



BAY COUNTY, MICHIGAN
COUNTY-WIDE COST ALLOCATION PLAN (2 CFR, Part 200)
BASED ON YEAR ENDING DECEMBER 31, 2020

PREPARED BY:
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Bay City, Michigan 48706
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Section 1 Introduction

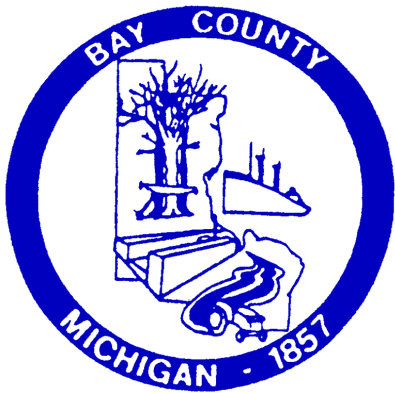
Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Bay County, Michigan (County) based on actual expenditures for fiscal year ending December 31, 2020. MGT Consulting Group 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). This Cost Allocation Plan is submitted for use by the Michigan Department of Human Services and other State and Federal grantors.

This document is prepared in compliance with *2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"* (formerly OMB 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, 2020 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2022, and are allowable in accordance with the requirement 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 allocated 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.

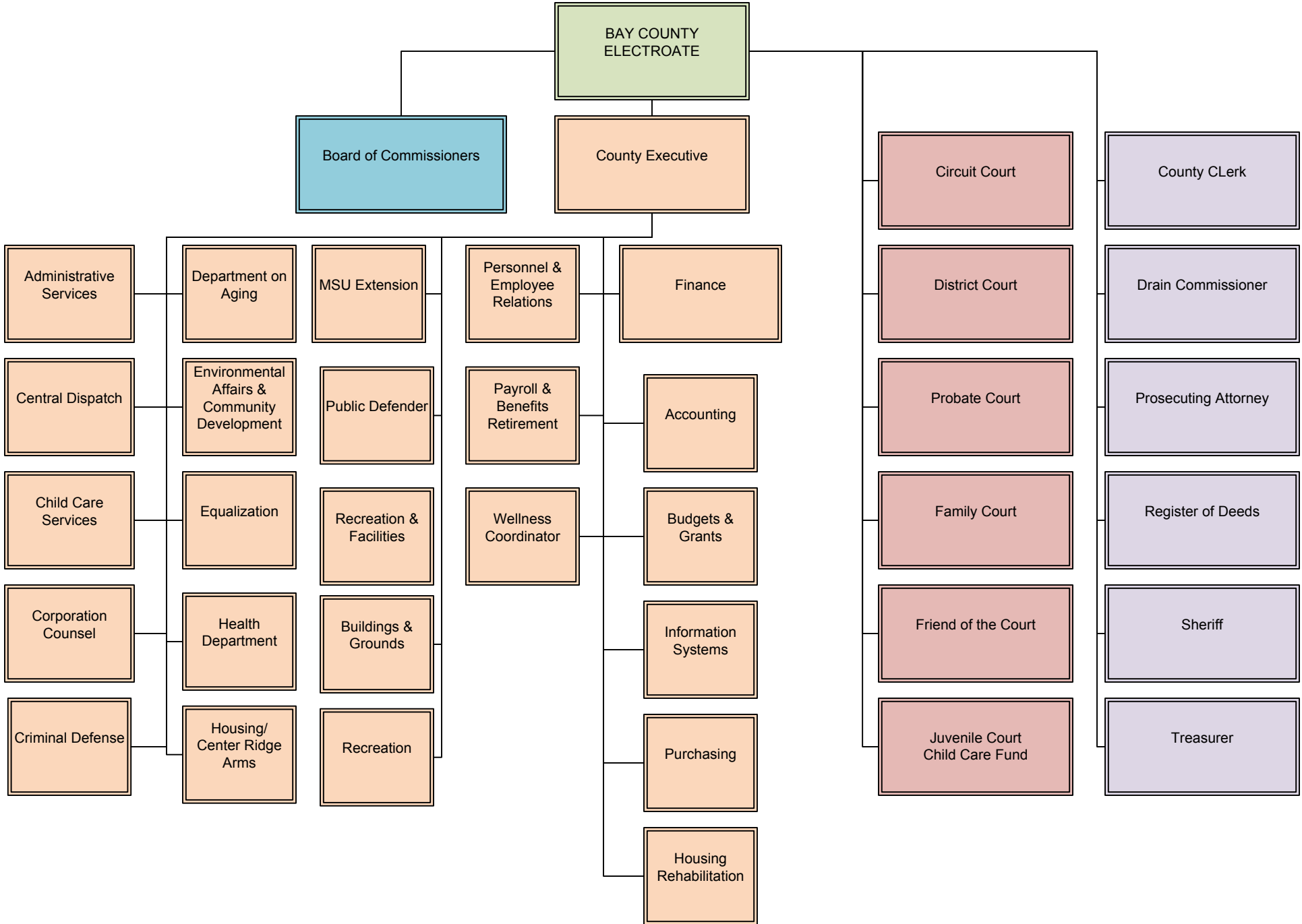
Bay County, Michigan

Signature:	<u>Jan M. Histed</u>
Name of Official:	<u>Jan M. Histed</u>
Title:	<u>Finance Officer</u>
Date:	<u>October 29, 2021</u>

Section 3 County Organization Chart

Bay County, Michigan

Organization Chart



Section 4 Reading A Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The 2 CFR Part 200 (formerly OMB Circular A-87) Central Services Cost Allocation 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 division and department indirect costs for CY 2020.

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.

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 pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages 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 details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

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

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other 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

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Cost Allocation Plan**

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Summary Schedule

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1 Building Depreciation	\$42,437	\$0	\$0	\$10,126	\$37,578	\$5,651	\$0	\$16,553	\$0	\$2,686
2 Equipment Depreciation	8,410	0	0	568	2,359	270	0	811	26,054	0
3 1010-25300 Treasurer	11,878	116	209	470	3,338	313	347	10,599	0	0
4 1010-10100 Board of Commissioners	1,918	332	253	104	983	492	248	2,656	0	14
5 1010-19100 Accounting Department	8,708	1,662	1,305	657	5,471	2,523	1,312	12,916	0	79
6 1010-20200 Payroll	4,459	431	333	15	7,821	2,251	227	10,016	0	1
7 1010-21200 Budget Department	2,475	529	468	373	2,354	876	475	4,087	0	31
8 1010-27200 Administrative Services	583	54	42	0	1,028	295	27	1,312	0	0
9 1010-22800 Information Systems Divis	82,449	1,237	951	1,649	67,359	11,586	625	0	62,228	0
10 Financial System MUNIS	3,089	534	407	168	1,582	793	399	4,277	0	22
11 1010-23300 Purchasing	241	0	0	0	0	0	0	724	0	0
12 1010-26500 Buildings and Grounds	145,959	0	0	34,828	128,866	19,436	0	56,876	0	9,238
13 1010-26600 Corporation Counsel	3,659	0	0	0	512	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	6,576	419	322	0	11,391	3,659	212	15,145	0	0
15 1010-29800 Risograph Printing/Postag	1,562	0	0	(24)	4,133	381	4	3,946	0	0
16 1010-30100 Sheriff Department	53,159	0	0	12,684	46,913	7,079	0	20,711	0	3,364
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	86	0	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	6,943	395	303	516	9,369	2,427	199	10,368	0	137
20 1010-85900 Wellness Program	1,368	128	98	0	2,411	691	64	3,079	0	0
21 1010-87800 Retirees Health/Life Insura	47,668	355	264	0	92,444	32,187	218	96,838	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	433,626	6,191	4,954	62,133	425,910	90,910	4,358	270,914	88,283	15,572
Less: FY 2018 Total Fixed Costs	465,310	6,331	9,455	69,494	492,366	119,835	10,916	380,292	142,988	16,225
Carry-Forward	(31,684)	(140)	(4,501)	(7,361)	(66,456)	(28,925)	(6,558)	(109,378)	(54,705)	(653)
Proposed Costs	\$401,942	\$6,051	\$453	\$54,772	\$359,454	\$61,985	\$(2,199)	\$161,536	\$33,577	\$14,918

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Department	1010-14700 Jury/Judicial Council	1010-14800 Probate Court	1010-14802 Public Guardian	1010-14805 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	1010-25700 Equalization Department
1 Building Depreciation	\$0	\$26,384	\$0	\$0	\$475	\$911	\$0	\$0	\$0	\$132
2 Equipment Depreciation	0	16,065	0	0	216	297	0	0	0	135
3 1010-25300 Treasurer	1,686	7,251	857	0	395	8,627	446	0	12	1,366
4 1010-10100 Board of Commissioners	621	1,436	92	0	491	1,325	362	0	14	663
5 1010-19100 Accounting Department	3,287	7,013	404	0	2,559	6,200	1,981	0	79	3,403
6 1010-20200 Payroll	726	5,044	3	0	881	1,353	446	0	1	1,266
7 1010-21200 Budget Department	1,232	2,317	102	0	949	1,777	785	0	31	1,229
8 1010-27200 Administrative Services	90	660	0	0	12,442	172	55	0	0	162
9 1010-22800 Information Systems Divis	2,045	44,944	0	0	7,134	19,146	1,250	0	0	7,758
10 Financial System MUNIS	1,000	2,312	148	0	791	2,133	582	0	22	1,068
11 1010-23300 Purchasing	483	0	0	0	241	2,897	0	0	0	966
12 1010-26500 Buildings and Grounds	0	90,747	0	0	35,363	66,330	0	0	0	9,839
13 1010-26600 Corporation Counsel	0	1,252	0	0	30,136	6,892	0	0	0	1,022
14 1010-27000 Personnel & Employee Re	1,560	8,729	0	0	3,468	2,017	423	0	0	1,595
15 1010-29800 Risograph Printing/Postag	1,533	1,882	0	0	(162)	(451)	1	0	0	7,880
16 1010-30100 Sheriff Department	0	33,050	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.	86	0	0	0	34	65	0	0	0	10
19 1010-85100 Risk Management	1,200	6,134	0	0	2,271	3,979	399	0	0	1,581
20 1010-85900 Wellness Program	211	1,548	0	0	263	403	129	0	0	380
21 1010-87800 Retirees Health/Life Insura	6,942	47,673	0	0	3,132	14,905	345	0	0	8,012
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	22,702	304,443	1,605	0	101,081	138,978	7,204	0	158	48,467
Less: FY 2018 Total Fixed Costs	50,132	403,087	1,602	1,121	93,560	174,677	7,943	146	0	77,601
Carry-Forward	(27,430)	(98,644)	3	(1,121)	7,521	(35,699)	(739)	(146)	0	(29,134)
Proposed Costs	\$(4,728)	\$205,798	\$1,608	\$(1,121)	\$108,602	\$103,279	\$6,466	\$(146)	\$158	\$19,333

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Summary Schedule

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1 Building Depreciation	\$0	\$0	\$22,722	\$0	\$366	\$0	\$0	\$5,335	\$363	\$0
2 Equipment Depreciation	0	0	730	1,628	216	216	0	162	135	0
3 1010-25300 Treasurer	621	702	6,296	0	11,330	35	1,068	487	1,382	35
4 1010-10100 Board of Commissioners	129	139	2,731	0	1,667	78	211	430	752	10
5 1010-19100 Accounting Department	750	611	14,270	0	7,290	760	991	2,424	3,905	91
6 1010-20200 Payroll	15	4	9,169	0	2,024	26	10	332	2,544	3
7 1010-21200 Budget Department	454	297	5,615	0	1,578	499	507	1,046	1,394	56
8 1010-27200 Administrative Services	0	0	1,191	0	263	0	0	38	331	0
9 1010-22800 Information Systems Divis	0	0	27,116	41,006	5,978	14,029	0	7,270	12,454	0
10 Financial System MUNIS	207	224	4,397	0	2,684	126	340	693	1,211	17
11 1010-23300 Purchasing	0	0	1,207	0	1,931	0	0	241	0	1,448
12 1010-26500 Buildings and Grounds	0	0	77,663	0	26,389	0	0	18,349	26,991	0
13 1010-26600 Corporation Counsel	0	0	1,533	0	3,067	4,089	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	12,999	0	2,892	1,042	0	1,337	3,416	0
15 1010-29800 Risograph Printing/Postag	(89)	(8)	(439)	0	5,834	0	0	647	1,003	(69)
16 1010-30100 Sheriff Department	0	0	28,259	0	0	0	0	6,683	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	26	0	0	0	629	0
19 1010-85100 Risk Management	0	0	9,799	0	2,994	0	0	550	7,349	0
20 1010-85900 Wellness Program	0	0	2,795	0	616	0	0	90	776	0
21 1010-87800 Retirees Health/Life Insura	0	0	94,754	0	22,076	0	0	334	27,942	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,086	1,969	322,806	42,634	99,219	20,900	3,127	46,449	92,579	1,591
Less: FY 2018 Total Fixed Costs	3,533	2,177	448,406	43,760	92,787	34,472	5,034	85,993	113,313	63
Carry-Forward	(1,447)	(208)	(125,600)	(1,126)	6,432	(13,572)	(1,907)	(39,544)	(20,734)	1,528
Proposed Costs	\$638	\$1,761	\$197,205	\$41,508	\$105,652	\$7,327	\$1,221	\$6,905	\$71,845	\$3,119

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Department	1010-27400 Retirement Board	1010-27401 Vol Employee Benefit	1010-27507 Drain - County at Large	1010-27801 County Survey/Remo numeration	1010-27903 Bldg Auth- MH Grp Home,Parker	1010-27909 Bldg Auth- MH Grp Home,Zielins	1010-27910 Bldg Auth- MH Grp Home,Bango	1010-27911 Bldg Auth- MH Grp Home,Fisher	1010-27912 Bldg Auth- MH Grp Home,Hickor	1010-27919 Bldg Auth- MH Grp Home,Mcnall
1 Building Depreciation	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	69	69	0	3,063	0	17	17	52	17	17
4 1010-10100 Board of Commissioners	14	14	6	654	0	3	3	16	3	3
5 1010-19100 Accounting Department	79	79	48	2,975	0	64	39	113	64	39
6 1010-20200 Payroll	1	1	1	26	0	3	1	3	3	1
7 1010-21200 Budget Department	31	31	28	736	0	58	32	71	58	32
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	22	22	9	1,054	0	6	6	26	6	6
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	791	2,345	2,345	2,345	2,345	2,345	2,345
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 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	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	1	170	170	170	170	170	170
19 1010-85100 Risk Management	0	0	0	33	370	627	519	726	633	594
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	1,354	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	59	59	277	59	59
Total Current Allocations	216	216	92	10,695	2,885	3,353	3,192	3,798	3,359	3,267
Less: FY 2018 Total Fixed Costs	0	0	32	12,656	1,498	1,836	1,996	2,569	1,708	2,152
Carry-Forward	0	0	60	(1,961)	1,387	1,517	1,196	1,229	1,651	1,115
Proposed Costs	\$216	\$216	\$152	\$8,735	\$4,272	\$4,869	\$4,387	\$5,028	\$5,010	\$4,382

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Department	1010-27920 Bldg Auth- MH Grp Home,Grove	1010-27921 Bldg Auth- MH Grp Home,Almont	1010-27922 Bldg Auth- MH Grp Home,Almont	1010-28000 Soil Conservation	1010-28300 M.S.U. Extension	1010-28600 Gypsy Moth Suppression	1010-28700 Environment al Affairs	1010-28703 Euclid Linear Park	1010- 28704/28705 Environment al Grant	1010-28706 Bay Co/Partnersh ip Watershed
1 Building Depreciation	\$0	\$0	\$0	\$0	\$473	\$0	\$114	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	216	0	189	0	0	0
3 1010-25300 Treasurer	99	41	93	1,158	174	69	232	0	6	0
4 1010-10100 Board of Commissioners	20	8	18	115	51	14	445	0	1	0
5 1010-19100 Accounting Department	101	56	96	467	322	79	2,332	0	30	0
6 1010-20200 Payroll	1	1	1	1	7	1	857	0	1	0
7 1010-21200 Budget Department	57	39	55	67	191	31	839	0	28	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	109	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	512	0	8,752	0	0	0
10 Financial System MUNIS	31	13	30	185	81	22	717	0	2	0
11 1010-23300 Purchasing	0	0	0	0	0	1,207	724	0	0	0
12 1010-26500 Buildings and Grounds	2,345	2,345	2,345	0	35,179	0	8,484	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	3,581	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	1,710	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	248	0	(15)	0	0	0
16 1010-30100 Sheriff Department	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.	170	170	170	0	34	0	8	0	0	0
19 1010-85100 Risk Management	436	489	622	0	1,449	0	1,143	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	256	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	12,355	0	0	0
22 1010-27900 Building Authority	337	139	317	0	0	0	0	0	0	0
Total Current Allocations	3,596	3,301	3,747	1,992	38,938	1,423	42,835	0	68	0
Less: FY 2018 Total Fixed Costs	1,467	2,186	1,821	2,307	38,399	0	57,235	69	332	78
Carry-Forward	2,129	1,115	1,926	(315)	539	0	(14,400)	(69)	(264)	(78)
Proposed Costs	\$5,725	\$4,416	\$5,673	\$1,678	\$39,478	\$1,423	\$28,434	\$(69)	\$(196)	\$(78)

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Department	1010-28707 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	1010-31505 2nd Rd Ptrl- Williams Twp	1010-31506 2nd Rd Patrol- Monitor Twp
1 Building Depreciation	\$0	\$48	\$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	0	261	133	0	2,866	0	243	168	238	226
4 1010-10100 Board of Commissioners	0	375	371	21	1,160	0	417	225	422	387
5 1010-19100 Accounting Department	0	2,037	2,016	335	5,884	0	2,257	1,507	2,244	2,081
6 1010-20200 Payroll	0	842	464	15	9,289	0	2,278	467	895	894
7 1010-21200 Budget Department	0	763	762	269	2,412	0	840	757	814	773
8 1010-27200 Administrative Services	0	108	57	0	1,225	0	298	57	114	114
9 1010-22800 Information Systems Divis	0	2,448	1,302	0	27,884	0	6,785	1,302	2,605	2,605
10 Financial System MUNIS	0	604	597	33	1,869	0	671	362	680	623
11 1010-23300 Purchasing	0	966	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	3,586	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	835	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	829	441	0	16,905	0	2,297	441	882	882
15 1010-29800 Risograph Printing/Postag	0	0	0	0	11	0	0	0	0	0
16 1010-30100 Sheriff Department	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	3	0	0	1,206	0	0	0	0	0
19 1010-85100 Risk Management	0	929	2,362	0	58,249	0	12,308	2,362	4,725	4,725
20 1010-85900 Wellness Program	0	252	134	0	2,875	0	700	134	269	269
21 1010-87800 Retirees Health/Life Insura	0	866	7,213	0	98,215	0	2,252	3,783	14,248	7,603
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	15,753	15,853	672	230,050	0	31,346	11,566	28,135	21,181
Less: FY 2018 Total Fixed Costs	0	15,631	22,073	9,103	286,566	0	38,384	22,101	40,289	37,631
Carry-Forward	0	122	(6,220)	(8,431)	(56,516)	0	(7,038)	(10,535)	(12,154)	(16,450)
Proposed Costs	\$0	\$15,874	\$9,633	\$(7,759)	\$173,534	\$0	\$24,308	\$1,031	\$15,982	\$4,730

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Department	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	1010-31700 Township Road Patrol	1010-31701 Township Road Patrol April-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	203	232	197	202	156	237	220	87	208	0
4 1010-10100 Board of Commissioners	325	399	333	365	405	343	370	122	331	0
5 1010-19100 Accounting Department	1,814	2,130	1,845	2,017	2,200	1,885	1,906	1,062	1,808	0
6 1010-20200 Payroll	462	894	462	35	467	462	28	894	30	0
7 1010-21200 Budget Department	719	779	723	770	811	727	669	664	666	0
8 1010-27200 Administrative Services	57	114	57	0	57	57	0	114	0	0
9 1010-22800 Information Systems Divis	1,302	2,605	1,302	0	1,302	1,302	0	2,605	0	0
10 Financial System MUNIS	523	643	536	588	652	553	595	196	532	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	441	882	441	0	441	441	0	882	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	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	172	0	0	0
19 1010-85100 Risk Management	2,362	4,725	2,362	0	2,362	2,362	1,096	4,725	0	0
20 1010-85900 Wellness Program	134	269	134	0	134	134	0	269	0	0
21 1010-87800 Retirees Health/Life Insura	659	7,692	422	6,769	7,026	506	14,948	5,917	105	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9,002	21,363	8,816	10,746	16,014	9,011	20,005	17,536	3,679	0
Less: FY 2018 Total Fixed Costs	22,607	27,969	7,256	7,055	24,001	0	43,696	15,039	10,878	0
Carry-Forward	(13,605)	(6,606)	1,560	3,691	(7,987)	0	(23,691)	2,497	(7,199)	0
Proposed Costs	\$(4,602)	\$14,757	\$10,376	\$14,437	\$8,027	\$9,011	\$(3,687)	\$20,033	\$(3,519)	\$0

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Department	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	1010-33101 Marine Safety	1010-33102 Port Security
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	0	12	0	6	35	0	69	267	35	0
4 1010-10100 Board of Commissioners	1	236	0	11	7	0	14	125	7	0
5 1010-19100 Accounting Department	30	1,165	0	300	129	0	79	942	52	0
6 1010-20200 Payroll	1	15	0	17	6	0	1	116	1	0
7 1010-21200 Budget Department	27	345	0	265	114	0	31	576	37	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	12	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	274	0
10 Financial System MUNIS	2	381	0	18	11	0	22	201	11	0
11 1010-23300 Purchasing	0	0	0	0	0	0	8,448	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	2	0	0	0	3,217	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	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	86	0
19 1010-85100 Risk Management	0	0	0	2	0	0	0	496	548	0
20 1010-85900 Wellness Program	0	0	0	1	0	0	0	28	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	3	0	0	0	38	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	61	2,153	0	626	301	0	8,664	6,020	1,051	0
Less: FY 2018 Total Fixed Costs	1,535	5,040	2,521	968	461	332	0	5,557	606	136
Carry-Forward	(1,474)	(2,887)	(2,521)	(342)	(160)	(332)	0	463	445	(136)
Proposed Costs	\$(1,413)	\$(734)	\$(2,521)	\$284	\$142	\$(332)	\$8,664	\$6,483	\$1,496	\$(136)

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Department	1010-33200 Snowmobile Law Enforcement	1010-35100 Corrections Department / Jail	1010-42600 Off of Emerg Serv-Civil	1010-42601 Local Emergency Planning	1010-42602 Homeland Security Activity	1010-42603 Hazard Mitigation Grant	1010-43000 Animal Shelter/Dog Warden	1010-58000 Pere Marquette Parking	1010-60100 Health Dept- Admin	1010-61700 Personal Care - Private
1 Building Depreciation	\$0	\$0	\$1,097	\$0	\$0	\$0	\$19,648	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	1,085	0	0	0
3 1010-25300 Treasurer	6	875	411	0	23	46	6,087	75	92	0
4 1010-10100 Board of Commissioners	15	161	366	0	5	9	1,468	15	30	1
5 1010-19100 Accounting Department	185	771	1,999	51	69	163	7,200	109	191	30
6 1010-20200 Payroll	7	9	464	3	3	7	3,185	3	4	1
7 1010-21200 Budget Department	137	361	760	52	57	142	2,888	74	89	27
8 1010-27200 Administrative Services	0	0	57	0	0	0	22,667	0	0	0
9 1010-22800 Information Systems Divis	0	0	1,302	0	0	0	13,754	0	0	0
10 Financial System MUNIS	24	259	590	0	7	15	2,364	24	48	2
11 1010-23300 Purchasing	0	724	0	0	0	0	1,207	0	5,310	0
12 1010-26500 Buildings and Grounds	0	0	886	0	0	0	10,199	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	1,022	0	0	4,089	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	441	0	0	0	4,563	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	(1)	0	0	0
16 1010-30100 Sheriff Department	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	86	0	0	0	2,218	14,196	0	0
19 1010-85100 Risk Management	0	0	994	0	0	0	6,015	0	0	0
20 1010-85900 Wellness Program	0	0	134	0	0	0	967	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	387	0	0	0	22,601	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	375	3,160	9,975	1,128	164	383	132,203	14,496	5,765	61
Less: FY 2018 Total Fixed Costs	575	(181,920)	9,003	1,472	211	0	114,598	6,577	0	63
Carry-Forward	(200)	185,080	972	(344)	(47)	0	17,605	7,919	0	(2)
Proposed Costs	\$174	\$188,239	\$10,946	\$784	\$116	\$383	\$149,808	\$22,416	\$5,765	\$59

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Department	1010-61731 Personal Care- Grant/Oct-	1010-64800 Medical Examiner	1010-64900 Mental Health	1010-65100 Ambulance	1010-66801 Sag.Mid.Bay- Job Train.Consort	1010-67000 Mi Dept Human Serv- Bay County	1010-67100 Social Services- Med Care	1010-70200 Center Ridge Arms-Admin	1010-72101 Transportatio n Planning	1010-72181 Trans. Planning - Oct.-Dec.
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	3,249	23	6	70	0	69	69	406	52
4 1010-10100 Board of Commissioners	0	371	5	1	14	14	14	14	422	115
5 1010-19100 Accounting Department	0	1,655	43	30	79	79	79	79	2,314	953
6 1010-20200 Payroll	0	13	1	1	1	1	1	1	39	29
7 1010-21200 Budget Department	0	455	33	28	48	31	31	31	942	569
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	0	597	7	2	22	22	22	22	680	185
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	3,138	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	7,171	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	1,022	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	521	0	0
15 1010-29800 Risograph Printing/Postag	0	47	0	0	0	0	0	0	(106)	0
16 1010-30100 Sheriff Department	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	7	0
19 1010-85100 Risk Management	0	0	0	0	0	0	0	0	295	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	703	290
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	6,386	113	68	233	147	216	737	17,130	2,193
Less: FY 2018 Total Fixed Costs	0	5,149	113	69	172	81	192	0	22,553	4,090
Carry-Forward	0	1,237	0	(1)	61	66	24	0	(5,423)	(1,897)
Proposed Costs	\$0	\$7,624	\$113	\$67	\$295	\$213	\$240	\$737	\$11,708	\$295

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Department	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	1010-76000 Fairgrounds	1010-762XX Civic Arena	1010-76300 Pinconning Park
1 Building Depreciation	\$0	\$0	\$0	\$0	\$45,670	\$0	\$0	\$13,033	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	27	0
3 1010-25300 Treasurer	12	52	92	226	3,361	110	52	1,739	14,227	9,133
4 1010-10100 Board of Commissioners	5	23	31	174	1,017	22	10	390	2,643	1,436
5 1010-19100 Accounting Department	94	139	170	1,004	4,838	212	65	1,909	12,706	6,755
6 1010-20200 Payroll	4	3	3	92	1,283	50	1	23	2,024	1,249
7 1010-21200 Budget Department	83	60	63	456	1,589	165	30	810	4,309	2,117
8 1010-27200 Administrative Services	0	0	0	10	164	6	0	0	250	157
9 1010-22800 Information Systems Divis	9,174	0	0	221	3,725	130	0	0	5,691	3,569
10 Financial System MUNIS	7	37	50	281	1,638	35	17	628	4,257	2,312
11 1010-23300 Purchasing	0	0	0	0	483	0	0	0	2,414	0
12 1010-26500 Buildings and Grounds	0	0	0	4,220	13,321	0	1,422	10,084	4,452	17,988
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	75	1,782	44	0	0	5,746	1,208
15 1010-29800 Risograph Printing/Postag	0	0	0	0	(31)	0	0	0	(79)	(9)
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	15,049	3,011	0	3,011	12,038	15,049
18 1010-75112 Parks/Recreation Mainten.	76,311	0	0	768	0	0	0	17,640	1,197	1,194
19 1010-85100 Risk Management	548	0	0	71	7,261	42	0	3,028	18,117	1,932
20 1010-85900 Wellness Program	0	0	0	23	384	13	0	0	587	368
21 1010-87800 Retirees Health/Life Insura	0	0	0	258	6,568	16	0	0	7,750	600
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	86,238	315	410	7,880	108,101	3,857	1,598	52,296	98,357	65,058
Less: FY 2018 Total Fixed Costs	80,345	0	0	7,803	137,845	11,343	8,204	50,501	150,417	60,360
Carry-Forward	5,893	0	0	77	(29,744)	(7,486)	(6,606)	1,795	(52,060)	4,698
Proposed Costs	\$92,130	\$315	\$410	\$7,956	\$78,357	\$(3,629)	\$(5,008)	\$54,090	\$46,296	\$69,755

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Department	1010-79000 Library	1010-86500 401(K) Savings Plan Admin	1010- 87200/87201 Self Insurance	1010-89500 Midland-Bay- Saginaw Airport	2010 County Road Fund	2210 Health Dept - Dist Health	2210-605XX Bioterrorism	2380 Gypsy Moth Control Fund	2400 Mosquito Control Fund	2560 Regist of Deeds Automation Fnd
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$43,953	\$0	\$115	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	1,947	0	0	379	0
3 1010-25300 Treasurer	69	6	69	139	1,314	28,201	29	1,888	5,537	301
4 1010-10100 Board of Commissioners	14	1	14	28	249	14,452	6	652	1,556	95
5 1010-19100 Accounting Department	79	30	79	131	1,187	82,289	99	3,535	8,095	596
6 1010-20200 Payroll	1	1	1	1	13	18,381	4	880	5,681	13
7 1010-21200 Budget Department	31	28	31	70	323	41,564	80	1,350	3,541	304
8 1010-27200 Administrative Services	0	0	0	0	0	2,252	0	109	740	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	143,755	0	2,488	49,868	4,083
10 Financial System MUNIS	22	2	22	44	401	23,272	9	1,050	2,506	153
11 1010-23300 Purchasing	0	0	0	0	0	7,241	0	0	7,241	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	177,901	0	8,541	2,995	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	42,153	0	0	163	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	24,641	0	842	6,916	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	1,610	(4)	74	28	0
16 1010-30100 Sheriff Department	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	1,879	0	94	2,756	0
19 1010-85100 Risk Management	0	0	0	0	0	(22,995)	0	1,693	25,831	0
20 1010-85900 Wellness Program	0	0	0	0	0	5,283	0	256	1,736	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	(50,745)	0	(9,825)	1,377	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	216	68	216	414	3,488	587,034	223	13,742	126,947	5,546
Less: FY 2018 Total Fixed Costs	0	69	0	392	5,020	566,762	0	33,235	120,595	22,565
Carry-Forward	0	(1)	0	22	(1,532)	20,272	0	(19,493)	6,352	(17,019)
Proposed Costs	\$216	\$67	\$216	\$435	\$1,955	\$607,306	\$223	\$(5,750)	\$133,298	\$(11,473)

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Department	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	2651-31200 BAYANET	2690 Law Library Fund	2710 Library Fund
1 Building Depreciation	\$0	\$0	\$12,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	27	189	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	1,659	4,707	2,425	12	35	1,082	0	354	641
4 1010-10100 Board of Commissioners	0	1,668	1,473	544	38	3	520	0	76	162
5 1010-19100 Accounting Department	0	9,004	7,682	2,526	453	64	3,507	0	393	1,236
6 1010-20200 Payroll	0	5,076	10,665	25	17	3	86	0	6	35
7 1010-21200 Budget Department	0	3,572	3,129	640	328	53	1,726	0	199	701
8 1010-27200 Administrative Services	0	656	1,404	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	14,925	(10,291)	0	0	0	0	0	0	0
10 Financial System MUNIS	0	2,686	2,371	876	61	6	837	0	122	261
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	26,468	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	5,734	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	5,053	15,850	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	234	(915)	(147)	1,952	0	0	97	0	0	0
16 1010-30100 Sheriff Department	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	1,364	0	0	0	0	0	0	0
19 1010-85100 Risk Management	0	4,761	11,096	0	0	0	0	0	0	0
20 1010-85900 Wellness Program	0	1,539	3,293	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	27,336	2,388	26,738	0	134	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	27,571	52,098	123,756	8,988	1,043	164	7,855	0	1,149	3,036
Less: FY 2018 Total Fixed Costs	0	1,254	291,887	11,279	3,541	0	5,699	3,503	1,096	2,849
Carry-Forward	0	50,844	(168,131)	(2,291)	(2,498)	0	2,156	(3,503)	53	187
Proposed Costs	\$27,571	\$102,942	\$(44,375)	\$6,696	\$(1,456)	\$164	\$10,010	\$(3,503)	\$1,203	\$3,222

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Department	2740 Community Corrections Fund	2760 Division On Aging Fund	2770 Home Rehabilitation Fund	2900 Social Welfare Fund	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
1 Building Depreciation	\$412	\$820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	27	757	0	0	0	0	162	0	0	0
3 1010-25300 Treasurer	551	27,120	87	296	0	1,297	6,340	295	58	296
4 1010-10100 Board of Commissioners	491	9,894	22	63	0	202	2,011	84	26	451
5 1010-19100 Accounting Department	2,967	50,979	237	371	0	1,109	9,515	450	178	2,376
6 1010-20200 Payroll	732	19,384	10	7	0	19	9,916	7	4	449
7 1010-21200 Budget Department	1,369	19,954	170	202	0	498	3,491	174	88	877
8 1010-27200 Administrative Services	89	2,481	0	0	0	0	1,306	0	0	55
9 1010-22800 Information Systems Divis	5,517	80,764	0	0	0	0	48,803	0	0	1,250
10 Financial System MUNIS	791	15,933	35	102	0	325	3,238	135	43	726
11 1010-23300 Purchasing	0	7,000	0	0	0	3,862	0	0	0	0
12 1010-26500 Buildings and Grounds	1,415	81,039	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	10,980	486	0	0	0	1,158	0	0	0
14 1010-27000 Personnel & Employee Re	688	32,312	1	0	0	0	15,270	0	0	423
15 1010-29800 Risograph Printing/Postag	(21)	7,180	0	0	1,227	0	(144)	0	0	5
16 1010-30100 Sheriff Department	515	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	1,351	0	0	0	0	768	0	0	0
19 1010-85100 Risk Management	3,706	28,748	1	0	0	0	15,530	0	0	399
20 1010-85900 Wellness Program	209	5,822	0	0	0	0	3,064	0	0	129
21 1010-87800 Retirees Health/Life Insura	491	(25,488)	0	0	0	0	8,764	0	0	(4,045)
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	19,952	377,030	1,049	1,040	1,227	7,312	129,193	1,145	397	3,392
Less: FY 2018 Total Fixed Costs	20,696	454,333	2,852	978	0	13,518	140,457	987	778	3,547
Carry-Forward	(744)	(77,303)	(1,803)	62	0	(6,206)	(11,264)	158	(381)	(155)
Proposed Costs	\$19,207	\$299,727	\$(754)	\$1,102	\$1,227	\$1,107	\$117,929	\$1,303	\$16	\$3,238

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Department	2920-66401 Youth & Family Support	2920-66402 Juvenile Drug Court	2920-66500 Intensive Probation	2920-75104 Juv. Commun ity Based Treatment	2920-75105 Juv. Gender Specific Services	Juvenile Detention Building Use	2921 Child Care/Social Services	2930 Soldier's Relief	2970 Historical Preservation	3650 Debt- Water Supply Sys Bay
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$66,634	\$0	\$279	\$0	\$0
2 Equipment Depreciation	0	108	0	0	0	0	0	81	0	0
3 1010-25300 Treasurer	260	110	394	283	440	0	0	4,313	1,528	0
4 1010-10100 Board of Commissioners	538	371	467	426	489	0	0	1,085	166	0
5 1010-19100 Accounting Department	2,737	1,860	2,470	2,308	2,576	0	0	5,576	870	0
6 1010-20200 Payroll	446	25	1,286	881	861	0	0	80	13	0
7 1010-21200 Budget Department	877	594	894	855	942	0	0	2,406	298	0
8 1010-27200 Administrative Services	54	0	166	112	109	0	0	3,072	0	0
9 1010-22800 Information Systems Divis	1,237	0	3,777	2,553	2,488	0	0	2,352	0	0
10 Financial System MUNIS	867	597	752	686	787	0	0	1,747	268	0
11 1010-23300 Purchasing	0	0	0	0	0	0	0	241	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	15,093	0	20,738	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	8,500	0	0
14 1010-27000 Personnel & Employee Re	419	0	1,279	864	842	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	(3)	0	(8)	(3)	7	0	0	(145)	0	0
16 1010-30100 Sheriff Department	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	20	0	0
19 1010-85100 Risk Management	395	0	1,205	814	793	0	0	854	0	0
20 1010-85900 Wellness Program	128	0	389	263	256	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	(3,341)	3,384	18,061	14,241	7,454	0	0	1,943	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,614	7,048	31,131	24,283	18,044	81,727	0	53,141	3,144	0
Less: FY 2018 Total Fixed Costs	25,382	10,475	0	29,169	27,601	71,263	0	43,254	757	1,381
Carry-Forward	(20,768)	(3,427)	0	(4,886)	(9,557)	10,464	0	9,887	2,387	(1,381)
Proposed Costs	\$(16,153)	\$3,622	\$31,131	\$19,398	\$8,488	\$92,191	\$0	\$63,028	\$5,530	\$(1,381)

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Department	3690 Bldg Authority Debt Fund	4650 Water Supply Sys Bay-Const	5090-75600 Public Golf Course	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	135	0
3 1010-25300 Treasurer	144	0	4,584	209	9,863	10,443	6,795	16,844	1,123	127
4 1010-10100 Board of Commissioners	37	0	1,063	41	1,517	1,327	1,149	1,931	1,167	38
5 1010-19100 Accounting Department	346	0	5,143	184	7,020	5,688	5,212	9,112	6,175	325
6 1010-20200 Payroll	12	0	1,342	1	1,581	33	454	582	96	10
7 1010-21200 Budget Department	222	0	1,917	91	1,932	1,076	1,308	2,496	2,188	196
8 1010-27200 Administrative Services	0	0	171	0	201	0	54	65	0	0
9 1010-22800 Information Systems Divis	0	0	3,881	0	4,584	0	1,237	1,472	2,246	0
10 Financial System MUNIS	59	0	1,712	67	2,444	2,137	1,850	3,109	1,880	61
11 1010-23300 Purchasing	0	0	3,862	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	63,385	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	42,926	0
14 1010-27000 Personnel & Employee Re	0	0	1,314	0	1,552	0	419	498	0	0
15 1010-29800 Risograph Printing/Postag	2	0	0	0	(35)	0	2,450	0	75	0
16 1010-30100 Sheriff Department	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	938	0	0	0	0	0	0	0
19 1010-85100 Risk Management	0	0	2,033	0	3,245	0	395	469	0	0
20 1010-85900 Wellness Program	0	0	400	0	473	0	128	152	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	(6,520)	0	802	0	32,969	565	(19,063)	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	822	0	85,224	594	35,181	20,704	54,420	37,294	38,948	757
Less: FY 2018 Total Fixed Costs	804	649	23,229	809	30,167	17,391	15,967	28,845	47,869	432
Carry-Forward	18	(649)	61,995	(215)	5,014	3,313	38,453	8,449	(8,921)	325
Proposed Costs	\$840	\$(649)	\$147,218	\$379	\$40,194	\$24,016	\$92,872	\$45,744	\$30,027	\$1,082

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Department	5950 Commissary Fund	6770 Self- Insurance Fund- WC/UC/S&A	6771 Self- Insurance Fund- Healthcare	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
1 Building Depreciation	\$1,252	\$19	\$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	434	376	1,204	0	0	6	6	6	17	0
4 1010-10100 Board of Commissioners	86	689	356	0	0	2	2	2	5	0
5 1010-19100 Accounting Department	510	3,440	1,828	0	0	60	60	60	94	0
6 1010-20200 Payroll	10	45	26	0	0	3	3	3	4	0
7 1010-21200 Budget Department	213	1,064	741	0	0	53	53	53	80	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	139	1,109	573	0	0	4	4	4	7	0
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	1,418	1,383	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 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	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.	5	1	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	54	57	0	0	0	0	0	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	(2,824)	0	0	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,121	5,358	4,728	0	0	128	128	128	208	0
Less: FY 2018 Total Fixed Costs	4,044	23,291	5,629	0	0	0	0	0	0	0
Carry-Forward	77	(17,933)	(901)	0	0	0	0	0	0	0
Proposed Costs	\$4,199	\$(12,575)	\$3,826	\$0	\$0	\$128	\$128	\$128	\$208	\$0

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Department	7250 Flexible Spending- Section	7260 Employee 457 Def Comp Fund	7310-27400 Retirement System Fund	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
1 Building Depreciation	\$0	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	0	4,086	1,773	0	0	69	4,973	905	174
4 1010-10100 Board of Commissioners	0	0	1,364	385	0	0	14	1,183	174	48
5 1010-19100 Accounting Department	0	0	40,631	2,999	0	0	79	4,548	671	185
6 1010-20200 Payroll	0	0	2,266	48	0	0	1	567	13	12
7 1010-21200 Budget Department	0	0	2,768	1,031	0	0	31	880	243	34
8 1010-27200 Administrative Services	0	0	44	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	1,402	0	0	0	0	0	0	0
10 Financial System MUNIS	0	0	2,196	619	0	0	22	1,906	281	78
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	10,390	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	74,868	0	0	0	0	1,131	0	0
14 1010-27000 Personnel & Employee Re	0	0	29,759	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	192	0	0	0	0	17	0	0
16 1010-30100 Sheriff Department	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	10	0	0	0	0	172	0	0
19 1010-85100 Risk Management	0	0	748	0	0	0	0	16,245	0	0
20 1010-85900 Wellness Program	0	0	103	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	391	0	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	171,358	6,854	0	0	216	31,624	2,286	530
Less: FY 2018 Total Fixed Costs	0	0	132,666	9,361	0	0	192	15,505	2,123	535
Carry-Forward	0	0	38,692	(2,507)	0	0	24	16,119	163	(5)
Proposed Costs	\$0	\$0	\$210,051	\$4,347	\$0	\$0	\$240	\$47,743	\$2,450	\$525

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Summary Schedule

Department	8014 Bangor O&M	8020 Drain Revolving Account	8510 Drain Debt Ret	9760 Governmenta I Full Accrual	9770 GovernmentI Full Accrual- Drain	Bay City Police	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$47,542	\$3,781	\$0	\$428,884
2 Equipment Depreciation	0	0	0	0	0	0	216	0	63,822
3 1010-25300 Treasurer	2,639	0	272	115	12	0	249	0	281,511
4 1010-10100 Board of Commissioners	533	0	60	137	16	0	78	0	86,842
5 1010-19100 Accounting Department	2,047	0	229	2,622	62	0	319	0	486,539
6 1010-20200 Payroll	42	0	36	119	12	0	2,522	0	162,714
7 1010-21200 Budget Department	744	0	21	2,191	6	0	61	0	178,719
8 1010-27200 Administrative Services	0	0	0	0	0	0	878	0	58,625
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	80,891	0	969,950
10 Financial System MUNIS	858	0	96	220	26	0	126	0	139,840
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	64,448
12 1010-26500 Buildings and Grounds	0	0	0	0	0	53,876	63,617	0	1,414,026
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	163	0	250,970
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	2,557	0	264,214
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	(2)	0	41,353
16 1010-30100 Sheriff Department	0	0	0	0	0	0	4,013	0	216,431
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	6,019	0	54,179
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	185	1,063	0	128,199
19 1010-85100 Risk Management	0	0	0	0	0	2,051	8,160	0	325,846
20 1010-85900 Wellness Program	0	0	0	0	0	0	779	0	47,921
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	1,673	0	754,093
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	1,306
Total Current Allocations	6,862	0	714	5,404	133	103,654	177,163	0	6,420,432
Less: FY 2018 Total Fixed Costs	8,319	0	2,875	6,273	94	103,747	171,090	0	7,187,291
Carry-Forward	(1,457)	0	(2,161)	(869)	39	(93)	6,073	0	(855,498)
Proposed Costs	\$5,406	\$0	\$(1,447)	\$4,535	\$171	\$103,561	\$183,237	\$0	\$5,564,934

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
23 1010-13100 Circuit Court	433,626	465,310	(31,684)	0	401,942
24 1010-13101 Circuit Court - SSSPP Gra	6,191	6,331	(140)	0	6,051
25 1010-13131 Circuit-Adult Drug Court G	4,954	9,455	(4,501)	0	453
26 1010-13300 Circuit Court Adult Probati	62,133	69,494	(7,361)	0	54,772
27 1010-13600 District Court	425,910	492,366	(66,456)	0	359,454
28 1010-13700 District Court Adult Probat	90,910	119,835	(28,925)	0	61,985
29 1010-13731 Dist.Ct OWI Treatment Oc	4,358	10,916	(6,558)	0	(2,199)
30 1010-14100 & 2150 FOC	270,914	380,292	(109,378)	0	161,536
31 1010-14100 & 2150 FOC DP	88,283	142,988	(54,705)	0	33,577
32 1010-14500 Law Library	15,572	16,225	(653)	0	14,918
33 1010-14700 Jury/Judicial Council	22,702	50,132	(27,430)	0	(4,728)
34 1010-14800 Probate Court	304,443	403,087	(98,644)	0	205,798
35 1010-14802 Public Guardian	1,605	1,602	3	0	1,608
36 1010-14805 Probate Ct. Safe Havens	0	1,121	(1,121)	0	(1,121)
37 1010-17100 County Executive	101,081	93,560	7,521	0	108,602
38 1010-21500 Clerk	138,978	174,677	(35,699)	0	103,279
39 1010-22900 Community Outreach / Me	7,204	7,943	(739)	0	6,466
40 1010-25416 2016 Delq Tax Property S:	0	146	(146)	0	(146)
41 1010-25417 2017 Delq Tax Property S:	158	0	0	0	158
42 1010-25700 Equalization Department	48,467	77,601	(29,134)	0	19,333
43 1010-26200 Elections	2,086	3,533	(1,447)	0	638
44 1010-26201 Board of Canvassers	1,969	2,177	(208)	0	1,761
45 1010-267XX Prosecuting Attorney	322,806	448,406	(125,600)	0	197,205
46 Prosecuting Attorney DP	42,634	43,760	(1,126)	0	41,508
47 1010-26800 Register of Deeds	99,219	92,787	6,432	0	105,652
48 1010-27300 Department of Criminal De	20,900	34,472	(13,572)	0	7,327
49 1010-27301 Indigent Attorney	3,127	5,034	(1,907)	0	1,221
50 1010-27302 Department of Public Defe	46,449	85,993	(39,544)	0	6,905
51 1010-27500 Drain Commissioner	92,579	113,313	(20,734)	0	71,845
52 1010-27360 Department Of Indigent Dc	1,591	63	1,528	0	3,119
53 1010-27400 Retirement Board	216	0	0	0	216
54 1010-27401 Vol Employee Benefit Ass	216	0	0	0	216
55 1010-27507 Drain - County at Large	92	32	60	0	152
56 1010-27801 County Survey/Remonum	10,695	12,656	(1,961)	0	8,735
57 1010-27903 Bldg Auth-MH Grp Home,I	2,885	1,498	1,387	0	4,272
58 1010-27909 Bldg Auth-MH Grp Home,;	3,353	1,836	1,517	0	4,869
59 1010-27910 Bldg Auth-MH Grp Home,I	3,192	1,996	1,196	0	4,387
60 1010-27911 Bldg Auth-MH Grp Home,I	3,798	2,569	1,229	0	5,028
61 1010-27912 Bldg Auth-MH Grp Home,I	3,359	1,708	1,651	0	5,010
62 1010-27919 Bldg Auth-MH Grp Home,I	3,267	2,152	1,115	0	4,382

**Bay County, MI
Cost Allocation Plan**

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
63 1010-27920 Bldg Auth-MH Grp Home,(	3,596	1,467	2,129	0	5,725
64 1010-27921 Bldg Auth-MH Grp Home,(	3,301	2,186	1,115	0	4,416
65 1010-27922 Bldg Auth-MH Grp Home,(	3,747	1,821	1,926	0	5,673
66 1010-28000 Soil Conservation	1,992	2,307	(315)	0	1,678
67 1010-28300 M.S.U. Extension	38,938	38,399	539	0	39,478
68 1010-28600 Gypsy Moth Suppression	1,423	0	0	0	1,423
69 1010-28700 Environmental Affairs	42,835	57,235	(14,400)	0	28,434
70 1010-28703 Euclid Linear Park	0	69	(69)	0	(69)
71 1010-28704/28705 Environmental Gra	68	332	(264)	0	(196)
72 1010-28706 Bay Co/Partnership Water	0	78	(78)	0	(78)
73 1010-28707 Phragmites Treatment 201	0	0	0	0	0
74 1010-28800 Geographic Information Sy	15,753	15,631	122	0	15,874
75 1010-31100 Circuit Court Warrant Offic	15,853	22,073	(6,220)	0	9,633
76 1010-31200 B.A.Y.A.N.E.T.	672	9,103	(8,431)	0	(7,759)
77 1010-31500 Secondary Road Patrol	230,050	286,566	(56,516)	0	173,534
78 1010-31502 2nd Rd Patr-Monitor Cop	0	0	0	0	0
79 1010-31503 2nd Rd Patrol-Bangor Tw	31,346	38,384	(7,038)	0	24,308
80 1010-31504 2nd Rd Patr-Portsmouth	11,566	22,101	(10,535)	0	1,031
81 1010-31505 2nd Rd Ptrl-Williams Twp	28,135	40,289	(12,154)	0	15,982
82 1010-31506 2nd Rd Patrol-Monitor Tw	21,181	37,631	(16,450)	0	4,730
83 1010-31507 2nd Rd Patrol - City of	9,002	22,607	(13,605)	0	(4,602)
84 1010-31508 2nd Road Patrol-Pinconni	21,363	27,969	(6,606)	0	14,757
85 1010-31509 2Nd Rd Patrol K-9 Pincon	8,816	7,256	1,560	0	10,376
86 1010-31510 Bangor Twps Schools & B	10,746	7,055	3,691	0	14,437
87 1010-31516 2nd Rd.Pat-Bay City Sch	16,014	24,001	(7,987)	0	8,027
88 1010-31517 2nd Patrol-Frankenlust & l	9,011	0	0	0	9,011
89 1010-31600 Secondary Road Patrol Gr	20,005	43,696	(23,691)	0	(3,687)
90 1010-31681 Road Patrol Grant Oct-De	17,536	15,039	2,497	0	20,033
91 1010-31700 Township Road Patrol	3,679	10,878	(7,199)	0	(3,519)
92 1010-31701 Township Road Patrol Apr	0	0	0	0	0
93 1010-31902 Drive MI Safely/Task Forc	61	1,535	(1,474)	0	(1,413)
94 1010-31903 O.W.I. Alcohol Enforceme	2,153	5,040	(2,887)	0	(734)
95 1010-31904 Youth Alcohol Enforcemer	0	2,521	(2,521)	0	(2,521)
96 1010-31905 Dre Drug Recogn.Expert C	626	968	(342)	0	284
97 1010-32100 Michigan Justice Training	301	461	(160)	0	142
98 1010-32200 Medical Marihuana Enforc	0	332	(332)	0	(332)
99 1010-32500 911 Central Dispatch	8,664	0	0	0	8,664
100 1010-33100 Marine Law Enforcement (	6,020	5,557	463	0	6,483
101 1010-33101 Marine Safety	1,051	606	445	0	1,496
102 1010-33102 Port Security	0	136	(136)	0	(136)

**Bay County, MI
Cost Allocation Plan**

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
103 1010-33200 Snowmobile Law Enforcer	375	575	(200)	0	174
104 1010-35100 Corrections Department / .	3,160	(181,920)	185,080	0	188,239
105 1010-42600 Off of Emerg Serv-Civil	9,975	9,003	972	0	10,946
106 1010-42601 Local Emergency Planning	1,128	1,472	(344)	0	784
107 1010-42602 Homeland Security Activity	164	211	(47)	0	116
108 1010-42603 Hazard Mitigation Grant	383	0	0	0	383
109 1010-43000 Animal Shelter/Dog Warde	132,203	114,598	17,605	0	149,808
110 1010-58000 Pere Marquette Parking	14,496	6,577	7,919	0	22,416
111 1010-60100 Health Dept-Admin	5,765	0	0	0	5,765
112 1010-61700 Personal Care - Private	61	63	(2)	0	59
113 1010-61731 Personal Care-Grant/Oct-I	0	0	0	0	0
114 1010-64800 Medical Examiner	6,386	5,149	1,237	0	7,624
115 1010-64900 Mental Health	113	113	0	0	113
116 1010-65100 Ambulance	68	69	(1)	0	67
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	233	172	61	0	295
118 1010-67000 Mi Dept Human Serv-Bay	147	81	66	0	213
119 1010-67100 Social Services-Med Care	216	192	24	0	240
120 1010-70200 Center Ridge Arms-Admin	737	0	0	0	737
121 1010-72101 Transportation Planning	17,130	22,553	(5,423)	0	11,708
122 1010-72181 Trans. Planning - Oct.-Dec	2,193	4,090	(1,897)	0	295
123 1010-75100 Recreation/Parks Departrr	86,238	80,345	5,893	0	92,130
124 1010-75104 Juv Community Based Tre	315	0	0	0	315
125 1010-75105 Juv Gender Specific Servi	410	0	0	0	410
126 1010-75108 Veterans Park Softball	7,880	7,803	77	0	7,956
127 1010-75700 Community Center	108,101	137,845	(29,744)	0	78,357
128 1010-75800 Swimming Pool	3,857	11,343	(7,486)	0	(3,629)
129 1010-75900 County Market	1,598	8,204	(6,606)	0	(5,008)
130 1010-76000 Fairgrounds	52,296	50,501	1,795	0	54,090
131 1010-762XX Civic Arena	98,357	150,417	(52,060)	0	46,296
132 1010-76300 Pinconning Park	65,058	60,360	4,698	0	69,755
133 1010-79000 Library	216	0	0	0	216
134 1010-86500 401(K) Savings Plan Admi	68	69	(1)	0	67
135 1010-87200/87201 Self Insurance Adr	216	0	0	0	216
136 1010-89500 Midland-Bay-Saginaw Airp	414	392	22	0	435
137 2010 County Road Fund	3,488	5,020	(1,532)	0	1,955
138 2210 Health Dept - Dist Health	587,034	566,762	20,272	0	607,306
139 2210-605XX Bioterrorism	223	0	0	0	223
140 2380 Gypsy Moth Control Fund	13,742	33,235	(19,493)	0	(5,750)
141 2400 Mosquito Control Fund	126,947	120,595	6,352	0	133,298
142 2560 Regist of Deeds Automation Fnd	5,546	22,565	(17,019)	0	(11,473)

Bay County, MI
Cost Allocation Plan

FY 2020
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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
143 2570 Budget Stabilization Fund	27,571	0	0	0	27,571
144 2600 Indigent Defense Fund	52,098	1,254	50,844	0	102,942
145 2610 911 Service Fund	123,756	291,887	(168,131)	0	(44,375)
146 2630 Concealed Pistol Licensing Fd	8,988	11,279	(2,291)	0	6,696
147 2640 Local C.F.O. Training Fund	1,043	3,541	(2,498)	0	(1,456)
148 2650 Drug Law Enforcement Fund	164	0	0	0	164
149 2651 Drug Law Enforcement-Bayanet	7,855	5,699	2,156	0	10,010
150 2651-31200 BAYANET	0	3,503	(3,503)	0	(3,503)
151 2690 Law Library Fund	1,149	1,096	53	0	1,203
152 2710 Library Fund	3,036	2,849	187	0	3,222
153 2740 Community Corrections Fund	19,952	20,696	(744)	0	19,207
154 2760 Division On Aging Fund	377,030	454,333	(77,303)	0	299,727
155 2770 Home Rehabilitation Fund	1,049	2,852	(1,803)	0	(754)
156 2900 Social Welfare Fund	1,040	978	62	0	1,102
157 2902 Soc. Welf.-Protective Services	1,227	0	0	0	1,227
158 2920-66200 Child Care-Probate (Child	7,312	13,518	(6,206)	0	1,107
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	129,193	140,457	(11,264)	0	117,929
160 2920-66205 CCF-Casa Ct.Appointed S	1,145	987	158	0	1,303
161 2920-66300 Child Care-D.S.S. (State V	397	778	(381)	0	16
162 2920-66400 In-Home Care-Intensive P	3,392	3,547	(155)	0	3,238
163 2920-66401 Youth & Family Support S	4,614	25,382	(20,768)	0	(16,153)
164 2920-66402 Juvenile Drug Court	7,048	10,475	(3,427)	0	3,622
165 2920-66500 Intensive Probation	31,131	0	0	0	31,131
166 2920-75104 Juv.Community Based Tre	24,283	29,169	(4,886)	0	19,398
167 2920-75105 Juv.Gender Specific Servi	18,044	27,601	(9,557)	0	8,488
168 Juvenile Detention Building Use	81,727	71,263	10,464	0	92,191
169 2921 Child Care/Social Services	0	0	0	0	0
170 2930 Soldier's Relief	53,141	43,254	9,887	0	63,028
171 2970 Historical Preservation	3,144	757	2,387	0	5,530
172 3650 Debt-Water Supply Sys Bay	0	1,381	(1,381)	0	(1,381)
173 3690 Bldg Authority Debt Fund	822	804	18	0	840
174 4650 Water Supply Sys Bay-Const	0	649	(649)	0	(649)
175 5090-75600 Public Golf Course	85,224	23,229	61,995	0	147,218
176 5090-75601 Public Golf Course-Snack	594	809	(215)	0	379
177 5090-75602 Public Golf Course-Club	35,181	30,167	5,014	0	40,194
178 5120-67100 Medical Care Facility Func	20,704	17,391	3,313	0	24,016
179 5160 100% Tax Payment Fund (DTR)	54,420	15,967	38,453	0	92,872
180 5180 Delq Prop Tax Foreclosure	37,294	28,845	8,449	0	45,744
181 5350-70200 Housing Fund	38,948	47,869	(8,921)	0	30,027
182 5920 Water and Sewer Fund	757	432	325	0	1,082

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
183 5950 Commissary Fund	4,121	4,044	77	0	4,199
184 6770 Self-Insurance Fund-WC/UC/S&I	5,358	23,291	(17,933)	0	(12,575)
185 6771 Self-Insurance Fund-Healthcare	4,728	5,629	(901)	0	3,826
186 7010 Trust and Agency	0	0	0	0	0
187 7030 Current Tax Collection Fund	0	0	0	0	0
188 7100 District Court Custodial Fund	128	0	0	0	128
189 7110 Probate Court Custodial Fund	128	0	0	0	128
190 7120 Trial Court Custodial Fund	128	0	0	0	128
191 7140 Inmates Custodial Fund	208	0	0	0	208
192 7210 Library Penal Fine Fund	0	0	0	0	0
193 7250 Flexible Spending-Section	0	0	0	0	0
194 7260 Employee 457 Def Comp Fund	0	0	0	0	0
195 7310-27400 Retirement System Fund	171,358	132,666	38,692	0	210,051
196 7360-27401 Public Employee Health C	6,854	9,361	(2,507)	0	4,347
197 7550 Cash and Investment Pool Fund	0	0	0	0	0
198 7610 Probate Court Trust Fund	0	0	0	0	0
199 7640 Inmate Trust Fund	216	192	24	0	240
200 8010 Drain	31,624	15,505	16,119	0	47,743
201 8011 Hampton O&M	2,286	2,123	163	0	2,450
202 8012 Portsmouth O&M	530	535	(5)	0	525
203 8014 Bangor O&M	6,862	8,319	(1,457)	0	5,406
204 8020 Drain Revolving Account	0	0	0	0	0
205 8510 Drain Debt Ret	714	2,875	(2,161)	0	(1,447)
206 9760 Governmental Full Accrual	5,404	6,273	(869)	0	4,535
207 9770 Governmentl Full Accrual-Drain	133	94	39	0	171
208 Bay City Police	103,654	103,747	(93)	0	103,561
209 Other	177,163	171,090	6,073	0	183,237
Total	6,420,432	7,187,291	(855,498)	0	5,564,934

**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**
- **Parks & Rec**
- **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 City's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	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	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									
2020 Building Depreciation	681,748	0	8,670	43,924	172,664	298,122	66,590	19,635	13,024
Subtotal - Services & Supplies	<hr/> 681,748	<hr/> 0	<hr/> 8,670	<hr/> 43,924	<hr/> 172,664	<hr/> 298,122	<hr/> 66,590	<hr/> 19,635	<hr/> 13,024
Department Cost Total	681,748	0	8,670	43,924	172,664	298,122	66,590	19,635	13,024
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	681,748	0	8,670	43,924	172,664	298,122	66,590	19,635	13,024
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	<hr/> \$681,748		<hr/> \$8,670	<hr/> \$43,924	<hr/> \$172,664	<hr/> \$298,122	<hr/> \$66,590	<hr/> \$19,635	<hr/> \$13,024

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Parks & Rec.	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
<hr/>							
Personnel Costs							
Salaries	S	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>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost							
2020 Building Depreciation	P	681,748	0	694	45,640	360	12,425
Subtotal - Services & Supplies		<hr/> 681,748	<hr/> 0	<hr/> 694	<hr/> 45,640	<hr/> 360	<hr/> 12,425
Department Cost Total		681,748	0	694	45,640	360	12,425
Adjustments to Cost							
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		681,748	0	694	45,640	360	12,425
General Admin Distribution			0	0	0	0	0
Grand Total		<hr/> <hr/> \$681,748	<hr/> <hr/> \$0	<hr/> <hr/> \$694	<hr/> <hr/> \$45,640	<hr/> <hr/> \$360	<hr/> <hr/> \$12,425

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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	Parks & Rec.
5 Contract Serv.	\$0	\$449	\$6	\$29	\$114	\$196	\$44	\$13	\$9	\$0
Subtotal - 1010-19100 Accounting Dep	0	449	6	29	114	196	44	13	9	0
Total Incoming	0	449	6	29	114	196	44	13	9	0
C. Total Allocated		\$682,197	\$8,676	\$43,953	\$172,778	\$298,318	\$66,634	\$19,648	\$13,033	\$0
			1.27%	6.44%	25.33%	43.73%	9.77%	2.88%	1.91%	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
5 Contract Serv.	\$0	\$449	\$0	\$30	\$0	\$8
Subtotal - 1010-19100 Accounting Dep	0	449	0	30	0	8
Total Incoming	0	449	0	30	0	8
C. Total Allocated		\$682,197	\$694	\$45,670	\$360	\$12,433
			0.10%	6.69%	0.05%	1.82%

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	\$0	\$410
4 1010-10100 Board of Commissioners	4,434	9.70%	841	0	841	1	841
5 1010-19100 Accounting Department	2,715	5.94%	515	0	515	0	515
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	0	609
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	243
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	0	366
15 1010-29800 Risograph Printing/Postag	838	1.83%	159	0	159	0	159
37 1010-17100 County Executive	2,505	5.48%	475	0	475	0	475
38 1010-21500 Clerk	4,698	10.28%	891	0	891	1	891
42 1010-25700 Equalization Department	697	1.52%	132	0	132	0	132
47 1010-26800 Register of Deeds	1,869	4.09%	354	0	354	0	355
51 1010-27500 Drain Commissioner	1,912	4.18%	363	0	363	0	363
56 1010-27801 County Survey/Remonum	56	0.12%	11	0	11	0	11
67 1010-28300 M.S.U. Extension	2,492	5.45%	473	0	473	0	473
69 1010-28700 Environmental Affairs	601	1.31%	114	0	114	0	114
74 1010-28800 Geographic Information S	254	0.56%	48	0	48	0	48
121 1010-72101 Transportation Planning	508	1.11%	96	0	96	0	96
140 2380 Gypsy Moth Control Fund	605	1.32%	115	0	115	0	115
154 2760 Division On Aging Fund	4,322	9.45%	820	0	820	1	820
170 2930 Soldier's Relief	1,469	3.21%	279	0	279	0	279
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	19	0	19	0	19
195 7310-27400 Retirement System Fund	736	1.61%	140	0	140	0	140
209 Other	3,043	6.66%	577	0	577	0	577
Subtotal	45,722	100.00%	8,670	0	8,670	6	8,676
Direct Bills					0		0
Total					\$8,670		\$8,676

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Cost Allocation Plan**

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Health Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 2210 Health Dept - Dist Health	100	100.00%	\$43,924	\$0	\$43,924	\$29	\$43,953
Subtotal	100	100.00%	43,924	0	43,924	29	43,953
Direct Bills					0		0
Total					\$43,924		\$43,953
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds							

**Bay County, MI
Cost Allocation Plan**

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Courts Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$42,409	\$0	\$42,409	\$28	\$42,437
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	10,119	0	10,119	7	10,126
27 1010-13600 District Court	10,193	21.68%	37,426	0	37,426	25	37,451
28 1010-13700 District Court Adult Probat	1,538	3.27%	5,647	0	5,647	4	5,651
30 1010-14100 & 2150 FOC	4,500	9.57%	16,523	0	16,523	11	16,534
32 1010-14500 Law Library	731	1.55%	2,684	0	2,684	2	2,686
34 1010-14800 Probate Court	7,181	15.27%	26,367	0	26,367	17	26,384
45 1010-267XX Prosecuting Attorney	6,140	13.06%	22,545	0	22,545	15	22,559
50 1010-27302 Department of Public Defe	1,452	3.09%	5,331	0	5,331	4	5,335
153 2740 Community Corrections Fund	112	0.24%	411	0	411	0	412
209 Other	872	1.85%	3,202	0	3,202	2	3,204
Subtotal	47,025	100.00%	172,664	0	172,664	114	172,778
Direct Bills					0		0
Total					\$172,664		\$172,778

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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 Department	57,414	83.64%	\$249,361	\$0	\$249,361	\$164	\$249,525
183 5950 Commissary Fund	288	0.42%	1,251	0	1,251	1	1,252
208 Bay City Police	10,939	15.94%	47,510	0	47,510	31	47,542
Subtotal	68,641	100.00%	298,122	0	298,122	196	298,318
Direct Bills					0		0
Total					\$298,122		\$298,318

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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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
168 Juvenile Detention Building Use	100	100.00%	\$66,590	\$0	\$66,590	\$44	\$66,634
Subtotal	100	100.00%	66,590	0	66,590	44	66,634
Direct Bills					0		0
Total					\$66,590		\$66,634

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

**Bay County, MI
Cost Allocation Plan**

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Animal Control Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-43000 Animal Shelter/Dog Ward	100	100.00%	\$19,635	\$0	\$19,635	\$13	\$19,648
Subtotal	100	100.00%	19,635	0	19,635	13	19,648
Direct Bills					0		0
Total					\$19,635		\$19,648

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

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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
130 1010-76000 Fairgrounds	100	100.00%	\$13,024	\$0	\$13,024	\$9	\$13,033
Subtotal	100	100.00%	13,024	0	13,024	9	13,033
Direct Bills					0		0
Total					\$13,024		\$13,033
Basis Units: Direct Allocation to Fair Grounds							
Source: Buildings and Grounds							

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Parks & Rec. Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 1010-75100 Recreation/Parks Departm	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 Allocation to Parks & Recreation

Source: Buildings and Grounds

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Cost Allocation Plan**

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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
105 1010-42600 Off of Emerg Serv-Civil	100	100.00%	\$694	\$0	\$694	\$0	\$694
Subtotal	100	100.00%	694	0	694	0	694
Direct Bills					0		0
Total					\$694		\$694

Basis Units: Direct Allocation to the Office of Emergency Services

Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Community Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 1010-75700 Community Center	100	100.00%	\$45,640	\$0	\$45,640	\$30	\$45,670
Subtotal	100	100.00%	45,640	0	45,640	30	45,670
Direct Bills					0		0
Total					\$45,640		\$45,670

Basis Units: Direct Allocation to Community Center

Source: Buildings and Grounds

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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 Department	97	5.46%	\$20	\$0	\$20	\$0	\$20
27 1010-13600 District Court	630	35.45%	128	0	128	0	128
30 1010-14100 & 2150 FOC	97	5.46%	20	0	20	0	20
38 1010-21500 Clerk	97	5.46%	20	0	20	0	20
45 1010-267XX Prosecuting Attorney	801	45.08%	162	0	162	0	162
47 1010-26800 Register of Deeds	55	3.10%	11	0	11	0	11
Subtotal	1,777	100.00%	360	0	360	0	360
Direct Bills					0		0
Total					\$360		\$360

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Central Dispatch Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$403	\$0	\$403	\$0	\$403
145 2610 911 Service Fund	4,838	96.76%	12,022	0	12,022	8	12,030
Subtotal	5,000	100.00%	12,425	0	12,425	8	12,433
Direct Bills					0		0
Total					\$12,425		\$12,433

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**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	Parks & Rec.	Office of Emergency Services	Community Center
3 1010-25300 Treasurer	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	841	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	515	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	609	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	243	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 1010-29800 Risograph Printing/Postag	159	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	249,525	0	0	0	0	0	0
23 1010-13100 Circuit Court	0	0	42,437	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	10,126	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	37,451	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	5,651	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	16,534	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	2,686	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	26,384	0	0	0	0	0	0	0
37 1010-17100 County Executive	475	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	891	0	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	132	0	0	0	0	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	0	0	22,559	0	0	0	0	0	0	0
47 1010-26800 Register of Deeds	355	0	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defe	0	0	5,335	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	363	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	11	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	473	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	114	0	0	0	0	0	0	0	0	0
74 1010-28800 Geographic Information Sy	48	0	0	0	0	0	0	0	0	0
105 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	694	0
109 1010-43000 Animal Shelter/Dog Warde	0	0	0	0	0	19,648	0	0	0	0
121 1010-72101 Transportation Planning	96	0	0	0	0	0	0	0	0	0
127 1010-75700 Community Center	0	0	0	0	0	0	0	0	0	45,670
130 1010-76000 Fairgrounds	0	0	0	0	0	0	13,033	0	0	0
138 2210 Health Dept - Dist Health	0	43,953	0	0	0	0	0	0	0	0
140 2380 Gypsy Moth Control Fund	115	0	0	0	0	0	0	0	0	0
145 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	0
153 2740 Community Corrections Fund	0	0	412	0	0	0	0	0	0	0
154 2760 Division On Aging Fund	820	0	0	0	0	0	0	0	0	0

**Bay County, MI
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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	Parks & Rec.	Office of Emergency Services	Community Center
168 Juvenile Detention Building Use	\$0	\$0	\$0	\$0	\$66,634	\$0	\$0	\$0	\$0	\$0
170 2930 Soldier's Relief	279	0	0	0	0	0	0	0	0	0
183 5950 Commissary Fund	0	0	0	1,252	0	0	0	0	0	0
184 6770 Self-Insurance Fund-WC/UC/S&I	19	0	0	0	0	0	0	0	0	0
195 7310-27400 Retirement System Fund	140	0	0	0	0	0	0	0	0	0
208 Bay City Police	0	0	0	47,542	0	0	0	0	0	0
209 Other	577	0	3,204	0	0	0	0	0	0	0
Total	\$8,676	\$43,953	\$172,778	\$298,318	\$66,634	\$19,648	\$13,033	\$0	\$694	\$45,670

**Bay County, MI
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Allocation Summary

Dept:1 Building Depreciation

Department	Storage Bldg	Central Dispatch	Total
3 1010-25300 Treasurer	\$0	\$0	\$410
4 1010-10100 Board of Commissioners	0	0	841
5 1010-19100 Accounting Department	0	0	515
6 1010-20200 Payroll	0	0	198
7 1010-21200 Budget Department	0	0	187
8 1010-27200 Administrative Services	0	0	83
9 1010-22800 Information Systems Divis	0	0	609
11 1010-23300 Purchasing	0	0	81
12 1010-26500 Buildings and Grounds	0	0	243
13 1010-26600 Corporation Counsel	0	0	74
14 1010-27000 Personnel & Employee Re	0	0	366
15 1010-29800 Risograph Printing/Postag	0	0	159
16 1010-30100 Sheriff Department	20	0	249,545
23 1010-13100 Circuit Court	0	0	42,437
26 1010-13300 Circuit Court Adult Probati	0	0	10,126
27 1010-13600 District Court	128	0	37,578
28 1010-13700 District Court Adult Probat	0	0	5,651
30 1010-14100 & 2150 FOC	20	0	16,553
32 1010-14500 Law Library	0	0	2,686
34 1010-14800 Probate Court	0	0	26,384
37 1010-17100 County Executive	0	0	475
38 1010-21500 Clerk	20	0	911
42 1010-25700 Equalization Department	0	0	132
45 1010-267XX Prosecuting Attorney	162	0	22,722
47 1010-26800 Register of Deeds	11	0	366
50 1010-27302 Department of Public Defe	0	0	5,335
51 1010-27500 Drain Commissioner	0	0	363
56 1010-27801 County Survey/Remonum	0	0	11
67 1010-28300 M.S.U. Extension	0	0	473
69 1010-28700 Environmental Affairs	0	0	114
74 1010-28800 Geographic Information Sy	0	0	48
105 1010-42600 Off of Emerg Serv-Civil	0	403	1,097
109 1010-43000 Animal Shelter/Dog Warde	0	0	19,648
121 1010-72101 Transportation Planning	0	0	96
127 1010-75700 Community Center	0	0	45,670
130 1010-76000 Fairgrounds	0	0	13,033
138 2210 Health Dept - Dist Health	0	0	43,953
140 2380 Gypsy Moth Control Fund	0	0	115
145 2610 911 Service Fund	0	12,030	12,030
153 2740 Community Corrections Fund	0	0	412
154 2760 Division On Aging Fund	0	0	820

**Bay County, MI
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Allocation Summary

Dept:1 Building Depreciation

Department	Storage Bldg	Central Dispatch	Total
168 Juvenile Detention Building Use	\$0	\$0	\$66,634
170 2930 Soldier's Relief	0	0	279
183 5950 Commissary Fund	0	0	1,252
184 6770 Self-Insurance Fund-WC/UC/S&I	0	0	19
195 7310-27400 Retirement System Fund	0	0	140
208 Bay City Police	0	0	47,542
209 Other	0	0	3,781
Total	\$360	\$12,433	\$682,197

**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 City's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Imaging Equipment	Telephone Equipment
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						
2020 Equipment Depreciation	P	455,924	0	376,214	63,445	16,265
Subtotal - Services & Supplies		455,924	0	376,214	63,445	16,265
Department Cost Total		455,924	0	376,214	63,445	16,265
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		455,924	0	376,214	63,445	16,265
General Admin Distribution			0	0	0	0
Grand Total		\$455,924		\$376,214	\$63,445	\$16,265

**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	\$449	\$370	\$62	\$16
Subtotal - 1010-19100 Accounting Dep	0	449	370	62	16
Total Incoming	0	449	370	62	16
C. Total Allocated		\$456,373	\$376,584	\$63,507	\$16,281
			82.52%	13.92%	3.57%

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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	0.71%	\$2,667	\$0	\$2,667	\$3	\$2,670
8 1010-27200 Administrative Services	19,868	5.28%	19,868	0	19,868	20	19,887
9 1010-22800 Information Systems Divis	168,399	44.76%	168,399	0	168,399	166	168,564
10 Financial System MUNIS	20,316	5.40%	20,316	0	20,316	20	20,336
12 1010-26500 Buildings and Grounds	25,216	6.70%	25,216	0	25,216	25	25,241
15 1010-29800 Risograph Printing/Postag	1,547	0.41%	1,547	0	1,547	2	1,549
16 1010-30100 Sheriff Department	138,202	36.73%	138,202	0	138,202	136	138,338
Subtotal	376,215	100.00%	376,214	0	376,214	370	376,584
Direct Bills					0		0
Total					\$376,214		\$376,584

Basis Units: Departmental Depreciation
Source: Fixed Asset Report

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	7	7,328
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 1010-13100 Circuit Court	9	11.54%	7,321	0	7,321	7	7,328
27 1010-13600 District Court	2	2.56%	1,627	0	1,627	2	1,628
31 1010-14100 & 2150 FOC DP	32	41.03%	26,029	0	26,029	26	26,054
34 1010-14800 Probate Court	19	24.36%	15,455	0	15,455	15	15,470
46 Prosecuting Attorney DP	2	2.56%	1,627	0	1,627	2	1,628
109 1010-43000 Animal Shelter/Dog Warde	1	1.28%	813	0	813	1	814
Subtotal	78	100.00%	63,445	0	63,445	62	63,507
Direct Bills					0		0
Total					\$63,445		\$63,507

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

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	11	1.83%	\$297	\$0	\$297	\$0	\$297
4 1010-10100 Board of Commissioners	6	1.00%	162	0	162	0	162
5 1010-19100 Accounting Department	16	2.66%	432	0	432	0	433
8 1010-27200 Administrative Services	2	0.33%	54	0	54	0	54
9 1010-22800 Information Systems Divis	12	1.99%	324	0	324	0	325
12 1010-26500 Buildings and Grounds	12	1.99%	324	0	324	0	325
13 1010-26600 Corporation Counsel	4	0.66%	108	0	108	0	108
14 1010-27000 Personnel & Employee Re	11	1.83%	297	0	297	0	297
16 1010-30100 Sheriff Department	110	18.27%	2,972	0	2,972	3	2,975
17 1010-75110 Recreation & Facilities	2	0.33%	54	0	54	0	54
18 1010-75112 Parks/Recreation Mainten.	13	2.16%	351	0	351	0	352
23 1010-13100 Circuit Court	40	6.64%	1,081	0	1,081	1	1,082
26 1010-13300 Circuit Court Adult Probati	21	3.49%	567	0	567	1	568
27 1010-13600 District Court	27	4.49%	729	0	729	1	730
28 1010-13700 District Court Adult Probat	10	1.66%	270	0	270	0	270
30 1010-14100 & 2150 FOC	30	4.98%	811	0	811	1	811
34 1010-14800 Probate Court	22	3.65%	594	0	594	1	595
37 1010-17100 County Executive	8	1.33%	216	0	216	0	216
38 1010-21500 Clerk	11	1.83%	297	0	297	0	297
42 1010-25700 Equalization Department	5	0.83%	135	0	135	0	135
45 1010-267XX Prosecuting Attorney	27	4.49%	729	0	729	1	730
47 1010-26800 Register of Deeds	8	1.33%	216	0	216	0	216
48 1010-27300 Department of Criminal De	8	1.33%	216	0	216	0	216
50 1010-27302 Department of Public Defe	6	1.00%	162	0	162	0	162
51 1010-27500 Drain Commissioner	5	0.83%	135	0	135	0	135
67 1010-28300 M.S.U. Extension	8	1.33%	216	0	216	0	216
69 1010-28700 Environmental Affairs	7	1.16%	189	0	189	0	189
109 1010-43000 Animal Shelter/Dog Wardc	10	1.66%	270	0	270	0	270
131 1010-762XX Civic Arena	1	0.17%	27	0	27	0	27
138 2210 Health Dept - Dist Health	72	11.96%	1,945	0	1,945	2	1,947
141 2400 Mosquito Control Fund	14	2.33%	378	0	378	0	379
144 2600 Indigent Defense Fund	1	0.17%	27	0	27	0	27
145 2610 911 Service Fund	7	1.16%	189	0	189	0	189
153 2740 Community Corrections Fund	1	0.17%	27	0	27	0	27
154 2760 Division On Aging Fund	28	4.65%	757	0	757	1	757
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6	1.00%	162	0	162	0	162
164 2920-66402 Juvenile Drug Court	4	0.66%	108	0	108	0	108
170 2930 Soldier's Relief	3	0.50%	81	0	81	0	81
181 5350-70200 Housing Fund	5	0.83%	135	0	135	0	135
209 Other	8	1.33%	216	0	216	0	216

**Bay County, MI
Cost Allocation Plan**

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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	602	100.00%	16,265	0	16,265	16	16,281
Direct Bills					0		0
Total					\$16,265		\$16,281

Basis Units: Phone Lines by Department
Source: Phone Directory

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
3 1010-25300 Treasurer	\$2,670	\$0	\$297	\$2,967
4 1010-10100 Board of Commissioners	0	814	162	976
5 1010-19100 Accounting Department	0	0	433	433
6 1010-20200 Payroll	0	814	0	814
8 1010-27200 Administrative Services	19,887	0	54	19,942
9 1010-22800 Information Systems Divis	168,564	7,328	325	176,217
10 Financial System MUNIS	20,336	0	0	20,336
12 1010-26500 Buildings and Grounds	25,241	0	325	25,565
13 1010-26600 Corporation Counsel	0	814	108	922
14 1010-27000 Personnel & Employee Re	0	814	297	1,112
15 1010-29800 Risograph Printing/Postag	1,549	0	0	1,549
16 1010-30100 Sheriff Department	138,338	0	2,975	141,313
17 1010-75110 Recreation & Facilities	0	0	54	54
18 1010-75112 Parks/Recreation Mainten.	0	0	352	352
23 1010-13100 Circuit Court	0	7,328	1,082	8,410
26 1010-13300 Circuit Court Adult Probati	0	0	568	568
27 1010-13600 District Court	0	1,628	730	2,359
28 1010-13700 District Court Adult Probat	0	0	270	270
30 1010-14100 & 2150 FOC	0	0	811	811
31 1010-14100 & 2150 FOC DP	0	26,054	0	26,054
34 1010-14800 Probate Court	0	15,470	595	16,065
37 1010-17100 County Executive	0	0	216	216
38 1010-21500 Clerk	0	0	297	297
42 1010-25700 Equalization Department	0	0	135	135
45 1010-267XX Prosecuting Attorney	0	0	730	730
46 Prosecuting Attorney DP	0	1,628	0	1,628
47 1010-26800 Register of Deeds	0	0	216	216
48 1010-27300 Department of Criminal De	0	0	216	216
50 1010-27302 Department of Public Defe	0	0	162	162
51 1010-27500 Drain Commissioner	0	0	135	135
67 1010-28300 M.S.U. Extension	0	0	216	216
69 1010-28700 Environmental Affairs	0	0	189	189
109 1010-43000 Animal Shelter/Dog Warde	0	814	270	1,085
131 1010-762XX Civic Arena	0	0	27	27
138 2210 Health Dept - Dist Health	0	0	1,947	1,947
141 2400 Mosquito Control Fund	0	0	379	379
144 2600 Indigent Defense Fund	0	0	27	27
145 2610 911 Service Fund	0	0	189	189
153 2740 Community Corrections Fund	0	0	27	27
154 2760 Division On Aging Fund	0	0	757	757
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	162	162

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
164 2920-66402 Juvenile Drug Court	\$0	\$0	\$108	\$108
170 2930 Soldier's Relief	0	0	81	81
181 5350-70200 Housing Fund	0	0	135	135
209 Other	0	0	216	216
Total	\$376,584	\$63,507	\$16,281	\$456,373

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

**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 2020
9/28/2021

A. Department Costs

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Reconciliation	Accounting	General Government
Personnel Costs						
Salaries S1	270,318	44,000	55,443	89,006	13,594	68,275
<i>Salary % Split</i>		<i>16.28%</i>	<i>20.51%</i>	<i>32.93%</i>	<i>5.03%</i>	<i>25.26%</i>
Benefits S	104,969	17,086	21,529	34,563	5,279	26,512
Subtotal - Personnel Costs	375,287	61,086	76,972	123,569	18,873	94,787
Services & Supplies Cost						
72700 Office Supplies S	1,842	300	378	607	93	465
72800 Printing and Binding S	887	144	182	292	45	224
72900 Postage P	3,264	0	0	0	0	3,264
73000 Magazines and Periodicals S	0	0	0	0	0	0
74100 Licenses S	984	160	202	324	49	249
74200 Food Supplies S	185	30	38	61	9	47
75100 Computer Supplies S	575	94	118	189	29	145
80200 Contractual Services S	0	0	0	0	0	0
81400 Investment/Bank Service Charge S	0	0	0	0	0	0
82000 Memberships and Dues S	625	102	128	206	31	158
83100 Other Services & Charges P	16,346	(101)	0	0	16,339	108
83101 Animal License Processing Fee P	5,876	0	0	0	0	5,876
85200 Telephone S	2,083	339	427	686	105	526
86100 Conference Fees & Expenses S	460	75	94	151	23	116
90000 Printing/Publishing/Advertising S	25	4	5	8	1	6
86500 State Travel Mileage S	0	0	0	0	0	0
86600 Local Travel Mileage S	0	0	0	0	0	0
93700 Hard/Software Repair & Maint S	9,341	1,520	1,916	3,076	470	2,359
94601 Equipment Rental-Copy Machir S	2,149	350	441	708	108	543
95500 Miscellaneous S	222	36	46	73	11	56
96740 Office Equipment & Furniture Exp S	1,995	325	409	657	100	504
Bldgs/Bldg Add & Improvement Expense S	0	0	0	0	0	0
67607 Reimbursement - FOIA Request S	0	0	0	0	0	0
Subtotal - Services & Supplies	46,859	3,378	4,384	7,037	17,414	14,646
Department Cost Total	422,146	64,464	81,356	130,606	36,287	109,434
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	422,146	64,464	81,356	130,606	36,287	109,434
General Admin Distribution		(64,464)	14,663	23,539	6,540	19,723
Grand Total	\$422,146		\$96,019	\$154,145	\$42,826	\$129,156
						not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
1 County Building	\$410	\$0	\$93	\$150	\$42	\$126
Subtotal - Building Depreciation	410	0	93	150	42	126
2 Equipment Depreciation	2,667	3	607	975	271	817
2 Telephone Equipment	297	0	68	109	30	91
Subtotal - Equipment Depreciation	2,964	3	675	1,083	301	908
3 Cash Receipts	0	7,004	1,593	2,557	711	2,143
3 Bank Reconciliation	0	7,085	1,611	2,587	719	2,168
Subtotal - 1010-25300 Treasurer	0	14,089	3,205	5,144	1,429	4,310
4 Annual Audit	0	1,987	452	726	202	608
Subtotal - 1010-10100 Board of Comm	0	1,987	452	726	202	608
5 Accounting	0	8,149	1,854	2,976	827	2,493
5 Payroll	0	12	3	4	1	4
5 Budgeting	0	1,253	285	457	127	383
5 Contract Serv.	0	449	102	164	46	137
Subtotal - 1010-19100 Accounting Dep	0	9,863	2,243	3,601	1,001	3,017
6 Payroll	0	1,754	399	640	178	537
6 Budgeting	0	77	18	28	8	24
Subtotal - 1010-20200 Payroll	0	1,831	417	669	186	560
7 Budgeting	0	1,306	297	477	133	400
7 Accts Payable	0	158	36	58	16	48
7 General Accounting	0	782	178	285	79	239
Subtotal - 1010-21200 Budget Departm	0	2,246	511	820	228	687
8 Admin Services	0	167	38	61	17	51
Subtotal - 1010-27200 Administrative S	0	167	38	61	17	51
9 Tech Support	0	26,795	6,095	9,784	2,718	8,198
9 Network/Server	0	5,356	1,218	1,956	543	1,639
9 Specific Services	0	15,476	3,520	5,651	1,570	4,735

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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
Subtotal - 1010-22800 Information Sys	\$0	\$47,627	\$10,833	\$17,391	\$4,832	\$14,572
10 Accounting	0	3,880	883	1,417	394	1,187
Subtotal - Financial System MUNIS	0	3,880	883	1,417	394	1,187
11 Purchasing	0	547	124	200	55	167
Subtotal - 1010-23300 Purchasing	0	547	124	200	55	167
12 County Building	0	25,479	5,795	9,303	2,585	7,795
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	25,479	5,795	9,303	2,585	7,795
13 Civil Counsel	0	15,194	3,456	5,548	1,541	4,649
Subtotal - 1010-26600 Corporation Cot	0	15,194	3,456	5,548	1,541	4,649
14 Human Resources	0	1,729	393	631	175	529
14 Labor Relations	0	995	226	363	101	305
14 Education and Training	0	208	47	76	21	64
Subtotal - 1010-27000 Personnel & Err	0	2,932	667	1,071	297	897
15 Mail Services	0	937	213	342	95	287
15 Office Max Rebate	0	(193)	(44)	(71)	(20)	(59)
Subtotal - 1010-29800 Risograph Printi	0	744	169	272	75	228
18 County Building	0	26	6	10	3	8
Subtotal - 1010-75112 Parks/Recreatic	0	26	6	10	3	8
19 General Liability	0	1,910	434	697	194	584
19 County Building	0	1,257	286	459	127	384
Subtotal - 1010-85100 Risk Manageme	0	3,167	720	1,156	321	969
20 Wellness Program	0	592	135	216	60	181
Subtotal - 1010-85900 Wellness Progr	0	592	135	216	60	181
21 Current Retiree Fringe Benefits	0	13,539	3,079	4,944	1,373	4,142

**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
21 Future Retiree Fringe Benefits	\$0	\$3	\$1	\$1	\$0	\$1
21 Term Payoff	0	(2,707)	(616)	(988)	(275)	(828)
Subtotal - 1010-87800 Retirees Health/	0	10,835	2,464	3,956	1,099	3,315
Total Incoming	3,374	141,208	32,886	52,793	14,668	44,235
C. Total Allocated		\$566,728	\$128,904	\$206,938	\$57,494	\$173,392
			22.75%	36.51%	10.14%	30.60%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	1,647	7.24%	\$7,004	\$0	\$7,004	\$0	\$7,004
4 1010-10100 Board of Commissioners	1	0.00%	4	0	4	2	6
5 1010-19100 Accounting Department	24	0.11%	102	0	102	37	139
6 1010-20200 Payroll	11	0.05%	47	0	47	17	64
7 1010-21200 Budget Department	2	0.01%	9	0	9	3	12
8 1010-27200 Administrative Services	1	0.00%	4	0	4	2	6
9 1010-22800 Information Systems Divis	5	0.02%	21	0	21	8	29
12 1010-26500 Buildings and Grounds	94	0.41%	400	0	400	143	543
13 1010-26600 Corporation Counsel	159	0.70%	676	0	676	242	918
15 1010-29800 Risograph Printing/Postag	1	0.00%	4	0	4	2	6
16 1010-30100 Sheriff Department	1,523	6.69%	6,477	0	6,477	2,317	8,793
18 1010-75112 Parks/Recreation Mainten.	2	0.01%	9	0	9	3	12
19 1010-85100 Risk Management	2	0.01%	9	0	9	3	12
20 1010-85900 Wellness Program	1	0.00%	4	0	4	2	6
22 1010-27900 Building Authority	37	0.16%	157	0	157	56	214
23 1010-13100 Circuit Court	869	3.82%	3,695	0	3,695	1,322	5,017
24 1010-13101 Circuit Court - SSSPP Gra	4	0.02%	17	0	17	6	23
25 1010-13131 Circuit-Adult Drug Court G	7	0.03%	30	0	30	11	40
26 1010-13300 Circuit Court Adult Probati	15	0.07%	64	0	64	23	87
27 1010-13600 District Court	183	0.80%	778	0	778	278	1,057
29 1010-13731 Dist.Ct OWI Treatment Oc	27	0.12%	115	0	115	41	156
30 1010-14100 & 2150 FOC	766	3.37%	3,257	0	3,257	1,165	4,423
33 1010-14700 Jury/Judicial Council	113	0.50%	481	0	481	172	652
34 1010-14800 Probate Court	516	2.27%	2,194	0	2,194	785	2,979
35 1010-14802 Public Guardian	68	0.30%	289	0	289	103	393
38 1010-21500 Clerk	696	3.06%	2,960	0	2,960	1,059	4,019
39 1010-22900 Community Outreach / Me	20	0.09%	85	0	85	30	115
41 1010-25417 2017 Delq Tax Property S:	2	0.01%	9	0	9	3	12
42 1010-25700 Equalization Department	138	0.61%	587	0	587	210	797
43 1010-26200 Elections	1	0.00%	4	0	4	2	6
45 1010-267XX Prosecuting Attorney	244	1.07%	1,038	0	1,038	371	1,409
47 1010-26800 Register of Deeds	959	4.21%	4,078	0	4,078	1,459	5,537
48 1010-27300 Department of Criminal De	5	0.02%	21	0	21	8	29
49 1010-27301 Indigent Attorney	5	0.02%	21	0	21	8	29
50 1010-27302 Department of Public Defe	6	0.03%	26	0	26	9	35
51 1010-27500 Drain Commissioner	160	0.70%	680	0	680	243	924
52 1010-27360 Department Of Indigent D:	6	0.03%	26	0	26	9	35
53 1010-27400 Retirement Board	12	0.05%	51	0	51	18	69
54 1010-27401 Vol Employee Benefit Ass	12	0.05%	51	0	51	18	69
56 1010-27801 County Survey/Remonum:	257	1.13%	1,093	0	1,093	391	1,484
66 1010-28000 Soil Conservation	100	0.44%	425	0	425	152	577
68 1010-28600 Gypsy Moth Suppression	12	0.05%	51	0	51	18	69

**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
74 1010-28800 Geographic Information Sy	15	0.07%	\$64	\$0	\$64	\$23	\$87
75 1010-31100 Circuit Court Warrant Offic	2	0.01%	9	0	9	3	12
77 1010-31500 Secondary Road Patrol	45	0.20%	191	0	191	68	260
79 1010-31503 2nd Rd Patrol-Bangor Tw	14	0.06%	60	0	60	21	81
80 1010-31504 2nd Rd Patr-Portsmouth	12	0.05%	51	0	51	18	69
81 1010-31505 2nd Rd Ptrl-Williams Twp	14	0.06%	60	0	60	21	81
82 1010-31506 2nd Rd Patrol-Monitor Tw	14	0.06%	60	0	60	21	81
83 1010-31507 2nd Rd Patrol - City of	14	0.06%	60	0	60	21	81
84 1010-31508 2nd Road Patrol-Pinconni	14	0.06%	60	0	60	21	81
85 1010-31509 2Nd Rd Patrol K-9 Pincon	12	0.05%	51	0	51	18	69
86 1010-31510 Bangor Twps Schools & B	24	0.11%	102	0	102	37	139
87 1010-31516 2nd Rd.Pat-Bay City Sch	17	0.07%	72	0	72	26	98
88 1010-31517 2nd Patrol-Frankenlust & l	18	0.08%	77	0	77	27	104
89 1010-31600 Secondary Road Patrol Gr	7	0.03%	30	0	30	11	40
90 1010-31681 Road Patrol Grant Oct-De	1	0.00%	4	0	4	2	6
91 1010-31700 Township Road Patrol	36	0.16%	153	0	153	55	208
94 1010-31903 O.W.I. Alcohol Enforceme	2	0.01%	9	0	9	3	12
96 1010-31905 Dre Drug Recogn.Expert C	1	0.00%	4	0	4	2	6
97 1010-32100 Michigan Justice Training	1	0.00%	4	0	4	2	6
99 1010-32500 911 Central Dispatch	12	0.05%	51	0	51	18	69
100 1010-33100 Marine Law Enforcement (	2	0.01%	9	0	9	3	12
104 1010-35100 Corrections Department /	35	0.15%	149	0	149	53	202
105 1010-42600 Off of Emerg Serv-Civil	33	0.14%	140	0	140	50	191
107 1010-42602 Homeland Security Activity	2	0.01%	9	0	9	3	12
108 1010-42603 Hazard Mitigation Grant	2	0.01%	9	0	9	3	12
109 1010-43000 Animal Shelter/Dog Warde	247	1.09%	1,050	0	1,050	376	1,426
110 1010-58000 Pere Marquette Parking	1	0.00%	4	0	4	2	6
111 1010-60100 Health Dept-Admin	13	0.06%	55	0	55	20	75
114 1010-64800 Medical Examiner	249	1.09%	1,059	0	1,059	379	1,438
119 1010-67100 Social Services-Med Care	12	0.05%	51	0	51	18	69
120 1010-70200 Center Ridge Arms-Admin	12	0.05%	51	0	51	18	69
121 1010-72101 Transportation Planning	7	0.03%	30	0	30	11	40
122 1010-72181 Trans. Planning - Oct.-Dec	5	0.02%	21	0	21	8	29
124 1010-75104 Juv Community Based Tre	9	0.04%	38	0	38	14	52
125 1010-75105 Juv Gender Specific Servi	16	0.07%	68	0	68	24	92
127 1010-75700 Community Center	195	0.86%	829	0	829	297	1,126
129 1010-75900 County Market	9	0.04%	38	0	38	14	52
130 1010-76000 Fairgrounds	83	0.36%	353	0	353	126	479
131 1010-762XX Civic Arena	925	4.06%	3,934	0	3,934	1,407	5,341
132 1010-76300 Pinconning Park	679	2.98%	2,887	0	2,887	1,033	3,920
133 1010-79000 Library	12	0.05%	51	0	51	18	69
135 1010-87200/87201 Self Insurance Adr	12	0.05%	51	0	51	18	69

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
137 2010 County Road Fund	130	0.57%	\$553	\$0	\$553	\$198	\$751
138 2210 Health Dept - Dist Health	1,977	8.69%	8,407	0	8,407	3,008	11,415
139 2210-605XX Bioterrorism	5	0.02%	21	0	21	8	29
140 2380 Gypsy Moth Control Fund	151	0.66%	642	0	642	230	872
141 2400 Mosquito Control Fund	196	0.86%	833	0	833	298	1,132
142 2560 Regist of Deeds Automation Fnd	27	0.12%	115	0	115	41	156
144 2600 Indigent Defense Fund	22	0.10%	94	0	94	33	127
145 2610 911 Service Fund	202	0.89%	859	0	859	307	1,166
146 2630 Concealed Pistol Licensing Fd	217	0.95%	923	0	923	330	1,253
147 2640 Local C.F.O. Training Fund	1	0.00%	4	0	4	2	6
148 2650 Drug Law Enforcement Fund	3	0.01%	13	0	13	5	17
149 2651 Drug Law Enforcement-Bayanet	108	0.47%	459	0	459	164	624
151 2690 Law Library Fund	13	0.06%	55	0	55	20	75
152 2710 Library Fund	99	0.43%	421	0	421	151	572
153 2740 Community Corrections Fund	24	0.11%	102	0	102	37	139
154 2760 Division On Aging Fund	1,260	5.54%	5,358	0	5,358	1,917	7,275
155 2770 Home Rehabilitation Fund	4	0.02%	17	0	17	6	23
156 2900 Social Welfare Fund	14	0.06%	60	0	60	21	81
158 2920-66200 Child Care-Probate (Child	96	0.42%	408	0	408	146	554
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	312	1.37%	1,327	0	1,327	475	1,801
160 2920-66205 CCF-Casa Ct.Appointed S	41	0.18%	174	0	174	62	237
161 2920-66300 Child Care-D.S.S. (State V	10	0.04%	43	0	43	15	58
162 2920-66400 In-Home Care-Intensive P	4	0.02%	17	0	17	6	23
163 2920-66401 Youth & Family Support S	40	0.18%	170	0	170	61	231
164 2920-66402 Juvenile Drug Court	5	0.02%	21	0	21	8	29
165 2920-66500 Intensive Probation	33	0.14%	140	0	140	50	191
166 2920-75104 Juv.Community Based Tre	31	0.14%	132	0	132	47	179
167 2920-75105 Juv.Gender Specific Servi	31	0.14%	132	0	132	47	179
170 2930 Soldier's Relief	187	0.82%	795	0	795	284	1,080
171 2970 Historical Preservation	139	0.61%	591	0	591	211	803
173 3690 Bldg Authority Debt Fund	25	0.11%	106	0	106	38	144
175 5090-75600 Public Golf Course	242	1.06%	1,029	0	1,029	368	1,397
177 5090-75602 Public Golf Course-Club	708	3.11%	3,011	0	3,011	1,077	4,088
178 5120-67100 Medical Care Facility Func	927	4.07%	3,942	0	3,942	1,410	5,352
179 5160 100% Tax Payment Fund (DTR)	618	2.72%	2,628	0	2,628	940	3,568
180 5180 Delq Prop Tax Foreclosure	1,524	6.70%	6,481	0	6,481	2,318	8,799
181 5350-70200 Housing Fund	88	0.39%	374	0	374	134	508
182 5920 Water and Sewer Fund	22	0.10%	94	0	94	33	127
183 5950 Commissary Fund	39	0.17%	166	0	166	59	225
184 6770 Self-Insurance Fund-WC/UC/S&I	58	0.25%	247	0	247	88	335
185 6771 Self-Insurance Fund-Healthcare	105	0.46%	447	0	447	160	606
188 7100 District Court Custodial Fund	1	0.00%	4	0	4	2	6

**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
189 7110 Probate Court Custodial Fund	1	0.00%	\$4	\$0	\$4	\$2	\$6
190 7120 Trial Court Custodial Fund	1	0.00%	4	0	4	2	6
191 7140 Inmates Custodial Fund	3	0.01%	13	0	13	5	17
195 7310-27400 Retirement System Fund	568	2.50%	2,415	0	2,415	864	3,279
196 7360-27401 Public Employee Health C	284	1.25%	1,208	0	1,208	432	1,640
199 7640 Inmate Trust Fund	12	0.05%	51	0	51	18	69
200 8010 Drain	432	1.90%	1,837	0	1,837	657	2,494
201 8011 Hampton O&M	22	0.10%	94	0	94	33	127
202 8012 Portsmouth O&M	17	0.07%	72	0	72	26	98
203 8014 Bangor O&M	52	0.23%	221	0	221	79	300
205 8510 Drain Debt Ret	40	0.18%	170	0	170	61	231
206 9760 Governmental Full Accrual	20	0.09%	85	0	85	30	115
207 9770 Governmentl Full Accrual-Drain	2	0.01%	9	0	9	3	12
209 Other	19	0.08%	81	0	81	29	110
Subtotal	22,760	100.00%	96,786	0	96,786	32,118	128,904
Direct Bills					0		0
Total					\$96,786		\$128,904

Basis Units: Cash Receipt Transactions by Department

Source: GL Transaction History

Bay County, MI
Cost Allocation Plan

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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
3 1010-25300 Treasurer	1,645	4.56%	\$7,085	\$0	\$7,085	\$0	\$7,085
4 1010-10100 Board of Commissioners	68	0.19%	293	0	293	102	395
5 1010-19100 Accounting Department	90	0.25%	388	0	388	135	522
6 1010-20200 Payroll	47	0.13%	202	0	202	70	273
7 1010-21200 Budget Department	83	0.23%	357	0	357	124	482
8 1010-27200 Administrative Services	30	0.08%	129	0	129	45	174
9 1010-22800 Information Systems Divis	278	0.77%	1,197	0	1,197	416	1,614
11 1010-23300 Purchasing	23	0.06%	99	0	99	34	134
12 1010-26500 Buildings and Grounds	1,267	3.51%	5,457	0	5,457	1,897	7,354
13 1010-26600 Corporation Counsel	218	0.60%	939	0	939	326	1,265
14 1010-27000 Personnel & Employee Re	94	0.26%	405	0	405	141	546
15 1010-29800 Risograph Printing/Postag	15	0.04%	65	0	65	22	87
16 1010-30100 Sheriff Department	2,683	7.44%	11,555	0	11,555	4,018	15,573
17 1010-75110 Recreation & Facilities	35	0.10%	151	0	151	52	203
18 1010-75112 Parks/Recreation Mainten.	115	0.32%	495	0	495	172	668
19 1010-85100 Risk Management	6	0.02%	26	0	26	9	35
20 1010-85900 Wellness Program	24	0.07%	103	0	103	36	139
22 1010-27900 Building Authority	4	0.01%	17	0	17	6	23
23 1010-13100 Circuit Court	1,182	3.28%	5,091	0	5,091	1,770	6,861
24 1010-13101 Circuit Court - SSSPP Gra	16	0.04%	69	0	69	24	93
25 1010-13131 Circuit-Adult Drug Court G	29	0.08%	125	0	125	43	168
26 1010-13300 Circuit Court Adult Probati	66	0.18%	284	0	284	99	383
27 1010-13600 District Court	393	1.09%	1,693	0	1,693	589	2,281
28 1010-13700 District Court Adult Probat	54	0.15%	233	0	233	81	313
29 1010-13731 Dist.Ct OWI Treatment Oc	33	0.09%	142	0	142	49	192
30 1010-14100 & 2150 FOC	1,064	2.95%	4,583	0	4,583	1,593	6,176
33 1010-14700 Jury/Judicial Council	178	0.49%	767	0	767	267	1,033
34 1010-14800 Probate Court	736	2.04%	3,170	0	3,170	1,102	4,272
35 1010-14802 Public Guardian	80	0.22%	345	0	345	120	464
37 1010-17100 County Executive	68	0.19%	293	0	293	102	395
38 1010-21500 Clerk	794	2.20%	3,420	0	3,420	1,189	4,609
39 1010-22900 Community Outreach / Me	57	0.16%	245	0	245	85	331
42 1010-25700 Equalization Department	98	0.27%	422	0	422	147	569
43 1010-26200 Elections	106	0.29%	457	0	457	159	615
44 1010-26201 Board of Canvassers	121	0.34%	521	0	521	181	702
45 1010-267XX Prosecuting Attorney	842	2.33%	3,626	0	3,626	1,261	4,887
47 1010-26800 Register of Deeds	998	2.77%	4,298	0	4,298	1,495	5,793
48 1010-27300 Department of Criminal De	1	0.00%	4	0	4	1	6
49 1010-27301 Indigent Attorney	179	0.50%	771	0	771	268	1,039
50 1010-27302 Department of Public Defe	78	0.22%	336	0	336	117	453
51 1010-27500 Drain Commissioner	79	0.22%	340	0	340	118	459
56 1010-27801 County Survey/Remonum	272	0.75%	1,171	0	1,171	407	1,579

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
58 1010-27909 Bldg Auth-MH Grp Home,I	3	0.01%	\$13	\$0	\$13	\$4	\$17
59 1010-27910 Bldg Auth-MH Grp Home,I	3	0.01%	13	0	13	4	17
60 1010-27911 Bldg Auth-MH Grp Home,I	9	0.02%	39	0	39	13	52
61 1010-27912 Bldg Auth-MH Grp Home,I	3	0.01%	13	0	13	4	17
62 1010-27919 Bldg Auth-MH Grp Home,I	3	0.01%	13	0	13	4	17
63 1010-27920 Bldg Auth-MH Grp Home,(	17	0.05%	73	0	73	25	99
64 1010-27921 Bldg Auth-MH Grp Home,(	7	0.02%	30	0	30	10	41
65 1010-27922 Bldg Auth-MH Grp Home,(	16	0.04%	69	0	69	24	93
66 1010-28000 Soil Conservation	100	0.28%	431	0	431	150	580
67 1010-28300 M.S.U. Extension	30	0.08%	129	0	129	45	174
69 1010-28700 Environmental Affairs	40	0.11%	172	0	172	60	232
71 1010-28704/28705 Environmental Gra	1	0.00%	4	0	4	1	6
74 1010-28800 Geographic Information Sy	30	0.08%	129	0	129	45	174
75 1010-31100 Circuit Court Warrant Offi	21	0.06%	90	0	90	31	122
77 1010-31500 Secondary Road Patrol	449	1.24%	1,934	0	1,934	672	2,606
79 1010-31503 2nd Rd Patrol-Bangor Tw	28	0.08%	121	0	121	42	163
80 1010-31504 2nd Rd Patr-Portsmouth	17	0.05%	73	0	73	25	99
81 1010-31505 2nd Rd Ptrl-Williams Twp	27	0.07%	116	0	116	40	157
82 1010-31506 2nd Rd Patrol-Monitor Tw	25	0.07%	108	0	108	37	145
83 1010-31507 2nd Rd Patrol - City of	21	0.06%	90	0	90	31	122
84 1010-31508 2nd Road Patrol-Pinconni	26	0.07%	112	0	112	39	151
85 1010-31509 2Nd Rd Patrol K-9 Pincon	22	0.06%	95	0	95	33	128
86 1010-31510 Bangor Twps Schools & B	11	0.03%	47	0	47	16	64
87 1010-31516 2nd Rd.Pat-Bay City Sch	10	0.03%	43	0	43	15	58
88 1010-31517 2nd Patrol-Frankenlust & t	23	0.06%	99	0	99	34	134
89 1010-31600 Secondary Road Patrol Gr	31	0.09%	134	0	134	46	180
90 1010-31681 Road Patrol Grant Oct-De	14	0.04%	60	0	60	21	81
97 1010-32100 Michigan Justice Training	5	0.01%	22	0	22	7	29
100 1010-33100 Marine Law Enforcement (	44	0.12%	190	0	190	66	255
101 1010-33101 Marine Safety	6	0.02%	26	0	26	9	35
103 1010-33200 Snowmobile Law Enforcer	1	0.00%	4	0	4	1	6
104 1010-35100 Corrections Department / ,	116	0.32%	500	0	500	174	673
105 1010-42600 Off of Emerg Serv-Civil	38	0.11%	164	0	164	57	221
107 1010-42602 Homeland Security Activi	2	0.01%	9	0	9	3	12
108 1010-42603 Hazard Mitigation Grant	6	0.02%	26	0	26	9	35
109 1010-43000 Animal Shelter/Dog Warde	803	2.23%	3,458	0	3,458	1,203	4,661
110 1010-58000 Pere Marquette Parking	12	0.03%	52	0	52	18	70
111 1010-60100 Health Dept-Admin	3	0.01%	13	0	13	4	17
114 1010-64800 Medical Examiner	312	0.86%	1,344	0	1,344	467	1,811
115 1010-64900 Mental Health	4	0.01%	17	0	17	6	23
116 1010-65100 Ambulance	1	0.00%	4	0	4	1	6
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	12	0.03%	52	0	52	18	70

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
121 1010-72101 Transportation Planning	63	0.17%	\$271	\$0	\$271	\$94	\$366
122 1010-72181 Trans. Planning - Oct.-Dec	4	0.01%	17	0	17	6	23
123 1010-75100 Recreation/Parks Departm	2	0.01%	9	0	9	3	12
126 1010-75108 Veterans Park Softball	39	0.11%	168	0	168	58	226
127 1010-75700 Community Center	385	1.07%	1,658	0	1,658	577	2,235
128 1010-75800 Swimming Pool	19	0.05%	82	0	82	28	110
130 1010-76000 Fairgrounds	217	0.60%	935	0	935	325	1,260
131 1010-762XX Civic Arena	1,531	4.24%	6,594	0	6,594	2,293	8,887
132 1010-76300 Pinconning Park	898	2.49%	3,868	0	3,868	1,345	5,212
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	4	0	4	1	6
136 1010-89500 Midland-Bay-Saginaw Airp	24	0.07%	103	0	103	36	139
137 2010 County Road Fund	97	0.27%	418	0	418	145	563
138 2210 Health Dept - Dist Health	2,892	8.02%	12,456	0	12,456	4,331	16,786
140 2380 Gypsy Moth Control Fund	175	0.49%	754	0	754	262	1,016
141 2400 Mosquito Control Fund	759	2.10%	3,269	0	3,269	1,137	4,406
142 2560 Regist of Deeds Automation Fnd	25	0.07%	108	0	108	37	145
144 2600 Indigent Defense Fund	264	0.73%	1,137	0	1,137	395	1,532
145 2610 911 Service Fund	610	1.69%	2,627	0	2,627	913	3,541
146 2630 Concealed Pistol Licensing Fd	202	0.56%	870	0	870	303	1,172
147 2640 Local C.F.O. Training Fund	1	0.00%	4	0	4	1	6
148 2650 Drug Law Enforcement Fund	3	0.01%	13	0	13	4	17
149 2651 Drug Law Enforcement-Bayanet	79	0.22%	340	0	340	118	459
151 2690 Law Library Fund	48	0.13%	207	0	207	72	279
152 2710 Library Fund	12	0.03%	52	0	52	18	70
153 2740 Community Corrections Fund	71	0.20%	306	0	306	106	412
154 2760 Division On Aging Fund	3,419	9.48%	14,725	0	14,725	5,120	19,845
155 2770 Home Rehabilitation Fund	11	0.03%	47	0	47	16	64
156 2900 Social Welfare Fund	37	0.10%	159	0	159	55	215
158 2920-66200 Child Care-Probate (Child	128	0.35%	551	0	551	192	743
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	782	2.17%	3,368	0	3,368	1,171	4,539
160 2920-66205 CCF-Casa Ct.Appointed S	10	0.03%	43	0	43	15	58
162 2920-66400 In-Home Care-Intensive P	47	0.13%	202	0	202	70	273
163 2920-66401 Youth & Family Support S	5	0.01%	22	0	22	7	29
164 2920-66402 Juvenile Drug Court	14	0.04%	60	0	60	21	81
165 2920-66500 Intensive Probation	35	0.10%	151	0	151	52	203
166 2920-75104 Juv.Community Based Tre	18	0.05%	78	0	78	27	104
167 2920-75105 Juv.Gender Specific Servi	45	0.12%	194	0	194	67	261
170 2930 Soldier's Relief	557	1.54%	2,399	0	2,399	834	3,233
171 2970 Historical Preservation	125	0.35%	538	0	538	187	726
175 5090-75600 Public Golf Course	549	1.52%	2,365	0	2,365	822	3,187
176 5090-75601 Public Golf Course-Snack	36	0.10%	155	0	155	54	209
177 5090-75602 Public Golf Course-Club	995	2.76%	4,285	0	4,285	1,490	5,775

**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
178 5120-67100 Medical Care Facility Func	877	2.43%	\$3,777	\$0	\$3,777	\$1,313	\$5,091
179 5160 100% Tax Payment Fund (DTR)	556	1.54%	2,395	0	2,395	833	3,227
180 5180 Delq Prop Tax Foreclosure	1,386	3.84%	5,969	0	5,969	2,076	8,045
181 5350-70200 Housing Fund	106	0.29%	457	0	457	159	615
183 5950 Commissary Fund	36	0.10%	155	0	155	54	209
184 6770 Self-Insurance Fund-WC/UC/S&I	7	0.02%	30	0	30	10	41
185 6771 Self-Insurance Fund-Healthcare	103	0.29%	444	0	444	154	598
195 7310-27400 Retirement System Fund	139	0.39%	599	0	599	208	807
196 7360-27401 Public Employee Health C	23	0.06%	99	0	99	34	134
200 8010 Drain	427	1.18%	1,839	0	1,839	639	2,479
201 8011 Hampton O&M	134	0.37%	577	0	577	201	778
202 8012 Portsmouth O&M	13	0.04%	56	0	56	19	75
203 8014 Bangor O&M	403	1.12%	1,736	0	1,736	604	2,339
205 8510 Drain Debt Ret	7	0.02%	30	0	30	10	41
209 Other	24	0.07%	103	0	103	36	139
Subtotal	36,076	100.00%	155,377	0	155,377	51,561	206,938
Direct Bills					0		0
Total					\$155,377		\$206,938

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%	\$43,169	\$0	\$43,169	\$14,325	\$57,494
Subtotal	100	100.00%	43,169	0	43,169	14,325	57,494
Direct Bills					0		0
Total					\$43,169		\$57,494

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	\$7,004	\$7,085	\$0	\$0	\$14,089
4 1010-10100 Board of Commissioners	6	395	0	0	400
5 1010-19100 Accounting Department	139	522	57,494	0	58,155
6 1010-20200 Payroll	64	273	0	0	336
7 1010-21200 Budget Department	12	482	0	0	493
8 1010-27200 Administrative Services	6	174	0	0	180
9 1010-22800 Information Systems Divis	29	1,614	0	0	1,643
11 1010-23300 Purchasing	0	134	0	0	134
12 1010-26500 Buildings and Grounds	543	7,354	0	0	7,897
13 1010-26600 Corporation Counsel	918	1,265	0	0	2,183
14 1010-27000 Personnel & Employee Re	0	546	0	0	546
15 1010-29800 Risograph Printing/Postag	6	87	0	0	93
16 1010-30100 Sheriff Department	8,793	15,573	0	0	24,367
17 1010-75110 Recreation & Facilities	0	203	0	0	203
18 1010-75112 Parks/Recreation Mainten.	12	668	0	0	679
19 1010-85100 Risk Management	12	35	0	0	46
20 1010-85900 Wellness Program	6	139	0	0	145
22 1010-27900 Building Authority	214	23	0	0	237
23 1010-13100 Circuit Court	5,017	6,861	0	0	11,878
24 1010-13101 Circuit Court - SSSPP Gra	23	93	0	0	116
25 1010-13131 Circuit-Adult Drug Court G	40	168	0	0	209
26 1010-13300 Circuit Court Adult Probati	87	383	0	0	470
27 1010-13600 District Court	1,057	2,281	0	0	3,338
28 1010-13700 District Court Adult Probat	0	313	0	0	313
29 1010-13731 Dist.Ct OWI Treatment Oc	156	192	0	0	347
30 1010-14100 & 2150 FOC	4,423	6,176	0	0	10,599
33 1010-14700 Jury/Judicial Council	652	1,033	0	0	1,686
34 1010-14800 Probate Court	2,979	4,272	0	0	7,251
35 1010-14802 Public Guardian	393	464	0	0	857
37 1010-17100 County Executive	0	395	0	0	395
38 1010-21500 Clerk	4,019	4,609	0	0	8,627
39 1010-22900 Community Outreach / Me	115	331	0	0	446
41 1010-25417 2017 Delq Tax Property S	12	0	0	0	12
42 1010-25700 Equalization Department	797	569	0	0	1,366
43 1010-26200 Elections	6	615	0	0	621
44 1010-26201 Board of Canvassers	0	702	0	0	702
45 1010-267XX Prosecuting Attorney	1,409	4,887	0	0	6,296
47 1010-26800 Register of Deeds	5,537	5,793	0	0	11,330
48 1010-27300 Department of Criminal De	29	6	0	0	35
49 1010-27301 Indigent Attorney	29	1,039	0	0	1,068
50 1010-27302 Department of Public Defe	35	453	0	0	487

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliation	Accounting	General Government	Total
51 1010-27500 Drain Commissioner	\$924	\$459	\$0	\$0	\$1,382
52 1010-27360 Department Of Indigent De	35	0	0	0	35
53 1010-27400 Retirement Board	69	0	0	0	69
54 1010-27401 Vol Employee Benefit Ass	69	0	0	0	69
56 1010-27801 County Survey/Remonum	1,484	1,579	0	0	3,063
58 1010-27909 Bldg Auth-MH Grp Home,	0	17	0	0	17
59 1010-27910 Bldg Auth-MH Grp Home,I	0	17	0	0	17
60 1010-27911 Bldg Auth-MH Grp Home,I	0	52	0	0	52
61 1010-27912 Bldg Auth-MH Grp Home,I	0	17	0	0	17
62 1010-27919 Bldg Auth-MH Grp Home,I	0	17	0	0	17
63 1010-27920 Bldg Auth-MH Grp Home,(	0	99	0	0	99
64 1010-27921 Bldg Auth-MH Grp Home,)	0	41	0	0	41
65 1010-27922 Bldg Auth-MH Grp Home,)	0	93	0	0	93
66 1010-28000 Soil Conservation	577	580	0	0	1,158
67 1010-28300 M.S.U. Extension	0	174	0	0	174
68 1010-28600 Gypsy Moth Suppression	69	0	0	0	69
69 1010-28700 Environmental Affairs	0	232	0	0	232
71 1010-28704/28705 Environmental Gar	0	6	0	0	6
74 1010-28800 Geographic Information Sy	87	174	0	0	261
75 1010-31100 Circuit Court Warrant Offic	12	122	0	0	133
77 1010-31500 Secondary Road Patrol	260	2,606	0	0	2,866
79 1010-31503 2nd Rd Patrol-Bangor Tw	81	163	0	0	243
80 1010-31504 2nd Rd Patr-Portsmouth	69	99	0	0	168
81 1010-31505 2nd Rd Ptrl-Williams Twp	81	157	0	0	238
82 1010-31506 2nd Rd Patrol-Monitor Tw	81	145	0	0	226
83 1010-31507 2nd Rd Patrol - City of	81	122	0	0	203
84 1010-31508 2nd Road Patrol-Pinconni	81	151	0	0	232
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	69	128	0	0	197
86 1010-31510 Bangor Twps Schools & B	139	64	0	0	202
87 1010-31516 2nd Rd.Pat-Bay City Sch	98	58	0	0	156
88 1010-31517 2nd Patrol-Frankenlust & l	104	134	0	0	237
89 1010-31600 Secondary Road Patrol Gr	40	180	0	0	220
90 1010-31681 Road Patrol Grant Oct-De	6	81	0	0	87
91 1010-31700 Township Road Patrol	208	0	0	0	208
94 1010-31903 O.W.I. Alcohol Enforceme	12	0	0	0	12
96 1010-31905 Dre Drug Recogn.Expert C	6	0	0	0	6
97 1010-32100 Michigan Justice Training	6	29	0	0	35
99 1010-32500 911 Central Dispatch	69	0	0	0	69
100 1010-33100 Marine Law Enforcement (	12	255	0	0	267
101 1010-33101 Marine Safety	0	35	0	0	35
103 1010-33200 Snowmobile Law Enforcer	0	6	0	0	6

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
104 1010-35100 Corrections Department / .	\$202	\$673	\$0	\$0	\$875
105 1010-42600 Off of Emerg Serv-Civil	191	221	0	0	411
107 1010-42602 Homeland Security Activity	12	12	0	0	23
108 1010-42603 Hazard Mitigation Grant	12	35	0	0	46
109 1010-43000 Animal Shelter/Dog Warde	1,426	4,661	0	0	6,087
110 1010-58000 Pere Marquette Parking	6	70	0	0	75
111 1010-60100 Health Dept-Admin	75	17	0	0	92
114 1010-64800 Medical Examiner	1,438	1,811	0	0	3,249
115 1010-64900 Mental Health	0	23	0	0	23
116 1010-65100 Ambulance	0	6	0	0	6
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	0	70	0	0	70
119 1010-67100 Social Services-Med Care	69	0	0	0	69
120 1010-70200 Center Ridge Arms-Admin	69	0	0	0	69
121 1010-72101 Transportation Planning	40	366	0	0	406
122 1010-72181 Trans. Planning - Oct.-Dec	29	23	0	0	52
123 1010-75100 Recreation/Parks Departr	0	12	0	0	12
124 1010-75104 Juv Community Based Tre	52	0	0	0	52
125 1010-75105 Juv Gender Specific Servi	92	0	0	0	92
126 1010-75108 Veterans Park Softball	0	226	0	0	226
127 1010-75700 Community Center	1,126	2,235	0	0	3,361
128 1010-75800 Swimming Pool	0	110	0	0	110
129 1010-75900 County Market	52	0	0	0	52
130 1010-76000 Fairgrounds	479	1,260	0	0	1,739
131 1010-762XX Civic Arena	5,341	8,887	0	0	14,227
132 1010-76300 Pinconning Park	3,920	5,212	0	0	9,133
133 1010-79000 Library	69	0	0	0	69
134 1010-86500 401(K) Savings Plan Admi	0	6	0	0	6
135 1010-87200/87201 Self Insurance Adrr	69	0	0	0	69
136 1010-89500 Midland-Bay-Saginaw Airp	0	139	0	0	139
137 2010 County Road Fund	751	563	0	0	1,314
138 2210 Health Dept - Dist Health	11,415	16,786	0	0	28,201
139 2210-605XX Bioterrorism	29	0	0	0	29
140 2380 Gypsy Moth Control Fund	872	1,016	0	0	1,888
141 2400 Mosquito Control Fund	1,132	4,406	0	0	5,537
142 2560 Regist of Deeds Automation Fnd	156	145	0	0	301
144 2600 Indigent Defense Fund	127	1,532	0	0	1,659
145 2610 911 Service Fund	1,166	3,541	0	0	4,707
146 2630 Concealed Pistol Licensing Fd	1,253	1,172	0	0	2,425
147 2640 Local C.F.O. Training Fund	6	6	0	0	12
148 2650 Drug Law Enforcement Fund	17	17	0	0	35
149 2651 Drug Law Enforcement-Bayanet	624	459	0	0	1,082

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
151 2690 Law Library Fund	\$75	\$279	\$0	\$0	\$354
152 2710 Library Fund	572	70	0	0	641
153 2740 Community Corrections Fund	139	412	0	0	551
154 2760 Division On Aging Fund	7,275	19,845	0	0	27,120
155 2770 Home Rehabilitation Fund	23	64	0	0	87
156 2900 Social Welfare Fund	81	215	0	0	296
158 2920-66200 Child Care-Probate (Child	554	743	0	0	1,297
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,801	4,539	0	0	6,340
160 2920-66205 CCF-Casa Ct.Appointed S	237	58	0	0	295
161 2920-66300 Child Care-D.S.S. (State V	58	0	0	0	58
162 2920-66400 In-Home Care-Intensive P	23	273	0	0	296
163 2920-66401 Youth & Family Support S	231	29	0	0	260
164 2920-66402 Juvenile Drug Court	29	81	0	0	110
165 2920-66500 Intensive Probation	191	203	0	0	394
166 2920-75104 Juv.Community Based Tre	179	104	0	0	283
167 2920-75105 Juv.Gender Specific Servi	179	261	0	0	440
170 2930 Soldier's Relief	1,080	3,233	0	0	4,313
171 2970 Historical Preservation	803	726	0	0	1,528
173 3690 Bldg Authority Debt Fund	144	0	0	0	144
175 5090-75600 Public Golf Course	1,397	3,187	0	0	4,584
176 5090-75601 Public Golf Course-Snack	0	209	0	0	209
177 5090-75602 Public Golf Course-Club	4,088	5,775	0	0	9,863
178 5120-67100 Medical Care Facility Func	5,352	5,091	0	0	10,443
179 5160 100% Tax Payment Fund (DTR)	3,568	3,227	0	0	6,795
180 5180 Delq Prop Tax Foreclosure	8,799	8,045	0	0	16,844
181 5350-70200 Housing Fund	508	615	0	0	1,123
182 5920 Water and Sewer Fund	127	0	0	0	127
183 5950 Commissary Fund	225	209	0	0	434
184 6770 Self-Insurance Fund-WC/UC/S&/	335	41	0	0	376
185 6771 Self-Insurance Fund-Healthcare	606	598	0	0	1,204
188 7100 District Court Custodial Fund	6	0	0	0	6
189 7110 Probate Court Custodial Fund	6	0	0	0	6
190 7120 Trial Court Custodial Fund	6	0	0	0	6
191 7140 Inmates Custodial Fund	17	0	0	0	17
195 7310-27400 Retirement System Fund	3,279	807	0	0	4,086
196 7360-27401 Public Employee Health C	1,640	134	0	0	1,773
199 7640 Inmate Trust Fund	69	0	0	0	69
200 8010 Drain	2,494	2,479	0	0	4,973
201 8011 Hampton O&M	127	778	0	0	905
202 8012 Portsmouth O&M	98	75	0	0	174
203 8014 Bangor O&M	300	2,339	0	0	2,639

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
205 8510 Drain Debt Ret	\$231	\$41	\$0	\$0	\$272
206 9760 Governmental Full Accrual	115	0	0	0	115
207 9770 Governmentl Full Accrual-Drain	12	0	0	0	12
209 Other	110	139	0	0	249
Total	\$128,904	\$206,938	\$57,494	\$0	\$393,336

**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 2020
9/28/2021

A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	General Government
Personnel Costs				
Salaries S1	148,026	0	0	148,026
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits S	55,657	0	0	55,657
Subtotal - Personnel Costs	203,683	0	0	203,683
Services & Supplies Cost				
71603 Retiree Health Care Contribut. D	0	0	0	0
72700 Office Supplies S	420	0	0	420
72800 Printing And Binding S	0	0	0	0
72900 Postage S	166	0	0	166
73000 Magazines and Periodicals S	1,200	0	0	1,200
74200 Food Supplies S	89	0	0	89
75100 Computer Supplies S	0	0	0	0
81800 Audit Fees P	76,060	0	76,060	0
82000 Memberships and Dues P	19,976	0	0	19,976
85200 Telephone S	67	0	0	67
86100 Conference Fees & Expenses S	1,324	0	0	1,324
86500 State Travel Mileage S	0	0	0	0
86600 Local Travel Mileage S	1,893	0	0	1,893
93700 Hard/Software Repair & Maint S	300	0	0	300
94601 Equipment Rental-Copy Machir S	3,622	0	0	3,622
95500 Miscellaneous S	0	0	0	0
95507 Flowers, Wreaths, Plaques Etc. P	150	0	0	150
967141 Computer Hardware Expense S	1,566	0	0	1,566
96900 Contributions - Other P	70,000	0	0	70,000
98500 Audio Visual P	182	0	0	182
Subtotal - Services & Supplies	177,015	0	76,060	100,955
Department Cost Total	380,698	0	76,060	304,638
Adjustments to Cost				
71603 Retiree Health Care Contribut. D	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	General Government
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	380,698	0	76,060	304,638
General Admin Distribution		0	0	0
Grand Total	<u>\$380,698</u>		<u>\$76,060</u>	<u>\$304,638</u>
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	\$168	\$673
Subtotal - Building Depreciation	841	1	168	673
2 Imaging Equipment	813	1	163	652
2 Telephone Equipment	162	0	32	130
Subtotal - Equipment Depreciation	976	1	195	781
3 Cash Receipts	4	2	1	5
3 Bank Reconciliation	293	102	79	316
Subtotal - 1010-25300 Treasurer	297	103	80	320
4 Annual Audit	0	299	60	239
Subtotal - 1010-10100 Board of Comm	0	299	60	239
5 Accounting	0	1,226	245	981
5 Payroll	0	20	4	16
5 Budgeting	0	564	113	451
5 Contract Serv.	0	449	90	359
Subtotal - 1010-19100 Accounting Dep	0	2,258	451	1,807
6 Payroll	0	2,948	589	2,359
6 Budgeting	0	35	7	28
Subtotal - 1010-20200 Payroll	0	2,982	596	2,386
7 Budgeting	0	588	117	470
7 Accts Payable	0	78	16	63
7 General Accounting	0	118	23	94
Subtotal - 1010-21200 Budget Departm	0	784	157	627
8 Admin Services	0	280	56	224
Subtotal - 1010-27200 Administrative S	0	280	56	224
9 Tech Support	0	6,018	1,202	4,815
9 Network/Server	0	9,001	1,798	7,203
9 Imaging	0	143	28	114

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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	\$15,161	\$3,029	\$12,132
10 Accounting	0	584	117	467
Subtotal - Financial System MUNIS	0	584	117	467
12 County Building	0	52,253	10,440	41,814
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	52,253	10,440	41,814
13 Civil Counsel	0	18,660	3,728	14,932
Subtotal - 1010-26600 Corporation Cot	0	18,660	3,728	14,932
14 Human Resources	0	2,905	580	2,325
14 Education and Training	0	350	70	280
Subtotal - 1010-27000 Personnel & Err	0	3,255	650	2,605
15 Mail Services	0	48	10	38
15 Office Max Rebate	0	(15)	(3)	(12)
Subtotal - 1010-29800 Risograph Printi	0	33	7	26
18 County Building	0	54	11	43
Subtotal - 1010-75112 Parks/Recreatic	0	54	11	43
19 General Liability	0	3,210	641	2,568
19 County Building	0	2,577	515	2,062
Subtotal - 1010-85100 Risk Manageme	0	5,787	1,156	4,631
20 Wellness Program	0	995	199	796
Subtotal - 1010-85900 Wellness Progr	0	995	199	796
21 Current Retiree Fringe Benefits	0	20,298	4,055	16,242
21 Future Retiree Fringe Benefits	0	5	1	4
21 Term Payoff	0	1,144	229	915
Subtotal - 1010-87800 Retirees Health/	0	21,446	4,285	17,161
Total Incoming	2,113	124,936	25,383	101,666
C. Total Allocated		\$507,748	\$101,443	\$406,304
			19.98%	80.02%

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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	2,314	2.60%	\$1,987	\$0	\$1,987	\$0	\$1,987
4 1010-10100 Board of Commissioners	348	0.39%	299	0	299	0	299
5 1010-19100 Accounting Department	505	0.57%	434	0	434	146	580
6 1010-20200 Payroll	441	0.50%	379	0	379	127	506
7 1010-21200 Budget Department	420	0.47%	361	0	361	121	482
8 1010-27200 Administrative Services	344	0.39%	295	0	295	99	395
9 1010-22800 Information Systems Divis	716	0.80%	615	0	615	207	822
11 1010-23300 Purchasing	320	0.36%	275	0	275	92	367
12 1010-26500 Buildings and Grounds	1,857	2.09%	1,595	0	1,595	537	2,132
13 1010-26600 Corporation Counsel	555	0.62%	477	0	477	160	637
14 1010-27000 Personnel & Employee Re	451	0.51%	387	0	387	130	518
15 1010-29800 Risograph Printing/Postag	243	0.27%	209	0	209	70	279
16 1010-30100 Sheriff Department	3,718	4.18%	3,193	0	3,193	1,074	4,268
17 1010-75110 Recreation & Facilities	377	0.42%	324	0	324	109	433
18 1010-75112 Parks/Recreation Mainten.	411	0.46%	353	0	353	119	472
19 1010-85100 Risk Management	7	0.01%	6	0	6	2	8
20 1010-85900 Wellness Program	261	0.29%	224	0	224	75	300
21 1010-87800 Retirees Health/Life Insura	61	0.07%	52	0	52	18	70
22 1010-27900 Building Authority	42	0.05%	36	0	36	12	48
23 1010-13100 Circuit Court	1,671	1.88%	1,435	0	1,435	483	1,918
24 1010-13101 Circuit Court - SSSPP Gra	289	0.32%	248	0	248	84	332
25 1010-13131 Circuit-Adult Drug Court G	220	0.25%	189	0	189	64	253
26 1010-13300 Circuit Court Adult Probati	91	0.10%	78	0	78	26	104
27 1010-13600 District Court	856	0.96%	735	0	735	247	983
28 1010-13700 District Court Adult Probat	429	0.48%	368	0	368	124	492
29 1010-13731 Dist.Ct OWI Treatment Oc	216	0.24%	186	0	186	62	248
30 1010-14100 & 2150 FOC	2,314	2.60%	1,987	0	1,987	669	2,656
32 1010-14500 Law Library	12	0.01%	10	0	10	3	14
33 1010-14700 Jury/Judicial Council	541	0.61%	465	0	465	156	621
34 1010-14800 Probate Court	1,251	1.40%	1,074	0	1,074	361	1,436
35 1010-14802 Public Guardian	80	0.09%	69	0	69	23	92
37 1010-17100 County Executive	428	0.48%	368	0	368	124	491
38 1010-21500 Clerk	1,154	1.30%	991	0	991	333	1,325
39 1010-22900 Community Outreach / Me	315	0.35%	271	0	271	91	362
41 1010-25417 2017 Delq Tax Property S:	12	0.01%	10	0	10	3	14
42 1010-25700 Equalization Department	578	0.65%	496	0	496	167	663
43 1010-26200 Elections	112	0.13%	96	0	96	32	129
44 1010-26201 Board of Canvassers	121	0.14%	104	0	104	35	139
45 1010-267XX Prosecuting Attorney	2,379	2.67%	2,043	0	2,043	687	2,731
47 1010-26800 Register of Deeds	1,452	1.63%	1,247	0	1,247	420	1,667
48 1010-27300 Department of Criminal De	68	0.08%	58	0	58	20	78
49 1010-27301 Indigent Attorney	184	0.21%	158	0	158	53	211

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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
50 1010-27302 Department of Public Defe	375	0.42%	\$322	\$0	\$322	\$108	\$430
51 1010-27500 Drain Commissioner	655	0.74%	563	0	563	189	752
52 1010-27360 Department Of Indigent De	9	0.01%	8	0	8	3	10
53 1010-27400 Retirement Board	12	0.01%	10	0	10	3	14
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	10	0	10	3	14
55 1010-27507 Drain - County at Large	5	0.01%	4	0	4	1	6
56 1010-27801 County Survey/Remonum	570	0.64%	490	0	490	165	654
58 1010-27909 Bldg Auth-MH Grp Home, I	3	0.00%	3	0	3	1	3
59 1010-27910 Bldg Auth-MH Grp Home, I	3	0.00%	3	0	3	1	3
60 1010-27911 Bldg Auth-MH Grp Home, I	14	0.02%	12	0	12	4	16
61 1010-27912 Bldg Auth-MH Grp Home, I	3	0.00%	3	0	3	1	3
62 1010-27919 Bldg Auth-MH Grp Home, I	3	0.00%	3	0	3	1	3
63 1010-27920 Bldg Auth-MH Grp Home, I	17	0.02%	15	0	15	5	20
64 1010-27921 Bldg Auth-MH Grp Home, I	7	0.01%	6	0	6	2	8
65 1010-27922 Bldg Auth-MH Grp Home, I	16	0.02%	14	0	14	5	18
66 1010-28000 Soil Conservation	100	0.11%	86	0	86	29	115
67 1010-28300 M.S.U. Extension	44	0.05%	38	0	38	13	51
68 1010-28600 Gypsy Moth Suppression	12	0.01%	10	0	10	3	14
69 1010-28700 Environmental Affairs	388	0.44%	333	0	333	112	445
71 1010-28704/28705 Environmental Gar	1	0.00%	1	0	1	0	1
74 1010-28800 Geographic Information Sy	327	0.37%	281	0	281	94	375
75 1010-31100 Circuit Court Warrant Offic	323	0.36%	277	0	277	93	371
76 1010-31200 B.A.Y.A.N.E.T.	18	0.02%	15	0	15	5	21
77 1010-31500 Secondary Road Patrol	1,011	1.14%	868	0	868	292	1,160
79 1010-31503 2nd Rd Patrol-Bangor Tw	363	0.41%	312	0	312	105	417
80 1010-31504 2nd Rd Patr-Portsmouth	196	0.22%	168	0	168	57	225
81 1010-31505 2nd Rd Ptrl-Williams Twp	368	0.41%	316	0	316	106	422
82 1010-31506 2nd Rd Patrol-Monitor Tw	337	0.38%	289	0	289	97	387
83 1010-31507 2nd Rd Patrol - City of	283	0.32%	243	0	243	82	325
84 1010-31508 2nd Road Patrol-Pinconni	348	0.39%	299	0	299	101	399
85 1010-31509 2Nd Rd Patrol K-9 Pincon	290	0.33%	249	0	249	84	333
86 1010-31510 Bangor Twps Schools & B	318	0.36%	273	0	273	92	365
87 1010-31516 2nd Rd.Pat-Bay City Sch	353	0.40%	303	0	303	102	405
88 1010-31517 2nd Patrol-Frankenlust & I	299	0.34%	257	0	257	86	343
89 1010-31600 Secondary Road Patrol Gr	322	0.36%	277	0	277	93	370
90 1010-31681 Road Patrol Grant Oct-De	106	0.12%	91	0	91	31	122
91 1010-31700 Township Road Patrol	288	0.32%	247	0	247	83	331
93 1010-31902 Drive MI Safely/Task Forc	1	0.00%	1	0	1	0	1
94 1010-31903 O.W.I. Alcohol Enforceme	206	0.23%	177	0	177	60	236
96 1010-31905 Dre Drug Recogn.Expert C	10	0.01%	9	0	9	3	11
97 1010-32100 Michigan Justice Training	6	0.01%	5	0	5	2	7
99 1010-32500 911 Central Dispatch	12	0.01%	10	0	10	3	14

**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
100 1010-33100 Marine Law Enforcement (	109	0.12%	\$94	\$0	\$94	\$31	\$125
101 1010-33101 Marine Safety	6	0.01%	5	0	5	2	7
103 1010-33200 Snowmobile Law Enforcer	13	0.01%	11	0	11	4	15
104 1010-35100 Corrections Department / .	140	0.16%	120	0	120	40	161
105 1010-42600 Off of Emerg Serv-Civil	319	0.36%	274	0	274	92	366
107 1010-42602 Homeland Security Activity	4	0.00%	3	0	3	1	5
108 1010-42603 Hazard Mitigation Grant	8	0.01%	7	0	7	2	9
109 1010-43000 Animal Shelter/Dog Warde	1,279	1.44%	1,099	0	1,099	370	1,468
110 1010-58000 Pere Marquette Parking	13	0.01%	11	0	11	4	15
111 1010-60100 Health Dept-Admin	26	0.03%	22	0	22	8	30
112 1010-61700 Personal Care - Private	1	0.00%	1	0	1	0	1
114 1010-64800 Medical Examiner	323	0.36%	277	0	277	93	371
115 1010-64900 Mental Health	4	0.00%	3	0	3	1	5
116 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	12	0.01%	10	0	10	3	14
118 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	10	0	10	3	14
119 1010-67100 Social Services-Med Care	12	0.01%	10	0	10	3	14
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	10	0	10	3	14
121 1010-72101 Transportation Planning	368	0.41%	316	0	316	106	422
122 1010-72181 Trans. Planning - Oct.-Dec	100	0.11%	86	0	86	29	115
123 1010-75100 Recreation/Parks Departrr	4	0.00%	3	0	3	1	5
124 1010-75104 Juv Community Based Tre	20	0.02%	17	0	17	6	23
125 1010-75105 Juv Gender Specific Servi	27	0.03%	23	0	23	8	31
126 1010-75108 Veterans Park Softball	152	0.17%	131	0	131	44	174
127 1010-75700 Community Center	886	0.99%	761	0	761	256	1,017
128 1010-75800 Swimming Pool	19	0.02%	16	0	16	5	22
129 1010-75900 County Market	9	0.01%	8	0	8	3	10
130 1010-76000 Fairgrounds	340	0.38%	292	0	292	98	390
131 1010-762XX Civic Arena	2,303	2.59%	1,978	0	1,978	665	2,643
132 1010-76300 Pinconning Park	1,251	1.40%	1,074	0	1,074	361	1,436
133 1010-79000 Library	12	0.01%	10	0	10	3	14
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
135 1010-87200/87201 Self Insurance Adr	12	0.01%	10	0	10	3	14
136 1010-89500 Midland-Bay-Saginaw Airp	24	0.03%	21	0	21	7	28
137 2010 County Road Fund	217	0.24%	186	0	186	63	249
138 2210 Health Dept - Dist Health	12,591	14.14%	10,814	0	10,814	3,638	14,452
139 2210-605XX Bioterrorism	5	0.01%	4	0	4	1	6
140 2380 Gypsy Moth Control Fund	568	0.64%	488	0	488	164	652
141 2400 Mosquito Control Fund	1,356	1.52%	1,165	0	1,165	392	1,556
142 2560 Regist of Deeds Automation Fnd	83	0.09%	71	0	71	24	95
144 2600 Indigent Defense Fund	1,453	1.63%	1,248	0	1,248	420	1,668
145 2610 911 Service Fund	1,283	1.44%	1,102	0	1,102	371	1,473

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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
146 2630 Concealed Pistol Licensing Fd	474	0.53%	\$407	\$0	\$407	\$137	\$544
147 2640 Local C.F.O. Training Fund	33	0.04%	28	0	28	10	38
148 2650 Drug Law Enforcement Fund	3	0.00%	3	0	3	1	3
149 2651 Drug Law Enforcement-Bayanet	453	0.51%	389	0	389	131	520
151 2690 Law Library Fund	66	0.07%	57	0	57	19	76
152 2710 Library Fund	141	0.16%	121	0	121	41	162
153 2740 Community Corrections Fund	428	0.48%	368	0	368	124	491
154 2760 Division On Aging Fund	8,620	9.68%	7,404	0	7,404	2,491	9,894
155 2770 Home Rehabilitation Fund	19	0.02%	16	0	16	5	22
156 2900 Social Welfare Fund	55	0.06%	47	0	47	16	63
158 2920-66200 Child Care-Probate (Child	176	0.20%	151	0	151	51	202
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,752	1.97%	1,505	0	1,505	506	2,011
160 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	63	0	63	21	84
161 2920-66300 Child Care-D.S.S. (State V	23	0.03%	20	0	20	7	26
162 2920-66400 In-Home Care-Intensive P	393	0.44%	338	0	338	114	451
163 2920-66401 Youth & Family Support S	469	0.53%	403	0	403	136	538
164 2920-66402 Juvenile Drug Court	323	0.36%	277	0	277	93	371
165 2920-66500 Intensive Probation	407	0.46%	350	0	350	118	467
166 2920-75104 Juv.Community Based Tre	371	0.42%	319	0	319	107	426
167 2920-75105 Juv.Gender Specific Servi	426	0.48%	366	0	366	123	489
170 2930 Soldier's Relief	945	1.06%	812	0	812	273	1,085
171 2970 Historical Preservation	145	0.16%	125	0	125	42	166
173 3690 Bldg Authority Debt Fund	32	0.04%	27	0	27	9	37
175 5090-75600 Public Golf Course	926	1.04%	795	0	795	268	1,063
176 5090-75601 Public Golf Course-Snack	36	0.04%	31	0	31	10	41
177 5090-75602 Public Golf Course-Club	1,322	1.48%	1,135	0	1,135	382	1,517
178 5120-67100 Medical Care Facility Func	1,156	1.30%	993	0	993	334	1,327
179 5160 100% Tax Payment Fund (DTR)	1,001	1.12%	860	0	860	289	1,149
180 5180 Delq Prop Tax Foreclosure	1,682	1.89%	1,445	0	1,445	486	1,931
181 5350-70200 Housing Fund	1,017	1.14%	873	0	873	294	1,167
182 5920 Water and Sewer Fund	33	0.04%	28	0	28	10	38
183 5950 Commissary Fund	75	0.08%	64	0	64	22	86
184 6770 Self-Insurance Fund-WC/UC/S&I	600	0.67%	515	0	515	173	689
185 6771 Self-Insurance Fund-Healthcare	310	0.35%	266	0	266	90	356
188 7100 District Court Custodial Fund	2	0.00%	2	0	2	1	2
189 7110 Probate Court Custodial Fund	2	0.00%	2	0	2	1	2
190 7120 Trial Court Custodial Fund	2	0.00%	2	0	2	1	2
191 7140 Inmates Custodial Fund	4	0.00%	3	0	3	1	5
195 7310-27400 Retirement System Fund	1,188	1.33%	1,020	0	1,020	343	1,364
196 7360-27401 Public Employee Health C	335	0.38%	288	0	288	97	385
199 7640 Inmate Trust Fund	12	0.01%	10	0	10	3	14
200 8010 Drain	1,031	1.16%	886	0	886	298	1,183

**Bay County, MI
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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
201 8011 Hampton O&M	152	0.17%	\$131	\$0	\$131	\$44	\$174
202 8012 Portsmouth O&M	42	0.05%	36	0	36	12	48
203 8014 Bangor O&M	464	0.52%	399	0	399	134	533
205 8510 Drain Debt Ret	52	0.06%	45	0	45	15	60
206 9760 Governmental Full Accrual	119	0.13%	102	0	102	34	137
207 9770 Governmentl Full Accrual-Drain	14	0.02%	12	0	12	4	16
209 Other	68	0.08%	58	0	58	20	78
Subtotal	89,048	100.00%	76,482	0	76,482	24,961	101,443
Direct Bills					0		0
Total					\$76,482		\$101,443

Basis Units: Accounting Transactions
Source: GL Transaction History

**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
3 1010-25300 Treasurer	\$1,987	\$0	\$1,987
4 1010-10100 Board of Commissioners	299	0	299
5 1010-19100 Accounting Department	580	0	580
6 1010-20200 Payroll	506	0	506
7 1010-21200 Budget Department	482	0	482
8 1010-27200 Administrative Services	395	0	395
9 1010-22800 Information Systems Divis	822	0	822
11 1010-23300 Purchasing	367	0	367
12 1010-26500 Buildings and Grounds	2,132	0	2,132
13 1010-26600 Corporation Counsel	637	0	637
14 1010-27000 Personnel & Employee Re	518	0	518
15 1010-29800 Risograph Printing/Postag	279	0	279
16 1010-30100 Sheriff Department	4,268	0	4,268
17 1010-75110 Recreation & Facilities	433	0	433
18 1010-75112 Parks/Recreation Mainten	472	0	472
19 1010-85100 Risk Management	8	0	8
20 1010-85900 Wellness Program	300	0	300
21 1010-87800 Retirees Health/Life Insura	70	0	70
22 1010-27900 Building Authority	48	0	48
23 1010-13100 Circuit Court	1,918	0	1,918
24 1010-13101 Circuit Court - SSSPP Gra	332	0	332
25 1010-13131 Circuit-Adult Drug Court G	253	0	253
26 1010-13300 Circuit Court Adult Probati	104	0	104
27 1010-13600 District Court	983	0	983
28 1010-13700 District Court Adult Probat	492	0	492
29 1010-13731 Dist.Ct OWI Treatment Oc	248	0	248
30 1010-14100 & 2150 FOC	2,656	0	2,656
32 1010-14500 Law Library	14	0	14
33 1010-14700 Jury/Judicial Council	621	0	621
34 1010-14800 Probate Court	1,436	0	1,436
35 1010-14802 Public Guardian	92	0	92
37 1010-17100 County Executive	491	0	491
38 1010-21500 Clerk	1,325	0	1,325
39 1010-22900 Community Outreach / Me	362	0	362
41 1010-25417 2017 Delq Tax Property S:	14	0	14
42 1010-25700 Equalization Department	663	0	663
43 1010-26200 Elections	129	0	129
44 1010-26201 Board of Canvassers	139	0	139
45 1010-267XX Prosecuting Attorney	2,731	0	2,731
47 1010-26800 Register of Deeds	1,667	0	1,667
48 1010-27300 Department of Criminal De	78	0	78

**Bay County, MI
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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
49 1010-27301 Indigent Attorney	\$211	\$0	\$211
50 1010-27302 Department of Public Defe	430	0	430
51 1010-27500 Drain Commissioner	752	0	752
52 1010-27360 Department Of Indigent De	10	0	10
53 1010-27400 Retirement Board	14	0	14
54 1010-27401 Vol Employee Benefit Ass	14	0	14
55 1010-27507 Drain - County at Large	6	0	6
56 1010-27801 County Survey/Remonum	654	0	654
58 1010-27909 Bldg Auth-MH Grp Home,	3	0	3
59 1010-27910 Bldg Auth-MH Grp Home,I	3	0	3
60 1010-27911 Bldg Auth-MH Grp Home,I	16	0	16
61 1010-27912 Bldg Auth-MH Grp Home,I	3	0	3
62 1010-27919 Bldg Auth-MH Grp Home,I	3	0	3
63 1010-27920 Bldg Auth-MH Grp Home,(	20	0	20
64 1010-27921 Bldg Auth-MH Grp Home,)	8	0	8
65 1010-27922 Bldg Auth-MH Grp Home,)	18	0	18
66 1010-28000 Soil Conservation	115	0	115
67 1010-28300 M.S.U. Extension	51	0	51
68 1010-28600 Gypsy Moth Suppression	14	0	14
69 1010-28700 Environmental Affairs	445	0	445
71 1010-28704/28705 Environmental Gra	1	0	1
74 1010-28800 Geographic Information S)	375	0	375
75 1010-31100 Circuit Court Warrant Offic	371	0	371
76 1010-31200 B.A.Y.A.N.E.T.	21	0	21
77 1010-31500 Secondary Road Patrol	1,160	0	1,160
79 1010-31503 2nd Rd Patrol-Bangor Tw	417	0	417
80 1010-31504 2nd Rd Patr-Portsmouth	225	0	225
81 1010-31505 2nd Rd Ptrl-Williams Twp	422	0	422
82 1010-31506 2nd Rd Patrol-Monitor Tw	387	0	387
83 1010-31507 2nd Rd Patrol - City of	325	0	325
84 1010-31508 2nd Road Patrol-Pinconni	399	0	399
85 1010-31509 2Nd Rd Patrol K-9 Pincon	333	0	333
86 1010-31510 Bangor Twps Schools & B	365	0	365
87 1010-31516 2nd Rd.Pat-Bay City Sch	405	0	405
88 1010-31517 2nd Patrol-Frankenlust & I	343	0	343
89 1010-31600 Secondary Road Patrol Gr	370	0	370
90 1010-31681 Road Patrol Grant Oct-De	122	0	122
91 1010-31700 Township Road Patrol	331	0	331
93 1010-31902 Drive MI Safely/Task Forc	1	0	1
94 1010-31903 O.W.I. Alcohol Enforceme	236	0	236
96 1010-31905 Dre Drug Recogn.Expert C	11	0	11

**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
97 1010-32100 Michigan Justice Training	\$7	\$0	\$7
99 1010-32500 911 Central Dispatch	14	0	14
100 1010-33100 Marine Law Enforcement (	125	0	125
101 1010-33101 Marine Safety	7	0	7
103 1010-33200 Snowmobile Law Enforcer	15	0	15
104 1010-35100 Corrections Department / .	161	0	161
105 1010-42600 Off of Emerg Serv-Civil	366	0	366
107 1010-42602 Homeland Security Activity	5	0	5
108 1010-42603 Hazard Mitigation Grant	9	0	9
109 1010-43000 Animal Shelter/Dog Warde	1,468	0	1,468
110 1010-58000 Pere Marquette Parking	15	0	15
111 1010-60100 Health Dept-Admin	30	0	30
112 1010-61700 Personal Care - Private	1	0	1
114 1010-64800 Medical Examiner	371	0	371
115 1010-64900 Mental Health	5	0	5
116 1010-65100 Ambulance	1	0	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	14	0	14
118 1010-67000 Mi Dept Human Serv-Bay	14	0	14
119 1010-67100 Social Services-Med Care	14	0	14
120 1010-70200 Center Ridge Arms-Admin	14	0	14
121 1010-72101 Transportation Planning	422	0	422
122 1010-72181 Trans. Planning - Oct.-Dec	115	0	115
123 1010-75100 Recreation/Parks Departrr	5	0	5
124 1010-75104 Juv Community Based Tre	23	0	23
125 1010-75105 Juv Gender Specific Servi	31	0	31
126 1010-75108 Veterans Park Softball	174	0	174
127 1010-75700 Community Center	1,017	0	1,017
128 1010-75800 Swimming Pool	22	0	22
129 1010-75900 County Market	10	0	10
130 1010-76000 Fairgrounds	390	0	390
131 1010-762XX Civic Arena	2,643	0	2,643
132 1010-76300 Pinconning Park	1,436	0	1,436
133 1010-79000 Library	14	0	14
134 1010-86500 401(K) Savings Plan Admi	1	0	1
135 1010-87200/87201 Self Insurance Adr	14	0	14
136 1010-89500 Midland-Bay-Saginaw Airp	28	0	28
137 2010 County Road Fund	249	0	249
138 2210 Health Dept - Dist Health	14,452	0	14,452
139 2210-605XX Bioterrorism	6	0	6
140 2380 Gypsy Moth Control Fund	652	0	652
141 2400 Mosquito Control Fund	1,556	0	1,556

**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
142 2560 Regist of Deeds Automation Fnd	\$95	\$0	\$95
144 2600 Indigent Defense Fund	1,668	0	1,668
145 2610 911 Service Fund	1,473	0	1,473
146 2630 Concealed Pistol Licensing Fd	544	0	544
147 2640 Local C.F.O. Training Fund	38	0	38
148 2650 Drug Law Enforcement Fund	3	0	3
149 2651 Drug Law Enforcement-Bayanet	520	0	520
151 2690 Law Library Fund	76	0	76
152 2710 Library Fund	162	0	162
153 2740 Community Corrections Fund	491	0	491
154 2760 Division On Aging Fund	9,894	0	9,894
155 2770 Home Rehabilitation Fund	22	0	22
156 2900 Social Welfare Fund	63	0	63
158 2920-66200 Child Care-Probate (Child	202	0	202
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,011	0	2,011
160 2920-66205 CCF-Casa Ct.Appointed S	84	0	84
161 2920-66300 Child Care-D.S.S. (State V	26	0	26
162 2920-66400 In-Home Care-Intensive P	451	0	451
163 2920-66401 Youth & Family Support S	538	0	538
164 2920-66402 Juvenile Drug Court	371	0	371
165 2920-66500 Intensive Probation	467	0	467
166 2920-75104 Juv.Community Based Tre	426	0	426
167 2920-75105 Juv.Gender Specific Servi	489	0	489
170 2930 Soldier's Relief	1,085	0	1,085
171 2970 Historical Preservation	166	0	166
173 3690 Bldg Authority Debt Fund	37	0	37
175 5090-75600 Public Golf Course	1,063	0	1,063
176 5090-75601 Public Golf Course-Snack	41	0	41
177 5090-75602 Public Golf Course-Club	1,517	0	1,517
178 5120-67100 Medical Care Facility Func	1,327	0	1,327
179 5160 100% Tax Payment Fund (DTR)	1,149	0	1,149
180 5180 Delq Prop Tax Foreclosure	1,931	0	1,931
181 5350-70200 Housing Fund	1,167	0	1,167
182 5920 Water and Sewer Fund	38	0	38
183 5950 Commissary Fund	86	0	86
184 6770 Self-Insurance Fund-WC/UC/S&A	689	0	689
185 6771 Self-Insurance Fund-Healthcare	356	0	356
188 7100 District Court Custodial Fund	2	0	2
189 7110 Probate Court Custodial Fund	2	0	2
190 7120 Trial Court Custodial Fund	2	0	2
191 7140 Inmates Custodial Fund	5	0	5

**Bay County, MI
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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
195 7310-27400 Retirement System Fund	\$1,364	\$0	\$1,364
196 7360-27401 Public Employee Health C	385	0	385
199 7640 Inmate Trust Fund	14	0	14
200 8010 Drain	1,183	0	1,183
201 8011 Hampton O&M	174	0	174
202 8012 Portsmouth O&M	48	0	48
203 8014 Bangor O&M	533	0	533
205 8510 Drain Debt Ret	60	0	60
206 9760 Governmental Full Accrual	137	0	137
207 9770 Governmentl Full Accrual-Drain	16	0	16
209 Other	78	0	78
Total	\$101,443	\$0	\$101,443

**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 City's accounting system are adjusted through direct billing credits.

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	296,371	13,187	183,821	830	73,108	2,519	0	22,907	0
<i>Salary % Split</i>			<i>4.45%</i>	<i>62.02%</i>	<i>.28%</i>	<i>24.67%</i>	<i>.85%</i>	<i>.00%</i>	<i>7.73%</i>	<i>.00%</i>
Benefits	S	100,448	4,469	62,302	281	24,778	854	0	7,764	0
Subtotal - Personnel Costs		396,819	17,656	246,123	1,111	97,886	3,372	0	30,670	0
Services & Supplies Cost										
Termination Vacation Pay	D	593	0	0	0	0	0	0	0	0
72700 Office Supplies	S	1,610	72	999	5	397	14	0	124	0
72800 Printing And Binding	S	125	6	78	0	31	1	0	10	0
72702 Book Supplies	S	0	0	0	0	0	0	0	0	0
72900 Postage	S	571	25	354	2	141	5	0	44	0
74200 Food Supplies	S	507	23	314	1	125	4	0	39	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	9,400	0	0	0	0	0	9,400	0	0
82000 Memberships and Dues	S	1,400	62	868	4	345	12	0	108	0
85200 Telephone	S	754	34	468	2	186	6	0	58	0
86100 Conference Fees & Expenses	S	35	2	22	0	9	0	0	3	0
86500 State Travel Mileage	S	0	0	0	0	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,856	83	1,151	5	458	16	0	143	0
95500 Miscellaneous	S	8,659	385	5,371	24	2,136	74	0	669	0
96000 Education & Training	S	100	4	62	0	25	1	0	8	0
96741 Computer Hardware Expense	S	2,773	123	1,720	8	684	24	0	214	0
Subtotal - Services & Supplies		28,383	818	11,406	51	4,536	156	9,400	1,421	0
Department Cost Total		425,202	18,474	257,529	1,163	102,422	3,529	9,400	32,092	0
Adjustments to Cost										
Termination Vacation Pay	D	(593)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	(593)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	424,609	18,474	257,529	1,163	102,422	3,529	9,400	32,092	0
General Admin Distribution		(18,474)	11,714	53	4,659	161	428	1,460	0
Grand Total	\$424,609		\$269,244	\$1,216	\$107,081	\$3,689	\$9,828	\$33,552	\$0
									not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	\$0	\$327	\$1	\$130	\$4	\$12	\$41	\$0
Subtotal - Building Depreciation	515	0	327	1	130	4	12	41	0
2 Telephone Equipment	432	0	274	1	109	4	10	34	0
Subtotal - Equipment Depreciation	432	0	274	1	109	4	10	34	0
3 Cash Receipts	102	37	88	0	35	1	3	11	0
3 Bank Reconciliation	388	135	331	1	132	5	12	41	0
3 Accounting *	43,169	14,325	57,494	0	0	0	0	0	0
Subtotal - 1010-25300 Treasurer	43,658	14,497	57,913	2	167	6	15	52	0
4 Annual Audit	434	146	368	2	146	5	13	46	0
Subtotal - 1010-10100 Board of Comm	434	146	368	2	146	5	13	46	0
5 Accounting *	0	1,778	1,778	0	0	0	0	0	0
5 Payroll	0	14	9	0	3	0	0	1	0
5 Budgeting	0	647	410	2	163	6	15	51	0
5 Contract Serv.	0	449	285	1	113	4	10	35	0
Subtotal - 1010-19100 Accounting Dep	0	2,888	2,482	3	280	10	26	88	0
6 Payroll	0	1,979	1,255	6	499	17	46	156	0
6 Budgeting	0	40	25	0	10	0	1	3	0
Subtotal - 1010-20200 Payroll	0	2,019	1,280	6	509	18	47	160	0
7 Budgeting	0	675	428	2	170	6	16	53	0
7 Accts Payable	0	104	66	0	26	1	2	8	0
7 General Accounting	0	171	108	0	43	1	4	13	0
Subtotal - 1010-21200 Budget Departm	0	950	602	3	239	8	22	75	0
8 Admin Services	0	188	119	1	47	2	4	15	0
Subtotal - 1010-27200 Administrative S	0	188	119	1	47	2	4	15	0
9 Tech Support	0	17,556	11,132	50	4,427	153	406	1,387	0
9 Network/Server	0	6,043	3,832	17	1,524	53	140	478	0
9 Specific Services	0	326	207	1	82	3	8	26	0

**Bay County, MI
Cost Allocation Plan**

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9/28/2021

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	\$23,925	\$15,171	\$68	\$6,034	\$208	\$554	\$1,891	\$0
10 Accounting *	0	847	847	0	0	0	0	0	0
Subtotal - Financial System MUNIS	0	847	847	0	0	0	0	0	0
12 County Building	0	31,996	20,288	92	8,069	278	741	2,528	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	31,996	20,288	92	8,069	278	741	2,528	0
13 Civil Counsel	0	9,279	5,884	27	2,340	81	215	733	0
Subtotal - 1010-26600 Corporation Cot	0	9,279	5,884	27	2,340	81	215	733	0
14 Human Resources	0	1,950	1,237	6	492	17	45	154	0
14 Labor Relations	0	1,493	947	4	377	13	35	118	0
14 Education and Training	0	235	149	1	59	2	5	19	0
Subtotal - 1010-27000 Personnel & Err	0	3,679	2,333	11	928	32	85	291	0
15 Mail Services	0	164	104	0	41	1	4	13	0
15 Office Max Rebate	0	(133)	(85)	(0)	(34)	(1)	(3)	(11)	0
Subtotal - 1010-29800 Risograph Printi	0	30	19	0	8	0	1	2	0
18 Vehicle Maintenance	0	77	49	0	19	1	2	6	0
18 County Building	0	33	21	0	8	0	1	3	0
Subtotal - 1010-75112 Parks/Recreatic	0	110	70	0	28	1	3	9	0
19 General Liability	0	2,155	1,366	6	543	19	50	170	0
19 Vehicle Insurance	0	548	347	2	138	5	13	43	0
19 County Building	0	1,578	1,001	5	398	14	37	125	0
Subtotal - 1010-85100 Risk Manageme	0	4,281	2,714	12	1,080	37	99	338	0
20 Wellness Program	0	668	424	2	168	6	15	53	0
Subtotal - 1010-85900 Wellness Progr	0	668	424	2	168	6	15	53	0
21 Current Retiree Fringe Benefits	0	13,532	8,580	39	3,413	118	313	1,069	0
21 Future Retiree Fringe Benefits	0	3	2	0	1	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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 Term Payoff	\$0	\$1,679	\$1,065	\$5	\$423	\$15	\$39	\$133	\$0
Subtotal - 1010-87800 Retirees Health/	0	15,214	9,647	44	3,837	132	352	1,202	0
Total Incoming	45,039	110,717	120,762	274	24,118	831	2,214	7,557	0
C. Total Allocated		\$580,365	\$390,006	\$1,489	\$131,200	\$4,520	\$12,041	\$41,109	\$0
			67.20%	0.26%	22.61%	0.78%	2.07%	7.08%	

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	2,314	2.60%	\$8,149	\$0	\$8,149	\$0	\$8,149
4 1010-10100 Board of Commissioners	348	0.39%	1,226	0	1,226	0	1,226
5 1010-19100 Accounting Department	505	0.57%	1,778	0	1,778	0	1,778
6 1010-20200 Payroll	441	0.50%	1,553	0	1,553	392	1,945
7 1010-21200 Budget Department	420	0.47%	1,479	0	1,479	374	1,853
8 1010-27200 Administrative Services	344	0.39%	1,211	0	1,211	306	1,518
9 1010-22800 Information Systems Divis	716	0.80%	2,522	0	2,522	637	3,159
11 1010-23300 Purchasing	320	0.36%	1,127	0	1,127	285	1,412
12 1010-26500 Buildings and Grounds	1,857	2.09%	6,540	0	6,540	1,652	8,192
13 1010-26600 Corporation Counsel	555	0.62%	1,955	0	1,955	494	2,448
14 1010-27000 Personnel & Employee Re	451	0.51%	1,588	0	1,588	401	1,990
15 1010-29800 Risograph Printing/Postag	243	0.27%	856	0	856	216	1,072
16 1010-30100 Sheriff Department	3,718	4.18%	13,094	0	13,094	3,308	16,401
17 1010-75110 Recreation & Facilities	377	0.42%	1,328	0	1,328	335	1,663
18 1010-75112 Parks/Recreation Mainten.	411	0.46%	1,447	0	1,447	366	1,813
19 1010-85100 Risk Management	7	0.01%	25	0	25	6	31
20 1010-85900 Wellness Program	261	0.29%	919	0	919	232	1,151
21 1010-87800 Retirees Health/Life Insura	61	0.07%	215	0	215	54	269
22 1010-27900 Building Authority	42	0.05%	148	0	148	37	185
23 1010-13100 Circuit Court	1,671	1.88%	5,885	0	5,885	1,487	7,371
24 1010-13101 Circuit Court - SSSPP Gra	289	0.32%	1,018	0	1,018	257	1,275
25 1010-13131 Circuit-Adult Drug Court G	220	0.25%	775	0	775	196	971
26 1010-13300 Circuit Court Adult Probati	91	0.10%	320	0	320	81	401
27 1010-13600 District Court	856	0.96%	3,015	0	3,015	762	3,776
28 1010-13700 District Court Adult Probat	429	0.48%	1,511	0	1,511	382	1,892
29 1010-13731 Dist.Ct OWI Treatment Oc	216	0.24%	761	0	761	192	953
30 1010-14100 & 2150 FOC	2,314	2.60%	8,149	0	8,149	2,059	10,208
32 1010-14500 Law Library	12	0.01%	42	0	42	11	53
33 1010-14700 Jury/Judicial Council	541	0.61%	1,905	0	1,905	481	2,387
34 1010-14800 Probate Court	1,251	1.40%	4,406	0	4,406	1,113	5,519
35 1010-14802 Public Guardian	80	0.09%	282	0	282	71	353
37 1010-17100 County Executive	428	0.48%	1,507	0	1,507	381	1,888
38 1010-21500 Clerk	1,154	1.30%	4,064	0	4,064	1,027	5,091
39 1010-22900 Community Outreach / Me	315	0.35%	1,109	0	1,109	280	1,390
41 1010-25417 2017 Delq Tax Property S.	12	0.01%	42	0	42	11	53
42 1010-25700 Equalization Department	578	0.65%	2,036	0	2,036	514	2,550
43 1010-26200 Elections	112	0.13%	394	0	394	100	494
44 1010-26201 Board of Canvassers	121	0.14%	426	0	426	108	534
45 1010-267XX Prosecuting Attorney	2,379	2.67%	8,378	0	8,378	2,117	10,495
47 1010-26800 Register of Deeds	1,452	1.63%	5,113	0	5,113	1,292	6,405
48 1010-27300 Department of Criminal De	68	0.08%	239	0	239	60	300
49 1010-27301 Indigent Attorney	184	0.21%	648	0	648	164	812

**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
50 1010-27302 Department of Public Defe	375	0.42%	\$1,321	\$0	\$1,321	\$334	\$1,654
51 1010-27500 Drain Commissioner	655	0.74%	2,307	0	2,307	583	2,889
52 1010-27360 Department Of Indigent De	9	0.01%	32	0	32	8	40
53 1010-27400 Retirement Board	12	0.01%	42	0	42	11	53
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	42	0	42	11	53
55 1010-27507 Drain - County at Large	5	0.01%	18	0	18	4	22
56 1010-27801 County Survey/Remonum	570	0.64%	2,007	0	2,007	507	2,514
58 1010-27909 Bldg Auth-MH Grp Home, I	3	0.00%	11	0	11	3	13
59 1010-27910 Bldg Auth-MH Grp Home, I	3	0.00%	11	0	11	3	13
60 1010-27911 Bldg Auth-MH Grp Home, I	14	0.02%	49	0	49	12	62
61 1010-27912 Bldg Auth-MH Grp Home, I	3	0.00%	11	0	11	3	13
62 1010-27919 Bldg Auth-MH Grp Home, I	3	0.00%	11	0	11	3	13
63 1010-27920 Bldg Auth-MH Grp Home, I	17	0.02%	60	0	60	15	75
64 1010-27921 Bldg Auth-MH Grp Home, I	7	0.01%	25	0	25	6	31
65 1010-27922 Bldg Auth-MH Grp Home, I	16	0.02%	56	0	56	14	71
66 1010-28000 Soil Conservation	100	0.11%	352	0	352	89	441
67 1010-28300 M.S.U. Extension	44	0.05%	155	0	155	39	194
68 1010-28600 Gypsy Moth Suppression	12	0.01%	42	0	42	11	53
69 1010-28700 Environmental Affairs	388	0.44%	1,366	0	1,366	345	1,712
71 1010-28704/28705 Environmental Gar	1	0.00%	4	0	4	1	4
74 1010-28800 Geographic Information Sy	327	0.37%	1,152	0	1,152	291	1,443
75 1010-31100 Circuit Court Warrant Offic	323	0.36%	1,138	0	1,138	287	1,425
76 1010-31200 B.A.Y.A.N.E.T.	18	0.02%	63	0	63	16	79
77 1010-31500 Secondary Road Patrol	1,011	1.14%	3,560	0	3,560	899	4,460
79 1010-31503 2nd Rd Patrol-Bangor Tw	363	0.41%	1,278	0	1,278	323	1,601
80 1010-31504 2nd Rd Patr-Portsmouth	196	0.22%	690	0	690	174	865
81 1010-31505 2nd Rd Ptrl-Williams Twp	368	0.41%	1,296	0	1,296	327	1,623
82 1010-31506 2nd Rd Patrol-Monitor Tw	337	0.38%	1,187	0	1,187	300	1,487
83 1010-31507 2nd Rd Patrol - City of	283	0.32%	997	0	997	252	1,248
84 1010-31508 2nd Road Patrol-Pinconni	348	0.39%	1,226	0	1,226	310	1,535
85 1010-31509 2Nd Rd Patrol K-9 Pincon	290	0.33%	1,021	0	1,021	258	1,279
86 1010-31510 Bangor Twps Schools & B	318	0.36%	1,120	0	1,120	283	1,403
87 1010-31516 2nd Rd.Pat-Bay City Sch	353	0.40%	1,243	0	1,243	314	1,557
88 1010-31517 2nd Patrol-Frankenlust & I	299	0.34%	1,053	0	1,053	266	1,319
89 1010-31600 Secondary Road Patrol Gr	322	0.36%	1,134	0	1,134	286	1,420
90 1010-31681 Road Patrol Grant Oct-De	106	0.12%	373	0	373	94	468
91 1010-31700 Township Road Patrol	288	0.32%	1,014	0	1,014	256	1,270
93 1010-31902 Drive MI Safely/Task Forc	1	0.00%	4	0	4	1	4
94 1010-31903 O.W.I. Alcohol Enforceme	206	0.23%	725	0	725	183	909
96 1010-31905 Dre Drug Recogn.Expert C	10	0.01%	35	0	35	9	44
97 1010-32100 Michigan Justice Training	6	0.01%	21	0	21	5	26
99 1010-32500 911 Central Dispatch	12	0.01%	42	0	42	11	53

Bay County, MI
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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
100 1010-33100 Marine Law Enforcement (	109	0.12%	\$384	\$0	\$384	\$97	\$481
101 1010-33101 Marine Safety	6	0.01%	21	0	21	5	26
103 1010-33200 Snowmobile Law Enforcer	13	0.01%	46	0	46	12	57
104 1010-35100 Corrections Department / .	140	0.16%	493	0	493	125	618
105 1010-42600 Off of Emerg Serv-Civil	319	0.36%	1,123	0	1,123	284	1,407
107 1010-42602 Homeland Security Activity	4	0.00%	14	0	14	4	18
108 1010-42603 Hazard Mitigation Grant	8	0.01%	28	0	28	7	35
109 1010-43000 Animal Shelter/Dog Warde	1,279	1.44%	4,504	0	4,504	1,138	5,642
110 1010-58000 Pere Marquette Parking	13	0.01%	46	0	46	12	57
111 1010-60100 Health Dept-Admin	26	0.03%	92	0	92	23	115
112 1010-61700 Personal Care - Private	1	0.00%	4	0	4	1	4
114 1010-64800 Medical Examiner	323	0.36%	1,138	0	1,138	287	1,425
115 1010-64900 Mental Health	4	0.00%	14	0	14	4	18
116 1010-65100 Ambulance	1	0.00%	4	0	4	1	4
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	12	0.01%	42	0	42	11	53
118 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	42	0	42	11	53
119 1010-67100 Social Services-Med Care	12	0.01%	42	0	42	11	53
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	42	0	42	11	53
121 1010-72101 Transportation Planning	368	0.41%	1,296	0	1,296	327	1,623
122 1010-72181 Trans. Planning - Oct.-Dec	100	0.11%	352	0	352	89	441
123 1010-75100 Recreation/Parks Departrr	4	0.00%	14	0	14	4	18
124 1010-75104 Juv Community Based Tre	20	0.02%	70	0	70	18	88
125 1010-75105 Juv Gender Specific Servi	27	0.03%	95	0	95	24	119
126 1010-75108 Veterans Park Softball	152	0.17%	535	0	535	135	671
127 1010-75700 Community Center	886	0.99%	3,120	0	3,120	788	3,908
128 1010-75800 Swimming Pool	19	0.02%	67	0	67	17	84
129 1010-75900 County Market	9	0.01%	32	0	32	8	40
130 1010-76000 Fairgrounds	340	0.38%	1,197	0	1,197	302	1,500
131 1010-762XX Civic Arena	2,303	2.59%	8,110	0	8,110	2,049	10,159
132 1010-76300 Pinconning Park	1,251	1.40%	4,406	0	4,406	1,113	5,519
133 1010-79000 Library	12	0.01%	42	0	42	11	53
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	4	0	4	1	4
135 1010-87200/87201 Self Insurance Adr	12	0.01%	42	0	42	11	53
136 1010-89500 Midland-Bay-Saginaw Airp	24	0.03%	85	0	85	21	106
137 2010 County Road Fund	217	0.24%	764	0	764	193	957
138 2210 Health Dept - Dist Health	12,591	14.14%	44,341	0	44,341	11,202	55,544
139 2210-605XX Bioterrorism	5	0.01%	18	0	18	4	22
140 2380 Gypsy Moth Control Fund	568	0.64%	2,000	0	2,000	505	2,506
141 2400 Mosquito Control Fund	1,356	1.52%	4,775	0	4,775	1,206	5,982
142 2560 Regist of Deeds Automation Fnd	83	0.09%	292	0	292	74	366
144 2600 Indigent Defense Fund	1,453	1.63%	5,117	0	5,117	1,293	6,410
145 2610 911 Service Fund	1,283	1.44%	4,518	0	4,518	1,141	5,660

**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
146 2630 Concealed Pistol Licensing Fd	474	0.53%	\$1,669	\$0	\$1,669	\$422	\$2,091
147 2640 Local C.F.O. Training Fund	33	0.04%	116	0	116	29	146
148 2650 Drug Law Enforcement Fund	3	0.00%	11	0	11	3	13
149 2651 Drug Law Enforcement-Bayanet	453	0.51%	1,595	0	1,595	403	1,998
151 2690 Law Library Fund	66	0.07%	232	0	232	59	291
152 2710 Library Fund	141	0.16%	497	0	497	125	622
153 2740 Community Corrections Fund	428	0.48%	1,507	0	1,507	381	1,888
154 2760 Division On Aging Fund	8,620	9.68%	30,357	0	30,357	7,669	38,026
155 2770 Home Rehabilitation Fund	19	0.02%	67	0	67	17	84
156 2900 Social Welfare Fund	55	0.06%	194	0	194	49	243
158 2920-66200 Child Care-Probate (Child	176	0.20%	620	0	620	157	776
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,752	1.97%	6,170	0	6,170	1,559	7,729
160 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	257	0	257	65	322
161 2920-66300 Child Care-D.S.S. (State V	23	0.03%	81	0	81	20	101
162 2920-66400 In-Home Care-Intensive P	393	0.44%	1,384	0	1,384	350	1,734
163 2920-66401 Youth & Family Support S	469	0.53%	1,652	0	1,652	417	2,069
164 2920-66402 Juvenile Drug Court	323	0.36%	1,138	0	1,138	287	1,425
165 2920-66500 Intensive Probation	407	0.46%	1,433	0	1,433	362	1,795
166 2920-75104 Juv.Community Based Tre	371	0.42%	1,307	0	1,307	330	1,637
167 2920-75105 Juv.Gender Specific Servi	426	0.48%	1,500	0	1,500	379	1,879
170 2930 Soldier's Relief	945	1.06%	3,328	0	3,328	841	4,169
171 2970 Historical Preservation	145	0.16%	511	0	511	129	640
173 3690 Bldg Authority Debt Fund	32	0.04%	113	0	113	28	141
175 5090-75600 Public Golf Course	926	1.04%	3,261	0	3,261	824	4,085
176 5090-75601 Public Golf Course-Snack	36	0.04%	127	0	127	32	159
177 5090-75602 Public Golf Course-Club	1,322	1.48%	4,656	0	4,656	1,176	5,832
178 5120-67100 Medical Care Facility Func	1,156	1.30%	4,071	0	4,071	1,028	5,100
179 5160 100% Tax Payment Fund (DTR)	1,001	1.12%	3,525	0	3,525	891	4,416
180 5180 Delq Prop Tax Foreclosure	1,682	1.89%	5,923	0	5,923	1,496	7,420
181 5350-70200 Housing Fund	1,017	1.14%	3,582	0	3,582	905	4,486
182 5920 Water and Sewer Fund	33	0.04%	116	0	116	29	146
183 5950 Commissary Fund	75	0.08%	264	0	264	67	331
184 6770 Self-Insurance Fund-WC/UC/S&I	600	0.67%	2,113	0	2,113	534	2,647
185 6771 Self-Insurance Fund-Healthcare	310	0.35%	1,092	0	1,092	276	1,368
188 7100 District Court Custodial Fund	2	0.00%	7	0	7	2	9
189 7110 Probate Court Custodial Fund	2	0.00%	7	0	7	2	9
190 7120 Trial Court Custodial Fund	2	0.00%	7	0	7	2	9
191 7140 Inmates Custodial Fund	4	0.00%	14	0	14	4	18
195 7310-27400 Retirement System Fund	1,188	1.33%	4,184	0	4,184	1,057	5,241
196 7360-27401 Public Employee Health C	335	0.38%	1,180	0	1,180	298	1,478
199 7640 Inmate Trust Fund	12	0.01%	42	0	42	11	53
200 8010 Drain	1,031	1.16%	3,631	0	3,631	917	4,548

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 8011 Hampton O&M	152	0.17%	\$535	\$0	\$535	\$135	\$671
202 8012 Portsmouth O&M	42	0.05%	148	0	148	37	185
203 8014 Bangor O&M	464	0.52%	1,634	0	1,634	413	2,047
205 8510 Drain Debt Ret	52	0.06%	183	0	183	46	229
206 9760 Governmental Full Accrual	119	0.13%	419	0	419	106	525
207 9770 Governmentl Full Accrual-Drain	14	0.02%	49	0	49	12	62
209 Other	68	0.08%	239	0	239	60	300
Subtotal	89,048	100.00%	313,598	0	313,598	76,407	390,006
Direct Bills					0		0
Total					\$313,598		\$390,006

Basis Units: Accounting Transactions
Source: Transaction History Detail

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	4.60	0.98%	\$12	\$0	\$12	\$0	\$12
4 1010-10100 Board of Commissioners	7.73	1.65%	20	0	20	0	20
5 1010-19100 Accounting Department	5.19	1.11%	14	0	14	0	14
6 1010-20200 Payroll	2.05	0.44%	5	0	5	1	7
7 1010-21200 Budget Department	1.96	0.42%	5	0	5	1	6
9 1010-22800 Information Systems Divis	8.74	1.86%	23	0	23	5	28
11 1010-23300 Purchasing	0.95	0.20%	2	0	2	1	3
12 1010-26500 Buildings and Grounds	20.67	4.41%	54	0	54	12	66
13 1010-26600 Corporation Counsel	3.83	0.82%	10	0	10	2	12
14 1010-27000 Personnel & Employee Re	2.25	0.48%	6	0	6	1	7
16 1010-30100 Sheriff Department	49.95	10.65%	130	0	130	30	160
17 1010-75110 Recreation & Facilities	0.89	0.19%	2	0	2	1	3
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	3	0	3	1	4
20 1010-85900 Wellness Program	1.84	0.39%	5	0	5	1	6
23 1010-13100 Circuit Court	10.19	2.17%	27	0	27	6	33
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	2	0	2	1	3
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	2	0	2	0	2
27 1010-13600 District Court	17.96	3.83%	47	0	47	11	57
28 1010-13700 District Court Adult Probat	5.15	1.10%	13	0	13	3	16
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	1	0	1	0	2
30 1010-14100 & 2150 FOC	22.93	4.89%	60	0	60	14	73
33 1010-14700 Jury/Judicial Council	1.57	0.33%	4	0	4	1	5
34 1010-14800 Probate Court	11.53	2.46%	30	0	30	7	37
37 1010-17100 County Executive	1.96	0.42%	5	0	5	1	6
38 1010-21500 Clerk	3.00	0.64%	8	0	8	2	10
39 1010-22900 Community Outreach / Me	0.96	0.20%	2	0	2	1	3
42 1010-25700 Equalization Department	2.83	0.60%	7	0	7	2	9
45 1010-267XX Prosecuting Attorney	20.82	4.44%	54	0	54	12	67
47 1010-26800 Register of Deeds	4.59	0.98%	12	0	12	3	15
50 1010-27302 Department of Public Defe	0.67	0.14%	2	0	2	0	2
51 1010-27500 Drain Commissioner	5.78	1.23%	15	0	15	3	18
69 1010-28700 Environmental Affairs	1.91	0.41%	5	0	5	1	6
74 1010-28800 Geographic Information Sy	1.88	0.40%	5	0	5	1	6
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	3	0	3	1	3
77 1010-31500 Secondary Road Patrol	21.41	4.57%	56	0	56	13	68
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	14	0	14	3	17
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	3	0	3	1	3
81 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.43%	5	0	5	1	6
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	5	0	5	1	6
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	3	0	3	1	3
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	5	0	5	1	6
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	1.00	0.21%	3	0	3	1	3

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$3	\$0	\$3	\$1	\$3
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	3	0	3	1	3
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	5	0	5	1	6
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
100 1010-33100 Marine Law Enforcement (	0.21	0.04%	1	0	1	0	1
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	3	0	3	1	3
109 1010-43000 Animal Shelter/Dog Warde	7.20	1.54%	19	0	19	4	23
126 1010-75108 Veterans Park Softball	0.17	0.04%	0	0	0	0	1
127 1010-75700 Community Center	2.86	0.61%	7	0	7	2	9
128 1010-75800 Swimming Pool	0.10	0.02%	0	0	0	0	0
131 1010-762XX Civic Arena	4.37	0.93%	11	0	11	3	14
132 1010-76300 Pinconning Park	2.74	0.58%	7	0	7	2	9
138 2210 Health Dept - Dist Health	39.35	8.39%	102	0	102	23	126
140 2380 Gypsy Moth Control Fund	1.91	0.41%	5	0	5	1	6
141 2400 Mosquito Control Fund	12.93	2.76%	34	0	34	8	41
144 2600 Indigent Defense Fund	11.46	2.44%	30	0	30	7	37
145 2610 911 Service Fund	24.53	5.23%	64	0	64	15	78
153 2740 Community Corrections Fund	1.56	0.33%	4	0	4	1	5
154 2760 Division On Aging Fund	43.36	9.25%	113	0	113	26	139
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	59	0	59	14	73
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	2	0	2	1	3
163 2920-66401 Youth & Family Support S	0.95	0.20%	2	0	2	1	3
165 2920-66500 Intensive Probation	2.90	0.62%	8	0	8	2	9
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	5	0	5	1	6
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	5	0	5	1	6
175 5090-75600 Public Golf Course	2.98	0.64%	8	0	8	2	10
177 5090-75602 Public Golf Course-Club	3.52	0.75%	9	0	9	2	11
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	2	0	2	1	3
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	3	0	3	1	4
195 7310-27400 Retirement System Fund	0.77	0.16%	2	0	2	0	2
209 Other	5.80	1.24%	15	0	15	3	19
Subtotal	468.86	100.00%	1,221	0	1,221	268	1,489
Direct Bills					0		0
Total					\$1,221		\$1,489

Basis Units: FTEs
Source: Payroll Report

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	60	1.16%	\$1,253	\$0	\$1,253	\$0	\$1,253
4 1010-10100 Board of Commissioners	27	0.52%	564	0	564	0	564
5 1010-19100 Accounting Department	31	0.60%	647	0	647	0	647
6 1010-20200 Payroll	31	0.60%	647	0	647	146	793
7 1010-21200 Budget Department	27	0.52%	564	0	564	127	691
8 1010-27200 Administrative Services	22	0.43%	459	0	459	103	563
9 1010-22800 Information Systems Divis	43	0.83%	898	0	898	202	1,100
11 1010-23300 Purchasing	25	0.49%	522	0	522	117	639
12 1010-26500 Buildings and Grounds	71	1.38%	1,482	0	1,482	334	1,816
13 1010-26600 Corporation Counsel	31	0.60%	647	0	647	146	793
14 1010-27000 Personnel & Employee Re	32	0.62%	668	0	668	150	819
15 1010-29800 Risograph Printing/Postag	16	0.31%	334	0	334	75	409
16 1010-30100 Sheriff Department	97	1.88%	2,025	0	2,025	456	2,481
17 1010-75110 Recreation & Facilities	26	0.50%	543	0	543	122	665
18 1010-75112 Parks/Recreation Mainten.	28	0.54%	585	0	585	132	716
19 1010-85100 Risk Management	4	0.08%	84	0	84	19	102
20 1010-85900 Wellness Program	17	0.33%	355	0	355	80	435
21 1010-87800 Retirees Health/Life Insura	3	0.06%	63	0	63	14	77
22 1010-27900 Building Authority	3	0.06%	63	0	63	14	77
23 1010-13100 Circuit Court	51	0.99%	1,065	0	1,065	240	1,304
24 1010-13101 Circuit Court - SSSPP Gra	15	0.29%	313	0	313	70	384
25 1010-13131 Circuit-Adult Drug Court G	13	0.25%	271	0	271	61	333
26 1010-13300 Circuit Court Adult Probati	10	0.19%	209	0	209	47	256
27 1010-13600 District Court	64	1.24%	1,336	0	1,336	301	1,637
28 1010-13700 District Court Adult Probat	24	0.47%	501	0	501	113	614
29 1010-13731 Dist.Ct OWI Treatment Oc	14	0.27%	292	0	292	66	358
30 1010-14100 & 2150 FOC	103	2.00%	2,151	0	2,151	484	2,635
32 1010-14500 Law Library	1	0.02%	21	0	21	5	26
33 1010-14700 Jury/Judicial Council	35	0.68%	731	0	731	164	895
34 1010-14800 Probate Court	57	1.11%	1,190	0	1,190	268	1,458
35 1010-14802 Public Guardian	2	0.04%	42	0	42	9	51
37 1010-17100 County Executive	26	0.50%	543	0	543	122	665
38 1010-21500 Clerk	43	0.83%	898	0	898	202	1,100
39 1010-22900 Community Outreach / Me	23	0.45%	480	0	480	108	588
41 1010-25417 2017 Delq Tax Property S.	1	0.02%	21	0	21	5	26
42 1010-25700 Equalization Department	33	0.64%	689	0	689	155	844
43 1010-26200 Elections	10	0.19%	209	0	209	47	256
44 1010-26201 Board of Canvassers	3	0.06%	63	0	63	14	77
45 1010-267XX Prosecuting Attorney	145	2.81%	3,028	0	3,028	681	3,709
47 1010-26800 Register of Deeds	34	0.66%	710	0	710	160	870
48 1010-27300 Department of Criminal De	18	0.35%	376	0	376	85	460
49 1010-27301 Indigent Attorney	7	0.14%	146	0	146	33	179

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27302 Department of Public Defe	30	0.58%	\$626	\$0	\$626	\$141	\$767
51 1010-27500 Drain Commissioner	39	0.76%	814	0	814	183	998
52 1010-27360 Department Of Indigent De	2	0.04%	42	0	42	9	51
53 1010-27400 Retirement Board	1	0.02%	21	0	21	5	26
54 1010-27401 Vol Employee Benefit Ass	1	0.02%	21	0	21	5	26
55 1010-27507 Drain - County at Large	1	0.02%	21	0	21	5	26
56 1010-27801 County Survey/Remonum	18	0.35%	376	0	376	85	460
58 1010-27909 Bldg Auth-MH Grp Home, I	2	0.04%	42	0	42	9	51
59 1010-27910 Bldg Auth-MH Grp Home, I	1	0.02%	21	0	21	5	26
60 1010-27911 Bldg Auth-MH Grp Home, I	2	0.04%	42	0	42	9	51
61 1010-27912 Bldg Auth-MH Grp Home, I	2	0.04%	42	0	42	9	51
62 1010-27919 Bldg Auth-MH Grp Home, I	1	0.02%	21	0	21	5	26
63 1010-27920 Bldg Auth-MH Grp Home, I	1	0.02%	21	0	21	5	26
64 1010-27921 Bldg Auth-MH Grp Home, I	1	0.02%	21	0	21	5	26
65 1010-27922 Bldg Auth-MH Grp Home, I	1	0.02%	21	0	21	5	26
66 1010-28000 Soil Conservation	1	0.02%	21	0	21	5	26
67 1010-28300 M.S.U. Extension	5	0.10%	104	0	104	23	128
68 1010-28600 Gypsy Moth Suppression	1	0.02%	21	0	21	5	26
69 1010-28700 Environmental Affairs	24	0.47%	501	0	501	113	614
71 1010-28704/28705 Environmental Gar	1	0.02%	21	0	21	5	26
74 1010-28800 Geographic Information Sy	23	0.45%	480	0	480	108	588
75 1010-31100 Circuit Court Warrant Offic	23	0.45%	480	0	480	108	588
76 1010-31200 B.A.Y.A.N.E.T.	10	0.19%	209	0	209	47	256
77 1010-31500 Secondary Road Patrol	53	1.03%	1,107	0	1,107	249	1,356
79 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.49%	522	0	522	117	639
80 1010-31504 2nd Rd Patr-Portsmouth	25	0.49%	522	0	522	117	639
81 1010-31505 2nd Rd Ptrl-Williams Twp	24	0.47%	501	0	501	113	614
82 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.45%	480	0	480	108	588
83 1010-31507 2nd Rd Patrol - City of	22	0.43%	459	0	459	103	563
84 1010-31508 2nd Road Patrol-Pinconni	23	0.45%	480	0	480	108	588
85 1010-31509 2Nd Rd Patrol K-9 Pincon	22	0.43%	459	0	459	103	563
86 1010-31510 Bangor Twps Schools & B	24	0.47%	501	0	501	113	614
87 1010-31516 2nd Rd.Pat-Bay City Sch	25	0.49%	522	0	522	117	639
88 1010-31517 2nd Patrol-Frankenlust & I	22	0.43%	459	0	459	103	563
89 1010-31600 Secondary Road Patrol Gr	19	0.37%	397	0	397	89	486
90 1010-31681 Road Patrol Grant Oct-De	23	0.45%	480	0	480	108	588
91 1010-31700 Township Road Patrol	21	0.41%	438	0	438	99	537
93 1010-31902 Drive MI Safely/Task Forc	1	0.02%	21	0	21	5	26
94 1010-31903 O.W.I. Alcohol Enforceme	10	0.19%	209	0	209	47	256
96 1010-31905 Dre Drug Recogn.Expert C	10	0.19%	209	0	209	47	256
97 1010-32100 Michigan Justice Training	4	0.08%	84	0	84	19	102
99 1010-32500 911 Central Dispatch	1	0.02%	21	0	21	5	26

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 1010-33100 Marine Law Enforcement (	18	0.35%	\$376	\$0	\$376	\$85	\$460
101 1010-33101 Marine Safety	1	0.02%	21	0	21	5	26
103 1010-33200 Snowmobile Law Enforcer	5	0.10%	104	0	104	23	128
104 1010-35100 Corrections Department /	6	0.12%	125	0	125	28	153
105 1010-42600 Off of Emerg Serv-Civil	23	0.45%	480	0	480	108	588
106 1010-42601 Local Emergency Planning	2	0.04%	42	0	42	9	51
107 1010-42602 Homeland Security Activity	2	0.04%	42	0	42	9	51
108 1010-42603 Hazard Mitigation Grant	5	0.10%	104	0	104	23	128
109 1010-43000 Animal Shelter/Dog Ward	60	1.16%	1,253	0	1,253	282	1,535
110 1010-58000 Pere Marquette Parking	2	0.04%	42	0	42	9	51
111 1010-60100 Health Dept-Admin	3	0.06%	63	0	63	14	77
112 1010-61700 Personal Care - Private	1	0.02%	21	0	21	5	26
114 1010-64800 Medical Examiner	9	0.17%	188	0	188	42	230
115 1010-64900 Mental Health	1	0.02%	21	0	21	5	26
116 1010-65100 Ambulance	1	0.02%	21	0	21	5	26
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	21	0	21	5	26
118 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	21	0	21	5	26
119 1010-67100 Social Services-Med Care	1	0.02%	21	0	21	5	26
120 1010-70200 Center Ridge Arms-Admin	1	0.02%	21	0	21	5	26
121 1010-72101 Transportation Planning	27	0.52%	564	0	564	127	691
122 1010-72181 Trans. Planning - Oct.-Dec	20	0.39%	418	0	418	94	512
123 1010-75100 Recreation/Parks Departm	3	0.06%	63	0	63	14	77
124 1010-75104 Juv Community Based Tre	2	0.04%	42	0	42	9	51
125 1010-75105 Juv Gender Specific Servi	2	0.04%	42	0	42	9	51
126 1010-75108 Veterans Park Softball	13	0.25%	271	0	271	61	333
127 1010-75700 Community Center	36	0.70%	752	0	752	169	921
128 1010-75800 Swimming Pool	5	0.10%	104	0	104	23	128
129 1010-75900 County Market	1	0.02%	21	0	21	5	26
130 1010-76000 Fairgrounds	16	0.31%	334	0	334	75	409
131 1010-762XX Civic Arena	99	1.92%	2,067	0	2,067	465	2,532
132 1010-76300 Pinconning Park	48	0.93%	1,002	0	1,002	226	1,228
133 1010-79000 Library	1	0.02%	21	0	21	5	26
134 1010-86500 401(K) Savings Plan Admi	1	0.02%	21	0	21	5	26
135 1010-87200/87201 Self Insurance Adrr	1	0.02%	21	0	21	5	26
136 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	21	0	21	5	26
137 2010 County Road Fund	9	0.17%	188	0	188	42	230
138 2210 Health Dept - Dist Health	999	19.39%	20,859	0	20,859	4,694	25,553
139 2210-605XX Bioterrorism	3	0.06%	63	0	63	14	77
140 2380 Gypsy Moth Control Fund	40	0.78%	835	0	835	188	1,023
141 2400 Mosquito Control Fund	81	1.57%	1,691	0	1,691	381	2,072
142 2560 Regist of Deeds Automation Fnd	9	0.17%	188	0	188	42	230
144 2600 Indigent Defense Fund	100	1.94%	2,088	0	2,088	470	2,558

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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
145 2610 911 Service Fund	76	1.48%	\$1,587	\$0	\$1,587	\$357	\$1,944
146 2630 Concealed Pistol Licensing Fd	17	0.33%	355	0	355	80	435
147 2640 Local C.F.O. Training Fund	12	0.23%	251	0	251	56	307
148 2650 Drug Law Enforcement Fund	2	0.04%	42	0	42	9	51
149 2651 Drug Law Enforcement-Bayanet	59	1.15%	1,232	0	1,232	277	1,509
151 2690 Law Library Fund	4	0.08%	84	0	84	19	102
152 2710 Library Fund	24	0.47%	501	0	501	113	614
153 2740 Community Corrections Fund	42	0.82%	877	0	877	197	1,074
154 2760 Division On Aging Fund	501	9.73%	10,461	0	10,461	2,354	12,815
155 2770 Home Rehabilitation Fund	6	0.12%	125	0	125	28	153
156 2900 Social Welfare Fund	5	0.10%	104	0	104	23	128
158 2920-66200 Child Care-Probate (Child	13	0.25%	271	0	271	61	333
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	67	1.30%	1,399	0	1,399	315	1,714
160 2920-66205 CCF-Casa Ct.Appointed S	5	0.10%	104	0	104	23	128
161 2920-66300 Child Care-D.S.S. (State V	3	0.06%	63	0	63	14	77
162 2920-66400 In-Home Care-Intensive P	25	0.49%	522	0	522	117	639
163 2920-66401 Youth & Family Support S	26	0.50%	543	0	543	122	665
164 2920-66402 Juvenile Drug Court	17	0.33%	355	0	355	80	435
165 2920-66500 Intensive Probation	26	0.50%	543	0	543	122	665
166 2920-75104 Juv.Community Based Tre	26	0.50%	543	0	543	122	665
167 2920-75105 Juv.Gender Specific Servi	27	0.52%	564	0	564	127	691
170 2930 Soldier's Relief	55	1.07%	1,148	0	1,148	258	1,407
171 2970 Historical Preservation	9	0.17%	188	0	188	42	230
173 3690 Bldg Authority Debt Fund	8	0.16%	167	0	167	38	205
175 5090-75600 Public Golf Course	41	0.80%	856	0	856	193	1,049
176 5090-75601 Public Golf Course-Snack	1	0.02%	21	0	21	5	26
177 5090-75602 Public Golf Course-Club	46	0.89%	960	0	960	216	1,177
178 5120-67100 Medical Care Facility Func	23	0.45%	480	0	480	108	588
179 5160 100% Tax Payment Fund (DTR)	31	0.60%	647	0	647	146	793
180 5180 Delq Prop Tax Foreclosure	66	1.28%	1,378	0	1,378	310	1,688
181 5350-70200 Housing Fund	66	1.28%	1,378	0	1,378	310	1,688
182 5920 Water and Sewer Fund	7	0.14%	146	0	146	33	179
183 5950 Commissary Fund	7	0.14%	146	0	146	33	179
184 6770 Self-Insurance Fund-WC/JC/S&I	31	0.60%	647	0	647	146	793
185 6771 Self-Insurance Fund-Healthcare	18	0.35%	376	0	376	85	460
188 7100 District Court Custodial Fund	2	0.04%	42	0	42	9	51
189 7110 Probate Court Custodial Fund	2	0.04%	42	0	42	9	51
190 7120 Trial Court Custodial Fund	2	0.04%	42	0	42	9	51
191 7140 Inmates Custodial Fund	3	0.06%	63	0	63	14	77
195 7310-27400 Retirement System Fund	80	1.55%	1,670	0	1,670	376	2,046
196 7360-27401 Public Employee Health C	33	0.64%	689	0	689	155	844
199 7640 Inmate Trust Fund	1	0.02%	21	0	21	5	26

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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
206 9760 Governmental Full Accrual	82	1.59%	\$1,712	\$0	\$1,712	\$385	\$2,097
Subtotal	5,151	100.00%	107,553	0	107,553	23,647	131,200
Direct Bills					0		0
Total					\$107,553		\$131,200

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%	\$3,705	\$0	\$3,705	\$815	\$4,520
Subtotal	100	100.00%	3,705	0	3,705	815	4,520
Direct Bills					0		0
Total					\$3,705		\$4,520

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	1	4.55%	\$449	\$0	\$449	\$0	\$449
2 Equipment Depreciation	1	4.55%	449	0	449	0	449
3 1010-25300 Treasurer	1	4.55%	449	0	449	0	449
4 1010-10100 Board of Commissioners	1	4.55%	449	0	449	0	449
5 1010-19100 Accounting Department	1	4.55%	449	0	449	0	449
6 1010-20200 Payroll	1	4.55%	449	0	449	128	576
7 1010-21200 Budget Department	1	4.55%	449	0	449	128	576
8 1010-27200 Administrative Services	1	4.55%	449	0	449	128	576
9 1010-22800 Information Systems Divis	1	4.55%	449	0	449	128	576
10 Financial System MUNIS	1	4.55%	449	0	449	128	576
11 1010-23300 Purchasing	1	4.55%	449	0	449	128	576
12 1010-26500 Buildings and Grounds	1	4.55%	449	0	449	128	576
13 1010-26600 Corporation Counsel	1	4.55%	449	0	449	128	576
14 1010-27000 Personnel & Employee Re	1	4.55%	449	0	449	128	576
15 1010-29800 Risograph Printing/Postag	1	4.55%	449	0	449	128	576
16 1010-30100 Sheriff Department	1	4.55%	449	0	449	128	576
17 1010-75110 Recreation & Facilities	1	4.55%	449	0	449	128	576
18 1010-75112 Parks/Recreation Mainten.	1	4.55%	449	0	449	128	576
19 1010-85100 Risk Management	1	4.55%	449	0	449	128	576
20 1010-85900 Wellness Program	1	4.55%	449	0	449	128	576
21 1010-87800 Retirees Health/Life Insura	1	4.55%	449	0	449	128	576
22 1010-27900 Building Authority	1	4.55%	449	0	449	128	576
Subtotal	22	100.00%	9,871	0	9,871	2,170	12,041
Direct Bills					0		0
Total					\$9,871		\$12,041

Basis Units: Equal Allocation Between Central Service Departments
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	523	2.59%	\$874	\$0	\$874	\$192	\$1,066
9 1010-22800 Information Systems Divis	2,431	12.06%	4,063	0	4,063	893	4,957
138 2210 Health Dept - Dist Health	523	2.59%	874	0	874	192	1,066
195 7310-27400 Retirement System Fund	16,352	81.11%	27,333	0	27,333	6,009	33,342
196 7360-27401 Public Employee Health C	332	1.65%	555	0	555	122	677
Subtotal	20,161	100.00%	33,699	0	33,699	7,409	41,109
Direct Bills					0		0
Total					\$33,699		\$41,109

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	\$449	\$0	\$0	\$449
2 Equipment Depreciation	0	0	0	0	449	0	0	449
3 1010-25300 Treasurer	8,149	12	1,253	0	449	0	0	9,863
4 1010-10100 Board of Commissioners	1,226	20	564	0	449	0	0	2,258
5 1010-19100 Accounting Department	1,778	14	647	0	449	0	0	2,888
6 1010-20200 Payroll	1,945	7	793	0	576	1,066	0	4,388
7 1010-21200 Budget Department	1,853	6	691	0	576	0	0	3,126
8 1010-27200 Administrative Services	1,518	0	563	0	576	0	0	2,657
9 1010-22800 Information Systems Divis	3,159	28	1,100	0	576	4,957	0	9,820
10 Financial System MUNIS	0	0	0	0	576	0	0	576
11 1010-23300 Purchasing	1,412	3	639	4,520	576	0	0	7,151
12 1010-26500 Buildings and Grounds	8,192	66	1,816	0	576	0	0	10,650
13 1010-26600 Corporation Counsel	2,448	12	793	0	576	0	0	3,830
14 1010-27000 Personnel & Employee Re	1,990	7	819	0	576	0	0	3,392
15 1010-29800 Risograph Printing/Postag	1,072	0	409	0	576	0	0	2,058
16 1010-30100 Sheriff Department	16,401	160	2,481	0	576	0	0	19,619
17 1010-75110 Recreation & Facilities	1,663	3	665	0	576	0	0	2,907
18 1010-75112 Parks/Recreation Mainten.	1,813	4	716	0	576	0	0	3,110
19 1010-85100 Risk Management	31	0	102	0	576	0	0	710
20 1010-85900 Wellness Program	1,151	6	435	0	576	0	0	2,168
21 1010-87800 Retirees Health/Life Insura	269	0	77	0	576	0	0	922
22 1010-27900 Building Authority	185	0	77	0	576	0	0	838
23 1010-13100 Circuit Court	7,371	33	1,304	0	0	0	0	8,708
24 1010-13101 Circuit Court - SSSPP Gra	1,275	3	384	0	0	0	0	1,662
25 1010-13131 Circuit-Adult Drug Court G	971	2	333	0	0	0	0	1,305
26 1010-13300 Circuit Court Adult Probati	401	0	256	0	0	0	0	657
27 1010-13600 District Court	3,776	57	1,637	0	0	0	0	5,471
28 1010-13700 District Court Adult Probat	1,892	16	614	0	0	0	0	2,523
29 1010-13731 Dist.Ct OWI Treatment Oc	953	2	358	0	0	0	0	1,312
30 1010-14100 & 2150 FOC	10,208	73	2,635	0	0	0	0	12,916
32 1010-14500 Law Library	53	0	26	0	0	0	0	79
33 1010-14700 Jury/Judicial Council	2,387	5	895	0	0	0	0	3,287
34 1010-14800 Probate Court	5,519	37	1,458	0	0	0	0	7,013
35 1010-14802 Public Guardian	353	0	51	0	0	0	0	404
37 1010-17100 County Executive	1,888	6	665	0	0	0	0	2,559
38 1010-21500 Clerk	5,091	10	1,100	0	0	0	0	6,200
39 1010-22900 Community Outreach / Me	1,390	3	588	0	0	0	0	1,981
41 1010-25417 2017 Delq Tax Property S:	53	0	26	0	0	0	0	79
42 1010-25700 Equalization Department	2,550	9	844	0	0	0	0	3,403
43 1010-26200 Elections	494	0	256	0	0	0	0	750
44 1010-26201 Board of Canvassers	534	0	77	0	0	0	0	611

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
45 1010-267XX Prosecuting Attorney	\$10,495	\$67	\$3,709	\$0	\$0	\$0	\$0	\$14,270
47 1010-26800 Register of Deeds	6,405	15	870	0	0	0	0	7,290
48 1010-27300 Department of Criminal De	300	0	460	0	0	0	0	760
49 1010-27301 Indigent Attorney	812	0	179	0	0	0	0	991
50 1010-27302 Department of Public Defe	1,654	2	767	0	0	0	0	2,424
51 1010-27500 Drain Commissioner	2,889	18	998	0	0	0	0	3,905
52 1010-27360 Department Of Indigent De	40	0	51	0	0	0	0	91
53 1010-27400 Retirement Board	53	0	26	0	0	0	0	79
54 1010-27401 Vol Employee Benefit Ass	53	0	26	0	0	0	0	79
55 1010-27507 Drain - County at Large	22	0	26	0	0	0	0	48
56 1010-27801 County Survey/Remonum	2,514	0	460	0	0	0	0	2,975
58 1010-27909 Bldg Auth-MH Grp Home,2	13	0	51	0	0	0	0	64
59 1010-27910 Bldg Auth-MH Grp Home,l	13	0	26	0	0	0	0	39
60 1010-27911 Bldg Auth-MH Grp Home,l	62	0	51	0	0	0	0	113
61 1010-27912 Bldg Auth-MH Grp Home,l	13	0	51	0	0	0	0	64
62 1010-27919 Bldg Auth-MH Grp Home,l	13	0	26	0	0	0	0	39
63 1010-27920 Bldg Auth-MH Grp Home,(	75	0	26	0	0	0	0	101
64 1010-27921 Bldg Auth-MH Grp Home,)	31	0	26	0	0	0	0	56
65 1010-27922 Bldg Auth-MH Grp Home,)	71	0	26	0	0	0	0	96
66 1010-28000 Soil Conservation	441	0	26	0	0	0	0	467
67 1010-28300 M.S.U. Extension	194	0	128	0	0	0	0	322
68 1010-28600 Gypsy Moth Suppression	53	0	26	0	0	0	0	79
69 1010-28700 Environmental Affairs	1,712	6	614	0	0	0	0	2,332
71 1010-28704/28705 Environmental Gra	4	0	26	0	0	0	0	30
74 1010-28800 Geographic Information S)	1,443	6	588	0	0	0	0	2,037
75 1010-31100 Circuit Court Warrant Offic	1,425	3	588	0	0	0	0	2,016
76 1010-31200 B.A.Y.A.N.E.T.	79	0	256	0	0	0	0	335
77 1010-31500 Secondary Road Patrol	4,460	68	1,356	0	0	0	0	5,884
79 1010-31503 2nd Rd Patrol-Bangor Tw	1,601	17	639	0	0	0	0	2,257
80 1010-31504 2nd Rd Patr-Portsmouth	865	3	639	0	0	0	0	1,507
81 1010-31505 2nd Rd Ptrl-Williams Twp	1,623	6	614	0	0	0	0	2,244
82 1010-31506 2nd Rd Patrol-Monitor Tw	1,487	6	588	0	0	0	0	2,081
83 1010-31507 2nd Rd Patrol - City of	1,248	3	563	0	0	0	0	1,814
84 1010-31508 2nd Road Patrol-Pinconni	1,535	6	588	0	0	0	0	2,130
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1,279	3	563	0	0	0	0	1,845
86 1010-31510 Bangor Twps Schools & B	1,403	0	614	0	0	0	0	2,017
87 1010-31516 2nd Rd.Pat-Bay City Sch	1,557	3	639	0	0	0	0	2,200
88 1010-31517 2nd Patrol-Frankenlust & l	1,319	3	563	0	0	0	0	1,885
89 1010-31600 Secondary Road Patrol Gi	1,420	0	486	0	0	0	0	1,906
90 1010-31681 Road Patrol Grant Oct-De	468	6	588	0	0	0	0	1,062
91 1010-31700 Township Road Patrol	1,270	0	537	0	0	0	0	1,808

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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 1010-31902 Drive MI Safely/Task Forc	\$4	\$0	\$26	\$0	\$0	\$0	\$0	\$30
94 1010-31903 O.W.I. Alcohol Enforceme	909	0	256	0	0	0	0	1,165
96 1010-31905 Dre Drug Recogn.Expert C	44	0	256	0	0	0	0	300
97 1010-32100 Michigan Justice Training	26	0	102	0	0	0	0	129
99 1010-32500 911 Central Dispatch	53	0	26	0	0	0	0	79
100 1010-33100 Marine Law Enforcement (	481	1	460	0	0	0	0	942
101 1010-33101 Marine Safety	26	0	26	0	0	0	0	52
103 1010-33200 Snowmobile Law Enforcer	57	0	128	0	0	0	0	185
104 1010-35100 Corrections Department /	618	0	153	0	0	0	0	771
105 1010-42600 Off of Emerg Serv-Civil	1,407	3	588	0	0	0	0	1,999
106 1010-42601 Local Emergency Plannig	0	0	51	0	0	0	0	51
107 1010-42602 Homeland Security Activy	18	0	51	0	0	0	0	69
108 1010-42603 Hazard Mitigation Grant	35	0	128	0	0	0	0	163
109 1010-43000 Animal Shelter/Dog Warde	5,642	23	1,535	0	0	0	0	7,200
110 1010-58000 Pere Marquette Parking	57	0	51	0	0	0	0	109
111 1010-60100 Health Dept-Admin	115	0	77	0	0	0	0	191
112 1010-61700 Personal Care - Private	4	0	26	0	0	0	0	30
114 1010-64800 Medical Examiner	1,425	0	230	0	0	0	0	1,655
115 1010-64900 Mental Health	18	0	26	0	0	0	0	43
116 1010-65100 Ambulance	4	0	26	0	0	0	0	30
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	53	0	26	0	0	0	0	79
118 1010-67000 Mi Dept Human Serv-Bay	53	0	26	0	0	0	0	79
119 1010-67100 Social Services-Med Care	53	0	26	0	0	0	0	79
120 1010-70200 Center Ridge Arms-Admin	53	0	26	0	0	0	0	79
121 1010-72101 Transportation Planning	1,623	0	691	0	0	0	0	2,314
122 1010-72181 Trans. Planning - Oct.-Dec	441	0	512	0	0	0	0	953
123 1010-75100 Recreation/Parks Departrr	18	0	77	0	0	0	0	94
124 1010-75104 Juv Community Based Tre	88	0	51	0	0	0	0	139
125 1010-75105 Juv Gender Specific Servi	119	0	51	0	0	0	0	170
126 1010-75108 Veterans Park Softball	671	1	333	0	0	0	0	1,004
127 1010-75700 Community Center	3,908	9	921	0	0	0	0	4,838
128 1010-75800 Swimming Pool	84	0	128	0	0	0	0	212
129 1010-75900 County Market	40	0	26	0	0	0	0	65
130 1010-76000 Fairgrounds	1,500	0	409	0	0	0	0	1,909
131 1010-762XX Civic Arena	10,159	14	2,532	0	0	0	0	12,706
132 1010-76300 Pinconning Park	5,519	9	1,228	0	0	0	0	6,755
133 1010-79000 Library	53	0	26	0	0	0	0	79
134 1010-86500 401(K) Savings Plan Admi	4	0	26	0	0	0	0	30
135 1010-87200/87201 Self Insurance Adr	53	0	26	0	0	0	0	79
136 1010-89500 Midland-Bay-Saginaw Airp	106	0	26	0	0	0	0	131
137 2010 County Road Fund	957	0	230	0	0	0	0	1,187

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
138 2210 Health Dept - Dist Health	\$55,544	\$126	\$25,553	\$0	\$0	\$1,066	\$0	\$82,289
139 2210-605XX Bioterrorism	22	0	77	0	0	0	0	99
140 2380 Gypsy Moth Control Fund	2,506	6	1,023	0	0	0	0	3,535
141 2400 Mosquito Control Fund	5,982	41	2,072	0	0	0	0	8,095
142 2560 Regist of Deeds Automation Fnd	366	0	230	0	0	0	0	596
144 2600 Indigent Defense Fund	6,410	37	2,558	0	0	0	0	9,004
145 2610 911 Service Fund	5,660	78	1,944	0	0	0	0	7,682
146 2630 Concealed Pistol Licensing Fd	2,091	0	435	0	0	0	0	2,526
147 2640 Local C.F.O. Training Fund	146	0	307	0	0	0	0	453
148 2650 Drug Law Enforcement Fund	13	0	51	0	0	0	0	64
149 2651 Drug Law Enforcement-Bayanet	1,998	0	1,509	0	0	0	0	3,507
151 2690 Law Library Fund	291	0	102	0	0	0	0	393
152 2710 Library Fund	622	0	614	0	0	0	0	1,236
153 2740 Community Corrections Fund	1,888	5	1,074	0	0	0	0	2,967
154 2760 Division On Aging Fund	38,026	139	12,815	0	0	0	0	50,979
155 2770 Home Rehabilitation Fund	84	0	153	0	0	0	0	237
156 2900 Social Welfare Fund	243	0	128	0	0	0	0	371
158 2920-66200 Child Care-Probate (Child	776	0	333	0	0	0	0	1,109
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	7,729	73	1,714	0	0	0	0	9,515
160 2920-66205 CCF-Casa Ct.Appointed S	322	0	128	0	0	0	0	450
161 2920-66300 Child Care-D.S.S. (State V	101	0	77	0	0	0	0	178
162 2920-66400 In-Home Care-Intensive P	1,734	3	639	0	0	0	0	2,376
163 2920-66401 Youth & Family Support S	2,069	3	665	0	0	0	0	2,737
164 2920-66402 Juvenile Drug Court	1,425	0	435	0	0	0	0	1,860
165 2920-66500 Intensive Probation	1,795	9	665	0	0	0	0	2,470
166 2920-75104 Juv.Community Based Tre	1,637	6	665	0	0	0	0	2,308
167 2920-75105 Juv.Gender Specific Servi	1,879	6	691	0	0	0	0	2,576
170 2930 Soldier's Relief	4,169	0	1,407	0	0	0	0	5,576
171 2970 Historical Preservation	640	0	230	0	0	0	0	870
173 3690 Bldg Authority Debt Fund	141	0	205	0	0	0	0	346
175 5090-75600 Public Golf Course	4,085	10	1,049	0	0	0	0	5,143
176 5090-75601 Public Golf Course-Snack	159	0	26	0	0	0	0	184
177 5090-75602 Public Golf Course-Club	5,832	11	1,177	0	0	0	0	7,020
178 5120-67100 Medical Care Facility Func	5,100	0	588	0	0	0	0	5,688
179 5160 100% Tax Payment Fund (DTR)	4,416	3	793	0	0	0	0	5,212
180 5180 Delq Prop Tax Foreclosure	7,420	4	1,688	0	0	0	0	9,112
181 5350-70200 Housing Fund	4,486	0	1,688	0	0	0	0	6,175
182 5920 Water and Sewer Fund	146	0	179	0	0	0	0	325
183 5950 Commissary Fund	331	0	179	0	0	0	0	510
184 6770 Self-Insurance Fund-WC/UC/S&I	2,647	0	793	0	0	0	0	3,440
185 6771 Self-Insurance Fund-Healthcare	1,368	0	460	0	0	0	0	1,828

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
188 7100 District Court Custodial Fund	\$9	\$0	\$51	\$0	\$0	\$0	\$0	\$60
189 7110 Probate Court Custodial Fund	9	0	51	0	0	0	0	60
190 7120 Trial Court Custodial Fund	9	0	51	0	0	0	0	60
191 7140 Inmates Custodial Fund	18	0	77	0	0	0	0	94
195 7310-27400 Retirement System Fund	5,241	2	2,046	0	0	33,342	0	40,631
196 7360-27401 Public Employee Health C	1,478	0	844	0	0	677	0	2,999
199 7640 Inmate Trust Fund	53	0	26	0	0	0	0	79
200 8010 Drain	4,548	0	0	0	0	0	0	4,548
201 8011 Hampton O&M	671	0	0	0	0	0	0	671
202 8012 Portsmouth O&M	185	0	0	0	0	0	0	185
203 8014 Bangor O&M	2,047	0	0	0	0	0	0	2,047
205 8510 Drain Debt Ret	229	0	0	0	0	0	0	229
206 9760 Governmental Full Accrual	525	0	2,097	0	0	0	0	2,622
207 9770 Governmentl Full Accrual-Drain	62	0	0	0	0	0	0	62
209 Other	300	19	0	0	0	0	0	319
Total	\$390,006	\$1,489	\$131,200	\$4,520	\$12,041	\$41,109	\$0	\$580,365

**Bay County, MI
Cost Allocation Plan**

FY 2020
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**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 2020
9/28/2021

A. Department Costs

Dept:6 1010-20200 Payroll

Description		Amount	General Admin	Payroll	Retirement	Budgeting
Personnel Costs						
Salaries	S1	120,646	0	115,936	0	4,710
<i>Salary % Split</i>			<i>.00%</i>	<i>96.10%</i>	<i>.00%</i>	<i>3.90%</i>
Benefits	S	34,162	0	32,828	0	1,334
Subtotal - Personnel Costs		154,808	0	148,764	0	6,044
Services & Supplies Cost						
72700 Office Supplies	S	485	0	466	0	19
72800 Printing and Binding	S	200	0	192	0	8
72900 Postage	S	1,227	0	1,179	0	48
74200 Food Supplies	S	127	0	122	0	5
75100 Computer Supplies	S	550	0	529	0	21
80100 Professional Services	S	50	0	48	0	2
81900 Consultants	S	22,083	0	21,221	0	862
85200 Telephone	S	293	0	282	0	11
86500 State Travel Mileage	S	0	0	0	0	0
86100 Conference Fees & Expenses	S	398	0	382	0	16
94601 Equipment Rental-Copy Machir	S	724	0	696	0	28
95500 Miscellaneous	S	10	0	10	0	0
96500 Insurance and Bonds	P	1,575	0	0	1,575	0
1010-20210 Contributions - Other	D	119,668	0	0	0	0
63700 Department Services	S	(35)	0	(34)	0	(1)
Subtotal - Services & Supplies		147,355	0	25,093	1,575	1,019
Department Cost Total		302,163	0	173,857	1,575	7,063
Adjustments to Cost						
1010-20210 Contributions - Other	D	(119,668)	0	0	0	0
Subtotal - Adjustments		(119,668)	0	0	0	0
Total Costs After Adjustments		182,495	0	173,857	1,575	7,063
General Admin Distribution			0	0	0	0
Grand Total		\$182,495		\$173,857	\$1,575	\$7,063

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	776	7	32
Subtotal - Equipment Depreciation	813	1	776	7	32
3 Cash Receipts	47	17	61	1	2
3 Bank Reconciliation	202	70	260	2	11
Subtotal - 1010-25300 Treasurer	249	87	320	3	13
4 Annual Audit	379	127	482	4	20
Subtotal - 1010-10100 Board of Comm	379	127	482	4	20
5 Accounting	1,553	392	1,853	17	75
5 Payroll	5	1	6	0	0
5 Budgeting	647	146	755	7	31
5 Contract Serv.	449	128	549	5	22
5 Special Proj	874	192	1,016	9	41
Subtotal - 1010-19100 Accounting Dep	3,529	859	4,180	38	170
6 Payroll	0	782	745	7	30
6 Budgeting	0	40	38	0	2
Subtotal - 1010-20200 Payroll	0	822	783	7	32
7 Budgeting	0	675	643	6	26
7 Accts Payable	0	53	50	0	2
7 General Accounting	0	149	142	1	6
Subtotal - 1010-21200 Budget Departm	0	876	835	8	34
8 Admin Services	0	74	71	1	3
Subtotal - 1010-27200 Administrative S	0	74	71	1	3
9 Network/Server	0	2,387	2,274	21	92
9 Imaging	0	143	136	1	6
Subtotal - 1010-22800 Information Sys	0	2,530	2,410	22	98
10 Accounting	0	740	705	6	29

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
Subtotal - Financial System MUNIS	\$0	\$740	\$705	\$6	\$29
11 Purchasing	0	182	174	2	7
Subtotal - 1010-23300 Purchasing	0	182	174	2	7
12 County Building	0	12,315	11,732	106	477
Subtotal - 1010-26500 Buildings and G	0	12,315	11,732	106	477
14 Human Resources	0	770	734	7	30
14 Labor Relations	0	664	632	6	26
14 Education and Training	0	93	88	1	4
Subtotal - 1010-27000 Personnel & Err	0	1,527	1,455	13	59
15 Mail Services	0	352	336	3	14
15 Office Max Rebate	0	(58)	(55)	(1)	(2)
Subtotal - 1010-29800 Risograph Printi	0	294	280	3	11
18 County Building	0	13	12	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	13	12	0	0
19 General Liability	0	851	811	7	33
19 County Building	0	607	579	5	24
Subtotal - 1010-85100 Risk Manageme	0	1,459	1,390	13	56
20 Wellness Program	0	264	251	2	10
Subtotal - 1010-85900 Wellness Progr	0	264	251	2	10
21 Term Payoff	0	926	883	8	36
Subtotal - 1010-87800 Retirees Health/	0	926	883	8	36
Total Incoming	5,168	23,096	26,926	244	1,094
C. Total Allocated		\$210,759	\$200,783	\$1,819	\$8,157
			95.27%	0.86%	3.87%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	4.60	0.98%	\$1,754	\$0	\$1,754	\$0	\$1,754
4 1010-10100 Board of Commissioners	7.73	1.65%	2,948	0	2,948	0	2,948
5 1010-19100 Accounting Department	5.19	1.11%	1,979	0	1,979	0	1,979
6 1010-20200 Payroll	2.05	0.44%	782	0	782	0	782
7 1010-21200 Budget Department	1.96	0.42%	747	0	747	96	843
9 1010-22800 Information Systems Divis	8.74	1.86%	3,333	0	3,333	428	3,761
11 1010-23300 Purchasing	0.95	0.20%	362	0	362	47	409
12 1010-26500 Buildings and Grounds	20.67	4.41%	7,882	0	7,882	1,012	8,894
13 1010-26600 Corporation Counsel	3.83	0.82%	1,460	0	1,460	188	1,648
14 1010-27000 Personnel & Employee Re	2.25	0.48%	858	0	858	110	968
16 1010-30100 Sheriff Department	49.95	10.65%	19,046	0	19,046	2,446	21,493
17 1010-75110 Recreation & Facilities	0.89	0.19%	339	0	339	44	383
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	492	0	492	63	555
20 1010-85900 Wellness Program	1.84	0.39%	702	0	702	90	792
23 1010-13100 Circuit Court	10.19	2.17%	3,886	0	3,886	499	4,385
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	362	0	362	47	409
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	278	0	278	36	314
27 1010-13600 District Court	17.96	3.83%	6,848	0	6,848	880	7,728
28 1010-13700 District Court Adult Probat	5.15	1.10%	1,964	0	1,964	252	2,216
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	183	0	183	24	207
30 1010-14100 & 2150 FOC	22.93	4.89%	8,743	0	8,743	1,123	9,866
33 1010-14700 Jury/Judicial Council	1.57	0.33%	599	0	599	77	676
34 1010-14800 Probate Court	11.53	2.46%	4,397	0	4,397	565	4,961
37 1010-17100 County Executive	1.96	0.42%	747	0	747	96	843
38 1010-21500 Clerk	3.00	0.64%	1,144	0	1,144	147	1,291
39 1010-22900 Community Outreach / Me	0.96	0.20%	366	0	366	47	413
42 1010-25700 Equalization Department	2.83	0.60%	1,079	0	1,079	139	1,218
45 1010-267XX Prosecuting Attorney	20.82	4.44%	7,939	0	7,939	1,020	8,959
47 1010-26800 Register of Deeds	4.59	0.98%	1,750	0	1,750	225	1,975
50 1010-27302 Department of Public Defe	0.67	0.14%	255	0	255	33	288
51 1010-27500 Drain Commissioner	5.78	1.23%	2,204	0	2,204	283	2,487
69 1010-28700 Environmental Affairs	1.91	0.41%	728	0	728	94	822
74 1010-28800 Geographic Information S	1.88	0.40%	717	0	717	92	809
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	381	0	381	49	430
77 1010-31500 Secondary Road Patrol	21.41	4.57%	8,164	0	8,164	1,049	9,212
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	1,987	0	1,987	255	2,242
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	381	0	381	49	430
81 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.43%	763	0	763	98	861
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	763	0	763	98	861
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	381	0	381	49	430
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	763	0	763	98	861
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	1.00	0.21%	381	0	381	49	430

**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
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$381	\$0	\$381	\$49	\$430
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	381	0	381	49	430
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	763	0	763	98	861
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	2
100 1010-33100 Marine Law Enforcement (	0.21	0.04%	80	0	80	10	90
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	381	0	381	49	430
109 1010-43000 Animal Shelter/Dog Warde	7.20	1.54%	2,745	0	2,745	353	3,098
126 1010-75108 Veterans Park Softball	0.17	0.04%	65	0	65	8	73
127 1010-75700 Community Center	2.86	0.61%	1,091	0	1,091	140	1,231
128 1010-75800 Swimming Pool	0.10	0.02%	38	0	38	5	43
131 1010-762XX Civic Arena	4.37	0.93%	1,666	0	1,666	214	1,880
132 1010-76300 Pinconning Park	2.74	0.58%	1,045	0	1,045	134	1,179
138 2210 Health Dept - Dist Health	39.35	8.39%	15,005	0	15,005	1,927	16,932
140 2380 Gypsy Moth Control Fund	1.91	0.41%	728	0	728	94	822
141 2400 Mosquito Control Fund	12.93	2.76%	4,930	0	4,930	633	5,564
144 2600 Indigent Defense Fund	11.46	2.44%	4,370	0	4,370	561	4,931
145 2610 911 Service Fund	24.53	5.23%	9,354	0	9,354	1,201	10,555
153 2740 Community Corrections Fund	1.56	0.33%	595	0	595	76	671
154 2760 Division On Aging Fund	43.36	9.25%	16,534	0	16,534	2,123	18,657
155 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	8,702	0	8,702	1,118	9,819
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	366	0	366	47	413
163 2920-66401 Youth & Family Support S	0.95	0.20%	362	0	362	47	409
165 2920-66500 Intensive Probation	2.90	0.62%	1,106	0	1,106	142	1,248
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	747	0	747	96	843
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	728	0	728	94	822
175 5090-75600 Public Golf Course	2.98	0.64%	1,136	0	1,136	146	1,282
177 5090-75602 Public Golf Course-Club	3.52	0.75%	1,342	0	1,342	172	1,515
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	362	0	362	47	409
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	431	0	431	55	486
195 7310-27400 Retirement System Fund	0.77	0.16%	294	0	294	38	331
209 Other	5.80	1.24%	2,212	0	2,212	284	2,496
Subtotal	468.86	100.00%	178,780	0	178,780	22,003	200,783
Direct Bills					0		0
Total					\$178,780		\$200,783

Basis Units: FTEs

Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Retirement Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 7310-27400 Retirement System Fund	100	100.00%	\$1,620	\$0	\$1,620	\$199	\$1,819
Subtotal	100	100.00%	1,620	0	1,620	199	1,819
Direct Bills					0		0
Total					\$1,620		\$1,819
Basis Units: Direct to Retirement							
Source:							

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	60	1.06%	\$77	\$0	\$77	\$0	\$77
4 1010-10100 Board of Commissioners	27	0.48%	35	0	35	0	35
5 1010-19100 Accounting Department	31	0.55%	40	0	40	0	40
6 1010-20200 Payroll	31	0.55%	40	0	40	0	40
7 1010-21200 Budget Department	27	0.48%	35	0	35	4	39
8 1010-27200 Administrative Services	22	0.39%	28	0	28	4	32
9 1010-22800 Information Systems Divis	43	0.76%	55	0	55	7	62
11 1010-23300 Purchasing	25	0.44%	32	0	32	4	36
12 1010-26500 Buildings and Grounds	71	1.26%	91	0	91	12	103
13 1010-26600 Corporation Counsel	31	0.55%	40	0	40	5	45
14 1010-27000 Personnel & Employee Re	32	0.57%	41	0	41	5	46
15 1010-29800 Risograph Printing/Postag	16	0.28%	21	0	21	3	23
16 1010-30100 Sheriff Department	97	1.72%	125	0	125	16	141
17 1010-75110 Recreation & Facilities	26	0.46%	33	0	33	4	38
18 1010-75112 Parks/Recreation Mainten.	28	0.50%	36	0	36	5	41
19 1010-85100 Risk Management	4	0.07%	5	0	5	1	6
20 1010-85900 Wellness Program	17	0.30%	22	0	22	3	25
21 1010-87800 Retirees Health/Life Insura	3	0.05%	4	0	4	0	4
22 1010-27900 Building Authority	3	0.05%	4	0	4	0	4
23 1010-13100 Circuit Court	51	0.90%	66	0	66	8	74
24 1010-13101 Circuit Court - SSSPP Gra	15	0.27%	19	0	19	2	22
25 1010-13131 Circuit-Adult Drug Court G	13	0.23%	17	0	17	2	19
26 1010-13300 Circuit Court Adult Probati	10	0.18%	13	0	13	2	15
27 1010-13600 District Court	64	1.13%	82	0	82	10	93
28 1010-13700 District Court Adult Probat	24	0.43%	31	0	31	4	35
29 1010-13731 Dist.Ct OWI Treatment Oc	14	0.25%	18	0	18	2	20
30 1010-14100 & 2150 FOC	103	1.83%	133	0	133	17	149
32 1010-14500 Law Library	1	0.02%	1	0	1	0	1
33 1010-14700 Jury/Judicial Council	35	0.62%	45	0	45	6	51
34 1010-14800 Probate Court	57	1.01%	73	0	73	9	83
35 1010-14802 Public Guardian	2	0.04%	3	0	3	0	3
37 1010-17100 County Executive	26	0.46%	33	0	33	4	38
38 1010-21500 Clerk	43	0.76%	55	0	55	7	62
39 1010-22900 Community Outreach / Me	23	0.41%	30	0	30	4	33
41 1010-25417 2017 Delq Tax Property S.	1	0.02%	1	0	1	0	1
42 1010-25700 Equalization Department	33	0.59%	43	0	43	5	48
43 1010-26200 Elections	10	0.18%	13	0	13	2	15
44 1010-26201 Board of Canvassers	3	0.05%	4	0	4	0	4
45 1010-267XX Prosecuting Attorney	145	2.57%	187	0	187	24	210
47 1010-26800 Register of Deeds	34	0.60%	44	0	44	6	49
48 1010-27300 Department of Criminal De	18	0.32%	23	0	23	3	26
49 1010-27301 Indigent Attorney	7	0.12%	9	0	9	1	10

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27302 Department of Public Defe	30	0.53%	\$39	\$0	\$39	\$5	\$44
51 1010-27500 Drain Commissioner	39	0.69%	50	0	50	6	57
52 1010-27360 Department Of Indigent De	2	0.04%	3	0	3	0	3
53 1010-27400 Retirement Board	1	0.02%	1	0	1	0	1
54 1010-27401 Vol Employee Benefit Ass	1	0.02%	1	0	1	0	1
55 1010-27507 Drain - County at Large	1	0.02%	1	0	1	0	1
56 1010-27801 County Survey/Remonum	18	0.32%	23	0	23	3	26
58 1010-27909 Bldg Auth-MH Grp Home, I	2	0.04%	3	0	3	0	3
59 1010-27910 Bldg Auth-MH Grp Home, I	1	0.02%	1	0	1	0	1
60 1010-27911 Bldg Auth-MH Grp Home, I	2	0.04%	3	0	3	0	3
61 1010-27912 Bldg Auth-MH Grp Home, I	2	0.04%	3	0	3	0	3
62 1010-27919 Bldg Auth-MH Grp Home, I	1	0.02%	1	0	1	0	1
63 1010-27920 Bldg Auth-MH Grp Home, I	1	0.02%	1	0	1	0	1
64 1010-27921 Bldg Auth-MH Grp Home, I	1	0.02%	1	0	1	0	1
65 1010-27922 Bldg Auth-MH Grp Home, I	1	0.02%	1	0	1	0	1
66 1010-28000 Soil Conservation	1	0.02%	1	0	1	0	1
67 1010-28300 M.S.U. Extension	5	0.09%	6	0	6	1	7
68 1010-28600 Gypsy Moth Suppression	1	0.02%	1	0	1	0	1
69 1010-28700 Environmental Affairs	24	0.43%	31	0	31	4	35
71 1010-28704/28705 Environmental Gar	1	0.02%	1	0	1	0	1
74 1010-28800 Geographic Information Sy	23	0.41%	30	0	30	4	33
75 1010-31100 Circuit Court Warrant Offic	23	0.41%	30	0	30	4	33
76 1010-31200 B.A.Y.A.N.E.T.	10	0.18%	13	0	13	2	15
77 1010-31500 Secondary Road Patrol	53	0.94%	68	0	68	9	77
79 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.44%	32	0	32	4	36
80 1010-31504 2nd Rd Patr-Portsmouth	25	0.44%	32	0	32	4	36
81 1010-31505 2nd Rd Ptrl-Williams Twp	24	0.43%	31	0	31	4	35
82 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.41%	30	0	30	4	33
83 1010-31507 2nd Rd Patrol - City of	22	0.39%	28	0	28	4	32
84 1010-31508 2nd Road Patrol-Pinconni	23	0.41%	30	0	30	4	33
85 1010-31509 2Nd Rd Patrol K-9 Pincon	22	0.39%	28	0	28	4	32
86 1010-31510 Bangor Twps Schools & B	24	0.43%	31	0	31	4	35
87 1010-31516 2nd Rd.Pat-Bay City Sch	25	0.44%	32	0	32	4	36
88 1010-31517 2nd Patrol-Frankenlust & I	22	0.39%	28	0	28	4	32
89 1010-31600 Secondary Road Patrol Gr	19	0.34%	24	0	24	3	28
90 1010-31681 Road Patrol Grant Oct-De	23	0.41%	30	0	30	4	33
91 1010-31700 Township Road Patrol	21	0.37%	27	0	27	3	30
93 1010-31902 Drive MI Safely/Task Forc	1	0.02%	1	0	1	0	1
94 1010-31903 O.W.I. Alcohol Enforceme	10	0.18%	13	0	13	2	15
96 1010-31905 Dre Drug Recogn.Expert C	10	0.18%	13	0	13	2	15
97 1010-32100 Michigan Justice Training	4	0.07%	5	0	5	1	6
99 1010-32500 911 Central Dispatch	1	0.02%	1	0	1	0	1

**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
100 1010-33100 Marine Law Enforcement (	18	0.32%	\$23	\$0	\$23	\$3	\$26
101 1010-33101 Marine Safety	1	0.02%	1	0	1	0	1
103 1010-33200 Snowmobile Law Enforcer	5	0.09%	6	0	6	1	7
104 1010-35100 Corrections Department / .	6	0.11%	8	0	8	1	9
105 1010-42600 Off of Emerg Serv-Civil	23	0.41%	30	0	30	4	33
106 1010-42601 Local Emergency Planning	2	0.04%	3	0	3	0	3
107 1010-42602 Homeland Security Activity	2	0.04%	3	0	3	0	3
108 1010-42603 Hazard Mitigation Grant	5	0.09%	6	0	6	1	7
109 1010-43000 Animal Shelter/Dog Warde	60	1.06%	77	0	77	10	87
110 1010-58000 Pere Marquette Parking	2	0.04%	3	0	3	0	3
111 1010-60100 Health Dept-Admin	3	0.05%	4	0	4	0	4
112 1010-61700 Personal Care - Private	1	0.02%	1	0	1	0	1
114 1010-64800 Medical Examiner	9	0.16%	12	0	12	1	13
115 1010-64900 Mental Health	1	0.02%	1	0	1	0	1
116 1010-65100 Ambulance	1	0.02%	1	0	1	0	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	1	0	1	0	1
118 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	1	0	1	0	1
119 1010-67100 Social Services-Med Care	1	0.02%	1	0	1	0	1
120 1010-70200 Center Ridge Arms-Admin	1	0.02%	1	0	1	0	1
121 1010-72101 Transportation Planning	27	0.48%	35	0	35	4	39
122 1010-72181 Trans. Planning - Oct.-Dec	20	0.35%	26	0	26	3	29
123 1010-75100 Recreation/Parks Departre	3	0.05%	4	0	4	0	4
124 1010-75104 Juv Community Based Tre	2	0.04%	3	0	3	0	3
125 1010-75105 Juv Gender Specific Servi	2	0.04%	3	0	3	0	3
126 1010-75108 Veterans Park Softball	13	0.23%	17	0	17	2	19
127 1010-75700 Community Center	36	0.64%	46	0	46	6	52
128 1010-75800 Swimming Pool	5	0.09%	6	0	6	1	7
129 1010-75900 County Market	1	0.02%	1	0	1	0	1
130 1010-76000 Fairgrounds	16	0.28%	21	0	21	3	23
131 1010-762XX Civic Arena	99	1.76%	128	0	128	16	144
132 1010-76300 Pinconning Park	48	0.85%	62	0	62	8	70
133 1010-79000 Library	1	0.02%	1	0	1	0	1
134 1010-86500 401(K) Savings Plan Admi	1	0.02%	1	0	1	0	1
135 1010-87200/87201 Self Insurance Adrr	1	0.02%	1	0	1	0	1
136 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	1	0	1	0	1
137 2010 County Road Fund	9	0.16%	12	0	12	1	13
138 2210 Health Dept - Dist Health	999	17.72%	1,287	0	1,287	163	1,449
139 2210-605XX Bioterrorism	3	0.05%	4	0	4	0	4
140 2380 Gypsy Moth Control Fund	40	0.71%	52	0	52	7	58
141 2400 Mosquito Control Fund	81	1.44%	104	0	104	13	118
142 2560 Regist of Deeds Automation Fnd	9	0.16%	12	0	12	1	13
144 2600 Indigent Defense Fund	100	1.77%	129	0	129	16	145

**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
145 2610 911 Service Fund	76	1.35%	\$98	\$0	\$98	\$12	\$110
146 2630 Concealed Pistol Licensing Fd	17	0.30%	22	0	22	3	25
147 2640 Local C.F.O. Training Fund	12	0.21%	15	0	15	2	17
148 2650 Drug Law Enforcement Fund	2	0.04%	3	0	3	0	3
149 2651 Drug Law Enforcement-Bayanet	59	1.05%	76	0	76	10	86
151 2690 Law Library Fund	4	0.07%	5	0	5	1	6
152 2710 Library Fund	24	0.43%	31	0	31	4	35
153 2740 Community Corrections Fund	42	0.74%	54	0	54	7	61
154 2760 Division On Aging Fund	501	8.88%	645	0	645	82	727
155 2770 Home Rehabilitation Fund	6	0.11%	8	0	8	1	9
156 2900 Social Welfare Fund	5	0.09%	6	0	6	1	7
158 2920-66200 Child Care-Probate (Child	13	0.23%	17	0	17	2	19
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	67	1.19%	86	0	86	11	97
160 2920-66205 CCF-Casa Ct.Appointed S	5	0.09%	6	0	6	1	7
161 2920-66300 Child Care-D.S.S. (State V	3	0.05%	4	0	4	0	4
162 2920-66400 In-Home Care-Intensive P	25	0.44%	32	0	32	4	36
163 2920-66401 Youth & Family Support S	26	0.46%	33	0	33	4	38
164 2920-66402 Juvenile Drug Court	17	0.30%	22	0	22	3	25
165 2920-66500 Intensive Probation	26	0.46%	33	0	33	4	38
166 2920-75104 Juv.Community Based Tre	26	0.46%	33	0	33	4	38
167 2920-75105 Juv.Gender Specific Servi	27	0.48%	35	0	35	4	39
170 2930 Soldier's Relief	55	0.98%	71	0	71	9	80
171 2970 Historical Preservation	9	0.16%	12	0	12	1	13
173 3690 Bldg Authority Debt Fund	8	0.14%	10	0	10	1	12
175 5090-75600 Public Golf Course	41	0.73%	53	0	53	7	59
176 5090-75601 Public Golf Course-Snack	1	0.02%	1	0	1	0	1
177 5090-75602 Public Golf Course-Club	46	0.82%	59	0	59	7	67
178 5120-67100 Medical Care Facility Func	23	0.41%	30	0	30	4	33
179 5160 100% Tax Payment Fund (DTR)	31	0.55%	40	0	40	5	45
180 5180 Delq Prop Tax Foreclosure	66	1.17%	85	0	85	11	96
181 5350-70200 Housing Fund	66	1.17%	85	0	85	11	96
182 5920 Water and Sewer Fund	7	0.12%	9	0	9	1	10
183 5950 Commissary Fund	7	0.12%	9	0	9	1	10
184 6770 Self-Insurance Fund-WC/JC/S&I	31	0.55%	40	0	40	5	45
185 6771 Self-Insurance Fund-Healthcare	18	0.32%	23	0	23	3	26
188 7100 District Court Custodial Fund	2	0.04%	3	0	3	0	3
189 7110 Probate Court Custodial Fund	2	0.04%	3	0	3	0	3
190 7120 Trial Court Custodial Fund	2	0.04%	3	0	3	0	3
191 7140 Inmates Custodial Fund	3	0.05%	4	0	4	0	4
195 7310-27400 Retirement System Fund	80	1.42%	103	0	103	13	116
196 7360-27401 Public Employee Health C	33	0.59%	43	0	43	5	48
199 7640 Inmate Trust Fund	1	0.02%	1	0	1	0	1

**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
200 8010 Drain	391	6.93%	\$504	\$0	\$504	\$64	\$567
201 8011 Hampton O&M	9	0.16%	12	0	12	1	13
202 8012 Portsmouth O&M	8	0.14%	10	0	10	1	12
203 8014 Bangor O&M	29	0.51%	37	0	37	5	42
205 8510 Drain Debt Ret	25	0.44%	32	0	32	4	36
206 9760 Governmental Full Accrual	82	1.45%	106	0	106	13	119
207 9770 Governmentl Full Accrual-Drain	8	0.14%	10	0	10	1	12
209 Other	18	0.32%	23	0	23	3	26
Subtotal	5,639	100.00%	7,263	0	7,263	894	8,157
Direct Bills					0		0
Total					\$7,263		\$8,157

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

**Bay County, MI
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
3 1010-25300 Treasurer	\$1,754	\$0	\$77	\$1,831
4 1010-10100 Board of Commissioners	2,948	0	35	2,982
5 1010-19100 Accounting Department	1,979	0	40	2,019
6 1010-20200 Payroll	782	0	40	822
7 1010-21200 Budget Department	843	0	39	883
8 1010-27200 Administrative Services	0	0	32	32
9 1010-22800 Information Systems Divis	3,761	0	62	3,823
11 1010-23300 Purchasing	409	0	36	445
12 1010-26500 Buildings and Grounds	8,894	0	103	8,997
13 1010-26600 Corporation Counsel	1,648	0	45	1,693
14 1010-27000 Personnel & Employee Re	968	0	46	1,015
15 1010-29800 Risograph Printing/Postag	0	0	23	23
16 1010-30100 Sheriff Department	21,493	0	141	21,633
17 1010-75110 Recreation & Facilities	383	0	38	421
18 1010-75112 Parks/Recreation Mainten.	555	0	41	596
19 1010-85100 Risk Management	0	0	6	6
20 1010-85900 Wellness Program	792	0	25	816
21 1010-87800 Retirees Health/Life Insura	0	0	4	4
22 1010-27900 Building Authority	0	0	4	4
23 1010-13100 Circuit Court	4,385	0	74	4,459
24 1010-13101 Circuit Court - SSSPP Gra	409	0	22	431
25 1010-13131 Circuit-Adult Drug Court G	314	0	19	333
26 1010-13300 Circuit Court Adult Probati	0	0	15	15
27 1010-13600 District Court	7,728	0	93	7,821
28 1010-13700 District Court Adult Probat	2,216	0	35	2,251
29 1010-13731 Dist.Ct OWI Treatment Oc	207	0	20	227
30 1010-14100 & 2150 FOC	9,866	0	149	10,016
32 1010-14500 Law Library	0	0	1	1
33 1010-14700 Jury/Judicial Council	676	0	51	726
34 1010-14800 Probate Court	4,961	0	83	5,044
35 1010-14802 Public Guardian	0	0	3	3
37 1010-17100 County Executive	843	0	38	881
38 1010-21500 Clerk	1,291	0	62	1,353
39 1010-22900 Community Outreach / Me	413	0	33	446
41 1010-25417 2017 Delq Tax Property S:	0	0	1	1
42 1010-25700 Equalization Department	1,218	0	48	1,266
43 1010-26200 Elections	0	0	15	15
44 1010-26201 Board of Canvassers	0	0	4	4
45 1010-267XX Prosecuting Attorney	8,959	0	210	9,169
47 1010-26800 Register of Deeds	1,975	0	49	2,024
48 1010-27300 Department of Criminal De	0	0	26	26

**Bay County, MI
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
49 1010-27301 Indigent Attorney	\$0	\$0	\$10	\$10
50 1010-27302 Department of Public Defe	288	0	44	332
51 1010-27500 Drain Commissioner	2,487	0	57	2,544
52 1010-27360 Department Of Indigent De	0	0	3	3
53 1010-27400 Retirement Board	0	0	1	1
54 1010-27401 Vol Employee Benefit Ass	0	0	1	1
55 1010-27507 Drain - County at Large	0	0	1	1
56 1010-27801 County Survey/Remonum	0	0	26	26
58 1010-27909 Bldg Auth-MH Grp Home,	0	0	3	3
59 1010-27910 Bldg Auth-MH Grp Home,I	0	0	1	1
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	3	3
61 1010-27912 Bldg Auth-MH Grp Home,I	0	0	3	3
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	1	1
63 1010-27920 Bldg Auth-MH Grp Home,(	0	0	1	1
64 1010-27921 Bldg Auth-MH Grp Home,)	0	0	1	1
65 1010-27922 Bldg Auth-MH Grp Home,)	0	0	1	1
66 1010-28000 Soil Conservation	0	0	1	1
67 1010-28300 M.S.U. Extension	0	0	7	7
68 1010-28600 Gypsy Moth Suppression	0	0	1	1
69 1010-28700 Environmental Affairs	822	0	35	857
71 1010-28704/28705 Environmental Gra	0	0	1	1
74 1010-28800 Geographic Information Sy	809	0	33	842
75 1010-31100 Circuit Court Warrant Offic	430	0	33	464
76 1010-31200 B.A.Y.A.N.E.T.	0	0	15	15
77 1010-31500 Secondary Road Patrol	9,212	0	77	9,289
79 1010-31503 2nd Rd Patrol-Bangor Tw	2,242	0	36	2,278
80 1010-31504 2nd Rd Patr-Portsmouth	430	0	36	467
81 1010-31505 2nd Rd Ptrl-Williams Twp	861	0	35	895
82 1010-31506 2nd Rd Patrol-Monitor Tw	861	0	33	894
83 1010-31507 2nd Rd Patrol - City of	430	0	32	462
84 1010-31508 2nd Road Patrol-Pinconni	861	0	33	894
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	430	0	32	462
86 1010-31510 Bangor Twps Schools & B	0	0	35	35
87 1010-31516 2nd Rd.Pat-Bay City Sch	430	0	36	467
88 1010-31517 2nd Patrol-Frankenlust & I	430	0	32	462
89 1010-31600 Secondary Road Patrol Gr	0	0	28	28
90 1010-31681 Road Patrol Grant Oct-De	861	0	33	894
91 1010-31700 Township Road Patrol	0	0	30	30
93 1010-31902 Drive MI Safely/Task Forc	0	0	1	1
94 1010-31903 O.W.I. Alcohol Enforceme	0	0	15	15
96 1010-31905 Dre Drug Recogn.Expert C	2	0	15	17

**Bay County, MI
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
97 1010-32100 Michigan Justice Training	\$0	\$0	\$6	\$6
99 1010-32500 911 Central Dispatch	0	0	1	1
100 1010-33100 Marine Law Enforcement (	90	0	26	116
101 1010-33101 Marine Safety	0	0	1	1
103 1010-33200 Snowmobile Law Enforcer	0	0	7	7
104 1010-35100 Corrections Department / .	0	0	9	9
105 1010-42600 Off of Emerg Serv-Civil	430	0	33	464
106 1010-42601 Local Emergency Planning	0	0	3	3
107 1010-42602 Homeland Security Activity	0	0	3	3
108 1010-42603 Hazard Mitigation Grant	0	0	7	7
109 1010-43000 Animal Shelter/Dog Warde	3,098	0	87	3,185
110 1010-58000 Pere Marquette Parking	0	0	3	3
111 1010-60100 Health Dept-Admin	0	0	4	4
112 1010-61700 Personal Care - Private	0	0	1	1
114 1010-64800 Medical Examiner	0	0	13	13
115 1010-64900 Mental Health	0	0	1	1
116 1010-65100 Ambulance	0	0	1	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	0	0	1	1
118 1010-67000 Mi Dept Human Serv-Bay	0	0	1	1
119 1010-67100 Social Services-Med Care	0	0	1	1
120 1010-70200 Center Ridge Arms-Admin	0	0	1	1
121 1010-72101 Transportation Planning	0	0	39	39
122 1010-72181 Trans. Planning - Oct.-Dec	0	0	29	29
123 1010-75100 Recreation/Parks Departm	0	0	4	4
124 1010-75104 Juv Community Based Tre	0	0	3	3
125 1010-75105 Juv Gender Specific Servi	0	0	3	3
126 1010-75108 Veterans Park Softball	73	0	19	92
127 1010-75700 Community Center	1,231	0	52	1,283
128 1010-75800 Swimming Pool	43	0	7	50
129 1010-75900 County Market	0	0	1	1
130 1010-76000 Fairgrounds	0	0	23	23
131 1010-762XX Civic Arena	1,880	0	144	2,024
132 1010-76300 Pinconning Park	1,179	0	70	1,249
133 1010-79000 Library	0	0	1	1
134 1010-86500 401(K) Savings Plan Admi	0	0	1	1
135 1010-87200/87201 Self Insurance Adr	0	0	1	1
136 1010-89500 Midland-Bay-Saginaw Airp	0	0	1	1
137 2010 County Road Fund	0	0	13	13
138 2210 Health Dept - Dist Health	16,932	0	1,449	18,381
139 2210-605XX Bioterrorism	0	0	4	4
140 2380 Gypsy Moth Control Fund	822	0	58	880

**Bay County, MI
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
141 2400 Mosquito Control Fund	\$5,564	\$0	\$118	\$5,681
142 2560 Regist of Deeds Automation Fnd	0	0	13	13
144 2600 Indigent Defense Fund	4,931	0	145	5,076
145 2610 911 Service Fund	10,555	0	110	10,665
146 2630 Concealed Pistol Licensing Fd	0	0	25	25
147 2640 Local C.F.O. Training Fund	0	0	17	17
148 2650 Drug Law Enforcement Fund	0	0	3	3
149 2651 Drug Law Enforcement-Bayanet	0	0	86	86
151 2690 Law Library Fund	0	0	6	6
152 2710 Library Fund	0	0	35	35
153 2740 Community Corrections Fund	671	0	61	732
154 2760 Division On Aging Fund	18,657	0	727	19,384
155 2770 Home Rehabilitation Fund	1	0	9	10
156 2900 Social Welfare Fund	0	0	7	7
158 2920-66200 Child Care-Probate (Child	0	0	19	19
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	9,819	0	97	9,916
160 2920-66205 CCF-Casa Ct.Appointed S	0	0	7	7
161 2920-66300 Child Care-D.S.S. (State V	0	0	4	4
162 2920-66400 In-Home Care-Intensive P	413	0	36	449
163 2920-66401 Youth & Family Support S	409	0	38	446
164 2920-66402 Juvenile Drug Court	0	0	25	25
165 2920-66500 Intensive Probation	1,248	0	38	1,286
166 2920-75104 Juv.Community Based Tre	843	0	38	881
167 2920-75105 Juv.Gender Specific Servi	822	0	39	861
170 2930 Soldier's Relief	0	0	80	80
171 2970 Historical Preservation	0	0	13	13
173 3690 Bldg Authority Debt Fund	0	0	12	12
175 5090-75600 Public Golf Course	1,282	0	59	1,342
176 5090-75601 Public Golf Course-Snack	0	0	1	1
177 5090-75602 Public Golf Course-Club	1,515	0	67	1,581
178 5120-67100 Medical Care Facility Func	0	0	33	33
179 5160 100% Tax Payment Fund (DTR)	409	0	45	454
180 5180 Delq Prop Tax Foreclosure	486	0	96	582
181 5350-70200 Housing Fund	0	0	96	96
182 5920 Water and Sewer Fund	0	0	10	10
183 5950 Commissary Fund	0	0	10	10
184 6770 Self-Insurance Fund-WC/UC/S&A	0	0	45	45
185 6771 Self-Insurance Fund-Healthcare	0	0	26	26
188 7100 District Court Custodial Fund	0	0	3	3
189 7110 Probate Court Custodial Fund	0	0	3	3
190 7120 Trial Court Custodial Fund	0	0	3	3

**Bay County, MI
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
191 7140 Inmates Custodial Fund	\$0	\$0	\$4	\$4
195 7310-27400 Retirement System Fund	331	1,819	116	2,266
196 7360-27401 Public Employee Health C	0	0	48	48
199 7640 Inmate Trust Fund	0	0	1	1
200 8010 Drain	0	0	567	567
201 8011 Hampton O&M	0	0	13	13
202 8012 Portsmouth O&M	0	0	12	12
203 8014 Bangor O&M	0	0	42	42
205 8510 Drain Debt Ret	0	0	36	36
206 9760 Governmental Full Accrual	0	0	119	119
207 9770 Governmentl Full Accrual-Drain	0	0	12	12
209 Other	2,496	0	26	2,522
Total	\$200,783	\$1,819	\$8,157	\$210,759

**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 2020
9/28/2021

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	111,013	2,655	70,267	13,534	18,853	5,705	0
<i>Salary % Split</i>			<i>2.39%</i>	<i>63.30%</i>	<i>12.19%</i>	<i>16.98%</i>	<i>5.14%</i>	<i>.00%</i>
Benefits	S	51,703	1,237	32,726	6,303	8,780	2,657	0
Subtotal - Personnel Costs		162,716	3,891	102,993	19,837	27,633	8,362	0
Services & Supplies Cost								
72700 Office Supplies	S	1,014	24	642	124	172	52	0
72900 Postage	S	223	5	141	27	38	11	0
74200 Food Supplies	S	113	3	72	14	19	6	0
75100 Computer Supplies	S	156	4	99	19	26	8	0
80100 Professional Services	S	0	0	0	0	0	0	0
82000 Memberships and Dues	S	220	5	139	27	37	11	0
85200 Telephone	S	181	4	115	22	31	9	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	37	977	188	262	79	0
95500 Miscellaneous	S	17	0	11	2	3	1	0
96741 Computer Hardware Expense	S	2,400	57	1,519	293	408	123	0
96742 Computer Software Expense	S	136	3	86	17	23	7	0
Subtotal - Services & Supplies		6,003	144	3,800	732	1,019	308	0
Department Cost Total		168,719	4,035	106,792	20,569	28,653	8,670	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		168,719	4,035	106,792	20,569	28,653	8,670	0
General Admin Distribution			(4,035)	2,617	504	702	212	0
Grand Total		\$168,719		\$109,409	\$21,073	\$29,355	\$8,883	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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	\$121	\$23	\$33	\$10	\$0
Subtotal - Building Depreciation	187	0	121	23	33	10	0
3 Cash Receipts	9	3	7	1	2	1	0
3 Bank Reconciliation	357	124	312	60	84	25	0
Subtotal - 1010-25300 Treasurer	366	127	320	62	86	26	0
4 Annual Audit	361	121	313	60	84	25	0
Subtotal - 1010-10100 Board of Comm	361	121	313	60	84	25	0
5 Accounting	1,479	374	1,201	231	322	98	0
5 Payroll	5	1	4	1	1	0	0
5 Budgeting	564	127	448	86	120	36	0
5 Contract Serv.	449	128	374	72	100	30	0
Subtotal - 1010-19100 Accounting Dep	2,497	629	2,027	390	544	165	0
6 Payroll	747	96	547	105	147	44	0
6 Budgeting	35	4	25	5	7	2	0
Subtotal - 1010-20200 Payroll	782	100	572	110	154	46	0
7 Budgeting	0	588	381	73	102	31	0
7 Accts Payable	0	96	62	12	17	5	0
7 General Accounting	0	142	92	18	25	7	0
Subtotal - 1010-21200 Budget Departm	0	826	535	103	144	43	0
8 Admin Services	0	71	46	9	12	4	0
Subtotal - 1010-27200 Administrative S	0	71	46	9	12	4	0
9 Network/Server	0	2,282	1,480	285	397	120	0
Subtotal - 1010-22800 Information Sys	0	2,282	1,480	285	397	120	0
10 Accounting	0	704	457	88	123	37	0
Subtotal - Financial System MUNIS	0	704	457	88	123	37	0
12 County Building	0	11,632	7,543	1,453	2,024	612	0

**Bay County, MI
Cost Allocation Plan**

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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 - 1010-26500 Buildings and G	\$0	\$11,632	\$7,543	\$1,453	\$2,024	\$612	\$0
14 Human Resources	0	737	478	92	128	39	0
14 Labor Relations	0	166	108	21	29	9	0
14 Education and Training	0	89	58	11	15	5	0
Subtotal - 1010-27000 Personnel & Err	0	991	643	124	172	52	0
15 Mail Services	0	64	42	8	11	3	0
15 Office Max Rebate	0	(68)	(44)	(8)	(12)	(4)	0
Subtotal - 1010-29800 Risograph Printi	0	(4)	(3)	(0)	(1)	(0)	0
18 County Building	0	12	8	1	2	1	0
Subtotal - 1010-75112 Parks/Recreatic	0	12	8	1	2	1	0
19 General Liability	0	814	528	102	142	43	0
19 County Building	0	574	372	72	100	30	0
Subtotal - 1010-85100 Risk Managemen	0	1,387	900	173	241	73	0
20 Wellness Program	0	252	164	32	44	13	0
Subtotal - 1010-85900 Wellness Progr	0	252	164	32	44	13	0
21 Current Retiree Fringe Benefits	0	13,475	8,738	1,683	2,344	709	0
21 Future Retiree Fringe Benefits	0	3	2	0	1	0	0
21 Term Payoff	0	836	542	104	145	44	0
Subtotal - 1010-87800 Retirees Health/	0	14,314	9,282	1,788	2,490	754	0
Total Incoming	4,193	33,446	24,408	4,701	6,549	1,982	0
C. Total Allocated		\$206,358	\$133,817	\$25,774	\$35,903	\$10,864	\$0
			64.85%	12.49%	17.40%	5.26%	

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	60	1.16%	\$1,306	\$0	\$1,306	\$0	\$1,306
4 1010-10100 Board of Commissioners	27	0.52%	588	0	588	0	588
5 1010-19100 Accounting Department	31	0.60%	675	0	675	0	675
6 1010-20200 Payroll	31	0.60%	675	0	675	0	675
7 1010-21200 Budget Department	27	0.52%	588	0	588	0	588
8 1010-27200 Administrative Services	22	0.43%	479	0	479	96	575
9 1010-22800 Information Systems Divis	43	0.83%	936	0	936	187	1,123
11 1010-23300 Purchasing	25	0.49%	544	0	544	109	653
12 1010-26500 Buildings and Grounds	71	1.38%	1,546	0	1,546	310	1,855
13 1010-26600 Corporation Counsel	31	0.60%	675	0	675	135	810
14 1010-27000 Personnel & Employee Re	32	0.62%	697	0	697	140	836
15 1010-29800 Risograph Printing/Postag	16	0.31%	348	0	348	70	418
16 1010-30100 Sheriff Department	97	1.88%	2,112	0	2,112	423	2,534
17 1010-75110 Recreation & Facilities	26	0.50%	566	0	566	113	679
18 1010-75112 Parks/Recreation Mainten.	28	0.54%	610	0	610	122	732
19 1010-85100 Risk Management	4	0.08%	87	0	87	17	105
20 1010-85900 Wellness Program	17	0.33%	370	0	370	74	444
21 1010-87800 Retirees Health/Life Insura	3	0.06%	65	0	65	13	78
22 1010-27900 Building Authority	3	0.06%	65	0	65	13	78
23 1010-13100 Circuit Court	51	0.99%	1,110	0	1,110	222	1,333
24 1010-13101 Circuit Court - SSSPP Gra	15	0.29%	327	0	327	65	392
25 1010-13131 Circuit-Adult Drug Court G	13	0.25%	283	0	283	57	340
26 1010-13300 Circuit Court Adult Probati	10	0.19%	218	0	218	44	261
27 1010-13600 District Court	64	1.24%	1,393	0	1,393	279	1,672
28 1010-13700 District Court Adult Probat	24	0.47%	522	0	522	105	627
29 1010-13731 Dist.Ct OWI Treatment Oc	14	0.27%	305	0	305	61	366
30 1010-14100 & 2150 FOC	103	2.00%	2,242	0	2,242	449	2,691
32 1010-14500 Law Library	1	0.02%	22	0	22	4	26
33 1010-14700 Jury/Judicial Council	35	0.68%	762	0	762	153	914
34 1010-14800 Probate Court	57	1.11%	1,241	0	1,241	248	1,489
35 1010-14802 Public Guardian	2	0.04%	44	0	44	9	52
37 1010-17100 County Executive	26	0.50%	566	0	566	113	679
38 1010-21500 Clerk	43	0.83%	936	0	936	187	1,123
39 1010-22900 Community Outreach / Me	23	0.45%	501	0	501	100	601
41 1010-25417 2017 Delq Tax Property S:	1	0.02%	22	0	22	4	26
42 1010-25700 Equalization Department	33	0.64%	718	0	718	144	862
43 1010-26200 Elections	10	0.19%	218	0	218	44	261
44 1010-26201 Board of Canvassers	3	0.06%	65	0	65	13	78
45 1010-267XX Prosecuting Attorney	145	2.81%	3,156	0	3,156	632	3,789
47 1010-26800 Register of Deeds	34	0.66%	740	0	740	148	888
48 1010-27300 Department of Criminal De	18	0.35%	392	0	392	78	470
49 1010-27301 Indigent Attorney	7	0.14%	152	0	152	31	183

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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
50 1010-27302 Department of Public Defe	30	0.58%	\$653	\$0	\$653	\$131	\$784
51 1010-27500 Drain Commissioner	39	0.76%	849	0	849	170	1,019
52 1010-27360 Department Of Indigent De	2	0.04%	44	0	44	9	52
53 1010-27400 Retirement Board	1	0.02%	22	0	22	4	26
54 1010-27401 Vol Employee Benefit Ass	1	0.02%	22	0	22	4	26
55 1010-27507 Drain - County at Large	1	0.02%	22	0	22	4	26
56 1010-27801 County Survey/Remonum	18	0.35%	392	0	392	78	470
58 1010-27909 Bldg Auth-MH Grp Home, I	2	0.04%	44	0	44	9	52
59 1010-27910 Bldg Auth-MH Grp Home, I	1	0.02%	22	0	22	4	26
60 1010-27911 Bldg Auth-MH Grp Home, I	2	0.04%	44	0	44	9	52
61 1010-27912 Bldg Auth-MH Grp Home, I	2	0.04%	44	0	44	9	52
62 1010-27919 Bldg Auth-MH Grp Home, I	1	0.02%	22	0	22	4	26
63 1010-27920 Bldg Auth-MH Grp Home, I	1	0.02%	22	0	22	4	26
64 1010-27921 Bldg Auth-MH Grp Home, I	1	0.02%	22	0	22	4	26
65 1010-27922 Bldg Auth-MH Grp Home, I	1	0.02%	22	0	22	4	26
66 1010-28000 Soil Conservation	1	0.02%	22	0	22	4	26
67 1010-28300 M.S.U. Extension	5	0.10%	109	0	109	22	131
68 1010-28600 Gypsy Moth Suppression	1	0.02%	22	0	22	4	26
69 1010-28700 Environmental Affairs	24	0.47%	522	0	522	105	627
71 1010-28704/28705 Environmental Gar	1	0.02%	22	0	22	4	26
74 1010-28800 Geographic Information Sy	23	0.45%	501	0	501	100	601
75 1010-31100 Circuit Court Warrant Offic	23	0.45%	501	0	501	100	601
76 1010-31200 B.A.Y.A.N.E.T.	10	0.19%	218	0	218	44	261
77 1010-31500 Secondary Road Patrol	53	1.03%	1,154	0	1,154	231	1,385
79 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.49%	544	0	544	109	653
80 1010-31504 2nd Rd Patr-Portsmouth	25	0.49%	544	0	544	109	653
81 1010-31505 2nd Rd Ptrl-Williams Twp	24	0.47%	522	0	522	105	627
82 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.45%	501	0	501	100	601
83 1010-31507 2nd Rd Patrol - City of	22	0.43%	479	0	479	96	575
84 1010-31508 2nd Road Patrol-Pinconni	23	0.45%	501	0	501	100	601
85 1010-31509 2Nd Rd Patrol K-9 Pincon	22	0.43%	479	0	479	96	575
86 1010-31510 Bangor Twps Schools & B	24	0.47%	522	0	522	105	627
87 1010-31516 2nd Rd.Pat-Bay City Sch	25	0.49%	544	0	544	109	653
88 1010-31517 2nd Patrol-Frankenlust & I	22	0.43%	479	0	479	96	575
89 1010-31600 Secondary Road Patrol Gr	19	0.37%	414	0	414	83	496
90 1010-31681 Road Patrol Grant Oct-De	23	0.45%	501	0	501	100	601
91 1010-31700 Township Road Patrol	21	0.41%	457	0	457	92	549
93 1010-31902 Drive MI Safely/Task Forc	1	0.02%	22	0	22	4	26
94 1010-31903 O.W.I. Alcohol Enforceme	10	0.19%	218	0	218	44	261
96 1010-31905 Dre Drug Recogn.Expert C	10	0.19%	218	0	218	44	261
97 1010-32100 Michigan Justice Training	4	0.08%	87	0	87	17	105
99 1010-32500 911 Central Dispatch	1	0.02%	22	0	22	4	26

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 1010-33100 Marine Law Enforcement (	18	0.35%	\$392	\$0	\$392	\$78	\$470
101 1010-33101 Marine Safety	1	0.02%	22	0	22	4	26
103 1010-33200 Snowmobile Law Enforcer	5	0.10%	109	0	109	22	131
104 1010-35100 Corrections Department /	6	0.12%	131	0	131	26	157
105 1010-42600 Off of Emerg Serv-Civil	23	0.45%	501	0	501	100	601
106 1010-42601 Local Emergency Planning	2	0.04%	44	0	44	9	52
107 1010-42602 Homeland Security Activity	2	0.04%	44	0	44	9	52
108 1010-42603 Hazard Mitigation Grant	5	0.10%	109	0	109	22	131
109 1010-43000 Animal Shelter/Dog Ward	60	1.16%	1,306	0	1,306	262	1,568
110 1010-58000 Pere Marquette Parking	2	0.04%	44	0	44	9	52
111 1010-60100 Health Dept-Admin	3	0.06%	65	0	65	13	78
112 1010-61700 Personal Care - Private	1	0.02%	22	0	22	4	26
114 1010-64800 Medical Examiner	9	0.17%	196	0	196	39	235
115 1010-64900 Mental Health	1	0.02%	22	0	22	4	26
116 1010-65100 Ambulance	1	0.02%	22	0	22	4	26
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	22	0	22	4	26
118 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	22	0	22	4	26
119 1010-67100 Social Services-Med Care	1	0.02%	22	0	22	4	26
120 1010-70200 Center Ridge Arms-Admin	1	0.02%	22	0	22	4	26
121 1010-72101 Transportation Planning	27	0.52%	588	0	588	118	705
122 1010-72181 Trans. Planning - Oct.-Dec	20	0.39%	435	0	435	87	523
123 1010-75100 Recreation/Parks Departm	3	0.06%	65	0	65	13	78
124 1010-75104 Juv Community Based Tre	2	0.04%	44	0	44	9	52
125 1010-75105 Juv Gender Specific Servi	2	0.04%	44	0	44	9	52
126 1010-75108 Veterans Park Softball	13	0.25%	283	0	283	57	340
127 1010-75700 Community Center	36	0.70%	784	0	784	157	941
128 1010-75800 Swimming Pool	5	0.10%	109	0	109	22	131
129 1010-75900 County Market	1	0.02%	22	0	22	4	26
130 1010-76000 Fairgrounds	16	0.31%	348	0	348	70	418
131 1010-762XX Civic Arena	99	1.92%	2,155	0	2,155	432	2,587
132 1010-76300 Pinconning Park	48	0.93%	1,045	0	1,045	209	1,254
133 1010-79000 Library	1	0.02%	22	0	22	4	26
134 1010-86500 401(K) Savings Plan Admi	1	0.02%	22	0	22	4	26
135 1010-87200/87201 Self Insurance Adrr	1	0.02%	22	0	22	4	26
136 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	22	0	22	4	26
137 2010 County Road Fund	9	0.17%	196	0	196	39	235
138 2210 Health Dept - Dist Health	999	19.39%	21,746	0	21,746	4,355	26,102
139 2210-605XX Bioterrorism	3	0.06%	65	0	65	13	78
140 2380 Gypsy Moth Control Fund	40	0.78%	871	0	871	174	1,045
141 2400 Mosquito Control Fund	81	1.57%	1,763	0	1,763	353	2,116
142 2560 Regist of Deeds Automation Fnd	9	0.17%	196	0	196	39	235
144 2600 Indigent Defense Fund	100	1.94%	2,177	0	2,177	436	2,613

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 2610 911 Service Fund	76	1.48%	\$1,654	\$0	\$1,654	\$331	\$1,986
146 2630 Concealed Pistol Licensing Fd	17	0.33%	370	0	370	74	444
147 2640 Local C.F.O. Training Fund	12	0.23%	261	0	261	52	314
148 2650 Drug Law Enforcement Fund	2	0.04%	44	0	44	9	52
149 2651 Drug Law Enforcement-Bayanet	59	1.15%	1,284	0	1,284	257	1,542
151 2690 Law Library Fund	4	0.08%	87	0	87	17	105
152 2710 Library Fund	24	0.47%	522	0	522	105	627
153 2740 Community Corrections Fund	42	0.82%	914	0	914	183	1,097
154 2760 Division On Aging Fund	501	9.73%	10,906	0	10,906	2,184	13,090
155 2770 Home Rehabilitation Fund	6	0.12%	131	0	131	26	157
156 2900 Social Welfare Fund	5	0.10%	109	0	109	22	131
158 2920-66200 Child Care-Probate (Child	13	0.25%	283	0	283	57	340
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	67	1.30%	1,458	0	1,458	292	1,751
160 2920-66205 CCF-Casa Ct.Appointed S	5	0.10%	109	0	109	22	131
161 2920-66300 Child Care-D.S.S. (State V	3	0.06%	65	0	65	13	78
162 2920-66400 In-Home Care-Intensive P	25	0.49%	544	0	544	109	653
163 2920-66401 Youth & Family Support S	26	0.50%	566	0	566	113	679
164 2920-66402 Juvenile Drug Court	17	0.33%	370	0	370	74	444
165 2920-66500 Intensive Probation	26	0.50%	566	0	566	113	679
166 2920-75104 Juv.Community Based Tre	26	0.50%	566	0	566	113	679
167 2920-75105 Juv.Gender Specific Servi	27	0.52%	588	0	588	118	705
170 2930 Soldier's Relief	55	1.07%	1,197	0	1,197	240	1,437
171 2970 Historical Preservation	9	0.17%	196	0	196	39	235
173 3690 Bldg Authority Debt Fund	8	0.16%	174	0	174	35	209
175 5090-75600 Public Golf Course	41	0.80%	892	0	892	179	1,071
176 5090-75601 Public Golf Course-Snack	1	0.02%	22	0	22	4	26
177 5090-75602 Public Golf Course-Club	46	0.89%	1,001	0	1,001	201	1,202
178 5120-67100 Medical Care Facility Func	23	0.45%	501	0	501	100	601
179 5160 100% Tax Payment Fund (DTR)	31	0.60%	675	0	675	135	810
180 5180 Delq Prop Tax Foreclosure	66	1.28%	1,437	0	1,437	288	1,724
181 5350-70200 Housing Fund	66	1.28%	1,437	0	1,437	288	1,724
182 5920 Water and Sewer Fund	7	0.14%	152	0	152	31	183
183 5950 Commissary Fund	7	0.14%	152	0	152	31	183
184 6770 Self-Insurance Fund-WC/JC/S&I	31	0.60%	675	0	675	135	810
185 6771 Self-Insurance Fund-Healthcare	18	0.35%	392	0	392	78	470
188 7100 District Court Custodial Fund	2	0.04%	44	0	44	9	52
189 7110 Probate Court Custodial Fund	2	0.04%	44	0	44	9	52
190 7120 Trial Court Custodial Fund	2	0.04%	44	0	44	9	52
191 7140 Inmates Custodial Fund	3	0.06%	65	0	65	13	78
195 7310-27400 Retirement System Fund	80	1.55%	1,741	0	1,741	349	2,090
196 7360-27401 Public Employee Health C	33	0.64%	718	0	718	144	862
199 7640 Inmate Trust Fund	1	0.02%	22	0	22	4	26

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
206 9760 Governmental Full Accrual	82	1.59%	\$1,785	\$0	\$1,785	\$357	\$2,142
Subtotal	5,151	100.00%	112,128	0	112,128	21,689	133,817
Direct Bills					0		0
Total					\$112,128		\$133,817

Basis Units: Budget Transactions by Department less Drain Fund

Source: GL Report

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	135	0.73%	\$158	\$0	\$158	\$0	\$158
4 1010-10100 Board of Commissioners	67	0.36%	78	0	78	0	78
5 1010-19100 Accounting Department	89	0.48%	104	0	104	0	104
6 1010-20200 Payroll	45	0.24%	53	0	53	0	53
7 1010-21200 Budget Department	82	0.44%	96	0	96	0	96
8 1010-27200 Administrative Services	29	0.16%	34	0	34	7	41
9 1010-22800 Information Systems Divis	276	1.50%	323	0	323	64	387
11 1010-23300 Purchasing	23	0.12%	27	0	27	5	32
12 1010-26500 Buildings and Grounds	1,198	6.49%	1,402	0	1,402	278	1,680
13 1010-26600 Corporation Counsel	66	0.36%	77	0	77	15	93
14 1010-27000 Personnel & Employee Re	94	0.51%	110	0	110	22	132
15 1010-29800 Risograph Printing/Postag	14	0.08%	16	0	16	3	20
16 1010-30100 Sheriff Department	1,624	8.80%	1,901	0	1,901	376	2,277
17 1010-75110 Recreation & Facilities	35	0.19%	41	0	41	8	49
18 1010-75112 Parks/Recreation Mainten.	114	0.62%	133	0	133	26	160
19 1010-85100 Risk Management	5	0.03%	6	0	6	1	7
20 1010-85900 Wellness Program	24	0.13%	28	0	28	6	34
22 1010-27900 Building Authority	4	0.02%	5	0	5	1	6
23 1010-13100 Circuit Court	331	1.79%	387	0	387	77	464
24 1010-13101 Circuit Court - SSSPP Gra	14	0.08%	16	0	16	3	20
25 1010-13131 Circuit-Adult Drug Court G	28	0.15%	33	0	33	6	39
26 1010-13300 Circuit Court Adult Probati	53	0.29%	62	0	62	12	74
27 1010-13600 District Court	238	1.29%	279	0	279	55	334
28 1010-13700 District Court Adult Probat	53	0.29%	62	0	62	12	74
29 1010-13731 Dist.Ct OWI Treatment Oc	15	0.08%	18	0	18	3	21
30 1010-14100 & 2150 FOC	325	1.76%	380	0	380	75	456
33 1010-14700 Jury/Judicial Council	70	0.38%	82	0	82	16	98
34 1010-14800 Probate Court	228	1.24%	267	0	267	53	320
35 1010-14802 Public Guardian	12	0.07%	14	0	14	3	17
37 1010-17100 County Executive	68	0.37%	80	0	80	16	95
38 1010-21500 Clerk	132	0.72%	154	0	154	31	185
39 1010-22900 Community Outreach / Me	40	0.22%	47	0	47	9	56
42 1010-25700 Equalization Department	94	0.51%	110	0	110	22	132
43 1010-26200 Elections	105	0.57%	123	0	123	24	147
44 1010-26201 Board of Canvassers	121	0.66%	142	0	142	28	170
45 1010-267XX Prosecuting Attorney	613	3.32%	717	0	717	142	859
47 1010-26800 Register of Deeds	71	0.38%	83	0	83	16	100
48 1010-27300 Department of Criminal De	1	0.01%	1	0	1	0	1
49 1010-27301 Indigent Attorney	178	0.96%	208	0	208	41	250
50 1010-27302 Department of Public Defe	78	0.42%	91	0	91	18	109
51 1010-27500 Drain Commissioner	78	0.42%	91	0	91	18	109
56 1010-27801 County Survey/Remonum	24	0.13%	28	0	28	6	34

**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
58 1010-27909 Bldg Auth-MH Grp Home,I	3	0.02%	\$4	\$0	\$4	\$1	\$4
59 1010-27910 Bldg Auth-MH Grp Home,I	3	0.02%	4	0	4	1	4
60 1010-27911 Bldg Auth-MH Grp Home,I	9	0.05%	11	0	11	2	13
61 1010-27912 Bldg Auth-MH Grp Home,I	3	0.02%	4	0	4	1	4
62 1010-27919 Bldg Auth-MH Grp Home,I	3	0.02%	4	0	4	1	4
63 1010-27920 Bldg Auth-MH Grp Home,I	17	0.09%	20	0	20	4	24
64 1010-27921 Bldg Auth-MH Grp Home,I	7	0.04%	8	0	8	2	10
65 1010-27922 Bldg Auth-MH Grp Home,I	16	0.09%	19	0	19	4	22
67 1010-28300 M.S.U. Extension	30	0.16%	35	0	35	7	42
69 1010-28700 Environmental Affairs	39	0.21%	46	0	46	9	55
71 1010-28704/28705 Environmental Gra	1	0.01%	1	0	1	0	1
74 1010-28800 Geographic Information Sy	21	0.11%	25	0	25	5	29
75 1010-31100 Circuit Court Warrant Offic	21	0.11%	25	0	25	5	29
77 1010-31500 Secondary Road Patrol	440	2.38%	515	0	515	102	617
79 1010-31503 2nd Rd Patrol-Bangor Tw	28	0.15%	33	0	33	6	39
80 1010-31504 2nd Rd Patr-Portsmouth	17	0.09%	20	0	20	4	24
81 1010-31505 2nd Rd Ptrl-Williams Twp	27	0.15%	32	0	32	6	38
82 1010-31506 2nd Rd Patrol-Monitor Tw	25	0.14%	29	0	29	6	35
83 1010-31507 2nd Rd Patrol - City of	21	0.11%	25	0	25	5	29
84 1010-31508 2nd Road Patrol-Pinconni	26	0.14%	30	0	30	6	36
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	22	0.12%	26	0	26	5	31
86 1010-31510 Bangor Twps Schools & B	10	0.05%	12	0	12	2	14
87 1010-31516 2nd Rd.Pat-Bay City Schc	10	0.05%	12	0	12	2	14
88 1010-31517 2nd Patrol-Frankenlust & I	22	0.12%	26	0	26	5	31
89 1010-31600 Secondary Road Patrol Gr	30	0.16%	35	0	35	7	42
90 1010-31681 Road Patrol Grant Oct-De	14	0.08%	16	0	16	3	20
97 1010-32100 Michigan Justice Training	5	0.03%	6	0	6	1	7
100 1010-33100 Marine Law Enforcement (	44	0.24%	51	0	51	10	62
101 1010-33101 Marine Safety	6	0.03%	7	0	7	1	8
103 1010-33200 Snowmobile Law Enforcer	1	0.01%	1	0	1	0	1
104 1010-35100 Corrections Department /	105	0.57%	123	0	123	24	147
105 1010-42600 Off of Emerg Serv-Civil	21	0.11%	25	0	25	5	29
107 1010-42602 Homeland Security Activi	2	0.01%	2	0	2	0	3
108 1010-42603 Hazard Mitigation Grant	6	0.03%	7	0	7	1	8
109 1010-43000 Animal Shelter/Dog Warde	571	3.09%	668	0	668	132	801
110 1010-58000 Pere Marquette Parking	12	0.07%	14	0	14	3	17
114 1010-64800 Medical Examiner	63	0.34%	74	0	74	15	88
115 1010-64900 Mental Health	4	0.02%	5	0	5	1	6
116 1010-65100 Ambulance	1	0.01%	1	0	1	0	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	12	0.07%	14	0	14	3	17
121 1010-72101 Transportation Planning	62	0.34%	73	0	73	14	87
122 1010-72181 Trans. Planning - Oct.-Dec	4	0.02%	5	0	5	1	6

**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
123 1010-75100 Recreation/Parks Departm	2	0.01%	\$2	\$0	\$2	\$0	\$3
126 1010-75108 Veterans Park Softball	39	0.21%	46	0	46	9	55
127 1010-75700 Community Center	206	1.12%	241	0	241	48	289
128 1010-75800 Swimming Pool	19	0.10%	22	0	22	4	27
130 1010-76000 Fairgrounds	181	0.98%	212	0	212	42	254
131 1010-762XX Civic Arena	561	3.04%	657	0	657	130	787
132 1010-76300 Pinconning Park	253	1.37%	296	0	296	59	355
134 1010-86500 401(K) Savings Plan Admi	1	0.01%	1	0	1	0	1
136 1010-89500 Midland-Bay-Saginaw Airp	24	0.13%	28	0	28	6	34
138 2210 Health Dept - Dist Health	1,283	6.95%	1,502	0	1,502	297	1,799
140 2380 Gypsy Moth Control Fund	53	0.29%	62	0	62	12	74
141 2400 Mosquito Control Fund	623	3.38%	729	0	729	144	873
142 2560 Regist of Deeds Automation Fnd	25	0.14%	29	0	29	6	35
144 2600 Indigent Defense Fund	263	1.43%	308	0	308	61	369
145 2610 911 Service Fund	444	2.41%	520	0	520	103	623
146 2630 Concealed Pistol Licensing Fd	2	0.01%	2	0	2	0	3
147 2640 Local C.F.O. Training Fund	1	0.01%	1	0	1	0	1
151 2690 Law Library Fund	48	0.26%	56	0	56	11	67
152 2710 Library Fund	12	0.07%	14	0	14	3	17
153 2740 Community Corrections Fund	70	0.38%	82	0	82	16	98
154 2760 Division On Aging Fund	2,398	13.00%	2,807	0	2,807	555	3,362
155 2770 Home Rehabilitation Fund	4	0.02%	5	0	5	1	6
156 2900 Social Welfare Fund	35	0.19%	41	0	41	8	49
158 2920-66200 Child Care-Probate (Child	62	0.34%	73	0	73	14	87
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	734	3.98%	859	0	859	170	1,029
160 2920-66205 CCF-Casa Ct.Appointed S	10	0.05%	12	0	12	2	14
162 2920-66400 In-Home Care-Intensive P	46	0.25%	54	0	54	11	64
163 2920-66401 Youth & Family Support S	5	0.03%	6	0	6	1	7
164 2920-66402 Juvenile Drug Court	13	0.07%	15	0	15	3	18
165 2920-66500 Intensive Probation	35	0.19%	41	0	41	8	49
166 2920-75104 Juv.Community Based Tre	18	0.10%	21	0	21	4	25
167 2920-75105 Juv.Gender Specific Servi	45	0.24%	53	0	53	10	63
170 2930 Soldier's Relief	417	2.26%	488	0	488	97	585
171 2970 Historical Preservation	3	0.02%	4	0	4	1	4
175 5090-75600 Public Golf Course	335	1.82%	392	0	392	78	470
176 5090-75601 Public Golf Course-Snack	36	0.20%	42	0	42	8	50
177 5090-75602 Public Golf Course-Club	138	0.75%	162	0	162	32	193
178 5120-67100 Medical Care Facility Func	4	0.02%	5	0	5	1	6
179 5160 100% Tax Payment Fund (DTR)	65	0.35%	76	0	76	15	91
180 5180 Delq Prop Tax Foreclosure	63	0.34%	74	0	74	15	88
181 5350-70200 Housing Fund	36	0.20%	42	0	42	8	50
184 6770 Self-Insurance Fund-WC/UC/S&I	7	0.04%	8	0	8	2	10

**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
185 6771 Self-Insurance Fund-Healthcare	103	0.56%	\$121	\$0	\$121	\$24	\$144
195 7310-27400 Retirement System Fund	139	0.75%	163	0	163	32	195
196 7360-27401 Public Employee Health C	23	0.12%	27	0	27	5	32
200 8010 Drain	329	1.78%	385	0	385	76	461
201 8011 Hampton O&M	129	0.70%	151	0	151	30	181
202 8012 Portsmouth O&M	12	0.07%	14	0	14	3	17
203 8014 Bangor O&M	396	2.15%	463	0	463	92	555
209 Other	24	0.13%	28	0	28	6	34
Subtotal	18,452	100.00%	21,596	0	21,596	4,177	25,774
Direct Bills					0		0
Total					\$21,596		\$25,774

Basis Units: Number of Accounts Payable Transactions by Department

Source: GL Report

Bay County, MI
Cost Allocation Plan

FY 2020
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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
3 1010-25300 Treasurer	2,314	2.60%	\$782	\$0	\$782	\$0	\$782
4 1010-10100 Board of Commissioners	348	0.39%	118	0	118	0	118
5 1010-19100 Accounting Department	505	0.57%	171	0	171	0	171
6 1010-20200 Payroll	441	0.50%	149	0	149	0	149
7 1010-21200 Budget Department	420	0.47%	142	0	142	0	142
8 1010-27200 Administrative Services	344	0.39%	116	0	116	24	140
9 1010-22800 Information Systems Divis	716	0.80%	242	0	242	49	291
11 1010-23300 Purchasing	320	0.36%	108	0	108	22	130
12 1010-26500 Buildings and Grounds	1,857	2.09%	627	0	627	127	754
13 1010-26600 Corporation Counsel	555	0.62%	188	0	188	38	225
14 1010-27000 Personnel & Employee Re	451	0.51%	152	0	152	31	183
15 1010-29800 Risograph Printing/Postag	243	0.27%	82	0	82	17	99
16 1010-30100 Sheriff Department	3,718	4.18%	1,256	0	1,256	254	1,511
17 1010-75110 Recreation & Facilities	377	0.42%	127	0	127	26	153
18 1010-75112 Parks/Recreation Mainten.	411	0.46%	139	0	139	28	167
19 1010-85100 Risk Management	7	0.01%	2	0	2	0	3
20 1010-85900 Wellness Program	261	0.29%	88	0	88	18	106
21 1010-87800 Retirees Health/Life Insura	61	0.07%	21	0	21	4	25
22 1010-27900 Building Authority	42	0.05%	14	0	14	3	17
23 1010-13100 Circuit Court	1,671	1.88%	565	0	565	114	679
24 1010-13101 Circuit Court - SSSPP Gra	289	0.32%	98	0	98	20	117
25 1010-13131 Circuit-Adult Drug Court G	220	0.25%	74	0	74	15	89
26 1010-13300 Circuit Court Adult Probati	91	0.10%	31	0	31	6	37
27 1010-13600 District Court	856	0.96%	289	0	289	59	348
28 1010-13700 District Court Adult Probat	429	0.48%	145	0	145	29	174
29 1010-13731 Dist.Ct OWI Treatment Oc	216	0.24%	73	0	73	15	88
30 1010-14100 & 2150 FOC	2,314	2.60%	782	0	782	158	940
32 1010-14500 Law Library	12	0.01%	4	0	4	1	5
33 1010-14700 Jury/Judicial Council	541	0.61%	183	0	183	37	220
34 1010-14800 Probate Court	1,251	1.40%	423	0	423	86	508
35 1010-14802 Public Guardian	80	0.09%	27	0	27	5	33
37 1010-17100 County Executive	428	0.48%	145	0	145	29	174
38 1010-21500 Clerk	1,154	1.30%	390	0	390	79	469
39 1010-22900 Community Outreach / Me	315	0.35%	106	0	106	22	128
41 1010-25417 2017 Delq Tax Property S:	12	0.01%	4	0	4	1	5
42 1010-25700 Equalization Department	578	0.65%	195	0	195	40	235
43 1010-26200 Elections	112	0.13%	38	0	38	8	46
44 1010-26201 Board of Canvassers	121	0.14%	41	0	41	8	49
45 1010-267XX Prosecuting Attorney	2,379	2.67%	804	0	804	163	967
47 1010-26800 Register of Deeds	1,452	1.63%	491	0	491	99	590
48 1010-27300 Department of Criminal De	68	0.08%	23	0	23	5	28
49 1010-27301 Indigent Attorney	184	0.21%	62	0	62	13	75

**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
50 1010-27302 Department of Public Defe	375	0.42%	\$127	\$0	\$127	\$26	\$152
51 1010-27500 Drain Commissioner	655	0.74%	221	0	221	45	266
52 1010-27360 Department Of Indigent De	9	0.01%	3	0	3	1	4
53 1010-27400 Retirement Board	12	0.01%	4	0	4	1	5
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	4	0	4	1	5
55 1010-27507 Drain - County at Large	5	0.01%	2	0	2	0	2
56 1010-27801 County Survey/Remonum	570	0.64%	193	0	193	39	232
58 1010-27909 Bldg Auth-MH Grp Home, I	3	0.00%	1	0	1	0	1
59 1010-27910 Bldg Auth-MH Grp Home, I	3	0.00%	1	0	1	0	1
60 1010-27911 Bldg Auth-MH Grp Home, I	14	0.02%	5	0	5	1	6
61 1010-27912 Bldg Auth-MH Grp Home, I	3	0.00%	1	0	1	0	1
62 1010-27919 Bldg Auth-MH Grp Home, I	3	0.00%	1	0	1	0	1
63 1010-27920 Bldg Auth-MH Grp Home, I	17	0.02%	6	0	6	1	7
64 1010-27921 Bldg Auth-MH Grp Home, I	7	0.01%	2	0	2	0	3
65 1010-27922 Bldg Auth-MH Grp Home, I	16	0.02%	5	0	5	1	7
66 1010-28000 Soil Conservation	100	0.11%	34	0	34	7	41
67 1010-28300 M.S.U. Extension	44	0.05%	15	0	15	3	18
68 1010-28600 Gypsy Moth Suppression	12	0.01%	4	0	4	1	5
69 1010-28700 Environmental Affairs	388	0.44%	131	0	131	27	158
71 1010-28704/28705 Environmental Gar	1	0.00%	0	0	0	0	0
74 1010-28800 Geographic Information Sy	327	0.37%	110	0	110	22	133
75 1010-31100 Circuit Court Warrant Offic	323	0.36%	109	0	109	22	131
76 1010-31200 B.A.Y.A.N.E.T.	18	0.02%	6	0	6	1	7
77 1010-31500 Secondary Road Patrol	1,011	1.14%	342	0	342	69	411
79 1010-31503 2nd Rd Patrol-Bangor Tw	363	0.41%	123	0	123	25	147
80 1010-31504 2nd Rd Patr-Portsmouth	196	0.22%	66	0	66	13	80
81 1010-31505 2nd Rd Ptrl-Williams Twp	368	0.41%	124	0	124	25	150
82 1010-31506 2nd Rd Patrol-Monitor Tw	337	0.38%	114	0	114	23	137
83 1010-31507 2nd Rd Patrol - City of	283	0.32%	96	0	96	19	115
84 1010-31508 2nd Road Patrol-Pinconni	348	0.39%	118	0	118	24	141
85 1010-31509 2Nd Rd Patrol K-9 Pincon	290	0.33%	98	0	98	20	118
86 1010-31510 Bangor Twps Schools & B	318	0.36%	107	0	107	22	129
87 1010-31516 2nd Rd.Pat-Bay City Sch	353	0.40%	119	0	119	24	143
88 1010-31517 2nd Patrol-Frankenlust & I	299	0.34%	101	0	101	20	121
89 1010-31600 Secondary Road Patrol Gr	322	0.36%	109	0	109	22	131
90 1010-31681 Road Patrol Grant Oct-De	106	0.12%	36	0	36	7	43
91 1010-31700 Township Road Patrol	288	0.32%	97	0	97	20	117
93 1010-31902 Drive MI Safely/Task Forc	1	0.00%	0	0	0	0	0
94 1010-31903 O.W.I. Alcohol Enforceme	206	0.23%	70	0	70	14	84
96 1010-31905 Dre Drug Recogn.Expert C	10	0.01%	3	0	3	1	4
97 1010-32100 Michigan Justice Training	6	0.01%	2	0	2	0	2
99 1010-32500 911 Central Dispatch	12	0.01%	4	0	4	1	5

**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
100 1010-33100 Marine Law Enforcement (	109	0.12%	\$37	\$0	\$37	\$7	\$44
101 1010-33101 Marine Safety	6	0.01%	2	0	2	0	2
103 1010-33200 Snowmobile Law Enforcer	13	0.01%	4	0	4	1	5
104 1010-35100 Corrections Department /	140	0.16%	47	0	47	10	57
105 1010-42600 Off of Emerg Serv-Civil	319	0.36%	108	0	108	22	130
107 1010-42602 Homeland Security Activity	4	0.00%	1	0	1	0	2
108 1010-42603 Hazard Mitigation Grant	8	0.01%	3	0	3	1	3
109 1010-43000 Animal Shelter/Dog Warde	1,279	1.44%	432	0	432	88	520
110 1010-58000 Pere Marquette Parking	13	0.01%	4	0	4	1	5
111 1010-60100 Health Dept-Admin	26	0.03%	9	0	9	2	11
112 1010-61700 Personal Care - Private	1	0.00%	0	0	0	0	0
114 1010-64800 Medical Examiner	323	0.36%	109	0	109	22	131
115 1010-64900 Mental Health	4	0.00%	1	0	1	0	2
116 1010-65100 Ambulance	1	0.00%	0	0	0	0	0
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	12	0.01%	4	0	4	1	5
118 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	4	0	4	1	5
119 1010-67100 Social Services-Med Care	12	0.01%	4	0	4	1	5
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	4	0	4	1	5
121 1010-72101 Transportation Planning	368	0.41%	124	0	124	25	150
122 1010-72181 Trans. Planning - Oct.-Dec	100	0.11%	34	0	34	7	41
123 1010-75100 Recreation/Parks Departrr	4	0.00%	1	0	1	0	2
124 1010-75104 Juv Community Based Tre	20	0.02%	7	0	7	1	8
125 1010-75105 Juv Gender Specific Servi	27	0.03%	9	0	9	2	11
126 1010-75108 Veterans Park Softball	152	0.17%	51	0	51	10	62
127 1010-75700 Community Center	886	0.99%	299	0	299	61	360
128 1010-75800 Swimming Pool	19	0.02%	6	0	6	1	8
129 1010-75900 County Market	9	0.01%	3	0	3	1	4
130 1010-76000 Fairgrounds	340	0.38%	115	0	115	23	138
131 1010-762XX Civic Arena	2,303	2.59%	778	0	778	158	936
132 1010-76300 Pinconning Park	1,251	1.40%	423	0	423	86	508
133 1010-79000 Library	12	0.01%	4	0	4	1	5
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	0	0	0	0	0
135 1010-87200/87201 Self Insurance Adr	12	0.01%	4	0	4	1	5
136 1010-89500 Midland-Bay-Saginaw Airp	24	0.03%	8	0	8	2	10
137 2010 County Road Fund	217	0.24%	73	0	73	15	88
138 2210 Health Dept - Dist Health	12,591	14.14%	4,254	0	4,254	862	5,116
139 2210-605XX Bioterrorism	5	0.01%	2	0	2	0	2
140 2380 Gypsy Moth Control Fund	568	0.64%	192	0	192	39	231
141 2400 Mosquito Control Fund	1,356	1.52%	458	0	458	93	551
142 2560 Regist of Deeds Automation Fnd	83	0.09%	28	0	28	6	34
144 2600 Indigent Defense Fund	1,453	1.63%	491	0	491	99	590
145 2610 911 Service Fund	1,283	1.44%	433	0	433	88	521

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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
146 2630 Concealed Pistol Licensing Fd	474	0.53%	\$160	\$0	\$160	\$32	\$193
147 2640 Local C.F.O. Training Fund	33	0.04%	11	0	11	2	13
148 2650 Drug Law Enforcement Fund	3	0.00%	1	0	1	0	1
149 2651 Drug Law Enforcement-Bayanet	453	0.51%	153	0	153	31	184
151 2690 Law Library Fund	66	0.07%	22	0	22	5	27
152 2710 Library Fund	141	0.16%	48	0	48	10	57
153 2740 Community Corrections Fund	428	0.48%	145	0	145	29	174
154 2760 Division On Aging Fund	8,620	9.68%	2,912	0	2,912	590	3,502
155 2770 Home Rehabilitation Fund	19	0.02%	6	0	6	1	8
156 2900 Social Welfare Fund	55	0.06%	19	0	19	4	22
158 2920-66200 Child Care-Probate (Child	176	0.20%	59	0	59	12	72
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,752	1.97%	592	0	592	120	712
160 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	25	0	25	5	30
161 2920-66300 Child Care-D.S.S. (State V	23	0.03%	8	0	8	2	9
162 2920-66400 In-Home Care-Intensive P	393	0.44%	133	0	133	27	160
163 2920-66401 Youth & Family Support S	469	0.53%	158	0	158	32	191
164 2920-66402 Juvenile Drug Court	323	0.36%	109	0	109	22	131
165 2920-66500 Intensive Probation	407	0.46%	138	0	138	28	165
166 2920-75104 Juv.Community Based Tre	371	0.42%	125	0	125	25	151
167 2920-75105 Juv.Gender Specific Servi	426	0.48%	144	0	144	29	173
170 2930 Soldier's Relief	945	1.06%	319	0	319	65	384
171 2970 Historical Preservation	145	0.16%	49	0	49	10	59
173 3690 Bldg Authority Debt Fund	32	0.04%	11	0	11	2	13
175 5090-75600 Public Golf Course	926	1.04%	313	0	313	63	376
176 5090-75601 Public Golf Course-Snack	36	0.04%	12	0	12	2	15
177 5090-75602 Public Golf Course-Club	1,322	1.48%	447	0	447	90	537
178 5120-67100 Medical Care Facility Func	1,156	1.30%	391	0	391	79	470
179 5160 100% Tax Payment Fund (DTR)	1,001	1.12%	338	0	338	69	407
180 5180 Delq Prop Tax Foreclosure	1,682	1.89%	568	0	568	115	683
181 5350-70200 Housing Fund	1,017	1.14%	344	0	344	70	413
182 5920 Water and Sewer Fund	33	0.04%	11	0	11	2	13
183 5950 Commissary Fund	75	0.08%	25	0	25	5	30
184 6770 Self-Insurance Fund-WC/UC/S&I	600	0.67%	203	0	203	41	244
185 6771 Self-Insurance Fund-Healthcare	310	0.35%	105	0	105	21	126
188 7100 District Court Custodial Fund	2	0.00%	1	0	1	0	1
189 7110 Probate Court Custodial Fund	2	0.00%	1	0	1	0	1
190 7120 Trial Court Custodial Fund	2	0.00%	1	0	1	0	1
191 7140 Inmates Custodial Fund	4	0.00%	1	0	1	0	2
195 7310-27400 Retirement System Fund	1,188	1.33%	401	0	401	81	483
196 7360-27401 Public Employee Health C	335	0.38%	113	0	113	23	136
199 7640 Inmate Trust Fund	12	0.01%	4	0	4	1	5
200 8010 Drain	1,031	1.16%	348	0	348	71	419

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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
201 8011 Hampton O&M	152	0.17%	\$51	\$0	\$51	\$10	\$62
202 8012 Portsmouth O&M	42	0.05%	14	0	14	3	17
203 8014 Bangor O&M	464	0.52%	157	0	157	32	189
205 8510 Drain Debt Ret	52	0.06%	18	0	18	4	21
206 9760 Governmental Full Accrual	119	0.13%	40	0	40	8	48
207 9770 Governmentl Full Accrual-Drain	14	0.02%	5	0	5	1	6
209 Other	68	0.08%	23	0	23	5	28
Subtotal	89,048	100.00%	30,084	0	30,084	5,819	35,903
Direct Bills					0		0
Total					\$30,084		\$35,903

Basis Units: Accounting Transactions
Source: GL Report

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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	1,189	21.32%	\$1,941	\$0	\$1,941	\$375	\$2,317
138 2210 Health Dept - Dist Health	4,387	78.68%	7,162	0	7,162	1,385	8,548
Subtotal	5,576	100.00%	9,104	0	9,104	1,761	10,864
Direct Bills					0		0
Total					\$9,104		\$10,864

Basis Units: Dollar Value of Wages by Benefitting Department

Source: Employee Time Study

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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	\$1,306	\$158	\$782	\$0	\$0	\$2,246
4 1010-10100 Board of Commissioners	588	78	118	0	0	784
5 1010-19100 Accounting Department	675	104	171	0	0	950
6 1010-20200 Payroll	675	53	149	0	0	876
7 1010-21200 Budget Department	588	96	142	0	0	826
8 1010-27200 Administrative Services	575	41	140	0	0	755
9 1010-22800 Information Systems Divis	1,123	387	291	2,317	0	4,118
11 1010-23300 Purchasing	653	32	130	0	0	815
12 1010-26500 Buildings and Grounds	1,855	1,680	754	0	0	4,289
13 1010-26600 Corporation Counsel	810	93	225	0	0	1,128
14 1010-27000 Personnel & Employee Re	836	132	183	0	0	1,151
15 1010-29800 Risograph Printing/Postag	418	20	99	0	0	536
16 1010-30100 Sheriff Department	2,534	2,277	1,511	0	0	6,322
17 1010-75110 Recreation & Facilities	679	49	153	0	0	882
18 1010-75112 Parks/Recreation Mainten.	732	160	167	0	0	1,058
19 1010-85100 Risk Management	105	7	3	0	0	114
20 1010-85900 Wellness Program	444	34	106	0	0	584
21 1010-87800 Retirees Health/Life Insura	78	0	25	0	0	103
22 1010-27900 Building Authority	78	6	17	0	0	101
23 1010-13100 Circuit Court	1,333	464	679	0	0	2,475
24 1010-13101 Circuit Court - SSSPP Gra	392	20	117	0	0	529
25 1010-13131 Circuit-Adult Drug Court G	340	39	89	0	0	468
26 1010-13300 Circuit Court Adult Probati	261	74	37	0	0	373
27 1010-13600 District Court	1,672	334	348	0	0	2,354
28 1010-13700 District Court Adult Probat	627	74	174	0	0	876
29 1010-13731 Dist.Ct OWI Treatment Oc	366	21	88	0	0	475
30 1010-14100 & 2150 FOC	2,691	456	940	0	0	4,087
32 1010-14500 Law Library	26	0	5	0	0	31
33 1010-14700 Jury/Judicial Council	914	98	220	0	0	1,232
34 1010-14800 Probate Court	1,489	320	508	0	0	2,317
35 1010-14802 Public Guardian	52	17	33	0	0	102
37 1010-17100 County Executive	679	95	174	0	0	949
38 1010-21500 Clerk	1,123	185	469	0	0	1,777
39 1010-22900 Community Outreach / Me	601	56	128	0	0	785
41 1010-25417 2017 Delq Tax Property S:	26	0	5	0	0	31
42 1010-25700 Equalization Department	862	132	235	0	0	1,229
43 1010-26200 Elections	261	147	46	0	0	454
44 1010-26201 Board of Canvassers	78	170	49	0	0	297
45 1010-267XX Prosecuting Attorney	3,789	859	967	0	0	5,615
47 1010-26800 Register of Deeds	888	100	590	0	0	1,578
48 1010-27300 Department of Criminal De	470	1	28	0	0	499

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Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
49 1010-27301 Indigent Attorney	\$183	\$250	\$75	\$0	\$0	\$507
50 1010-27302 Department of Public Defe	784	109	152	0	0	1,046
51 1010-27500 Drain Commissioner	1,019	109	266	0	0	1,394
52 1010-27360 Department Of Indigent De	52	0	4	0	0	56
53 1010-27400 Retirement Board	26	0	5	0	0	31
54 1010-27401 Vol Employee Benefit Ass	26	0	5	0	0	31
55 1010-27507 Drain - County at Large	26	0	2	0	0	28
56 1010-27801 County Survey/Remonum	470	34	232	0	0	736
58 1010-27909 Bldg Auth-MH Grp Home, I	52	4	1	0	0	58
59 1010-27910 Bldg Auth-MH Grp Home, I	26	4	1	0	0	32
60 1010-27911 Bldg Auth-MH Grp Home, I	52	13	6	0	0	71
61 1010-27912 Bldg Auth-MH Grp Home, I	52	4	1	0	0	58
62 1010-27919 Bldg Auth-MH Grp Home, I	26	4	1	0	0	32
63 1010-27920 Bldg Auth-MH Grp Home, I	26	24	7	0	0	57
64 1010-27921 Bldg Auth-MH Grp Home, I	26	10	3	0	0	39
65 1010-27922 Bldg Auth-MH Grp Home, I	26	22	7	0	0	55
66 1010-28000 Soil Conservation	26	0	41	0	0	67
67 1010-28300 M.S.U. Extension	131	42	18	0	0	191
68 1010-28600 Gypsy Moth Suppression	26	0	5	0	0	31
69 1010-28700 Environmental Affairs	627	55	158	0	0	839
71 1010-28704/28705 Environmental Gra	26	1	0	0	0	28
74 1010-28800 Geographic Information Sy	601	29	133	0	0	763
75 1010-31100 Circuit Court Warrant Offic	601	29	131	0	0	762
76 1010-31200 B.A.Y.A.N.E.T.	261	0	7	0	0	269
77 1010-31500 Secondary Road Patrol	1,385	617	411	0	0	2,412
79 1010-31503 2nd Rd Patrol-Bangor Tw	653	39	147	0	0	840
80 1010-31504 2nd Rd Patr-Portsmouth	653	24	80	0	0	757
81 1010-31505 2nd Rd Ptrl-Williams Twp	627	38	150	0	0	814
82 1010-31506 2nd Rd Patrol-Monitor Tw	601	35	137	0	0	773
83 1010-31507 2nd Rd Patrol - City of	575	29	115	0	0	719
84 1010-31508 2nd Road Patrol-Pinconni	601	36	141	0	0	779
85 1010-31509 2Nd Rd Patrol K-9 Pincon	575	31	118	0	0	723
86 1010-31510 Bangor Twps Schools & B	627	14	129	0	0	770
87 1010-31516 2nd Rd.Pat-Bay City Sch	653	14	143	0	0	811
88 1010-31517 2nd Patrol-Frankenlust & I	575	31	121	0	0	727
89 1010-31600 Secondary Road Patrol Gr	496	42	131	0	0	669
90 1010-31681 Road Patrol Grant Oct-De	601	20	43	0	0	664
91 1010-31700 Township Road Patrol	549	0	117	0	0	666
93 1010-31902 Drive MI Safely/Task Forc	26	0	0	0	0	27
94 1010-31903 O.W.I. Alcohol Enforceme	261	0	84	0	0	345
96 1010-31905 Dre Drug Recogn.Expert C	261	0	4	0	0	265

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Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
97 1010-32100 Michigan Justice Training	\$105	\$7	\$2	\$0	\$0	\$114
99 1010-32500 911 Central Dispatch	26	0	5	0	0	31
100 1010-33100 Marine Law Enforcement (	470	62	44	0	0	576
101 1010-33101 Marine Safety	26	8	2	0	0	37
103 1010-33200 Snowmobile Law Enforcer	131	1	5	0	0	137
104 1010-35100 Corrections Department / .	157	147	57	0	0	361
105 1010-42600 Off of Emerg Serv-Civil	601	29	130	0	0	760
106 1010-42601 Local Emergency Planning	52	0	0	0	0	52
107 1010-42602 Homeland Security Activity	52	3	2	0	0	57
108 1010-42603 Hazard Mitigation Grant	131	8	3	0	0	142
109 1010-43000 Animal Shelter/Dog Warde	1,568	801	520	0	0	2,888
110 1010-58000 Pere Marquette Parking	52	17	5	0	0	74
111 1010-60100 Health Dept-Admin	78	0	11	0	0	89
112 1010-61700 Personal Care - Private	26	0	0	0	0	27
114 1010-64800 Medical Examiner	235	88	131	0	0	455
115 1010-64900 Mental Health	26	6	2	0	0	33
116 1010-65100 Ambulance	26	1	0	0	0	28
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	26	17	5	0	0	48
118 1010-67000 Mi Dept Human Serv-Bay	26	0	5	0	0	31
119 1010-67100 Social Services-Med Care	26	0	5	0	0	31
120 1010-70200 Center Ridge Arms-Admin	26	0	5	0	0	31
121 1010-72101 Transportation Planning	705	87	150	0	0	942
122 1010-72181 Trans. Planning - Oct.-Dec	523	6	41	0	0	569
123 1010-75100 Recreation/Parks Departm	78	3	2	0	0	83
124 1010-75104 Juv Community Based Tre	52	0	8	0	0	60
125 1010-75105 Juv Gender Specific Servi	52	0	11	0	0	63
126 1010-75108 Veterans Park Softball	340	55	62	0	0	456
127 1010-75700 Community Center	941	289	360	0	0	1,589
128 1010-75800 Swimming Pool	131	27	8	0	0	165
129 1010-75900 County Market	26	0	4	0	0	30
130 1010-76000 Fairgrounds	418	254	138	0	0	810
131 1010-762XX Civic Arena	2,587	787	936	0	0	4,309
132 1010-76300 Pinconning Park	1,254	355	508	0	0	2,117
133 1010-79000 Library	26	0	5	0	0	31
134 1010-86500 401(K) Savings Plan Admi	26	1	0	0	0	28
135 1010-87200/87201 Self Insurance Adr	26	0	5	0	0	31
136 1010-89500 Midland-Bay-Saginaw Airp	26	34	10	0	0	70
137 2010 County Road Fund	235	0	88	0	0	323
138 2210 Health Dept - Dist Health	26,102	1,799	5,116	8,548	0	41,564
139 2210-605XX Bioterrorism	78	0	2	0	0	80
140 2380 Gypsy Moth Control Fund	1,045	74	231	0	0	1,350

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
141 2400 Mosquito Control Fund	\$2,116	\$873	\$551	\$0	\$0	\$3,541
142 2560 Regist of Deeds Automation Fnd	235	35	34	0	0	304
144 2600 Indigent Defense Fund	2,613	369	590	0	0	3,572
145 2610 911 Service Fund	1,986	623	521	0	0	3,129
146 2630 Concealed Pistol Licensing Fd	444	3	193	0	0	640
147 2640 Local C.F.O. Training Fund	314	1	13	0	0	328
148 2650 Drug Law Enforcement Fund	52	0	1	0	0	53
149 2651 Drug Law Enforcement-Bayanet	1,542	0	184	0	0	1,726
151 2690 Law Library Fund	105	67	27	0	0	199
152 2710 Library Fund	627	17	57	0	0	701
153 2740 Community Corrections Fund	1,097	98	174	0	0	1,369
154 2760 Division On Aging Fund	13,090	3,362	3,502	0	0	19,954
155 2770 Home Rehabilitation Fund	157	6	8	0	0	170
156 2900 Social Welfare Fund	131	49	22	0	0	202
158 2920-66200 Child Care-Probate (Child	340	87	72	0	0	498
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,751	1,029	712	0	0	3,491
160 2920-66205 CCF-Casa Ct.Appointed S	131	14	30	0	0	174
161 2920-66300 Child Care-D.S.S. (State V	78	0	9	0	0	88
162 2920-66400 In-Home Care-Intensive P	653	64	160	0	0	877
163 2920-66401 Youth & Family Support S	679	7	191	0	0	877
164 2920-66402 Juvenile Drug Court	444	18	131	0	0	594
165 2920-66500 Intensive Probation	679	49	165	0	0	894
166 2920-75104 Juv.Community Based Tre	679	25	151	0	0	855
167 2920-75105 Juv.Gender Specific Servi	705	63	173	0	0	942
170 2930 Soldier's Relief	1,437	585	384	0	0	2,406
171 2970 Historical Preservation	235	4	59	0	0	298
173 3690 Bldg Authority Debt Fund	209	0	13	0	0	222
175 5090-75600 Public Golf Course	1,071	470	376	0	0	1,917
176 5090-75601 Public Golf Course-Snack	26	50	15	0	0	91
177 5090-75602 Public Golf Course-Club	1,202	193	537	0	0	1,932
178 5120-67100 Medical Care Facility Func	601	6	470	0	0	1,076
179 5160 100% Tax Payment Fund (DTR)	810	91	407	0	0	1,308
180 5180 Delq Prop Tax Foreclosure	1,724	88	683	0	0	2,496
181 5350-70200 Housing Fund	1,724	50	413	0	0	2,188
182 5920 Water and Sewer Fund	183	0	13	0	0	196
183 5950 Commissary Fund	183	0	30	0	0	213
184 6770 Self-Insurance Fund-WC/UC/S&A	810	10	244	0	0	1,064
185 6771 Self-Insurance Fund-Healthcare	470	144	126	0	0	741
188 7100 District Court Custodial Fund	52	0	1	0	0	53
189 7110 Probate Court Custodial Fund	52	0	1	0	0	53
190 7120 Trial Court Custodial Fund	52	0	1	0	0	53

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
191 7140 Inmates Custodial Fund	\$78	\$0	\$2	\$0	\$0	\$80
195 7310-27400 Retirement System Fund	2,090	195	483	0	0	2,768
196 7360-27401 Public Employee Health C	862	32	136	0	0	1,031
199 7640 Inmate Trust Fund	26	0	5	0	0	31
200 8010 Drain	0	461	419	0	0	880
201 8011 Hampton O&M	0	181	62	0	0	243
202 8012 Portsmouth O&M	0	17	17	0	0	34
203 8014 Bangor O&M	0	555	189	0	0	744
205 8510 Drain Debt Ret	0	0	21	0	0	21
206 9760 Governmental Full Accrual	2,142	0	48	0	0	2,191
207 9770 Governmentl Full Accrual-Drain	0	0	6	0	0	6
209 Other	0	34	28	0	0	61
Total	\$133,817	\$25,774	\$35,903	\$10,864	\$0	\$206,358

**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.

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A. Department Costs

Dept:8 1010-27200 Administrative Services

Description	Amount	General Admin	Admin Services	Support Service	Vendor Services
Personnel Costs					
Salaries S1	11,900	0	4,860	7,040	0
<i>Salary % Split</i>		<i>.00%</i>	<i>40.84%</i>	<i>59.16%</i>	<i>.00%</i>
Benefits S	4,586	0	1,873	2,713	0
Subtotal - Personnel Costs	16,486	0	6,733	9,753	0
Services & Supplies Cost					
72700 Office Supplies S	0	0	0	0	0
72800 Printing And Binding S	0	0	0	0	0
72900 Postage S	18	0	7	11	0
73000 Magazines & Periodicals S	0	0	0	0	0
74200 Food Supplies S	0	0	0	0	0
75000 Gas, Oil, and Grease S	0	0	0	0	0
75500 Conference/Meeting Supplies S	0	0	0	0	0
79900 Other Supplies S	0	0	0	0	0
80200 Contractual Services S	628	0	256	372	0
82000 Memberships and Dues S	119	0	49	70	0
Filing Fees S	20	0	8	12	0
85200 Telephone S	153	0	62	91	0
86100 Conference Fees & Expenses S	35	0	14	21	0
86500 State Travel Mileage S	101	0	41	60	0
94600 Equipment Rental S	0	0	0	0	0
94601 Equipment Rental-Copy Machir S	858	0	350	508	0
67607 Reimbursement - FOIA Request S	(11)	0	(4)	(7)	0
Subtotal - Services & Supplies	1,921	0	785	1,136	0
Department Cost Total	18,407	0	7,518	10,889	0
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	18,407	0	7,518	10,889	0
General Admin Distribution		0	0	0	0
Grand Total	\$18,407		\$7,518	\$10,889	\$0

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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	\$34	\$49	\$0
Subtotal - Building Depreciation	82	0	34	49	0
2 Equipment Depreciation	19,868	20	8,123	11,765	0
2 Telephone Equipment	54	0	22	32	0
Subtotal - Equipment Depreciation	19,922	20	8,145	11,797	0
3 Cash Receipts	4	2	2	3	0
3 Bank Reconciliation	129	45	71	103	0
Subtotal - 1010-25300 Treasurer	133	46	73	106	0
4 Annual Audit	295	99	161	234	0
Subtotal - 1010-10100 Board of Comm	295	99	161	234	0
5 Accounting	1,211	306	620	898	0
5 Budgeting	459	103	230	333	0
5 Contract Serv.	449	128	235	341	0
Subtotal - 1010-19100 Accounting Dep	2,119	537	1,085	1,572	0
6 Budgeting	28	4	13	19	0
Subtotal - 1010-20200 Payroll	28	4	13	19	0
7 Budgeting	479	96	235	340	0
7 Accts Payable	34	7	17	24	0
7 General Accounting	116	24	57	83	0
Subtotal - 1010-21200 Budget Departm	629	126	308	447	0
9 Tech Support	0	7,452	3,044	4,408	0
Subtotal - 1010-22800 Information Sys	0	7,452	3,044	4,408	0
10 Accounting	0	577	236	341	0
Subtotal - Financial System MUNIS	0	577	236	341	0
11 Purchasing	0	1,276	521	755	0
Subtotal - 1010-23300 Purchasing	0	1,276	521	755	0
12 County Building	0	5,126	2,094	3,033	0

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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
12 Telephone Upgrade/Maintenance	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-26500 Buildings and G	0	5,126	2,094	3,033	0
13 Civil Counsel	0	4,122	1,684	2,439	0
Subtotal - 1010-26600 Corporation Cou	0	4,122	1,684	2,439	0
14 Labor Relations	0	166	68	98	0
Subtotal - 1010-27000 Personnel & Err	0	166	68	98	0
15 Mail Services	0	5	2	3	0
Subtotal - 1010-29800 Risograph Printi	0	5	2	3	0
18 Vehicle Maintenance	0	309	126	183	0
18 County Building	0	5	2	3	0
Subtotal - 1010-75112 Parks/Recreatic	0	314	128	186	0
19 Vehicle Insurance	0	2,191	895	1,296	0
19 County Building	0	253	103	150	0
Subtotal - 1010-85100 Risk Manageme	0	2,443	998	1,445	0
21 Current Retiree Fringe Benefits	0	647	264	383	0
21 Future Retiree Fringe Benefits	0	0	0	0	0
Subtotal - 1010-87800 Retirees Health/	0	648	264	383	0
Total Incoming	23,210	22,962	18,858	27,314	0
C. Total Allocated		\$64,579	\$26,376	\$38,203	\$0
			40.84%	59.16%	

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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	4.60	0.98%	\$167	\$0	\$167	\$0	\$167
4 1010-10100 Board of Commissioners	7.73	1.65%	280	0	280	0	280
5 1010-19100 Accounting Department	5.19	1.11%	188	0	188	0	188
6 1010-20200 Payroll	2.05	0.44%	74	0	74	0	74
7 1010-21200 Budget Department	1.96	0.42%	71	0	71	0	71
9 1010-22800 Information Systems Divis	8.74	1.86%	317	0	317	183	500
11 1010-23300 Purchasing	0.95	0.20%	34	0	34	20	54
12 1010-26500 Buildings and Grounds	20.67	4.41%	749	0	749	433	1,183
13 1010-26600 Corporation Counsel	3.83	0.82%	139	0	139	80	219
14 1010-27000 Personnel & Employee Re	2.25	0.48%	82	0	82	47	129
16 1010-30100 Sheriff Department	49.95	10.65%	1,811	0	1,811	1,047	2,858
17 1010-75110 Recreation & Facilities	0.89	0.19%	32	0	32	19	51
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	47	0	47	27	74
20 1010-85900 Wellness Program	1.84	0.39%	67	0	67	39	105
23 1010-13100 Circuit Court	10.19	2.17%	369	0	369	214	583
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	34	0	34	20	54
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	26	0	26	15	42
27 1010-13600 District Court	17.96	3.83%	651	0	651	377	1,028
28 1010-13700 District Court Adult Probat	5.15	1.10%	187	0	187	108	295
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	17	0	17	10	27
30 1010-14100 & 2150 FOC	22.93	4.89%	831	0	831	481	1,312
33 1010-14700 Jury/Judicial Council	1.57	0.33%	57	0	57	33	90
34 1010-14800 Probate Court	11.53	2.46%	418	0	418	242	660
37 1010-17100 County Executive	1.96	0.42%	71	0	71	41	112
38 1010-21500 Clerk	3.00	0.64%	109	0	109	63	172
39 1010-22900 Community Outreach / Me	0.96	0.20%	35	0	35	20	55
42 1010-25700 Equalization Department	2.83	0.60%	103	0	103	59	162
45 1010-267XX Prosecuting Attorney	20.82	4.44%	755	0	755	436	1,191
47 1010-26800 Register of Deeds	4.59	0.98%	166	0	166	96	263
50 1010-27302 Department of Public Defe	0.67	0.14%	24	0	24	14	38
51 1010-27500 Drain Commissioner	5.78	1.23%	210	0	210	121	331
69 1010-28700 Environmental Affairs	1.91	0.41%	69	0	69	40	109
74 1010-28800 Geographic Information S	1.88	0.40%	68	0	68	39	108
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	36	0	36	21	57
77 1010-31500 Secondary Road Patrol	21.41	4.57%	776	0	776	449	1,225
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	189	0	189	109	298
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	36	0	36	21	57
81 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.43%	73	0	73	42	114
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	73	0	73	42	114
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	36	0	36	21	57
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	73	0	73	42	114
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	1.00	0.21%	36	0	36	21	57

**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
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$36	\$0	\$36	\$21	\$57
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	36	0	36	21	57
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	73	0	73	42	114
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
100 1010-33100 Marine Law Enforcement (	0.21	0.04%	8	0	8	4	12
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	36	0	36	21	57
109 1010-43000 Animal Shelter/Dog Warde	7.20	1.54%	261	0	261	151	412
126 1010-75108 Veterans Park Softball	0.17	0.04%	6	0	6	4	10
127 1010-75700 Community Center	2.86	0.61%	104	0	104	60	164
128 1010-75800 Swimming Pool	0.10	0.02%	4	0	4	2	6
131 1010-762XX Civic Arena	4.37	0.93%	158	0	158	92	250
132 1010-76300 Pinconning Park	2.74	0.58%	99	0	99	57	157
138 2210 Health Dept - Dist Health	39.35	8.39%	1,427	0	1,427	825	2,252
140 2380 Gypsy Moth Control Fund	1.91	0.41%	69	0	69	40	109
141 2400 Mosquito Control Fund	12.93	2.76%	469	0	469	271	740
144 2600 Indigent Defense Fund	11.46	2.44%	415	0	415	240	656
145 2610 911 Service Fund	24.53	5.23%	889	0	889	514	1,404
153 2740 Community Corrections Fund	1.56	0.33%	57	0	57	33	89
154 2760 Division On Aging Fund	43.36	9.25%	1,572	0	1,572	909	2,481
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	827	0	827	478	1,306
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	35	0	35	20	55
163 2920-66401 Youth & Family Support S	0.95	0.20%	34	0	34	20	54
165 2920-66500 Intensive Probation	2.90	0.62%	105	0	105	61	166
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	71	0	71	41	112
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	69	0	69	40	109
175 5090-75600 Public Golf Course	2.98	0.64%	108	0	108	62	171
177 5090-75602 Public Golf Course-Club	3.52	0.75%	128	0	128	74	201
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	34	0	34	20	54
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	41	0	41	24	65
195 7310-27400 Retirement System Fund	0.77	0.16%	28	0	28	16	44
209 Other	5.80	1.24%	210	0	210	122	332
Subtotal	468.86	100.00%	16,998	0	16,998	9,378	26,376
Direct Bills					0		0
Total					\$16,998		\$26,376

Basis Units: FTEs
Source: Payroll Report

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Support Service Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 1010-17100 County Executive	26,179	32.27%	\$7,946	\$0	\$7,946	\$4,384	\$12,329
109 1010-43000 Animal Shelter/Dog Warde	47,255	58.26%	14,342	0	14,342	7,913	22,255
170 2930 Soldier's Relief	6,523	8.04%	1,980	0	1,980	1,092	3,072
209 Other	1,160	1.43%	352	0	352	194	546
Subtotal	81,117	100.00%	24,620	0	24,620	13,584	38,203
Direct Bills					0		0
Total					\$24,620		\$38,203

Basis Units: Wages
Source: Time Study

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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 IT
Source:

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
3 1010-25300 Treasurer	\$167	\$0	\$0	\$167
4 1010-10100 Board of Commissioners	280	0	0	280
5 1010-19100 Accounting Department	188	0	0	188
6 1010-20200 Payroll	74	0	0	74
7 1010-21200 Budget Department	71	0	0	71
9 1010-22800 Information Systems Divis	500	0	0	500
11 1010-23300 Purchasing	54	0	0	54
12 1010-26500 Buildings and Grounds	1,183	0	0	1,183
13 1010-26600 Corporation Counsel	219	0	0	219
14 1010-27000 Personnel & Employee Re	129	0	0	129
16 1010-30100 Sheriff Department	2,858	0	0	2,858
17 1010-75110 Recreation & Facilities	51	0	0	51
18 1010-75112 Parks/Recreation Mainten.	74	0	0	74
20 1010-85900 Wellness Program	105	0	0	105
23 1010-13100 Circuit Court	583	0	0	583
24 1010-13101 Circuit Court - SSSPP Gra	54	0	0	54
25 1010-13131 Circuit-Adult Drug Court G	42	0	0	42
27 1010-13600 District Court	1,028	0	0	1,028
28 1010-13700 District Court Adult Probat	295	0	0	295
29 1010-13731 Dist.Ct OWI Treatment Oc	27	0	0	27
30 1010-14100 & 2150 FOC	1,312	0	0	1,312
33 1010-14700 Jury/Judicial Council	90	0	0	90
34 1010-14800 Probate Court	660	0	0	660
37 1010-17100 County Executive	112	12,329	0	12,442
38 1010-21500 Clerk	172	0	0	172
39 1010-22900 Community Outreach / Me	55	0	0	55
42 1010-25700 Equalization Department	162	0	0	162
45 1010-267XX Prosecuting Attorney	1,191	0	0	1,191
47 1010-26800 Register of Deeds	263	0	0	263
50 1010-27302 Department of Public Defe	38	0	0	38
51 1010-27500 Drain Commissioner	331	0	0	331
69 1010-28700 Environmental Affairs	109	0	0	109
74 1010-28800 Geographic Information S	108	0	0	108
75 1010-31100 Circuit Court Warrant Offic	57	0	0	57
77 1010-31500 Secondary Road Patrol	1,225	0	0	1,225
79 1010-31503 2nd Rd Patrol-Bangor Tw	298	0	0	298
80 1010-31504 2nd Rd Patr-Portsmouth	57	0	0	57
81 1010-31505 2nd Rd Patr-Williams Twp	114	0	0	114
82 1010-31506 2nd Rd Patrol-Monitor Tw	114	0	0	114
83 1010-31507 2nd Rd Patrol - City of	57	0	0	57
84 1010-31508 2nd Road Patrol-Pinconni	114	0	0	114

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
85 1010-31509 2Nd Rd Patrol K-9 Pincon	\$57	\$0	\$0	\$57
87 1010-31516 2nd Rd.Pat-Bay City Schc	57	0	0	57
88 1010-31517 2nd Patrol-Frankenlust & I	57	0	0	57
90 1010-31681 Road Patrol Grant Oct-De	114	0	0	114
96 1010-31905 Dre Drug Recogn.Expert C	0	0	0	0
100 1010-33100 Marine Law Enforcement (	12	0	0	12
105 1010-42600 Off of Emerg Serv-Civil	57	0	0	57
109 1010-43000 Animal Shelter/Dog Warde	412	22,255	0	22,667
126 1010-75108 Veterans Park Softball	10	0	0	10
127 1010-75700 Community Center	164	0	0	164
128 1010-75800 Swimming Pool	6	0	0	6
131 1010-762XX Civic Arena	250	0	0	250
132 1010-76300 Pinconning Park	157	0	0	157
138 2210 Health Dept - Dist Health	2,252	0	0	2,252
140 2380 Gypsy Moth Control Fund	109	0	0	109
141 2400 Mosquito Control Fund	740	0	0	740
144 2600 Indigent Defense Fund	656	0	0	656
145 2610 911 Service Fund	1,404	0	0	1,404
153 2740 Community Corrections Fund	89	0	0	89
154 2760 Division On Aging Fund	2,481	0	0	2,481
155 2770 Home Rehabilitation Fund	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,306	0	0	1,306
162 2920-66400 In-Home Care-Intensive P	55	0	0	55
163 2920-66401 Youth & Family Support S	54	0	0	54
165 2920-66500 Intensive Probation	166	0	0	166
166 2920-75104 Juv.Community Based Tre	112	0	0	112
167 2920-75105 Juv.Gender Specific Servi	109	0	0	109
170 2930 Soldier's Relief	0	3,072	0	3,072
175 5090-75600 Public Golf Course	171	0	0	171
177 5090-75602 Public Golf Course-Club	201	0	0	201
179 5160 100% Tax Payment Fund (DTR)	54	0	0	54
180 5180 Delq Prop Tax Foreclosure	65	0	0	65
195 7310-27400 Retirement System Fund	44	0	0	44
209 Other	332	546	0	878
Total	\$26,376	\$38,203	\$0	\$64,579

**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**

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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	452,637	69,980	353,332	0	0	29,325	0	0	0
<i>Salary % Split</i>			<i>15.46%</i>	<i>78.06%</i>	<i>.00%</i>	<i>.00%</i>	<i>6.48%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	170,197	26,313	132,857	0	0	11,027	0	0	0
Subtotal - Personnel Costs		622,834	96,294	486,189	0	0	40,352	0	0	0
Services & Supplies Cost										
Termination Pay	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	0	0	0	0	0	0	0	0	0
72900 Postage	S	17	3	13	0	0	1	0	0	0
74200 Food Supplies	S	130	20	101	0	0	8	0	0	0
75000 Gas, Oil and Grease	S	112	17	87	0	0	7	0	0	0
75100 Computer Supplies	S	4,283	662	3,343	0	0	277	0	0	0
79900 Other Supplies	S	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	34,911	64	0	16,731	0	17,216	900	0	0
82000 Memberships and Dues	S	125	19	98	0	0	8	0	0	0
83100 Other Services & Charges	S	10,899	1,685	8,508	0	0	706	0	0	0
85200 Telephone	S	925	143	722	0	0	60	0	0	0
85201 Cellphone	S	4,515	698	3,524	0	0	293	0	0	0
86100 Conference Fees & Expenses	S	1,299	201	1,014	0	0	84	0	0	0
86500 State Travel Mileage	S	435	67	340	0	0	28	0	0	0
93200 Vehicle Repair & Maintenance	S	72	11	56	0	0	5	0	0	0
93700 Hard/Software Repair & Maint	P	472,492	0	5,806	258,971	103,365	96,304	8,046	0	0
94601 Equipment Rental-Copy Machir	S	1,291	200	1,008	0	0	84	0	0	0
95502 Contingency	S	0	0	0	0	0	0	0	0	0
96000 Education & Training	S	0	0	0	0	0	0	0	0	0
96741 Computer Hardware Expense	P	99,810	0	0	78,705	0	21,105	0	0	0
96742 Computer Software Expense	P	28,050	0	0	24,449	0	3,601	0	0	0
96760 Audio/Visual Expense	P	3,523	0	0	3,523	0	0	0	0	0
98001 Computer Software	P	61,845	0	0	56,585	0	5,260	0	0	0

**Bay County, MI
Cost Allocation Plan**

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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
98002 Computer Hardware P	0	0	0	0	0	0	0	0	0
98301 Leases - Other D	397,000	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	79,400	0	0	0	0	0	0	0	0
63700 Department Services P	(6,000)	0	0	0	0	0	0	0	0
67601 Reimbursement Individuals S	1,029	159	803	0	0	67	0	0	0
67607 Reimbursement-FOIA Request S	(114)	(18)	(89)	0	0	(7)	0	0	0
69600 Insurance Recoveries/Proceeds S	0	0	0	0	0	0	0	0	0
69900 Transfers In From Other Funds P	(36,802)	0	0	0	0	0	0	(36,802)	0
Subtotal - Services & Supplies	1,159,247	3,932	25,335	438,964	103,365	145,107	8,946	(36,802)	0
Department Cost Total	1,782,081	100,225	511,524	438,964	103,365	185,458	8,946	(36,802)	0
Adjustments to Cost									
Termination Pay D	0	0	0	0	0	0	0	0	0
98301 Leases - Other D	(397,000)	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	(79,400)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(476,400)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,305,681	100,225	511,524	438,964	103,365	185,458	8,946	(36,802)	0
General Admin Distribution		(100,225)	42,530	36,497	8,594	15,420	744	(3,060)	0
Grand Total	\$1,305,681		\$554,054	\$475,461	\$111,959	\$200,878	\$9,690	\$(39,862)	\$0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	Outside Services
Personnel Costs			
Salaries	S1	452,637	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	170,197	0
Subtotal - Personnel Costs		622,834	0
Services & Supplies Cost			
Termination Pay	D	0	0
72700 Office Supplies	S	0	0
72900 Postage	S	17	0
74200 Food Supplies	S	130	0
75000 Gas, Oil and Grease	S	112	0
75100 Computer Supplies	S	4,283	0
79900 Other Supplies	S	0	0
80200 Contractual Services	P	34,911	0
82000 Memberships and Dues	S	125	0
83100 Other Services & Charges	S	10,899	0
85200 Telephone	S	925	0
85201 Cellphone	S	4,515	0
86100 Conference Fees & Expenses	S	1,299	0
86500 State Travel Mileage	S	435	0
93200 Vehicle Repair & Maintenance	S	72	0
93700 Hard/Software Repair & Maint	P	472,492	0
94601 Equipment Rental-Copy Machir	S	1,291	0
95502 Contingency	S	0	0
96000 Education & Training	S	0	0
96741 Computer Hardware Expense	P	99,810	0
96742 Computer Software Expense	P	28,050	0
96760 Audio/Visual Expense	P	3,523	0
98001 Computer Software	P	61,845	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	Outside Services
98002 Computer Hardware P	0	0
98301 Leases - Other D	397,000	0
99101 Principal Pymt Capital Lease D	79,400	0
63700 Department Services P	(6,000)	(6,000)
67601 Reimbursement Individuals S	1,029	0
67607 Reimbursement-FOIA Request S	(114)	0
69600 Insurance Recoveries/Proceeds S	0	0
69900 Transfers In From Other Funds P	(36,802)	0
Subtotal - Services & Supplies	1,159,247	(6,000)
Department Cost Total	1,782,081	(6,000)
Adjustments to Cost		
Termination Pay D	0	0
98301 Leases - Other D	(397,000)	0
99101 Principal Pymt Capital Lease D	(79,400)	0
Subtotal - Adjustments	(476,400)	0
Total Costs After Adjustments	1,305,681	(6,000)
General Admin Distribution		(499)
Grand Total	\$1,305,681	\$(6,499)
	not allocated	

**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/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
1 County Building	\$609	\$0	\$258	\$222	\$52	\$94	\$5	\$(19)	\$0	\$(3)
Subtotal - Building Depreciation	609	0	258	222	52	94	5	(19)	0	(3)
2 Equipment Depreciation	168,399	166	71,529	61,382	14,454	25,933	1,251	(5,146)	0	(839)
2 Imaging Equipment	7,321	7	3,109	2,668	628	1,127	54	(224)	0	(36)
2 Telephone Equipment	324	0	138	118	28	50	2	(10)	0	(2)
Subtotal - Equipment Depreciation	176,043	173	74,776	64,169	15,110	27,111	1,308	(5,380)	0	(877)
3 Cash Receipts	21	8	12	11	2	4	0	(1)	0	(0)
3 Bank Reconciliation	1,197	416	685	588	138	248	12	(49)	0	(8)
Subtotal - 1010-25300 Treasurer	1,219	424	697	598	141	253	12	(50)	0	(8)
4 Annual Audit	615	207	349	299	70	126	6	(25)	0	(4)
Subtotal - 1010-10100 Board of Comm	615	207	349	299	70	126	6	(25)	0	(4)
5 Accounting	2,522	637	1,340	1,150	271	486	23	(96)	0	(16)
5 Payroll	23	5	12	10	2	4	0	(1)	0	(0)
5 Budgeting	898	202	467	401	94	169	8	(34)	0	(5)
5 Contract Serv.	449	128	245	210	49	89	4	(18)	0	(3)
5 Special Proj	4,063	893	2,103	1,805	425	763	37	(151)	0	(25)
Subtotal - 1010-19100 Accounting Dep	7,954	1,865	4,167	3,576	842	1,511	73	(300)	0	(49)
6 Payroll	3,333	428	1,596	1,369	322	579	28	(115)	0	(19)
6 Budgeting	55	7	26	23	5	10	0	(2)	0	(0)
Subtotal - 1010-20200 Payroll	3,388	435	1,622	1,392	328	588	28	(117)	0	(19)
7 Budgeting	936	187	477	409	96	173	8	(34)	0	(6)
7 Accts Payable	323	64	164	141	33	60	3	(12)	0	(2)
7 General Accounting	242	49	123	106	25	45	2	(9)	0	(1)
7 Specific	1,941	375	983	844	199	356	17	(71)	0	(12)
Subtotal - 1010-21200 Budget Departm	3,442	676	1,747	1,500	353	634	31	(126)	0	(20)
8 Admin Services	317	183	212	182	43	77	4	(15)	0	(2)
8 Vendor Services	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-27200 Administrative S	317	183	212	182	43	77	4	(15)	0	(2)
9 Tech Support	0	47,788	20,279	17,402	4,098	7,352	355	(1,459)	0	(238)

**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/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
9 Network/Server	\$0	\$10,177	\$4,319	\$3,706	\$873	\$1,566	\$76	\$(311)	\$0	\$(51)
9 Imaging	0	1,284	545	468	110	198	10	(39)	0	(6)
Subtotal - 1010-22800 Information Sys	0	59,249	25,142	21,576	5,080	9,115	440	(1,809)	0	(295)
10 Accounting	0	1,201	509	437	103	185	9	(37)	0	(6)
Subtotal - Financial System MUNIS	0	1,201	509	437	103	185	9	(37)	0	(6)
11 Purchasing	0	17,863	7,580	6,505	1,532	2,748	133	(545)	0	(89)
Subtotal - 1010-23300 Purchasing	0	17,863	7,580	6,505	1,532	2,748	133	(545)	0	(89)
12 County Building	0	37,829	16,052	13,775	3,244	5,820	281	(1,155)	0	(188)
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	37,829	16,052	13,775	3,244	5,820	281	(1,155)	0	(188)
13 Civil Counsel	0	3,201	1,358	1,166	274	492	24	(98)	0	(16)
Subtotal - 1010-26600 Corporation Cou	0	3,201	1,358	1,166	274	492	24	(98)	0	(16)
14 Human Resources	0	3,284	1,394	1,196	282	505	24	(100)	0	(16)
14 Labor Relations	0	1,327	563	483	114	204	10	(41)	0	(7)
14 Education and Training	0	396	168	144	34	61	3	(12)	0	(2)
Subtotal - 1010-27000 Personnel & Err	0	5,008	2,125	1,823	429	770	37	(153)	0	(25)
15 Mail Services	0	5	2	2	0	1	0	(0)	0	(0)
Subtotal - 1010-29800 Risograph Printi	0	5	2	2	0	1	0	(0)	0	(0)
18 Vehicle Maintenance	0	77	33	28	7	12	1	(2)	0	(0)
18 County Building	0	39	17	14	3	6	0	(1)	0	(0)
Subtotal - 1010-75112 Parks/Recreatic	0	116	49	42	10	18	1	(4)	0	(1)
19 General Liability	0	3,629	1,540	1,321	311	558	27	(111)	0	(18)
19 Vehicle Insurance	0	548	232	199	47	84	4	(17)	0	(3)
19 County Building	0	1,866	792	679	160	287	14	(57)	0	(9)
Subtotal - 1010-85100 Risk Manageme	0	6,042	2,564	2,200	518	930	45	(184)	0	(30)
20 Wellness Program	0	1,125	477	410	96	173	8	(34)	0	(6)

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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
Subtotal - 1010-85900 Wellness Progr	\$0	\$1,125	\$477	\$410	\$96	\$173	\$8	\$(34)	\$0	\$(6)
21 Current Retiree Fringe Benefits	0	27,064	11,484	9,855	2,321	4,164	201	(826)	0	(135)
21 Future Retiree Fringe Benefits	0	6	3	2	1	1	0	(0)	0	(0)
21 Term Payoff	0	3,482	1,477	1,268	299	536	26	(106)	0	(17)
Subtotal - 1010-87800 Retirees Health/	0	30,551	12,964	11,125	2,620	4,700	227	(933)	0	(152)
Total Incoming	193,587	166,154	152,653	130,999	30,847	55,346	2,670	(10,983)	0	(1,791)
C. Total Allocated		\$1,665,422	\$706,706	\$606,460	\$142,806	\$256,224	\$12,360	\$(50,845)	\$0	\$(8,289)
			42.43%	36.41%	8.57%	15.38%	0.74%	(3.05)%		(0.50)%

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	88.92	4.21%	\$26,795	\$0	\$26,795	\$0	\$26,795
4 1010-10100 Board of Commissioners	19.97	0.95%	6,018	0	6,018	0	6,018
5 1010-19100 Accounting Department	58.26	2.76%	17,556	0	17,556	0	17,556
8 1010-27200 Administrative Services	24.73	1.17%	7,452	0	7,452	0	7,452
9 1010-22800 Information Systems Divis	158.59	7.51%	47,788	0	47,788	0	47,788
12 1010-26500 Buildings and Grounds	25.74	1.22%	7,756	0	7,756	1,031	8,787
13 1010-26600 Corporation Counsel	9.35	0.44%	2,817	0	2,817	374	3,192
14 1010-27000 Personnel & Employee Re	63.83	3.02%	19,234	0	19,234	2,556	21,790
16 1010-30100 Sheriff Department	214.93	10.18%	64,765	0	64,765	8,606	73,372
18 1010-75112 Parks/Recreation Mainten.	37.54	1.78%	11,312	0	11,312	1,503	12,815
23 1010-13100 Circuit Court	91.51	4.33%	27,575	0	27,575	3,664	31,239
26 1010-13300 Circuit Court Adult Probati	4.83	0.23%	1,455	0	1,455	193	1,649
27 1010-13600 District Court	126.77	6.00%	38,200	0	38,200	5,076	43,276
28 1010-13700 District Court Adult Probat	14.29	0.68%	4,306	0	4,306	572	4,878
31 1010-14100 & 2150 FOC DP	79.71	3.78%	24,019	0	24,019	3,192	27,211
34 1010-14800 Probate Court	72.74	3.45%	21,919	0	21,919	2,913	24,832
37 1010-17100 County Executive	13.42	0.64%	4,044	0	4,044	537	4,581
38 1010-21500 Clerk	44.64	2.11%	13,451	0	13,451	1,787	15,239
42 1010-25700 Equalization Department	11.93	0.57%	3,595	0	3,595	478	4,073
46 Prosecuting Attorney DP	114.96	5.45%	34,641	0	34,641	4,603	39,244
48 1010-27300 Department of Criminal De	32.97	1.56%	9,935	0	9,935	1,320	11,255
50 1010-27302 Department of Public Defe	18.74	0.89%	5,647	0	5,647	750	6,397
51 1010-27500 Drain Commissioner	14.43	0.68%	4,348	0	4,348	578	4,926
67 1010-28300 M.S.U. Extension	1.50	0.07%	452	0	452	60	512
69 1010-28700 Environmental Affairs	18.35	0.87%	5,529	0	5,529	735	6,264
109 1010-43000 Animal Shelter/Dog Warde	7.28	0.34%	2,194	0	2,194	292	2,485
138 2210 Health Dept - Dist Health	270.48	12.81%	81,504	0	81,504	10,830	92,335
141 2400 Mosquito Control Fund	96.75	4.58%	29,154	0	29,154	3,874	33,028
142 2560 Regist of Deeds Automation Fnd	11.96	0.57%	3,604	0	3,604	479	4,083
145 2610 911 Service Fund	25.21	1.19%	7,597	0	7,597	1,009	8,606
153 2740 Community Corrections Fund	10.21	0.48%	3,077	0	3,077	409	3,485
154 2760 Division On Aging Fund	71.16	3.37%	21,443	0	21,443	2,849	24,292
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	55.90	2.65%	16,844	0	16,844	2,238	19,083
170 2930 Soldier's Relief	6.89	0.33%	2,076	0	2,076	276	2,352
181 5350-70200 Housing Fund	6.58	0.31%	1,983	0	1,983	263	2,246
195 7310-27400 Retirement System Fund	1.17	0.06%	353	0	353	47	399
209 Other	185.05	8.76%	55,762	0	55,762	7,410	63,171

**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
Subtotal	2,111.29	100.00%	636,201	0	636,201	70,506	706,706
Direct Bills					0		0
Total					\$636,201		\$706,706

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	4.60	0.98%	\$5,356	\$0	\$5,356	\$0	\$5,356
4 1010-10100 Board of Commissioners	7.73	1.65%	9,001	0	9,001	0	9,001
5 1010-19100 Accounting Department	5.19	1.11%	6,043	0	6,043	0	6,043
6 1010-20200 Payroll	2.05	0.44%	2,387	0	2,387	0	2,387
7 1010-21200 Budget Department	1.96	0.42%	2,282	0	2,282	0	2,282
9 1010-22800 Information Systems Divis	8.74	1.86%	10,177	0	10,177	0	10,177
11 1010-23300 Purchasing	0.95	0.20%	1,106	0	1,106	131	1,237
12 1010-26500 Buildings and Grounds	20.67	4.41%	24,069	0	24,069	2,851	26,920
13 1010-26600 Corporation Counsel	3.83	0.82%	4,460	0	4,460	528	4,988
14 1010-27000 Personnel & Employee Re	2.25	0.48%	2,620	0	2,620	310	2,930
16 1010-30100 Sheriff Department	49.95	10.65%	58,163	0	58,163	6,891	65,054
17 1010-75110 Recreation & Facilities	0.89	0.19%	1,036	0	1,036	123	1,159
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	1,502	0	1,502	178	1,680
20 1010-85900 Wellness Program	1.84	0.39%	2,143	0	2,143	254	2,396
23 1010-13100 Circuit Court	10.19	2.17%	11,866	0	11,866	1,406	13,271
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	1,106	0	1,106	131	1,237
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	850	0	850	101	951
27 1010-13600 District Court	17.96	3.83%	20,913	0	20,913	2,478	23,391
28 1010-13700 District Court Adult Probat	5.15	1.10%	5,997	0	5,997	710	6,707
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	559	0	559	66	625
31 1010-14100 & 2150 FOC DP	22.93	4.89%	26,700	0	26,700	3,163	29,864
33 1010-14700 Jury/Judicial Council	1.57	0.33%	1,828	0	1,828	217	2,045
34 1010-14800 Probate Court	11.53	2.46%	13,426	0	13,426	1,591	15,016
37 1010-17100 County Executive	1.96	0.42%	2,282	0	2,282	270	2,553
38 1010-21500 Clerk	3.00	0.64%	3,493	0	3,493	414	3,907
39 1010-22900 Community Outreach / Me	0.96	0.20%	1,118	0	1,118	132	1,250
42 1010-25700 Equalization Department	2.83	0.60%	3,295	0	3,295	390	3,686
45 1010-267XX Prosecuting Attorney	20.82	4.44%	24,243	0	24,243	2,872	27,116
47 1010-26800 Register of Deeds	4.59	0.98%	5,345	0	5,345	633	5,978
50 1010-27302 Department of Public Defe	0.67	0.14%	780	0	780	92	873
51 1010-27500 Drain Commissioner	5.78	1.23%	6,730	0	6,730	797	7,528
69 1010-28700 Environmental Affairs	1.91	0.41%	2,224	0	2,224	263	2,488
74 1010-28800 Geographic Information S)	1.88	0.40%	2,189	0	2,189	259	2,448
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	1,164	0	1,164	138	1,302
77 1010-31500 Secondary Road Patrol	21.41	4.57%	24,930	0	24,930	2,954	27,884
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	6,067	0	6,067	719	6,785
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	1,164	0	1,164	138	1,302
81 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.43%	2,329	0	2,329	276	2,605
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	2,329	0	2,329	276	2,605
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	1,164	0	1,164	138	1,302
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	2,329	0	2,329	276	2,605
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	1.00	0.21%	1,164	0	1,164	138	1,302

**Bay County, MI
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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
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$1,164	\$0	\$1,164	\$138	\$1,302
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	1,164	0	1,164	138	1,302
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	2,329	0	2,329	276	2,605
101 1010-33101 Marine Safety	0.21	0.04%	245	0	245	29	274
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	1,164	0	1,164	138	1,302
109 1010-43000 Animal Shelter/Dog Ward	7.20	1.54%	8,384	0	8,384	993	9,377
126 1010-75108 Veterans Park Softball	0.17	0.04%	198	0	198	23	221
127 1010-75700 Community Center	2.86	0.61%	3,330	0	3,330	395	3,725
128 1010-75800 Swimming Pool	0.10	0.02%	116	0	116	14	130
131 1010-762XX Civic Arena	4.37	0.93%	5,089	0	5,089	603	5,691
132 1010-76300 Pinconning Park	2.74	0.58%	3,191	0	3,191	378	3,569
138 2210 Health Dept - Dist Health	39.35	8.39%	45,820	0	45,820	5,428	51,249
140 2380 Gypsy Moth Control Fund	1.91	0.41%	2,224	0	2,224	263	2,488
141 2400 Mosquito Control Fund	12.93	2.76%	15,056	0	15,056	1,784	16,840
144 2600 Indigent Defense Fund	11.46	2.44%	13,344	0	13,344	1,581	14,925
145 2610 911 Service Fund	24.53	5.23%	28,564	0	28,564	3,384	31,947
153 2740 Community Corrections Fund	1.56	0.33%	1,817	0	1,817	215	2,032
154 2760 Division On Aging Fund	43.36	9.25%	50,490	0	50,490	5,982	56,471
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	26,572	0	26,572	3,148	29,720
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	1,118	0	1,118	132	1,250
163 2920-66401 Youth & Family Support S	0.95	0.20%	1,106	0	1,106	131	1,237
165 2920-66500 Intensive Probation	2.90	0.62%	3,377	0	3,377	400	3,777
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	2,282	0	2,282	270	2,553
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	2,224	0	2,224	263	2,488
175 5090-75600 Public Golf Course	2.98	0.64%	3,470	0	3,470	411	3,881
177 5090-75602 Public Golf Course-Club	3.52	0.75%	4,099	0	4,099	486	4,584
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	1,106	0	1,106	131	1,237
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	1,316	0	1,316	156	1,472
195 7310-27400 Retirement System Fund	0.77	0.16%	897	0	897	106	1,003
209 Other	5.81	1.24%	6,765	0	6,765	802	7,567
Subtotal	468.86	100.00%	545,955	0	545,955	60,505	606,460
Direct Bills					0		0
Total					\$545,955		\$606,460

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%	\$128,559	\$0	\$128,559	\$14,247	\$142,806
Subtotal	100	100.00%	128,559	0	128,559	14,247	142,806
Direct Bills					0		0
Total					\$128,559		\$142,806

Basis Units: Direct to Info Serv MUNIS
Source: Information Services

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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	9,627	6.71%	\$15,476	\$0	\$15,476	\$0	\$15,476
5 1010-19100 Accounting Department	203	0.14%	326	0	326	0	326
12 1010-26500 Buildings and Grounds	15,865	11.06%	25,504	0	25,504	3,034	28,538
16 1010-30100 Sheriff Department	82,025	57.17%	131,859	0	131,859	15,688	147,547
23 1010-13100 Circuit Court	20,285	14.14%	32,609	0	32,609	3,880	36,489
27 1010-13600 District Court	206	0.14%	331	0	331	39	371
34 1010-14800 Probate Court	1,132	0.79%	1,820	0	1,820	217	2,036
46 Prosecuting Attorney DP	800	0.56%	1,286	0	1,286	153	1,439
48 1010-27300 Department of Criminal De	1,542	1.07%	2,479	0	2,479	295	2,774
109 1010-43000 Animal Shelter/Dog Warde	962	0.67%	1,546	0	1,546	184	1,730
123 1010-75100 Recreation/Parks Departr	5,100	3.55%	8,199	0	8,199	975	9,174
138 2210 Health Dept - Dist Health	95	0.07%	153	0	153	18	171
209 Other	5,644	3.93%	9,073	0	9,073	1,079	10,152
Subtotal	143,486	100.00%	230,661	0	230,661	25,563	256,224
Direct Bills					0		0
Total					\$230,661		\$256,224

Basis Units: Dollar of Services by Department

Source: Paid Invoices

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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%	\$143	\$0	\$143	\$0	\$143
6 1010-20200 Payroll	1	1.28%	143	0	143	0	143
9 1010-22800 Information Systems Divis	9	11.54%	1,284	0	1,284	0	1,284
13 1010-26600 Corporation Counsel	1	1.28%	143	0	143	18	161
14 1010-27000 Personnel & Employee Re	1	1.28%	143	0	143	18	161
23 1010-13100 Circuit Court	9	11.54%	1,284	0	1,284	166	1,449
27 1010-13600 District Court	2	2.56%	285	0	285	37	322
31 1010-14100 & 2150 FOC DP	32	41.03%	4,565	0	4,565	589	5,154
34 1010-14800 Probate Court	19	24.36%	2,710	0	2,710	350	3,060
46 Prosecuting Attorney DP	2	2.56%	285	0	285	37	322
109 1010-43000 Animal Shelter/Dog Warde	1	1.28%	143	0	143	18	161
Subtotal	78	100.00%	11,126	0	11,126	1,233	12,360
Direct Bills					0		0
Total					\$11,126		\$12,360

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
145 2610 911 Service Fund	100	100.00%	\$(45,772)	\$0	\$(45,772)	\$(5,073)	\$(50,845)
Subtotal	100	100.00%	(45,772)	0	(45,772)	(5,073)	(50,845)
Direct Bills					0		0
Total					\$(45,772)		\$(50,845)

Basis Units: Time Study
Source:

**Bay County, MI
Cost Allocation Plan**

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Juvenile Home Cameras Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
168 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**

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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
3 1010-25300 Treasurer	\$26,795	\$5,356	\$0	\$15,476	\$0	\$0	\$0	\$0	\$47,627
4 1010-10100 Board of Commissioners	6,018	9,001	0	0	143	0	0	0	15,161
5 1010-19100 Accounting Department	17,556	6,043	0	326	0	0	0	0	23,925
6 1010-20200 Payroll	0	2,387	0	0	143	0	0	0	2,530
7 1010-21200 Budget Department	0	2,282	0	0	0	0	0	0	2,282
8 1010-27200 Administrative Services	7,452	0	0	0	0	0	0	0	7,452
9 1010-22800 Information Systems Divis	47,788	10,177	0	0	1,284	0	0	0	59,249
10 Financial System MUNIS	0	0	142,806	0	0	0	0	0	142,806
11 1010-23300 Purchasing	0	1,237	0	0	0	0	0	0	1,237
12 1010-26500 Buildings and Grounds	8,787	26,920	0	28,538	0	0	0	0	64,245
13 1010-26600 Corporation Counsel	3,192	4,988	0	0	161	0	0	0	8,341
14 1010-27000 Personnel & Employee Re	21,790	2,930	0	0	161	0	0	0	24,881
16 1010-30100 Sheriff Department	73,372	65,054	0	147,547	0	0	0	0	285,973
17 1010-75110 Recreation & Facilities	0	1,159	0	0	0	0	0	0	1,159
18 1010-75112 Parks/Recreation Mainten.	12,815	1,680	0	0	0	0	0	0	14,495
20 1010-85900 Wellness Program	0	2,396	0	0	0	0	0	0	2,396
23 1010-13100 Circuit Court	31,239	13,271	0	36,489	1,449	0	0	0	82,449
24 1010-13101 Circuit Court - SSSPP Gra	0	1,237	0	0	0	0	0	0	1,237
25 1010-13131 Circuit-Adult Drug Court G	0	951	0	0	0	0	0	0	951
26 1010-13300 Circuit Court Adult Probati	1,649	0	0	0	0	0	0	0	1,649
27 1010-13600 District Court	43,276	23,391	0	371	322	0	0	0	67,359
28 1010-13700 District Court Adult Probat	4,878	6,707	0	0	0	0	0	0	11,586
29 1010-13731 Dist.Ct OWI Treatment Oc	0	625	0	0	0	0	0	0	625
31 1010-14100 & 2150 FOC DP	27,211	29,864	0	0	5,154	0	0	0	62,228
33 1010-14700 Jury/Judicial Council	0	2,045	0	0	0	0	0	0	2,045
34 1010-14800 Probate Court	24,832	15,016	0	2,036	3,060	0	0	0	44,944
37 1010-17100 County Executive	4,581	2,553	0	0	0	0	0	0	7,134
38 1010-21500 Clerk	15,239	3,907	0	0	0	0	0	0	19,146
39 1010-22900 Community Outreach / Me	0	1,250	0	0	0	0	0	0	1,250
42 1010-25700 Equalization Department	4,073	3,686	0	0	0	0	0	0	7,758
45 1010-267XX Prosecuting Attorney	0	27,116	0	0	0	0	0	0	27,116
46 Prosecuting Attorney DP	39,244	0	0	1,439	322	0	0	0	41,006
47 1010-26800 Register of Deeds	0	5,978	0	0	0	0	0	0	5,978
48 1010-27300 Department of Criminal De	11,255	0	0	2,774	0	0	0	0	14,029
50 1010-27302 Department of Public Defe	6,397	873	0	0	0	0	0	0	7,270
51 1010-27500 Drain Commissioner	4,926	7,528	0	0	0	0	0	0	12,454
67 1010-28300 M.S.U. Extension	512	0	0	0	0	0	0	0	512
69 1010-28700 Environmental Affairs	6,264	2,488	0	0	0	0	0	0	8,752
74 1010-28800 Geographic Information Sy	0	2,448	0	0	0	0	0	0	2,448
75 1010-31100 Circuit Court Warrant Offic	0	1,302	0	0	0	0	0	0	1,302
77 1010-31500 Secondary Road Patrol	0	27,884	0	0	0	0	0	0	27,884

**Bay County, MI
Cost Allocation Plan**

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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
79 1010-31503 2nd Rd Patrol-Bangor Tw	\$0	\$6,785	\$0	\$0	\$0	\$0	\$0	\$0	\$6,785
80 1010-31504 2nd Rd Patr-Portsmouth	0	1,302	0	0	0	0	0	0	1,302
81 1010-31505 2nd Rd Ptrl-Williams Twp	0	2,605	0	0	0	0	0	0	2,605
82 1010-31506 2nd Rd Patrol-Monitor Tw	0	2,605	0	0	0	0	0	0	2,605
83 1010-31507 2nd Rd Patrol - City of	0	1,302	0	0	0	0	0	0	1,302
84 1010-31508 2nd Road Patrol-Pinconni	0	2,605	0	0	0	0	0	0	2,605
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0	1,302	0	0	0	0	0	0	1,302
87 1010-31516 2nd Rd.Pat-Bay City Sch	0	1,302	0	0	0	0	0	0	1,302
88 1010-31517 2nd Patrol-Frankenlust & l	0	1,302	0	0	0	0	0	0	1,302
90 1010-31681 Road Patrol Grant Oct-De	0	2,605	0	0	0	0	0	0	2,605
101 1010-33101 Marine Safety	0	274	0	0	0	0	0	0	274
105 1010-42600 Off of Emerg Serv-Civil	0	1,302	0	0	0	0	0	0	1,302
109 1010-43000 Animal Shelter/Dog Warde	2,485	9,377	0	1,730	161	0	0	0	13,754
123 1010-75100 Recreation/Parks Depart	0	0	0	9,174	0	0	0	0	9,174
126 1010-75108 Veterans Park Softball	0	221	0	0	0	0	0	0	221
127 1010-75700 Community Center	0	3,725	0	0	0	0	0	0	3,725
128 1010-75800 Swimming Pool	0	130	0	0	0	0	0	0	130
131 1010-762XX Civic Arena	0	5,691	0	0	0	0	0	0	5,691
132 1010-76300 Pinconning Park	0	3,569	0	0	0	0	0	0	3,569
138 2210 Health Dept - Dist Health	92,335	51,249	0	171	0	0	0	0	143,755
140 2380 Gypsy Moth Control Fund	0	2,488	0	0	0	0	0	0	2,488
141 2400 Mosquito Control Fund	33,028	16,840	0	0	0	0	0	0	49,868
142 2560 Regist of Deeds Automation Fnd	4,083	0	0	0	0	0	0	0	4,083
144 2600 Indigent Defense Fund	0	14,925	0	0	0	0	0	0	14,925
145 2610 911 Service Fund	8,606	31,947	0	0	0	(50,845)	0	0	(10,291)
153 2740 Community Corrections Fund	3,485	2,032	0	0	0	0	0	0	5,517
154 2760 Division On Aging Fund	24,292	56,471	0	0	0	0	0	0	80,764
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	19,083	29,720	0	0	0	0	0	0	48,803
162 2920-66400 In-Home Care-Intensive P	0	1,250	0	0	0	0	0	0	1,250
163 2920-66401 Youth & Family Support S	0	1,237	0	0	0	0	0	0	1,237
165 2920-66500 Intensive Probation	0	3,777	0	0	0	0	0	0	3,777
166 2920-75104 Juv.Community Based Tre	0	2,553	0	0	0	0	0	0	2,553
167 2920-75105 Juv.Gender Specific Servi	0	2,488	0	0	0	0	0	0	2,488
170 2930 Soldier's Relief	2,352	0	0	0	0	0	0	0	2,352
175 5090-75600 Public Golf Course	0	3,881	0	0	0	0	0	0	3,881
177 5090-75602 Public Golf Course-Club	0	4,584	0	0	0	0	0	0	4,584
179 5160 100% Tax Payment Fund (DTR)	0	1,237	0	0	0	0	0	0	1,237
180 5180 Delq Prop Tax Foreclosure	0	1,472	0	0	0	0	0	0	1,472
181 5350-70200 Housing Fund	2,246	0	0	0	0	0	0	0	2,246
195 7310-27400 Retirement System Fund	399	1,003	0	0	0	0	0	0	1,402
209 Other	63,171	7,567	0	10,152	0	0	0	0	80,891

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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
Total	\$706,706	\$606,460	\$142,806	\$256,224	\$12,360	\$(50,845)	\$0	\$0	\$1,673,711

**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 2020
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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/> 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**

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B. Incoming Costs - (Default Spread Custom%)

Dept:10 Financial System MUNIS

Department	First Incoming	Second Incoming	Accounting
2 Equipment Depreciation	\$20,316	\$20	\$20,336
Subtotal - Equipment Depreciation	20,316	20	20,336
5 Contract Serv.	449	128	576
Subtotal - 1010-19100 Accounting Dep	449	128	576
9 MUNIS System	128,559	14,247	142,806
Subtotal - 1010-22800 Information Sys	128,559	14,247	142,806
Total Incoming	149,323	14,395	163,718
C. Total Allocated		\$163,718	\$163,718
			100.00%

**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
3 1010-25300 Treasurer	2,314	2.60%	\$3,880	\$0	\$3,880	\$0	\$3,880
4 1010-10100 Board of Commissioners	348	0.39%	584	0	584	0	584
5 1010-19100 Accounting Department	505	0.57%	847	0	847	0	847
6 1010-20200 Payroll	441	0.50%	740	0	740	0	740
7 1010-21200 Budget Department	420	0.47%	704	0	704	0	704
8 1010-27200 Administrative Services	344	0.39%	577	0	577	0	577
9 1010-22800 Information Systems Divis	716	0.80%	1,201	0	1,201	0	1,201
11 1010-23300 Purchasing	320	0.36%	537	0	537	55	591
12 1010-26500 Buildings and Grounds	1,857	2.09%	3,114	0	3,114	318	3,432
13 1010-26600 Corporation Counsel	555	0.62%	931	0	931	95	1,026
14 1010-27000 Personnel & Employee Re	451	0.51%	756	0	756	77	834
15 1010-29800 Risograph Printing/Postag	243	0.27%	407	0	407	42	449
16 1010-30100 Sheriff Department	3,718	4.18%	6,235	0	6,235	637	6,872
17 1010-75110 Recreation & Facilities	377	0.42%	632	0	632	65	697
18 1010-75112 Parks/Recreation Mainten.	411	0.46%	689	0	689	70	760
19 1010-85100 Risk Management	7	0.01%	12	0	12	1	13
20 1010-85900 Wellness Program	261	0.29%	438	0	438	45	482
21 1010-87800 Retirees Health/Life Insura	61	0.07%	102	0	102	10	113
22 1010-27900 Building Authority	42	0.05%	70	0	70	7	78
23 1010-13100 Circuit Court	1,671	1.88%	2,802	0	2,802	286	3,089
24 1010-13101 Circuit Court - SSSPP Gra	289	0.32%	485	0	485	50	534
25 1010-13131 Circuit-Adult Drug Court G	220	0.25%	369	0	369	38	407
26 1010-13300 Circuit Court Adult Probati	91	0.10%	153	0	153	16	168
27 1010-13600 District Court	856	0.96%	1,435	0	1,435	147	1,582
28 1010-13700 District Court Adult Probat	429	0.48%	719	0	719	74	793
29 1010-13731 Dist.Ct OWI Treatment Oc	216	0.24%	362	0	362	37	399
30 1010-14100 & 2150 FOC	2,314	2.60%	3,880	0	3,880	397	4,277
32 1010-14500 Law Library	12	0.01%	20	0	20	2	22
33 1010-14700 Jury/Judicial Council	541	0.61%	907	0	907	93	1,000
34 1010-14800 Probate Court	1,251	1.40%	2,098	0	2,098	214	2,312
35 1010-14802 Public Guardian	80	0.09%	134	0	134	14	148
37 1010-17100 County Executive	428	0.48%	718	0	718	73	791
38 1010-21500 Clerk	1,154	1.30%	1,935	0	1,935	198	2,133
39 1010-22900 Community Outreach / Me	315	0.35%	528	0	528	54	582
41 1010-25417 2017 Delq Tax Property S.	12	0.01%	20	0	20	2	22
42 1010-25700 Equalization Department	578	0.65%	969	0	969	99	1,068
43 1010-26200 Elections	112	0.13%	188	0	188	19	207
44 1010-26201 Board of Canvassers	121	0.14%	203	0	203	21	224
45 1010-267XX Prosecuting Attorney	2,379	2.67%	3,989	0	3,989	408	4,397
47 1010-26800 Register of Deeds	1,452	1.63%	2,435	0	2,435	249	2,684
48 1010-27300 Department of Criminal De	68	0.08%	114	0	114	12	126
49 1010-27301 Indigent Attorney	184	0.21%	309	0	309	32	340

**Bay County, MI
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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27302 Department of Public Defe	375	0.42%	\$629	\$0	\$629	\$64	\$693
51 1010-27500 Drain Commissioner	655	0.74%	1,098	0	1,098	112	1,211
52 1010-27360 Department Of Indigent De	9	0.01%	15	0	15	2	17
53 1010-27400 Retirement Board	12	0.01%	20	0	20	2	22
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	20	0	20	2	22
55 1010-27507 Drain - County at Large	5	0.01%	8	0	8	1	9
56 1010-27801 County Survey/Remonum	570	0.64%	956	0	956	98	1,054
58 1010-27909 Bldg Auth-MH Grp Home, I	3	0.00%	5	0	5	1	6
59 1010-27910 Bldg Auth-MH Grp Home, I	3	0.00%	5	0	5	1	6
60 1010-27911 Bldg Auth-MH Grp Home, I	14	0.02%	23	0	23	2	26
61 1010-27912 Bldg Auth-MH Grp Home, I	3	0.00%	5	0	5	1	6
62 1010-27919 Bldg Auth-MH Grp Home, I	3	0.00%	5	0	5	1	6
63 1010-27920 Bldg Auth-MH Grp Home, I	17	0.02%	29	0	29	3	31
64 1010-27921 Bldg Auth-MH Grp Home, I	7	0.01%	12	0	12	1	13
65 1010-27922 Bldg Auth-MH Grp Home, I	16	0.02%	27	0	27	3	30
66 1010-28000 Soil Conservation	100	0.11%	168	0	168	17	185
67 1010-28300 M.S.U. Extension	44	0.05%	74	0	74	8	81
68 1010-28600 Gypsy Moth Suppression	12	0.01%	20	0	20	2	22
69 1010-28700 Environmental Affairs	388	0.44%	651	0	651	67	717
71 1010-28704/28705 Environmental Gar	1	0.00%	2	0	2	0	2
74 1010-28800 Geographic Information Sy	327	0.37%	548	0	548	56	604
75 1010-31100 Circuit Court Warrant Offic	323	0.36%	542	0	542	55	597
76 1010-31200 B.A.Y.A.N.E.T.	18	0.02%	30	0	30	3	33
77 1010-31500 Secondary Road Patrol	1,011	1.14%	1,695	0	1,695	173	1,869
79 1010-31503 2nd Rd Patrol-Bangor Tw	363	0.41%	609	0	609	62	671
80 1010-31504 2nd Rd Patr-Portsmouth	196	0.22%	329	0	329	34	362
81 1010-31505 2nd Rd Patr-Williams Twp	368	0.41%	617	0	617	63	680
82 1010-31506 2nd Rd Patrol-Monitor Tw	337	0.38%	565	0	565	58	623
83 1010-31507 2nd Rd Patrol - City of	283	0.32%	475	0	475	49	523
84 1010-31508 2nd Road Patrol-Pinconni	348	0.39%	584	0	584	60	643
85 1010-31509 2Nd Rd Patrol K-9 Pincon	290	0.33%	486	0	486	50	536
86 1010-31510 Bangor Twps Schools & B	318	0.36%	533	0	533	55	588
87 1010-31516 2nd Rd.Pat-Bay City Sch	353	0.40%	592	0	592	61	652
88 1010-31517 2nd Patrol-Frankenlust & I	299	0.34%	501	0	501	51	553
89 1010-31600 Secondary Road Patrol Gr	322	0.36%	540	0	540	55	595
90 1010-31681 Road Patrol Grant Oct-De	106	0.12%	178	0	178	18	196
91 1010-31700 Township Road Patrol	288	0.32%	483	0	483	49	532
93 1010-31902 Drive MI Safely/Task Forc	1	0.00%	2	0	2	0	2
94 1010-31903 O.W.I. Alcohol Enforceme	206	0.23%	345	0	345	35	381
96 1010-31905 Dre Drug Recogn.Expert C	10	0.01%	17	0	17	2	18
97 1010-32100 Michigan Justice Training	6	0.01%	10	0	10	1	11
99 1010-32500 911 Central Dispatch	12	0.01%	20	0	20	2	22

**Bay County, MI
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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 1010-33100 Marine Law Enforcement (	109	0.12%	\$183	\$0	\$183	\$19	\$201
101 1010-33101 Marine Safety	6	0.01%	10	0	10	1	11
103 1010-33200 Snowmobile Law Enforcer	13	0.01%	22	0	22	2	24
104 1010-35100 Corrections Department /	140	0.16%	235	0	235	24	259
105 1010-42600 Off of Emerg Serv-Civil	319	0.36%	535	0	535	55	590
107 1010-42602 Homeland Security Activity	4	0.00%	7	0	7	1	7
108 1010-42603 Hazard Mitigation Grant	8	0.01%	13	0	13	1	15
109 1010-43000 Animal Shelter/Dog Warde	1,279	1.44%	2,145	0	2,145	219	2,364
110 1010-58000 Pere Marquette Parking	13	0.01%	22	0	22	2	24
111 1010-60100 Health Dept-Admin	26	0.03%	44	0	44	4	48
112 1010-61700 Personal Care - Private	1	0.00%	2	0	2	0	2
114 1010-64800 Medical Examiner	323	0.36%	542	0	542	55	597
115 1010-64900 Mental Health	4	0.00%	7	0	7	1	7
116 1010-65100 Ambulance	1	0.00%	2	0	2	0	2
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	12	0.01%	20	0	20	2	22
118 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	20	0	20	2	22
119 1010-67100 Social Services-Med Care	12	0.01%	20	0	20	2	22
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	20	0	20	2	22
121 1010-72101 Transportation Planning	368	0.41%	617	0	617	63	680
122 1010-72181 Trans. Planning - Oct.-Dec	100	0.11%	168	0	168	17	185
123 1010-75100 Recreation/Parks Departrr	4	0.00%	7	0	7	1	7
124 1010-75104 Juv Community Based Tre	20	0.02%	34	0	34	3	37
125 1010-75105 Juv Gender Specific Servi	27	0.03%	45	0	45	5	50
126 1010-75108 Veterans Park Softball	152	0.17%	255	0	255	26	281
127 1010-75700 Community Center	886	0.99%	1,486	0	1,486	152	1,638
128 1010-75800 Swimming Pool	19	0.02%	32	0	32	3	35
129 1010-75900 County Market	9	0.01%	15	0	15	2	17
130 1010-76000 Fairgrounds	340	0.38%	570	0	570	58	628
131 1010-762XX Civic Arena	2,303	2.59%	3,862	0	3,862	395	4,257
132 1010-76300 Pinconning Park	1,251	1.40%	2,098	0	2,098	214	2,312
133 1010-79000 Library	12	0.01%	20	0	20	2	22
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	2	0	2	0	2
135 1010-87200/87201 Self Insurance Adr	12	0.01%	20	0	20	2	22
136 1010-89500 Midland-Bay-Saginaw Airp	24	0.03%	40	0	40	4	44
137 2010 County Road Fund	217	0.24%	364	0	364	37	401
138 2210 Health Dept - Dist Health	12,591	14.14%	21,114	0	21,114	2,159	23,272
139 2210-605XX Bioterrorism	5	0.01%	8	0	8	1	9
140 2380 Gypsy Moth Control Fund	568	0.64%	952	0	952	97	1,050
141 2400 Mosquito Control Fund	1,356	1.52%	2,274	0	2,274	232	2,506
142 2560 Regist of Deeds Automation Fnd	83	0.09%	139	0	139	14	153
144 2600 Indigent Defense Fund	1,453	1.63%	2,437	0	2,437	249	2,686
145 2610 911 Service Fund	1,283	1.44%	2,151	0	2,151	220	2,371

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
146 2630 Concealed Pistol Licensing Fd	474	0.53%	\$795	\$0	\$795	\$81	\$876
147 2640 Local C.F.O. Training Fund	33	0.04%	55	0	55	6	61
148 2650 Drug Law Enforcement Fund	3	0.00%	5	0	5	1	6
149 2651 Drug Law Enforcement-Bayanet	453	0.51%	760	0	760	78	837
151 2690 Law Library Fund	66	0.07%	111	0	111	11	122
152 2710 Library Fund	141	0.16%	236	0	236	24	261
153 2740 Community Corrections Fund	428	0.48%	718	0	718	73	791
154 2760 Division On Aging Fund	8,620	9.68%	14,455	0	14,455	1,478	15,933
155 2770 Home Rehabilitation Fund	19	0.02%	32	0	32	3	35
156 2900 Social Welfare Fund	55	0.06%	92	0	92	9	102
158 2920-66200 Child Care-Probate (Child	176	0.20%	295	0	295	30	325
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,752	1.97%	2,938	0	2,938	300	3,238
160 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	122	0	122	13	135
161 2920-66300 Child Care-D.S.S. (State V	23	0.03%	39	0	39	4	43
162 2920-66400 In-Home Care-Intensive P	393	0.44%	659	0	659	67	726
163 2920-66401 Youth & Family Support S	469	0.53%	786	0	786	80	867
164 2920-66402 Juvenile Drug Court	323	0.36%	542	0	542	55	597
165 2920-66500 Intensive Probation	407	0.46%	682	0	682	70	752
166 2920-75104 Juv.Community Based Tre	371	0.42%	622	0	622	64	686
167 2920-75105 Juv.Gender Specific Servi	426	0.48%	714	0	714	73	787
170 2930 Soldier's Relief	945	1.06%	1,585	0	1,585	162	1,747
171 2970 Historical Preservation	145	0.16%	243	0	243	25	268
173 3690 Bldg Authority Debt Fund	32	0.04%	54	0	54	5	59
175 5090-75600 Public Golf Course	926	1.04%	1,553	0	1,553	159	1,712
176 5090-75601 Public Golf Course-Snack	36	0.04%	60	0	60	6	67
177 5090-75602 Public Golf Course-Club	1,322	1.48%	2,217	0	2,217	227	2,444
178 5120-67100 Medical Care Facility Func	1,156	1.30%	1,938	0	1,938	198	2,137
179 5160 100% Tax Payment Fund (DTR)	1,001	1.12%	1,679	0	1,679	172	1,850
180 5180 Delq Prop Tax Foreclosure	1,682	1.89%	2,821	0	2,821	288	3,109
181 5350-70200 Housing Fund	1,017	1.14%	1,705	0	1,705	174	1,880
182 5920 Water and Sewer Fund	33	0.04%	55	0	55	6	61
183 5950 Commissary Fund	75	0.08%	126	0	126	13	139
184 6770 Self-Insurance Fund-WC/UC/S&I	600	0.67%	1,006	0	1,006	103	1,109
185 6771 Self-Insurance Fund-Healthcare	310	0.35%	520	0	520	53	573
188 7100 District Court Custodial Fund	2	0.00%	3	0	3	0	4
189 7110 Probate Court Custodial Fund	2	0.00%	3	0	3	0	4
190 7120 Trial Court Custodial Fund	2	0.00%	3	0	3	0	4
191 7140 Inmates Custodial Fund	4	0.00%	7	0	7	1	7
195 7310-27400 Retirement System Fund	1,188	1.33%	1,992	0	1,992	204	2,196
196 7360-27401 Public Employee Health C	335	0.38%	562	0	562	57	619
199 7640 Inmate Trust Fund	12	0.01%	20	0	20	2	22
200 8010 Drain	1,031	1.16%	1,729	0	1,729	177	1,906

**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
201 8011 Hampton O&M	152	0.17%	\$255	\$0	\$255	\$26	\$281
202 8012 Portsmouth O&M	42	0.05%	70	0	70	7	78
203 8014 Bangor O&M	464	0.52%	778	0	778	80	858
205 8510 Drain Debt Ret	52	0.06%	87	0	87	9	96
206 9760 Governmental Full Accrual	119	0.13%	200	0	200	20	220
207 9770 Governmentl Full Accrual-Drain	14	0.02%	23	0	23	2	26
209 Other	68	0.08%	114	0	114	12	126
Subtotal	89,048	100.00%	149,323	0	149,323	14,395	163,718
Direct Bills					0		0
Total					\$149,323		\$163,718

Basis Units: Accounting Transactions
Source: PO Summary

**Bay County, MI
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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
3 1010-25300 Treasurer	\$3,880	\$3,880
4 1010-10100 Board of Commissioners	584	584
5 1010-19100 Accounting Department	847	847
6 1010-20200 Payroll	740	740
7 1010-21200 Budget Department	704	704
8 1010-27200 Administrative Services	577	577
9 1010-22800 Information Systems Divis	1,201	1,201
11 1010-23300 Purchasing	591	591
12 1010-26500 Buildings and Grounds	3,432	3,432
13 1010-26600 Corporation Counsel	1,026	1,026
14 1010-27000 Personnel & Employee Re	834	834
15 1010-29800 Risograph Printing/Postag	449	449
16 1010-30100 Sheriff Department	6,872	6,872
17 1010-75110 Recreation & Facilities	697	697
18 1010-75112 Parks/Recreation Mainten.	760	760
19 1010-85100 Risk Management	13	13
20 1010-85900 Wellness Program	482	482
21 1010-87800 Retirees Health/Life Insura	113	113
22 1010-27900 Building Authority	78	78
23 1010-13100 Circuit Court	3,089	3,089
24 1010-13101 Circuit Court - SSSPP Gra	534	534
25 1010-13131 Circuit-Adult Drug Court G	407	407
26 1010-13300 Circuit Court Adult Probati	168	168
27 1010-13600 District Court	1,582	1,582
28 1010-13700 District Court Adult Probat	793	793
29 1010-13731 Dist.Ct OWI Treatment Oc	399	399
30 1010-14100 & 2150 FOC	4,277	4,277
32 1010-14500 Law Library	22	22
33 1010-14700 Jury/Judicial Council	1,000	1,000
34 1010-14800 Probate Court	2,312	2,312
35 1010-14802 Public Guardian	148	148
37 1010-17100 County Executive	791	791
38 1010-21500 Clerk	2,133	2,133
39 1010-22900 Community Outreach / Me	582	582
41 1010-25417 2017 Delq Tax Property S:	22	22
42 1010-25700 Equalization Department	1,068	1,068
43 1010-26200 Elections	207	207
44 1010-26201 Board of Canvassers	224	224
45 1010-267XX Prosecuting Attorney	4,397	4,397
47 1010-26800 Register of Deeds	2,684	2,684
48 1010-27300 Department of Criminal De	126	126

**Bay County, MI
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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
49 1010-27301 Indigent Attorney	\$340	\$340
50 1010-27302 Department of Public Defe	693	693
51 1010-27500 Drain Commissioner	1,211	1,211
52 1010-27360 Department Of Indigent De	17	17
53 1010-27400 Retirement Board	22	22
54 1010-27401 Vol Employee Benefit Ass	22	22
55 1010-27507 Drain - County at Large	9	9
56 1010-27801 County Survey/Remonum	1,054	1,054
58 1010-27909 Bldg Auth-MH Grp Home,	6	6
59 1010-27910 Bldg Auth-MH Grp Home,I	6	6
60 1010-27911 Bldg Auth-MH Grp Home,I	26	26
61 1010-27912 Bldg Auth-MH Grp Home,I	6	6
62 1010-27919 Bldg Auth-MH Grp Home,I	6	6
63 1010-27920 Bldg Auth-MH Grp Home,(	31	31
64 1010-27921 Bldg Auth-MH Grp Home,)	13	13
65 1010-27922 Bldg Auth-MH Grp Home,)	30	30
66 1010-28000 Soil Conservation	185	185
67 1010-28300 M.S.U. Extension	81	81
68 1010-28600 Gypsy Moth Suppression	22	22
69 1010-28700 Environmental Affairs	717	717
71 1010-28704/28705 Environmental Gra	2	2
74 1010-28800 Geographic Information S)	604	604
75 1010-31100 Circuit Court Warrant Offic	597	597
76 1010-31200 B.A.Y.A.N.E.T.	33	33
77 1010-31500 Secondary Road Patrol	1,869	1,869
79 1010-31503 2nd Rd Patrol-Bangor Tw	671	671
80 1010-31504 2nd Rd Patr-Portsmouth	362	362
81 1010-31505 2nd Rd Ptrl-Williams Twp	680	680
82 1010-31506 2nd Rd Patrol-Monitor Tw	623	623
83 1010-31507 2nd Rd Patrol - City of	523	523
84 1010-31508 2nd Road Patrol-Pinconni	643	643
85 1010-31509 2Nd Rd Patrol K-9 Pincon	536	536
86 1010-31510 Bangor Twps Schools & B	588	588
87 1010-31516 2nd Rd.Pat-Bay City Sch	652	652
88 1010-31517 2nd Patrol-Frankenlust & I	553	553
89 1010-31600 Secondary Road Patrol Gr	595	595
90 1010-31681 Road Patrol Grant Oct-De	196	196
91 1010-31700 Township Road Patrol	532	532
93 1010-31902 Drive MI Safely/Task Forc	2	2
94 1010-31903 O.W.I. Alcohol Enforceme	381	381
96 1010-31905 Dre Drug Recogn.Expert C	18	18

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
97 1010-32100 Michigan Justice Training	\$11	\$11
99 1010-32500 911 Central Dispatch	22	22
100 1010-33100 Marine Law Enforcement (	201	201
101 1010-33101 Marine Safety	11	11
103 1010-33200 Snowmobile Law Enforcer	24	24
104 1010-35100 Corrections Department / .	259	259
105 1010-42600 Off of Emerg Serv-Civil	590	590
107 1010-42602 Homeland Security Activity	7	7
108 1010-42603 Hazard Mitigation Grant	15	15
109 1010-43000 Animal Shelter/Dog Warde	2,364	2,364
110 1010-58000 Pere Marquette Parking	24	24
111 1010-60100 Health Dept-Admin	48	48
112 1010-61700 Personal Care - Private	2	2
114 1010-64800 Medical Examiner	597	597
115 1010-64900 Mental Health	7	7
116 1010-65100 Ambulance	2	2
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	22	22
118 1010-67000 Mi Dept Human Serv-Bay	22	22
119 1010-67100 Social Services-Med Care	22	22
120 1010-70200 Center Ridge Arms-Admin	22	22
121 1010-72101 Transportation Planning	680	680
122 1010-72181 Trans. Planning - Oct.-Dec	185	185
123 1010-75100 Recreation/Parks Departr	7	7
124 1010-75104 Juv Community Based Tre	37	37
125 1010-75105 Juv Gender Specific Servi	50	50
126 1010-75108 Veterans Park Softball	281	281
127 1010-75700 Community Center	1,638	1,638
128 1010-75800 Swimming Pool	35	35
129 1010-75900 County Market	17	17
130 1010-76000 Fairgrounds	628	628
131 1010-762XX Civic Arena	4,257	4,257
132 1010-76300 Pinconning Park	2,312	2,312
133 1010-79000 Library	22	22
134 1010-86500 401(K) Savings Plan Admi	2	2
135 1010-87200/87201 Self Insurance Adr	22	22
136 1010-89500 Midland-Bay-Saginaw Airp	44	44
137 2010 County Road Fund	401	401
138 2210 Health Dept - Dist Health	23,272	23,272
139 2210-605XX Bioterrorism	9	9
140 2380 Gypsy Moth Control Fund	1,050	1,050
141 2400 Mosquito Control Fund	2,506	2,506

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
142 2560 Regist of Deeds Automation Fnd	\$153	\$153
144 2600 Indigent Defense Fund	2,686	2,686
145 2610 911 Service Fund	2,371	2,371
146 2630 Concealed Pistol Licensing Fd	876	876
147 2640 Local C.F.O. Training Fund	61	61
148 2650 Drug Law Enforcement Fund	6	6
149 2651 Drug Law Enforcement-Bayanet	837	837
151 2690 Law Library Fund	122	122
152 2710 Library Fund	261	261
153 2740 Community Corrections Fund	791	791
154 2760 Division On Aging Fund	15,933	15,933
155 2770 Home Rehabilitation Fund	35	35
156 2900 Social Welfare Fund	102	102
158 2920-66200 Child Care-Probate (Child	325	325
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,238	3,238
160 2920-66205 CCF-Casa Ct.Appointed S	135	135
161 2920-66300 Child Care-D.S.S. (State V	43	43
162 2920-66400 In-Home Care-Intensive P	726	726
163 2920-66401 Youth & Family Support S	867	867
164 2920-66402 Juvenile Drug Court	597	597
165 2920-66500 Intensive Probation	752	752
166 2920-75104 Juv.Community Based Tre	686	686
167 2920-75105 Juv.Gender Specific Servi	787	787
170 2930 Soldier's Relief	1,747	1,747
171 2970 Historical Preservation	268	268
173 3690 Bldg Authority Debt Fund	59	59
175 5090-75600 Public Golf Course	1,712	1,712
176 5090-75601 Public Golf Course-Snack	67	67
177 5090-75602 Public Golf Course-Club	2,444	2,444
178 5120-67100 Medical Care Facility Func	2,137	2,137
179 5160 100% Tax Payment Fund (DTR)	1,850	1,850
180 5180 Delq Prop Tax Foreclosure	3,109	3,109
181 5350-70200 Housing Fund	1,880	1,880
182 5920 Water and Sewer Fund	61	61
183 5950 Commissary Fund	139	139
184 6770 Self-Insurance Fund-WC/UC/S&A	1,109	1,109
185 6771 Self-Insurance Fund-Healthcare	573	573
188 7100 District Court Custodial Fund	4	4
189 7110 Probate Court Custodial Fund	4	4
190 7120 Trial Court Custodial Fund	4	4
191 7140 Inmates Custodial Fund	7	7

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
195 7310-27400 Retirement System Fund	\$2,196	\$2,196
196 7360-27401 Public Employee Health C	619	619
199 7640 Inmate Trust Fund	22	22
200 8010 Drain	1,906	1,906
201 8011 Hampton O&M	281	281
202 8012 Portsmouth O&M	78	78
203 8014 Bangor O&M	858	858
205 8510 Drain Debt Ret	96	96
206 9760 Governmental Full Accrual	220	220
207 9770 Governmentl Full Accrual-Drain	26	26
209 Other	126	126
Total	\$163,718	\$163,718

**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**

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A. Department Costs

Dept:11 1010-23300 Purchasing

Description	Amount	General Admin	Purchasing	General Government
Personnel Costs				
Salaries	48,800	0	48,800	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	23,468	0	23,468	0
Subtotal - Personnel Costs	72,268	0	72,268	0
Services & Supplies Cost				
72700 Office Supplies	50	0	50	0
72800 Printing and Binding	0	0	0	0
72900 Postage	1	0	1	0
74200 Food Supplies	56	0	56	0
81400 Investment/Bank Service Chrg	20	0	20	0
82000 Memberships and Dues	5,762	0	5,762	0
85200 Telephone	118	0	118	0
86100 Conference Fees & Expenses	349	0	349	0
86500 State Travel Mileage	0	0	0	0
90000 Printing/Publishing/Advertisi	705	0	705	0
94601 Equipment Rental-Copy Machir	760	0	760	0
95500 Miscellaneous	17	0	17	0
95800 Licenses & Permits	26	0	26	0
96000 Education and Training	900	0	900	0
Subtotal - Services & Supplies	8,764	0	8,764	0
Department Cost Total	81,032	0	81,032	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	81,032	0	81,032	0
General Admin Distribution		0	0	0
Grand Total	\$81,032		\$81,032	\$0
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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
3 Bank Reconciliation	99	34	134	0
Subtotal - 1010-25300 Treasurer	99	34	134	0
4 Annual Audit	275	92	367	0
Subtotal - 1010-10100 Board of Comm	275	92	367	0
5 Accounting	1,127	285	1,412	0
5 Payroll	2	1	3	0
5 Budgeting	522	117	639	0
5 Purchasing	3,705	815	4,520	0
5 Contract Serv.	449	128	576	0
Subtotal - 1010-19100 Accounting Dep	5,806	1,345	7,151	0
6 Payroll	362	47	409	0
6 Budgeting	32	4	36	0
Subtotal - 1010-20200 Payroll	394	51	445	0
7 Budgeting	544	109	653	0
7 Accts Payable	27	5	32	0
7 General Accounting	108	22	130	0
Subtotal - 1010-21200 Budget Departm	679	136	815	0
8 Admin Services	34	20	54	0
Subtotal - 1010-27200 Administrative S	34	20	54	0
9 Network/Server	1,106	131	1,237	0
Subtotal - 1010-22800 Information Sys	1,106	131	1,237	0
10 Accounting	537	55	591	0
Subtotal - Financial System MUNIS	537	55	591	0
11 Purchasing	0	3,463	3,463	0

**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
Subtotal - 1010-23300 Purchasing	\$0	\$3,463	\$3,463	\$0
12 County Building	0	5,044	5,044	0
Subtotal - 1010-26500 Buildings and G	0	5,044	5,044	0
13 Civil Counsel	0	2,959	2,959	0
Subtotal - 1010-26600 Corporation Cot	0	2,959	2,959	0
14 Human Resources	0	357	357	0
14 Education and Training	0	43	43	0
Subtotal - 1010-27000 Personnel & Err	0	400	400	0
15 Mail Services	0	0	0	0
15 Office Max Rebate	0	(7)	(7)	0
Subtotal - 1010-29800 Risograph Printi	0	(7)	(7)	0
18 County Building	0	5	5	0
Subtotal - 1010-75112 Parks/Recreatic	0	5	5	0
19 General Liability	0	394	394	0
19 County Building	0	249	249	0
Subtotal - 1010-85100 Risk Manageme	0	643	643	0
20 Wellness Program	0	122	122	0
Subtotal - 1010-85900 Wellness Progr	0	122	122	0
21 Current Retiree Fringe Benefits	0	6,766	6,766	0
21 Future Retiree Fringe Benefits	0	2	2	0
21 Term Payoff	0	369	369	0
Subtotal - 1010-87800 Retirees Health/	0	7,136	7,136	0
Total Incoming	9,012	21,631	30,643	0
C. Total Allocated		\$111,675	\$111,675	\$0
		100.00%		

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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	3	0.61%	\$547	\$0	\$547	\$0	\$547
6 1010-20200 Payroll	1	0.20%	182	0	182	0	182
8 1010-27200 Administrative Services	7	1.42%	1,276	0	1,276	0	1,276
9 1010-22800 Information Systems Divis	98	19.84%	17,863	0	17,863	0	17,863
11 1010-23300 Purchasing	19	3.85%	3,463	0	3,463	0	3,463
12 1010-26500 Buildings and Grounds	34	6.88%	6,197	0	6,197	2,009	8,207
13 1010-26600 Corporation Counsel	1	0.20%	182	0	182	59	241
14 1010-27000 Personnel & Employee Re	12	2.43%	2,187	0	2,187	709	2,897
16 1010-30100 Sheriff Department	45	9.11%	8,202	0	8,202	2,660	10,862
17 1010-75110 Recreation & Facilities	6	1.21%	1,094	0	1,094	355	1,448
19 1010-85100 Risk Management	1	0.20%	182	0	182	59	241
23 1010-13100 Circuit Court	1	0.20%	182	0	182	59	241
30 1010-14100 & 2150 FOC	3	0.61%	547	0	547	177	724
33 1010-14700 Jury/Judicial Council	2	0.40%	365	0	365	118	483
37 1010-17100 County Executive	1	0.20%	182	0	182	59	241
38 1010-21500 Clerk	12	2.43%	2,187	0	2,187	709	2,897
42 1010-25700 Equalization Department	4	0.81%	729	0	729	236	966
45 1010-267XX Prosecuting Attorney	5	1.01%	911	0	911	296	1,207
47 1010-26800 Register of Deeds	8	1.62%	1,458	0	1,458	473	1,931
50 1010-27302 Department of Public Defe	1	0.20%	182	0	182	59	241
52 1010-27360 Department Of Indigent Dt	6	1.21%	1,094	0	1,094	355	1,448
68 1010-28600 Gypsy Moth Suppression	5	1.01%	911	0	911	296	1,207
69 1010-28700 Environmental Affairs	3	0.61%	547	0	547	177	724
74 1010-28800 Geographic Information S)	4	0.81%	729	0	729	236	966
99 1010-32500 911 Central Dispatch	35	7.09%	6,380	0	6,380	2,069	8,448
104 1010-35100 Corrections Department / .	3	0.61%	547	0	547	177	724
109 1010-43000 Animal Shelter/Dog Warde	5	1.01%	911	0	911	296	1,207
111 1010-60100 Health Dept-Admin	22	4.45%	4,010	0	4,010	1,300	5,310
121 1010-72101 Transportation Planning	13	2.63%	2,370	0	2,370	768	3,138
127 1010-75700 Community Center	2	0.40%	365	0	365	118	483
131 1010-762XX Civic Arena	10	2.02%	1,823	0	1,823	591	2,414
138 2210 Health Dept - Dist Health	30	6.07%	5,468	0	5,468	1,773	7,241
141 2400 Mosquito Control Fund	30	6.07%	5,468	0	5,468	1,773	7,241
154 2760 Division On Aging Fund	29	5.87%	5,286	0	5,286	1,714	7,000
158 2920-66200 Child Care-Probate (Child	16	3.24%	2,916	0	2,916	946	3,862
170 2930 Soldier's Relief	1	0.20%	182	0	182	59	241
175 5090-75600 Public Golf Course	16	3.24%	2,916	0	2,916	946	3,862

**Bay County, MI
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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	494	100.00%	90,044	0	90,044	21,631	111,675
Direct Bills					0		0
Total					\$90,044		\$111,675

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

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Cost Allocation Plan**

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Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
3 1010-25300 Treasurer	\$547	\$0	\$547
6 1010-20200 Payroll	182	0	182
8 1010-27200 Administrative Services	1,276	0	1,276
9 1010-22800 Information Systems Divis	17,863	0	17,863
11 1010-23300 Purchasing	3,463	0	3,463
12 1010-26500 Buildings and Grounds	8,207	0	8,207
13 1010-26600 Corporation Counsel	241	0	241
14 1010-27000 Personnel & Employee Re	2,897	0	2,897
16 1010-30100 Sheriff Department	10,862	0	10,862
17 1010-75110 Recreation & Facilities	1,448	0	1,448
19 1010-85100 Risk Management	241	0	241
23 1010-13100 Circuit Court	241	0	241
30 1010-14100 & 2150 FOC	724	0	724
33 1010-14700 Jury/Judicial Council	483	0	483
37 1010-17100 County Executive	241	0	241
38 1010-21500 Clerk	2,897	0	2,897
42 1010-25700 Equalization Department	966	0	966
45 1010-267XX Prosecuting Attorney	1,207	0	1,207
47 1010-26800 Register of Deeds	1,931	0	1,931
50 1010-27302 Department of Public Defe	241	0	241
52 1010-27360 Department Of Indigent Dt	1,448	0	1,448
68 1010-28600 Gypsy Moth Suppression	1,207	0	1,207
69 1010-28700 Environmental Affairs	724	0	724
74 1010-28800 Geographic Information S)	966	0	966
99 1010-32500 911 Central Dispatch	8,448	0	8,448
104 1010-35100 Corrections Department / .	724	0	724
109 1010-43000 Animal Shelter/Dog Warde	1,207	0	1,207
111 1010-60100 Health Dept-Admin	5,310	0	5,310
121 1010-72101 Transportation Planning	3,138	0	3,138
127 1010-75700 Community Center	483	0	483
131 1010-762XX Civic Arena	2,414	0	2,414
138 2210 Health Dept - Dist Health	7,241	0	7,241
141 2400 Mosquito Control Fund	7,241	0	7,241
154 2760 Division On Aging Fund	7,000	0	7,000
158 2920-66200 Child Care-Probate (Child	3,862	0	3,862
170 2930 Soldier's Relief	241	0	241
175 5090-75600 Public Golf Course	3,862	0	3,862
Total	\$111,675	\$0	\$111,675

**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, Pinny Park, Parks Maintenance, Fairgrounds, Central Dispatch, Juvenile Detention, and Civic Arena.

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.

**Bay County, MI
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**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

FY 2020
9/28/2021

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	Pinny Park	Parks Maintenance
Personnel Costs										
Salaries	S1	734,973	102,896	187,418	52,110	137,219	150,669	5,586	7,497	0
<i>Salary % Split</i>			<i>14.00%</i>	<i>25.50%</i>	<i>7.09%</i>	<i>18.67%</i>	<i>20.50%</i>	<i>.76%</i>	<i>1.02%</i>	<i>.00%</i>
Finges	S	320,604	44,884	81,754	22,731	59,857	65,724	2,437	3,270	0
Subtotal - Personnel Costs		1,055,577	147,780	269,172	74,841	197,076	216,393	8,023	10,767	0
Services & Supplies Cost										
Termination Sick/Vacation Payout	D	19,548	0	0	0	0	0	0	0	0
72700 Office Supplies	S	291	41	74	21	54	60	2	3	0
72800 Printing and Binding	S	126	18	32	9	24	26	1	1	0
72900 Postage	S	8	1	2	1	1	2	0	0	0
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	0	0	0	0	0	0	0	0	0
74200 Food Supplies	S	10	1	3	1	2	2	0	0	0
74600 Uniform Purchases	S	902	126	230	64	168	185	7	9	0
75000 Gas, Oil and Grease	S	13,336	1,867	3,401	946	2,490	2,734	101	136	0
75300 Chemicals	S	3,065	429	782	217	572	628	23	31	0
76000 Medical Supplies	S	24	3	6	2	4	5	0	0	0
77600 Custodial Supplies	S	17,984	2,518	4,586	1,275	3,358	3,687	137	183	0
77800 Grounds Maintenance Supplies	S	16,349	2,289	4,169	1,159	3,052	3,352	124	167	0
78100 Small Tools	S	874	122	223	62	163	179	7	9	0
79900 Other Supplies	S	2,094	293	534	148	391	429	16	21	0
80100 Professional Services	S	306	43	78	22	57	63	2	3	0
80200 Contractual Services	P	10,101	5,470	1,684	282	1,461	0	210	0	108
80400 Inspection Services	P	18,752	0	17,832	470	250	0	0	0	0
82000 Memberships and Dues	S	110	15	28	8	21	23	1	1	0
82300 Garbage Removal	P	8,174	0	2,103	2,235	3,043	0	0	0	0
83100 Other Services and Charges	S	58,640	8,210	14,953	4,158	10,948	12,021	446	598	0
85200 Telephone	S	1,863	261	475	132	348	382	14	19	0
85201 Cellphone	S	6,804	953	1,735	482	1,270	1,395	52	69	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	Pinny Park	Parks Maintenance
86100 Conference Fees & Expenses S	406	57	104	29	76	83	3	4	0
86600 Local Travel Mileage S	8	1	2	1	1	2	0	0	0
92000 Public Utilities P	285,969	0	105,068	41,136	138,511	0	368	0	0
93100 Equipment Repair & Maintenance S	13,011	1,822	3,318	922	2,429	2,667	99	133	0
93200 Vehicle Repair & Maintenance S	6,399	896	1,632	454	1,195	1,312	49	65	0
93300 Bldg. Repair and Maintenance P	29,934	5,600	9,983	686	8,858	0	0	858	134
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance S	1,398	196	356	99	261	287	11	14	0
94600 Equipment Rental S	2,570	360	655	182	480	527	20	26	0
94601 Equipment Rental-Copy Machir S	955	134	244	68	178	196	7	10	0
95500 Miscellaneous S	0	0	0	0	0	0	0	0	0
95800 Licenses and Permits S	263	37	67	19	49	54	2	3	0
96711 Land Improvement Expense S	757	106	193	54	141	155	6	8	0
96720 Bldgs/Bldg Add & Improve Expt P	58,314	0	0	0	58,314	0	0	0	0
96740 Office Equip & Furn. Expense S	7,686	1,076	1,960	545	1,435	1,576	58	78	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles D	15,230	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	602,261	32,944	176,510	55,886	239,606	32,029	1,765	2,452	242
Department Cost Total	1,657,838	180,724	445,682	130,727	436,682	248,422	9,788	13,219	242
Adjustments to Cost									
Termination Sick/Vacation Payout D	(19,548)	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	0	0	0	0	0	0	0	0	0
98100 Vehicles D	(15,230)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(34,778)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,623,060	180,724	445,682	130,727	436,682	248,422	9,788	13,219	242
General Admin Distribution		(180,724)	55,844	16,380	54,716	31,127	1,226	1,656	30
Grand Total	\$1,623,060		\$501,526	\$147,107	\$491,398	\$279,549	\$11,015	\$14,875	\$272

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 Bld
Personnel Costs										
Salaries	S1	734,973	4,116	11,980	6,688	1,984	9,407	0	9,555	47,847
<i>Salary % Split</i>			<i>.56%</i>	<i>1.63%</i>	<i>.91%</i>	<i>.27%</i>	<i>1.28%</i>	<i>.00%</i>	<i>1.30%</i>	<i>6.51%</i>
Finges	S	320,604	1,796	5,226	2,917	866	4,104	0	4,168	20,871
Subtotal - Personnel Costs		1,055,577	5,912	17,206	9,605	2,850	13,511	0	13,723	68,719
Services & Supplies Cost										
Termination Sick/Vacation Payout	D	19,548	0	0	0	0	0	0	0	0
72700 Office Supplies	S	291	2	5	3	1	4	0	4	19
72800 Printing and Binding	S	126	1	2	1	0	2	0	2	8
72900 Postage	S	8	0	0	0	0	0	0	0	1
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	0	0	0	0	0	0	0	0	0
74200 Food Supplies	S	10	0	0	0	0	0	0	0	1
74600 Uniform Purchases	S	902	5	15	8	2	12	0	12	59
75000 Gas, Oil and Grease	S	13,336	75	217	121	36	171	0	173	868
75300 Chemicals	S	3,065	17	50	28	8	39	0	40	200
76000 Medical Supplies	S	24	0	0	0	0	0	0	0	2
77600 Custodial Supplies	S	17,984	101	293	164	49	230	0	234	1,171
77800 Grounds Maintenance Supplies	S	16,349	92	266	149	44	209	0	213	1,064
78100 Small Tools	S	874	5	14	8	2	11	0	11	57
79900 Other Supplies	S	2,094	12	34	19	6	27	0	27	136
80100 Professional Services	S	306	2	5	3	1	4	0	4	20
80200 Contractual Services	P	10,101	623	148	0	0	0	115	0	0
80400 Inspection Services	P	18,752	0	200	0	0	0	0	0	0
82000 Memberships and Dues	S	110	1	2	1	0	1	0	1	7
82300 Garbage Removal	P	8,174	0	0	0	0	0	0	0	794
83100 Other Services and Charges	S	58,640	328	956	534	158	751	0	762	3,817
85200 Telephone	S	1,863	10	30	17	5	24	0	24	121
85201 Cellphone	S	6,804	38	111	62	18	87	0	88	443

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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 Bld
86100 Conference Fees & Expenses S	406	2	7	4	1	5	0	5	26
86600 Local Travel Mileage S	8	0	0	0	0	0	0	0	1
92000 Public Utilities P	285,969	0	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenance S	13,011	73	212	118	35	167	0	169	847
93200 Vehicle Repair & Maintenance S	6,399	36	104	58	17	82	0	83	417
93300 Bldg. Repair and Maintenance P	29,934	0	0	64	0	0	0	0	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance S	1,398	8	23	13	4	18	0	18	91
94600 Equipment Rental S	2,570	14	42	23	7	33	0	33	167
94601 Equipment Rental-Copy Machir S	955	5	16	9	3	12	0	12	62
95500 Miscellaneous S	0	0	0	0	0	0	0	0	0
95800 Licenses and Permits S	263	1	4	2	1	3	0	3	17
96711 Land Improvement Expense S	757	4	12	7	2	10	0	10	49
96720 Bldgs/Bldg Add & Improve Expt P	58,314	0	0	0	0	0	0	0	0
96740 Office Equip & Furn. Expense S	7,686	43	125	70	21	98	0	100	500
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles D	15,230	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	602,261	1,498	2,895	1,486	422	2,000	115	2,031	10,965
Department Cost Total	1,657,838	7,410	20,100	11,091	3,272	15,511	115	15,754	79,684
Adjustments to Cost									
Termination Sick/Vacation Payout D	(19,548)	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	0	0	0	0	0	0	0	0	0
98100 Vehicles D	(15,230)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(34,778)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,623,060	7,410	20,100	11,091	3,272	15,511	115	15,754	79,684
General Admin Distribution		928	2,519	1,390	410	1,943	14	1,974	9,984
Grand Total	\$1,623,060	\$8,338	\$22,619	\$12,481	\$3,682	\$17,454	\$129	\$17,728	\$89,668

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
Personnel Costs					
Salaries	S1	734,973	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Finges	S	320,604	0	0	0
Subtotal - Personnel Costs		1,055,577	0	0	0
Services & Supplies Cost					
Termination Sick/Vacation Payout	D	19,548	0	0	0
72700 Office Supplies	S	291	0	0	0
72800 Printing and Binding	S	126	0	0	0
72900 Postage	S	8	0	0	0
Copier	S	0	0	0	0
74100 Licenses	S	0	0	0	0
74200 Food Supplies	S	10	0	0	0
74600 Uniform Purchases	S	902	0	0	0
75000 Gas, Oil and Grease	S	13,336	0	0	0
75300 Chemicals	S	3,065	0	0	0
76000 Medical Supplies	S	24	0	0	0
77600 Custodial Supplies	S	17,984	0	0	0
77800 Grounds Maintenance Supplies	S	16,349	0	0	0
78100 Small Tools	S	874	0	0	0
79900 Other Supplies	S	2,094	0	0	0
80100 Professional Services	S	306	0	0	0
80200 Contractual Services	P	10,101	0	0	0
80400 Inspection Services	P	18,752	0	0	0
82000 Memberships and Dues	S	110	0	0	0
82300 Garbage Removal	P	8,174	0	0	0
83100 Other Services and Charges	S	58,640	0	0	0
85200 Telephone	S	1,863	0	0	0
85201 Cellphone	S	6,804	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	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
86100 Conference Fees & Expenses S	406	0	0	0
86600 Local Travel Mileage S	8	0	0	0
92000 Public Utilities P	285,969	0	886	0
93100 Equipment Repair & Maintenance S	13,011	0	0	0
93200 Vehicle Repair & Maintenance S	6,399	0	0	0
93300 Bldg. Repair and Maintenance P	29,934	0	1,649	2,102
93500 Telephone Repair & Maintenance S	0	0	0	0
93600 Grounds Maintenance S	1,398	0	0	0
94600 Equipment Rental S	2,570	0	0	0
94601 Equipment Rental-Copy Machir S	955	0	0	0
95500 Miscellaneous S	0	0	0	0
95800 Licenses and Permits S	263	0	0	0
96711 Land Improvement Expense S	757	0	0	0
96720 Bldgs/Bldg Add & Improve Expt P	58,314	0	0	0
96740 Office Equip & Furn. Expense S	7,686	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0
98100 Vehicles D	15,230	0	0	0
Subtotal - Services & Supplies	602,261	0	2,535	2,102
Department Cost Total	1,657,838	0	2,535	2,102
Adjustments to Cost				
Termination Sick/Vacation Payout D	(19,548)	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0
98100 Vehicles D	(15,230)	0	0	0
Subtotal - Adjustments	(34,778)	0	0	0
Total Costs After Adjustments	1,623,060	0	2,535	2,102
General Admin Distribution		0	318	263
Grand Total	\$1,623,060	\$0	\$2,853	\$2,365
			not allocated	

**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	Pinny Park	Parks Maintenance	Fairgrounds
1 County Building	\$243	\$0	\$75	\$22	\$74	\$42	\$2	\$2	\$0	\$1
Subtotal - Building Depreciation	243	0	75	22	74	42	2	2	0	1
2 Equipment Depreciation	25,216	25	7,799	2,288	7,642	4,347	171	231	4	130
2 Telephone Equipment	324	0	100	29	98	56	2	3	0	2
Subtotal - Equipment Depreciation	25,540	25	7,900	2,317	7,740	4,403	173	234	4	131
3 Cash Receipts	400	143	168	49	164	93	4	5	0	3
3 Bank Reconciliation	5,457	1,897	2,272	667	2,227	1,267	50	67	1	38
Subtotal - 1010-25300 Treasurer	5,857	2,040	2,440	716	2,391	1,360	54	72	1	41
4 Annual Audit	1,595	537	659	193	645	367	14	20	0	11
Subtotal - 1010-10100 Board of Comm	1,595	537	659	193	645	367	14	20	0	11
5 Accounting	6,540	1,652	2,531	742	2,480	1,411	56	75	1	42
5 Payroll	54	12	20	6	20	11	0	1	0	0
5 Budgeting	1,482	334	561	165	550	313	12	17	0	9
5 Contract Serv.	449	128	178	52	174	99	4	5	0	3
Subtotal - 1010-19100 Accounting Dep	8,525	2,126	3,291	965	3,225	1,834	72	98	2	55
6 Payroll	7,882	1,012	2,748	806	2,693	1,532	60	82	1	46
6 Budgeting	91	12	32	9	31	18	1	1	0	1
Subtotal - 1010-20200 Payroll	7,973	1,024	2,780	815	2,724	1,550	61	82	2	46
7 Budgeting	1,546	310	573	168	562	320	13	17	0	10
7 Accts Payable	1,402	278	519	152	509	289	11	15	0	9
7 General Accounting	627	127	233	68	228	130	5	7	0	4
Subtotal - 1010-21200 Budget Departm	3,575	714	1,325	389	1,299	739	29	39	1	22
8 Admin Services	749	433	365	107	358	204	8	11	0	6
Subtotal - 1010-27200 Administrative S	749	433	365	107	358	204	8	11	0	6
9 Tech Support	7,756	1,031	2,715	796	2,660	1,513	60	81	1	45
9 Network/Server	24,069	2,851	8,318	2,440	8,150	4,637	183	247	5	138
9 Specific Services	25,504	3,034	8,818	2,587	8,640	4,915	194	262	5	147

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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	Pinny Park	Parks Maintenance	Fairgrounds
Subtotal - 1010-22800 Information Sys	\$57,329	\$6,916	\$19,852	\$5,823	\$19,451	\$11,065	\$436	\$589	\$11	\$330
10 Accounting	3,114	318	1,061	311	1,039	591	23	31	1	18
Subtotal - Financial System MUNIS	3,114	318	1,061	311	1,039	591	23	31	1	18
11 Purchasing	6,197	2,009	2,536	744	2,485	1,414	56	75	1	42
Subtotal - 1010-23300 Purchasing	6,197	2,009	2,536	744	2,485	1,414	56	75	1	42
12 County Building	0	15,108	4,668	1,369	4,574	2,602	103	138	3	78
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	15,108	4,668	1,369	4,574	2,602	103	138	3	78
13 Civil Counsel	0	2,171	671	197	657	374	15	20	0	11
Subtotal - 1010-26600 Corporation Cot	0	2,171	671	197	657	374	15	20	0	11
14 Human Resources	0	7,768	2,400	704	2,352	1,338	53	71	1	40
14 Labor Relations	0	5,143	1,589	466	1,557	886	35	47	1	26
14 Education and Training	0	937	289	85	284	161	6	9	0	5
Subtotal - 1010-27000 Personnel & Err	0	13,847	4,279	1,255	4,192	2,385	94	127	2	71
15 Mail Services	0	2	1	0	1	0	0	0	0	0
15 Office Max Rebate	0	(25)	(8)	(2)	(8)	(4)	(0)	(0)	(0)	(0)
Subtotal - 1010-29800 Risograph Printi	0	(23)	(7)	(2)	(7)	(4)	(0)	(0)	(0)	(0)
17 Administrative Support	0	63,135	19,509	5,722	19,115	10,874	428	579	11	324
Subtotal - 1010-75110 Recreation & Fa	0	63,135	19,509	5,722	19,115	10,874	428	579	11	324
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	11,502	3,554	1,043	3,482	1,981	78	105	2	59
18 Vehicle Maintenance	0	1,466	453	133	444	252	10	13	0	8
18 County Building	0	16	5	1	5	3	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	12,983	4,012	1,177	3,931	2,236	88	119	2	67
19 General Liability	0	8,583	2,652	778	2,598	1,478	58	79	1	44
19 Vehicle Insurance	0	10,405	3,215	943	3,150	1,792	71	95	2	53

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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	Pinny Park	Parks Maintenance	Fairgrounds
19 Property Other	\$0	\$231	\$71	\$21	\$70	\$40	\$2	\$2	\$0	\$1
19 County Building	0	745	230	68	226	128	5	7	0	4
Subtotal - 1010-85100 Risk Managemen	0	19,964	6,169	1,809	6,044	3,438	135	183	3	103
20 Wellness Program	0	2,660	822	241	805	458	18	24	0	14
Subtotal - 1010-85900 Wellness Progr	0	2,660	822	241	805	458	18	24	0	14
21 Current Retiree Fringe Benefits	0	67,039	20,715	6,076	20,297	11,546	455	614	11	344
21 Future Retiree Fringe Benefits	0	15	5	1	5	3	0	0	0	0
21 Term Payoff	0	6,011	1,858	545	1,820	1,035	41	55	1	31
Subtotal - 1010-87800 Retirees Health/	0	73,065	22,577	6,622	22,121	12,584	496	670	12	375
Total Incoming	120,697	219,054	104,983	30,794	102,863	58,517	2,306	3,114	57	1,745
C. Total Allocated		\$1,962,811	\$606,509	\$177,901	\$594,262	\$338,066	\$13,321	\$17,988	\$329	\$10,084
			30.90%	9.06%	30.28%	17.22%	0.68%	0.92%	0.02%	0.51%

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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 Bid	Telephone Upgrade/Maintenance
1 County Building	\$243	\$0	\$3	\$2	\$1	\$3	\$0	\$3	\$13	\$0
Subtotal - Building Depreciation	243	0	3	2	1	3	0	3	13	0
2 Equipment Depreciation	25,216	25	352	194	57	271	2	276	1,394	0
2 Telephone Equipment	324	0	5	2	1	3	0	4	18	0
Subtotal - Equipment Depreciation	25,540	25	356	197	58	275	2	279	1,412	0
3 Cash Receipts	400	143	8	4	1	6	0	6	30	0
3 Bank Reconciliation	5,457	1,897	102	57	17	79	1	80	406	0
Subtotal - 1010-25300 Treasurer	5,857	2,040	110	61	18	85	1	86	436	0
4 Annual Audit	1,595	537	30	16	5	23	0	23	118	0
Subtotal - 1010-10100 Board of Comm	1,595	537	30	16	5	23	0	23	118	0
5 Accounting	6,540	1,652	114	63	19	88	1	89	453	0
5 Payroll	54	12	1	1	0	1	0	1	4	0
5 Budgeting	1,482	334	25	14	4	20	0	20	100	0
5 Contract Serv.	449	128	8	4	1	6	0	6	32	0
Subtotal - 1010-19100 Accounting Dep	8,525	2,126	148	82	24	115	1	116	588	0
6 Payroll	7,882	1,012	124	68	20	96	1	97	491	0
6 Budgeting	91	12	1	1	0	1	0	1	6	0
Subtotal - 1010-20200 Payroll	7,973	1,024	125	69	20	97	1	98	497	0
7 Budgeting	1,546	310	26	14	4	20	0	20	102	0
7 Accts Payable	1,402	278	23	13	4	18	0	18	93	0
7 General Accounting	627	127	11	6	2	8	0	8	42	0
Subtotal - 1010-21200 Budget Departm	3,575	714	60	33	10	46	0	47	237	0
8 Admin Services	749	433	16	9	3	13	0	13	65	0
Subtotal - 1010-27200 Administrative S	749	433	16	9	3	13	0	13	65	0
9 Tech Support	7,756	1,031	122	68	20	94	1	96	485	0
9 Network/Server	24,069	2,851	375	207	61	289	2	294	1,487	0
9 Specific Services	25,504	3,034	398	219	65	307	2	312	1,577	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 Bid	Telephone Upgrade/Maintenance
Subtotal - 1010-22800 Information Sys	\$57,329	\$6,916	\$895	\$494	\$146	\$691	\$5	\$702	\$3,549	\$0
10 Accounting	3,114	318	48	26	8	37	0	37	190	0
Subtotal - Financial System MUNIS	3,114	318	48	26	8	37	0	37	190	0
11 Purchasing	6,197	2,009	114	63	19	88	1	90	453	0
Subtotal - 1010-23300 Purchasing	6,197	2,009	114	63	19	88	1	90	453	0
12 County Building	0	15,108	211	116	34	162	1	165	835	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	15,108	211	116	34	162	1	165	835	0
13 Civil Counsel	0	2,171	30	17	5	23	0	24	120	0
Subtotal - 1010-26600 Corporation Cot	0	2,171	30	17	5	23	0	24	120	0
14 Human Resources	0	7,768	108	60	18	84	1	85	429	0
14 Labor Relations	0	5,143	72	40	12	55	0	56	284	0
14 Education and Training	0	937	13	7	2	10	0	10	52	0
Subtotal - 1010-27000 Personnel & Err	0	13,847	193	106	31	149	1	151	765	0
15 Mail Services	0	2	0	0	0	0	0	0	0	0
15 Office Max Rebate	0	(25)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	0
Subtotal - 1010-29800 Risograph Printi	0	(23)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	0
17 Administrative Support	0	63,135	880	485	143	679	5	690	3,488	0
Subtotal - 1010-75110 Recreation & Fa	0	63,135	880	485	143	679	5	690	3,488	0
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	11,502	160	88	26	124	1	126	635	0
18 Vehicle Maintenance	0	1,466	20	11	3	16	0	16	81	0
18 County Building	0	16	0	0	0	0	0	0	1	0
Subtotal - 1010-75112 Parks/Recreatic	0	12,983	181	100	29	140	1	142	717	0
19 General Liability	0	8,583	120	66	19	92	1	94	474	0
19 Vehicle Insurance	0	10,405	145	80	24	112	1	114	575	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 Bid	Telephone Upgrade/Mai ntenance
19 Property Other	\$0	\$231	\$3	\$2	\$1	\$2	\$0	\$3	\$13	\$0
19 County Building	0	745	10	6	2	8	0	8	41	0
Subtotal - 1010-85100 Risk Manageme	0	19,964	278	154	45	215	2	218	1,103	0
20 Wellness Program	0	2,660	37	20	6	29	0	29	147	0
Subtotal - 1010-85900 Wellness Progr	0	2,660	37	20	6	29	0	29	147	0
21 Current Retiree Fringe Benefits	0	67,039	934	516	152	721	5	732	3,704	0
21 Future Retiree Fringe Benefits	0	15	0	0	0	0	0	0	1	0
21 Term Payoff	0	6,011	84	46	14	65	0	66	332	0
Subtotal - 1010-87800 Retirees Health/	0	73,065	1,018	562	166	786	6	798	4,037	0
Total Incoming	120,697	219,054	4,735	2,613	771	3,654	27	3,711	18,770	0
C. Total Allocated		\$1,962,811	\$27,354	\$15,093	\$4,452	\$21,108	\$156	\$21,439	\$108,438	\$0
			1.39%	0.77%	0.23%	1.08%	0.01%	1.09%	5.52%	

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
1 County Building	\$243	\$0	\$0	\$0
Subtotal - Building Depreciation	243	0	0	0
2 Equipment Depreciation	25,216	25	44	37
2 Telephone Equipment	324	0	1	0
Subtotal - Equipment Depreciation	25,540	25	45	37
3 Cash Receipts	400	143	1	1
3 Bank Reconciliation	5,457	1,897	13	11
Subtotal - 1010-25300 Treasurer	5,857	2,040	14	12
4 Annual Audit	1,595	537	4	3
Subtotal - 1010-10100 Board of Comm	1,595	537	4	3
5 Accounting	6,540	1,652	14	12
5 Payroll	54	12	0	0
5 Budgeting	1,482	334	3	3
5 Contract Serv.	449	128	1	1
Subtotal - 1010-19100 Accounting Dep	8,525	2,126	19	16
6 Payroll	7,882	1,012	16	13
6 Budgeting	91	12	0	0
Subtotal - 1010-20200 Payroll	7,973	1,024	16	13
7 Budgeting	1,546	310	3	3
7 Accts Payable	1,402	278	3	2
7 General Accounting	627	127	1	1
Subtotal - 1010-21200 Budget Departm	3,575	714	8	6
8 Admin Services	749	433	2	2
Subtotal - 1010-27200 Administrative S	749	433	2	2
9 Tech Support	7,756	1,031	15	13
9 Network/Server	24,069	2,851	47	39
9 Specific Services	25,504	3,034	50	42

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
Subtotal - 1010-22800 Information Sys	\$57,329	\$6,916	\$113	\$94
10 Accounting	3,114	318	6	5
Subtotal - Financial System MUNIS	3,114	318	6	5
11 Purchasing	6,197	2,009	14	12
Subtotal - 1010-23300 Purchasing	6,197	2,009	14	12
12 County Building	0	15,108	27	22
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	15,108	27	22
13 Civil Counsel	0	2,171	4	3
Subtotal - 1010-26600 Corporation Cot	0	2,171	4	3
14 Human Resources	0	7,768	14	11
14 Labor Relations	0	5,143	9	7
14 Education and Training	0	937	2	1
Subtotal - 1010-27000 Personnel & Err	0	13,847	24	20
15 Mail Services	0	2	0	0
15 Office Max Rebate	0	(25)	(0)	(0)
Subtotal - 1010-29800 Risograph Printi	0	(23)	(0)	(0)
17 Administrative Support	0	63,135	111	92
Subtotal - 1010-75110 Recreation & Fa	0	63,135	111	92
18 Grounds Maintenance	0	0	0	0
18 Parking Lot	0	11,502	20	17
18 Vehicle Maintenance	0	1,466	3	2
18 County Building	0	16	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	12,983	23	19
19 General Liability	0	8,583	15	13
19 Vehicle Insurance	0	10,405	18	15

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
19 Property Other	\$0	\$231	\$0	\$0
19 County Building	0	745	1	1
Subtotal - 1010-85100 Risk Manageme	0	19,964	35	29
20 Wellness Program	0	2,660	5	4
Subtotal - 1010-85900 Wellness Progr	0	2,660	5	4
21 Current Retiree Fringe Benefits	0	67,039	118	98
21 Future Retiree Fringe Benefits	0	15	0	0
21 Term Payoff	0	6,011	11	9
Subtotal - 1010-87800 Retirees Health/	0	73,065	128	106
Total Incoming	120,697	219,054	597	495
C. Total Allocated		\$1,962,811	\$3,450	\$2,861
			0.18%	0.15%

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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%	\$25,479	\$0	\$25,479	\$0	\$25,479
4 1010-10100 Board of Commissioners	4,434	9.70%	52,253	0	52,253	0	52,253
5 1010-19100 Accounting Department	2,715	5.94%	31,996	0	31,996	0	31,996
6 1010-20200 Payroll	1,045	2.29%	12,315	0	12,315	0	12,315
7 1010-21200 Budget Department	987	2.16%	11,632	0	11,632	0	11,632
8 1010-27200 Administrative Services	435	0.95%	5,126	0	5,126	0	5,126
9 1010-22800 Information Systems Divis	3,210	7.02%	37,829	0	37,829	0	37,829
11 1010-23300 Purchasing	428	0.94%	5,044	0	5,044	0	5,044
12 1010-26500 Buildings and Grounds	1,282	2.80%	15,108	0	15,108	0	15,108
13 1010-26600 Corporation Counsel	392	0.86%	4,620	0	4,620	914	5,534
14 1010-27000 Personnel & Employee Re	1,929	4.22%	22,733	0	22,733	4,499	27,231
15 1010-29800 Risograph Printing/Postag	838	1.83%	9,876	0	9,876	1,954	11,830
37 1010-17100 County Executive	2,505	5.48%	29,521	0	29,521	5,842	35,363
38 1010-21500 Clerk	4,698	10.28%	55,365	0	55,365	10,956	66,321
42 1010-25700 Equalization Department	697	1.52%	8,214	0	8,214	1,625	9,839
47 1010-26800 Register of Deeds	1,869	4.09%	22,026	0	22,026	4,359	26,384
51 1010-27500 Drain Commissioner	1,912	4.18%	22,532	0	22,532	4,459	26,991
56 1010-27801 County Survey/Remonum	56	0.12%	660	0	660	131	791
67 1010-28300 M.S.U. Extension	2,492	5.45%	29,368	0	29,368	5,812	35,179
69 1010-28700 Environmental Affairs	601	1.31%	7,083	0	7,083	1,402	8,484
74 1010-28800 Geographic Information S	254	0.56%	2,993	0	2,993	592	3,586
121 1010-72101 Transportation Planning	508	1.11%	5,987	0	5,987	1,185	7,171
140 2380 Gypsy Moth Control Fund	605	1.32%	7,130	0	7,130	1,411	8,541
154 2760 Division On Aging Fund	4,322	9.45%	50,934	0	50,934	10,079	61,013
170 2930 Soldier's Relief	1,469	3.21%	17,312	0	17,312	3,426	20,738
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	1,155	0	1,155	229	1,383
195 7310-27400 Retirement System Fund	736	1.61%	8,674	0	8,674	1,716	10,390
209 Other	3,043	6.66%	35,861	0	35,861	7,097	42,958
Subtotal	45,722	100.00%	538,821	0	538,821	67,688	606,509
Direct Bills					0		0
Total					\$538,821		\$606,509

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
138 2210 Health Dept - Dist Health	100	100.00%	\$158,047	\$0	\$158,047	\$19,854	\$177,901
Subtotal	100	100.00%	158,047	0	158,047	19,854	177,901
Direct Bills					0		0
Total					\$158,047		\$177,901

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 1010-13100 Circuit Court	11,550	24.56%	\$129,670	\$0	\$129,670	\$16,289	\$145,959
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	30,941	0	30,941	3,887	34,828
27 1010-13600 District Court	10,193	21.68%	114,435	0	114,435	14,376	128,810
28 1010-13700 District Court Adult Probat	1,538	3.27%	17,267	0	17,267	2,169	19,436
30 1010-14100 & 2150 FOC	4,500	9.57%	50,521	0	50,521	6,346	56,867
32 1010-14500 Law Library	731	1.55%	8,207	0	8,207	1,031	9,238
34 1010-14800 Probate Court	7,181	15.27%	80,620	0	80,620	10,128	90,747
45 1010-267XX Prosecuting Attorney	6,140	13.06%	68,933	0	68,933	8,659	77,592
50 1010-27302 Department of Public Defe	1,452	3.09%	16,301	0	16,301	2,048	18,349
153 2740 Community Corrections Fund	112	0.24%	1,257	0	1,257	158	1,415
209 Other	872	1.85%	9,790	0	9,790	1,230	11,020
Subtotal	47,025	100.00%	527,941	0	527,941	66,321	594,262
Direct Bills					0		0
Total					\$527,941		\$594,262

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 Department	57,414	83.64%	\$251,214	\$0	\$251,214	\$31,558	\$282,772
183 5950 Commissary Fund	288	0.42%	1,260	0	1,260	158	1,418
208 Bay City Police	10,939	15.94%	47,863	0	47,863	6,013	53,876
Subtotal	68,641	100.00%	300,337	0	300,337	37,729	338,066
Direct Bills					0		0
Total					\$300,337		\$338,066

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
127 1010-75700 Community Center	100	100.00%	\$11,834	\$0	\$11,834	\$1,487	\$13,321
Subtotal	100	100.00%	11,834	0	11,834	1,487	13,321
Direct Bills					0		0
Total					\$11,834		\$13,321

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

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Pinny Park Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
132 1010-76300 Pinconning Park	100	100.00%	\$15,981	\$0	\$15,981	\$2,008	\$17,988
Subtotal	100	100.00%	15,981	0	15,981	2,008	17,988
Direct Bills					0		0
Total					\$15,981		\$17,988

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%	\$293	\$0	\$293	\$37	\$329
Subtotal	100	100.00%	293	0	293	37	329
Direct Bills					0		0
Total					\$293		\$329

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
130 1010-76000 Fairgrounds	100	100.00%	\$8,958	\$0	\$8,958	\$1,125	\$10,084
Subtotal	100	100.00%	8,958	0	8,958	1,125	10,084
Direct Bills					0		0
Total					\$8,958		\$10,084
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
105 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$787	\$0	\$787	\$99	\$886
145 2610 911 Service Fund	4,838	96.76%	23,514	0	23,514	2,954	26,468
Subtotal	5,000	100.00%	24,301	0	24,301	3,053	27,354
Direct Bills					0		0
Total					\$24,301		\$27,354

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
168 Juvenile Detention Building Use	100	100.00%	\$13,409	\$0	\$13,409	\$1,684	\$15,093
Subtotal	100	100.00%	13,409	0	13,409	1,684	15,093
Direct Bills					0		0
Total					\$13,409		\$15,093
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
131 1010-762XX Civic Arena	100	100.00%	\$3,956	\$0	\$3,956	\$497	\$4,452
Subtotal	100	100.00%	3,956	0	3,956	497	4,452
Direct Bills					0		0
Total					\$3,956		\$4,452

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
57 1010-27903 Bldg Auth-MH Grp Home,I	1	11.11%	\$2,084	\$0	\$2,084	\$262	\$2,345
58 1010-27909 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
59 1010-27910 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
60 1010-27911 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
61 1010-27912 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
62 1010-27919 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
63 1010-27920 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
64 1010-27921 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
65 1010-27922 Bldg Auth-MH Grp Home,I	1	11.11%	2,084	0	2,084	262	2,345
Subtotal	9	100.00%	18,752	0	18,752	2,356	21,108
Direct Bills					0		0
Total					\$18,752		\$21,108

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 Department	97	5.46%	\$8	\$0	\$8	\$1	\$9
27 1010-13600 District Court	630	35.45%	49	0	49	6	55
30 1010-14100 & 2150 FOC	97	5.46%	8	0	8	1	9
38 1010-21500 Clerk	97	5.46%	8	0	8	1	9
45 1010-267XX Prosecuting Attorney	801	45.08%	63	0	63	8	71
47 1010-26800 Register of Deeds	55	3.10%	4	0	4	1	5
Subtotal	1,777	100.00%	139	0	139	17	156
Direct Bills					0		0
Total					\$139		\$156

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%	\$19,046	\$0	\$19,046	\$2,393	\$21,439
Subtotal	100	100.00%	19,046	0	19,046	2,393	21,439
Direct Bills					0		0
Total					\$19,046		\$21,439

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

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Maintenance Other Bid Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-43000 Animal Shelter/Dog Ward	2,099	8.29%	\$7,990	\$0	\$7,990	\$1,004	\$8,993
126 1010-75108 Veterans Park Softball	985	3.89%	3,749	0	3,749	471	4,220
129 1010-75900 County Market	332	1.31%	1,264	0	1,264	159	1,422
141 2400 Mosquito Control Fund	699	2.76%	2,661	0	2,661	334	2,995
154 2760 Division On Aging Fund	4,674	18.47%	17,791	0	17,791	2,235	20,026
175 5090-75600 Public Golf Course	14,270	56.38%	54,317	0	54,317	6,823	61,141
209 Other	2,250	8.89%	8,564	0	8,564	1,076	9,640
Subtotal	25,309	100.00%	96,336	0	96,336	12,102	108,438
Direct Bills					0		0
Total					\$96,336		\$108,438

Basis Units: Dollar Amount of Assigned Wages by Department

Source: Payroll Report

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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	11	1.83%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	6	1.00%	0	0	0	0	0
5 1010-19100 Accounting Department	16	2.66%	0	0	0	0	0
8 1010-27200 Administrative Services	2	0.33%	0	0	0	0	0
9 1010-22800 Information Systems Divis	12	1.99%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	12	1.99%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4	0.66%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	11	1.83%	0	0	0	0	0
16 1010-30100 Sheriff Department	110	18.27%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	2	0.33%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	13	2.16%	0	0	0	0	0
23 1010-13100 Circuit Court	40	6.64%	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	21	3.49%	0	0	0	0	0
27 1010-13600 District Court	27	4.49%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	10	1.66%	0	0	0	0	0
30 1010-14100 & 2150 FOC	30	4.98%	0	0	0	0	0
34 1010-14800 Probate Court	22	3.65%	0	0	0	0	0
37 1010-17100 County Executive	8	1.33%	0	0	0	0	0
38 1010-21500 Clerk	11	1.83%	0	0	0	0	0
42 1010-25700 Equalization Department	5	0.83%	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	27	4.49%	0	0	0	0	0
47 1010-26800 Register of Deeds	8	1.33%	0	0	0	0	0
48 1010-27300 Department of Criminal De	8	1.33%	0	0	0	0	0
50 1010-27302 Department of Public Defe	6	1.00%	0	0	0	0	0
51 1010-27500 Drain Commissioner	5	0.83%	0	0	0	0	0
67 1010-28300 M.S.U. Extension	8	1.33%	0	0	0	0	0
69 1010-28700 Environmental Affairs	7	1.16%	0	0	0	0	0
109 1010-43000 Animal Shelter/Dog Wardc	10	1.66%	0	0	0	0	0
131 1010-762XX Civic Arena	1	0.17%	0	0	0	0	0
138 2210 Health Dept - Dist Health	72	11.96%	0	0	0	0	0
141 2400 Mosquito Control Fund	14	2.33%	0	0	0	0	0
144 2600 Indigent Defense Fund	1	0.17%	0	0	0	0	0
145 2610 911 Service Fund	7	1.16%	0	0	0	0	0
153 2740 Community Corrections Fund	1	0.17%	0	0	0	0	0
154 2760 Division On Aging Fund	28	4.65%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6	1.00%	0	0	0	0	0
164 2920-66402 Juvenile Drug Court	4	0.66%	0	0	0	0	0
170 2930 Soldier's Relief	3	0.50%	0	0	0	0	0
181 5350-70200 Housing Fund	5	0.83%	0	0	0	0	0
209 Other	8	1.33%	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
Subtotal	602	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
109 1010-43000 Animal Shelter/Dog Ward	886	34.95%	\$1,071	\$0	\$1,071	\$135	\$1,206
175 5090-75600 Public Golf Course	1,649	65.05%	1,994	0	1,994	250	2,244
Subtotal	2,535	100.00%	3,065	0	3,065	385	3,450
Direct Bills					0		0
Total					\$3,065		\$3,450

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	Pinny Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
3 1010-25300 Treasurer	\$25,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	52,253	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	31,996	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	12,315	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	11,632	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	5,126	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	37,829	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	5,044	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	15,108	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	5,534	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	27,231	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	11,830	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	282,772	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	329	0	0	0
23 1010-13100 Circuit Court	0	0	145,959	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	34,828	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	128,810	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	19,436	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	56,867	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	9,238	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	90,747	0	0	0	0	0	0	0
37 1010-17100 County Executive	35,363	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	66,321	0	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	9,839	0	0	0	0	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	0	0	77,592	0	0	0	0	0	0	0
47 1010-26800 Register of Deeds	26,384	0	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defe	0	0	18,349	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	26,991	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	791	0	0	0	0	0	0	0	0	0
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
58 1010-27909 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
59 1010-27910 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
61 1010-27912 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
63 1010-27920 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
64 1010-27921 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
65 1010-27922 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	35,179	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	8,484	0	0	0	0	0	0	0	0	0
74 1010-28800 Geographic Information Sy	3,586	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	Pinny Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
105 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886	\$0
109 1010-43000 Animal Shelter/Dog Ward	0	0	0	0	0	0	0	0	0	0
121 1010-72101 Transportation Planning	7,171	0	0	0	0	0	0	0	0	0
126 1010-75108 Veterans Park Softball	0	0	0	0	0	0	0	0	0	0
127 1010-75700 Community Center	0	0	0	0	13,321	0	0	0	0	0
129 1010-75900 County Market	0	0	0	0	0	0	0	0	0	0
130 1010-76000 Fairgrounds	0	0	0	0	0	0	0	10,084	0	0
131 1010-762XX Civic Arena	0	0	0	0	0	0	0	0	0	0
132 1010-76300 Pinconning Park	0	0	0	0	0	17,988	0	0	0	0
138 2210 Health Dept - Dist Health	0	177,901	0	0	0	0	0	0	0	0
140 2380 Gypsy Moth Control Fund	8,541	0	0	0	0	0	0	0	0	0
141 2400 Mosquito Control Fund	0	0	0	0	0	0	0	0	0	0
145 2610 911 Service Fund	0	0	0	0	0	0	0	0	26,468	0
153 2740 Community Corrections Fund	0	0	1,415	0	0	0	0	0	0	0
154 2760 Division On Aging Fund	61,013	0	0	0	0	0	0	0	0	0
168 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	15,093
170 2930 Soldier's Relief	20,738	0	0	0	0	0	0	0	0	0
175 5090-75600 Public Golf Course	0	0	0	0	0	0	0	0	0	0
183 5950 Commissary Fund	0	0	0	1,418	0	0	0	0	0	0
184 6770 Self-Insurance Fund-WC/JC/S&I	1,383	0	0	0	0	0	0	0	0	0
195 7310-27400 Retirement System Fund	10,390	0	0	0	0	0	0	0	0	0
208 Bay City Police	0	0	0	53,876	0	0	0	0	0	0
209 Other	42,958	0	11,020	0	0	0	0	0	0	0
Total	\$606,509	\$177,901	\$594,262	\$338,066	\$13,321	\$17,988	\$329	\$10,084	\$27,354	\$15,093

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Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
3 1010-25300 Treasurer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,479
4 1010-10100 Board of Commissioners	0	0	0	0	0	0	0	0	52,253
5 1010-19100 Accounting Department	0	0	0	0	0	0	0	0	31,996
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	12,315
7 1010-21200 Budget Department	0	0	0	0	0	0	0	0	11,632
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	5,126
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	37,829
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	5,044
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	15,108
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	5,534
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	27,231
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	11,830
16 1010-30100 Sheriff Department	0	0	9	0	0	0	0	0	282,780
18 1010-75112 Parks/Recreation Mainten.	0	0	0	21,439	0	0	0	0	21,768
23 1010-13100 Circuit Court	0	0	0	0	0	0	0	0	145,959
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	0	0	0	34,828
27 1010-13600 District Court	0	0	55	0	0	0	0	0	128,866
28 1010-13700 District Court Adult Probat	0	0	0	0	0	0	0	0	19,436
30 1010-14100 & 2150 FOC	0	0	9	0	0	0	0	0	56,876
32 1010-14500 Law Library	0	0	0	0	0	0	0	0	9,238
34 1010-14800 Probate Court	0	0	0	0	0	0	0	0	90,747
37 1010-17100 County Executive	0	0	0	0	0	0	0	0	35,363
38 1010-21500 Clerk	0	0	9	0	0	0	0	0	66,330
42 1010-25700 Equalization Department	0	0	0	0	0	0	0	0	9,839
45 1010-267XX Prosecuting Attorney	0	0	71	0	0	0	0	0	77,663
47 1010-26800 Register of Deeds	0	0	5	0	0	0	0	0	26,389
50 1010-27302 Department of Public Defe	0	0	0	0	0	0	0	0	18,349
51 1010-27500 Drain Commissioner	0	0	0	0	0	0	0	0	26,991
56 1010-27801 County Survey/Remonum	0	0	0	0	0	0	0	0	791
57 1010-27903 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
58 1010-27909 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
59 1010-27910 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
60 1010-27911 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
61 1010-27912 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
62 1010-27919 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
63 1010-27920 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
64 1010-27921 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
65 1010-27922 Bldg Auth-MH Grp Home,I	0	2,345	0	0	0	0	0	0	2,345
67 1010-28300 M.S.U. Extension	0	0	0	0	0	0	0	0	35,179
69 1010-28700 Environmental Affairs	0	0	0	0	0	0	0	0	8,484
74 1010-28800 Geographic Information Sy	0	0	0	0	0	0	0	0	3,586

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
105 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886
109 1010-43000 Animal Shelter/Dog Ward	0	0	0	0	8,993	0	1,206	0	10,199
121 1010-72101 Transportation Planning	0	0	0	0	0	0	0	0	7,171
126 1010-75108 Veterans Park Softball	0	0	0	0	4,220	0	0	0	4,220
127 1010-75700 Community Center	0	0	0	0	0	0	0	0	13,321
129 1010-75900 County Market	0	0	0	0	1,422	0	0	0	1,422
130 1010-76000 Fairgrounds	0	0	0	0	0	0	0	0	10,084
131 1010-762XX Civic Arena	4,452	0	0	0	0	0	0	0	4,452
132 1010-76300 Pinconning Park	0	0	0	0	0	0	0	0	17,988
138 2210 Health Dept - Dist Health	0	0	0	0	0	0	0	0	177,901
140 2380 Gypsy Moth Control Fund	0	0	0	0	0	0	0	0	8,541
141 2400 Mosquito Control Fund	0	0	0	0	2,995	0	0	0	2,995
145 2610 911 Service Fund	0	0	0	0	0	0	0	0	26,468
153 2740 Community Corrections Fund	0	0	0	0	0	0	0	0	1,415
154 2760 Division On Aging Fund	0	0	0	0	20,026	0	0	0	81,039
168 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	15,093
170 2930 Soldier's Relief	0	0	0	0	0	0	0	0	20,738
175 5090-75600 Public Golf Course	0	0	0	0	61,141	0	2,244	0	63,385
183 5950 Commissary Fund	0	0	0	0	0	0	0	0	1,418
184 6770 Self-Insurance Fund-WC/JC/S&I	0	0	0	0	0	0	0	0	1,383
195 7310-27400 Retirement System Fund	0	0	0	0	0	0	0	0	10,390
208 Bay City Police	0	0	0	0	0	0	0	0	53,876
209 Other	0	0	0	0	9,640	0	0	0	63,617
Total	\$4,452	\$21,108	\$156	\$21,439	\$108,438	\$0	\$3,450	\$0	\$1,959,951

**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 2020
9/28/2021

A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description		Amount	General Admin	Civil Counsel	Legal Fees	General Government
Personnel Costs						
Salaries	S1	245,702	0	245,702	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	89,001	0	89,001	0	0
Subtotal - Personnel Costs		334,703	0	334,703	0	0
Services & Supplies Cost						
Termination Pay	D	0	0	0	0	0
72700 Office Supplies	S	404	0	404	0	0
72702 Book Supplies	S	225	0	225	0	0
72800 Printing and Binding	S	0	0	0	0	0
72900 Postage	S	236	0	236	0	0
74200 Food Supplies	S	100	0	100	0	0
74800 Kitchen Supplies	S	42	0	42	0	0
75100 Computer Supplies	S	129	0	129	0	0
75500 Conference/Meeting Supplies	S	0	0	0	0	0
79900 Other Supplies	S	1,578	0	1,578	0	0
81301 Internet/Cable Services	S	5,851	0	5,851	0	0
81600 Appraisal Fees	S	0	0	0	0	0
81700 Legal Fees	P	2,535	0	0	2,118	417
82000 Memberships and Dues	S	2,988	0	2,988	0	0
83100 Other Services & Charges	S	20	0	20	0	0
82900 Filing Fees	S	0	0	0	0	0
85200 Telephone	S	466	0	466	0	0
86100 Conference Fees & Expenses	S	824	0	824	0	0
86500 State Travel Mileage	S	59	0	59	0	0
86600 Local Travel Mileage	S	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,760	0	1,760	0	0
95500 Miscellaneous	S	7	0	7	0	0
67601 Reimbursement - Individuals	P	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description	Amount	General Admin	Civil Counsel	Legal Fees	General Government
67607 Reimbursement - FOIA Request P	(2,094)	(2,094)	0	0	0
Subtotal - Services & Supplies	15,130	(2,094)	14,689	2,118	417
Department Cost Total	349,833	(2,094)	349,392	2,118	417
Adjustments to Cost					
Termination Pay D	0	0	0	0	0
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	349,833	(2,094)	349,392	2,118	417
General Admin Distribution		2,094	(2,079)	(13)	(2)
Grand Total	\$349,833		\$347,313	\$2,106	\$414
				not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2020
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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	\$74	\$0	\$0
Subtotal - Building Depreciation	74	0	74	0	0
2 Imaging Equipment	813	1	808	5	1
2 Telephone Equipment	108	0	107	1	0
Subtotal - Equipment Depreciation	921	1	916	6	1
3 Cash Receipts	676	242	911	6	1
3 Bank Reconciliation	939	326	1,256	8	1
Subtotal - 1010-25300 Treasurer	1,615	568	2,168	13	3
4 Annual Audit	477	160	632	4	1
Subtotal - 1010-10100 Board of Comm	477	160	632	4	1
5 Accounting	1,955	494	2,431	15	3
5 Payroll	10	2	12	0	0
5 Budgeting	647	146	787	5	1
5 Contract Serv.	449	128	572	3	1
Subtotal - 1010-19100 Accounting Dep	3,060	769	3,802	23	5
6 Payroll	1,460	188	1,636	10	2
6 Budgeting	40	5	45	0	0
Subtotal - 1010-20200 Payroll	1,500	193	1,681	10	2
7 Budgeting	675	135	804	5	1
7 Accts Payable	77	15	92	1	0
7 General Accounting	188	38	224	1	0
Subtotal - 1010-21200 Budget Departm	940	188	1,120	7	1
8 Admin Services	139	80	218	1	0
Subtotal - 1010-27200 Administrative S	139	80	218	1	0
9 Tech Support	2,817	374	3,169	19	4
9 Network/Server	4,460	528	4,952	30	6
9 Imaging	143	18	160	1	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
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B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
Subtotal - 1010-22800 Information Sys	\$7,420	\$921	\$8,281	\$50	\$10
10 Accounting	931	95	1,018	6	1
Subtotal - Financial System MUNIS	931	95	1,018	6	1
11 Purchasing	182	59	240	1	0
Subtotal - 1010-23300 Purchasing	182	59	240	1	0
12 County Building	4,620	914	5,494	33	7
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	4,620	914	5,494	33	7
14 Human Resources	0	1,439	1,429	9	2
14 Labor Relations	0	332	329	2	0
14 Education and Training	0	174	172	1	0
Subtotal - 1010-27000 Personnel & Err	0	1,945	1,931	12	2
15 Mail Services	0	68	67	0	0
15 Office Max Rebate	0	(21)	(21)	(0)	(0)
Subtotal - 1010-29800 Risograph Printi	0	46	46	0	0
18 County Building	0	5	5	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	5	5	0	0
19 General Liability	0	1,590	1,579	10	2
19 County Building	0	228	226	1	0
Subtotal - 1010-85100 Risk Manageme	0	1,818	1,805	11	2
20 Wellness Program	0	493	489	3	1
Subtotal - 1010-85900 Wellness Progr	0	493	489	3	1
21 Current Retiree Fringe Benefits	0	6,766	6,717	41	8
21 Future Retiree Fringe Benefits	0	2	2	0	0
21 Term Payoff	0	(17,615)	(17,488)	(106)	(21)
Subtotal - 1010-87800 Retirees Health/	0	(10,847)	(10,769)	(65)	(13)
Total Incoming	21,879	(2,590)	19,150	116	23
C. Total Allocated		\$369,122	\$366,463	\$2,222	\$437
		99.28%	0.60%	0.12%	

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	6,859	4.12%	\$15,194	\$0	\$15,194	\$0	\$15,194
4 1010-10100 Board of Commissioners	8,424	5.06%	18,660	0	18,660	0	18,660
5 1010-19100 Accounting Department	4,189	2.51%	9,279	0	9,279	0	9,279
8 1010-27200 Administrative Services	1,861	1.12%	4,122	0	4,122	0	4,122
9 1010-22800 Information Systems Divis	1,445	0.87%	3,201	0	3,201	0	3,201
11 1010-23300 Purchasing	1,336	0.80%	2,959	0	2,959	0	2,959
12 1010-26500 Buildings and Grounds	980	0.59%	2,171	0	2,171	0	2,171
14 1010-27000 Personnel & Employee Re	14,751	8.85%	32,675	0	32,675	(268)	32,407
16 1010-30100 Sheriff Department	11,029	6.62%	24,431	0	24,431	(200)	24,230
17 1010-75110 Recreation & Facilities	2,499	1.50%	5,536	0	5,536	(45)	5,490
23 1010-13100 Circuit Court	930	0.56%	2,060	0	2,060	(17)	2,043
27 1010-13600 District Court	233	0.14%	516	0	516	(4)	512
34 1010-14800 Probate Court	294	0.18%	651	0	651	(5)	646
37 1010-17100 County Executive	13,717	8.23%	30,385	0	30,385	(249)	30,136
38 1010-21500 Clerk	3,137	1.88%	6,949	0	6,949	(57)	6,892
42 1010-25700 Equalization Department	465	0.28%	1,030	0	1,030	(8)	1,022
45 1010-267XX Prosecuting Attorney	698	0.42%	1,546	0	1,546	(13)	1,533
47 1010-26800 Register of Deeds	1,396	0.84%	3,092	0	3,092	(25)	3,067
48 1010-27300 Department of Criminal De	1,861	1.12%	4,122	0	4,122	(34)	4,089
69 1010-28700 Environmental Affairs	1,630	0.98%	3,611	0	3,611	(30)	3,581
74 1010-28800 Geographic Information S	380	0.23%	842	0	842	(7)	835
106 1010-42601 Local Emergency Plannin	465	0.28%	1,030	0	1,030	(8)	1,022
109 1010-43000 Animal Shelter/Dog Ward	1,861	1.12%	4,122	0	4,122	(34)	4,089
121 1010-72101 Transportation Planning	465	0.28%	1,030	0	1,030	(8)	1,022
138 2210 Health Dept - Dist Health	19,187	11.52%	42,502	0	42,502	(349)	42,153
141 2400 Mosquito Control Fund	74	0.04%	164	0	164	(1)	163
145 2610 911 Service Fund	2,610	1.57%	5,781	0	5,781	(47)	5,734
154 2760 Division On Aging Fund	4,998	3.00%	11,071	0	11,071	(91)	10,980
155 2770 Home Rehabilitation Fund	221	0.13%	490	0	490	(4)	486
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	527	0.32%	1,167	0	1,167	(10)	1,158
170 2930 Soldier's Relief	3,869	2.32%	8,570	0	8,570	(70)	8,500
181 5350-70200 Housing Fund	19,539	11.73%	43,282	0	43,282	(355)	42,926
195 7310-27400 Retirement System Fund	34,078	20.46%	75,487	0	75,487	(619)	74,868
200 8010 Drain	515	0.31%	1,141	0	1,141	(9)	1,131
209 Other	74	0.04%	164	0	164	(1)	163

**Bay County, MI
Cost Allocation Plan**

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Civil Counsel Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	166,597	100.00%	369,035	0	369,035	(2,572)	366,463
Direct Bills					0		0
Total					\$369,035		\$366,463

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

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Legal Fees Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	1,541	72.72%	\$1,627	\$0	\$1,627	\$(11)	\$1,616
34 1010-14800 Probate Court	578	27.28%	610	0	610	(4)	606
Subtotal	2,119	100.00%	2,237	0	2,237	(16)	2,222
Direct Bills					0		0
Total					\$2,237		\$2,222

Basis Units: Dollar Amount of Legal Fees by Department
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Allocation Summary

Dept:13 1010-26600 Corporation Counsel

Department	Civil Counsel	Legal Fees	General Government	Total
3 1010-25300 Treasurer	\$15,194	\$0	\$0	\$15,194
4 1010-10100 Board of Commissioners	18,660	0	0	18,660
5 1010-19100 Accounting Department	9,279	0	0	9,279
8 1010-27200 Administrative Services	4,122	0	0	4,122
9 1010-22800 Information Systems Divis	3,201	0	0	3,201
11 1010-23300 Purchasing	2,959	0	0	2,959
12 1010-26500 Buildings and Grounds	2,171	0	0	2,171
14 1010-27000 Personnel & Employee Re	32,407	0	0	32,407
16 1010-30100 Sheriff Department	24,230	0	0	24,230
17 1010-75110 Recreation & Facilities	5,490	0	0	5,490
23 1010-13100 Circuit Court	2,043	1,616	0	3,659
27 1010-13600 District Court	512	0	0	512
34 1010-14800 Probate Court	646	606	0	1,252
37 1010-17100 County Executive	30,136	0	0	30,136
38 1010-21500 Clerk	6,892	0	0	6,892
42 1010-25700 Equalization Department	1,022	0	0	1,022
45 1010-267XX Prosecuting Attorney	1,533	0	0	1,533
47 1010-26800 Register of Deeds	3,067	0	0	3,067
48 1010-27300 Department of Criminal De	4,089	0	0	4,089
69 1010-28700 Environmental Affairs	3,581	0	0	3,581
74 1010-28800 Geographic Information S)	835	0	0	835
106 1010-42601 Local Emergency Plannin	1,022	0	0	1,022
109 1010-43000 Animal Shelter/Dog Ward	4,089	0	0	4,089
121 1010-72101 Transportation Planning	1,022	0	0	1,022
138 2210 Health Dept - Dist Health	42,153	0	0	42,153
141 2400 Mosquito Control Fund	163	0	0	163
145 2610 911 Service Fund	5,734	0	0	5,734
154 2760 Division On Aging Fund	10,980	0	0	10,980
155 2770 Home Rehabilitation Fund	486	0	0	486
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,158	0	0	1,158
170 2930 Soldier's Relief	8,500	0	0	8,500
181 5350-70200 Housing Fund	42,926	0	0	42,926
195 7310-27400 Retirement System Fund	74,868	0	0	74,868
200 8010 Drain	1,131	0	0	1,131
209 Other	163	0	0	163
Total	\$366,463	\$2,222	\$0	\$368,685

**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.
- **Worker's Compensation** - Has been allocated directly to the Worker's 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 2020
9/28/2021

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	144,044	7,446	79,435	44,047	0	0	13,116	0	0
<i>Salary % Split</i>			<i>5.17%</i>	<i>55.15%</i>	<i>30.58%</i>	<i>.00%</i>	<i>.00%</i>	<i>9.11%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	61,289	3,168	33,799	18,741	0	0	5,581	0	0
Subtotal - Personnel Costs		205,333	10,614	113,234	62,788	0	0	18,697	0	0
Services & Supplies Cost										
71200 Termination Pay	D	11,296	0	0	0	0	0	0	0	0
72700 Office Supplies	S	630	33	347	193	0	0	57	0	0
72800 Printing And Binding	S	45	2	25	14	0	0	4	0	0
72900 Postage	S	779	40	430	238	0	0	71	0	0
74200 Food Supplies	S	157	8	87	48	0	0	14	0	0
74800 Kitchen Supplies	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	284	15	157	87	0	0	26	0	0
79900 Other Supplies	S	489	25	270	150	0	0	45	0	0
80100 Professional Services	S	3,818	197	2,105	1,167	0	0	348	0	0
80200 Contractual Services	S	0	0	0	0	0	0	0	0	0
82000 Memberships And Dues	S	1,262	65	696	386	0	0	115	0	0
83500 Health Services	P	3,515	0	3,515	0	0	0	0	0	0
85200 Telephone	S	242	13	133	74	0	0	22	0	0
86100 Conference Fees & Expenses	S	515	27	284	157	0	0	47	0	0
86500 State Travel Mileage	S	107	6	59	33	0	0	10	0	0
94600 Equipment Rental	S	36	2	20	11	0	0	3	0	0
94601 Equipment Rental-Copy Machir	S	1,492	77	823	456	0	0	136	0	0
96000 Education and Training	P	14,724	0	0	0	14,724	0	0	0	0
96740 Office Equipment & Furniture	S	0	0	0	0	0	0	0	0	0
67607 Reimbursement - FOIA Request	S	(114)	(6)	(63)	(35)	0	0	(10)	0	0
Subtotal - Services & Supplies		39,277	504	8,887	2,979	14,724	0	887	0	0
Department Cost Total		244,610	11,118	122,122	65,767	14,724	0	19,584	0	0
Adjustments to Cost										
71200 Termination Pay	D	(11,296)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	(11,296)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	233,314	11,118	122,122	65,767	14,724	0	19,584	0	0
General Admin Distribution		(11,118)	6,110	3,291	737	0	980	0	0
Grand Total	\$233,314		\$128,232	\$69,058	\$15,461	\$0	\$20,564	\$0	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	\$0	\$201	\$108	\$24	\$0	\$32	\$0	\$0
Subtotal - Building Depreciation	366	0	201	108	24	0	32	0	0
2 Imaging Equipment	813	1	447	241	54	0	72	0	0
2 Telephone Equipment	297	0	164	88	20	0	26	0	0
Subtotal - Equipment Depreciation	1,111	1	611	329	74	0	98	0	0
3 Bank Reconciliation	405	141	300	161	36	0	48	0	0
Subtotal - 1010-25300 Treasurer	405	141	300	161	36	0	48	0	0
4 Annual Audit	387	130	285	153	34	0	46	0	0
Subtotal - 1010-10100 Board of Comm	387	130	285	153	34	0	46	0	0
5 Accounting	1,588	401	1,093	589	132	0	175	0	0
5 Payroll	6	1	4	2	0	0	1	0	0
5 Budgeting	668	150	450	242	54	0	72	0	0
5 Contract Serv.	449	128	317	171	38	0	51	0	0
Subtotal - 1010-19100 Accounting Dep	2,711	681	1,864	1,004	225	0	299	0	0
6 Payroll	858	110	532	287	64	0	85	0	0
6 Budgeting	41	5	26	14	3	0	4	0	0
Subtotal - 1010-20200 Payroll	899	115	558	300	67	0	89	0	0
7 Budgeting	697	140	460	247	55	0	74	0	0
7 Accts Payable	110	22	72	39	9	0	12	0	0
7 General Accounting	152	31	101	54	12	0	16	0	0
Subtotal - 1010-21200 Budget Departm	959	192	633	341	76	0	101	0	0
8 Admin Services	82	47	71	38	9	0	11	0	0
Subtotal - 1010-27200 Administrative S	82	47	71	38	9	0	11	0	0
9 Tech Support	19,234	2,556	11,976	6,450	1,444	0	1,920	0	0
9 Network/Server	2,620	310	1,611	867	194	0	258	0	0
9 Imaging	143	18	89	48	11	0	14	0	0
Subtotal - 1010-22800 Information Sys	21,997	2,885	13,675	7,365	1,649	0	2,193	0	0
10 Accounting	756	77	458	247	55	0	73	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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
Subtotal - Financial System MUNIS	\$756	\$77	\$458	\$247	\$55	\$0	\$73	\$0	\$0
11 Purchasing	2,187	709	1,592	857	192	0	255	0	0
Subtotal - 1010-23300 Purchasing	2,187	709	1,592	857	192	0	255	0	0
12 County Building	22,733	4,499	14,967	8,060	1,805	0	2,400	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	22,733	4,499	14,967	8,060	1,805	0	2,400	0	0
13 Civil Counsel	32,675	(268)	17,811	9,592	2,147	0	2,856	0	0
Subtotal - 1010-26600 Corporation Cot	32,675	(268)	17,811	9,592	2,147	0	2,856	0	0
14 Human Resources	0	846	465	250	56	0	75	0	0
14 Labor Relations	0	498	274	147	33	0	44	0	0
14 Education and Training	0	102	56	30	7	0	9	0	0
Subtotal - 1010-27000 Personnel & Err	0	1,445	794	428	96	0	127	0	0
15 Mail Services	0	224	123	66	15	0	20	0	0
15 Office Max Rebate	0	(46)	(25)	(14)	(3)	0	(4)	0	0
Subtotal - 1010-29800 Risograph Printi	0	178	98	53	12	0	16	0	0
18 County Building	0	23	13	7	2	0	2	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	23	13	7	2	0	2	0	0
19 General Liability	0	934	513	277	62	0	82	0	0
19 County Building	0	1,121	616	332	74	0	99	0	0
Subtotal - 1010-85100 Risk Manageme	0	2,055	1,130	608	136	0	181	0	0
20 Wellness Program	0	290	159	86	19	0	26	0	0
Subtotal - 1010-85900 Wellness Progr	0	290	159	86	19	0	26	0	0
21 Current Retiree Fringe Benefits	0	10,309	5,666	3,051	683	0	909	0	0
21 Future Retiree Fringe Benefits	0	2	1	1	0	0	0	0	0
21 Term Payoff	0	(10,300)	(5,661)	(3,049)	(683)	0	(908)	0	0
Subtotal - 1010-87800 Retirees Health/	0	11	6	3	1	0	1	0	0
Total Incoming	87,268	13,212	55,225	29,741	6,658	0	8,856	0	0
C. Total Allocated		\$333,794	\$183,457	\$98,798	\$22,119	\$0	\$29,419	\$0	\$0
			54.96%	29.60%	6.63%		8.81%		

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	4.60	0.98%	\$1,729	\$0	\$1,729	\$0	\$1,729
4 1010-10100 Board of Commissioners	7.73	1.65%	2,905	0	2,905	0	2,905
5 1010-19100 Accounting Department	5.19	1.11%	1,950	0	1,950	0	1,950
6 1010-20200 Payroll	2.05	0.44%	770	0	770	0	770
7 1010-21200 Budget Department	1.96	0.42%	737	0	737	0	737
9 1010-22800 Information Systems Divis	8.74	1.86%	3,284	0	3,284	0	3,284
11 1010-23300 Purchasing	0.95	0.20%	357	0	357	0	357
12 1010-26500 Buildings and Grounds	20.67	4.41%	7,768	0	7,768	0	7,768
13 1010-26600 Corporation Counsel	3.83	0.82%	1,439	0	1,439	0	1,439
14 1010-27000 Personnel & Employee Re	2.25	0.48%	846	0	846	0	846
16 1010-30100 Sheriff Department	49.95	10.65%	18,771	0	18,771	883	19,654
17 1010-75110 Recreation & Facilities	0.89	0.19%	334	0	334	16	350
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	485	0	485	23	508
20 1010-85900 Wellness Program	1.84	0.39%	691	0	691	33	724
23 1010-13100 Circuit Court	10.19	2.17%	3,829	0	3,829	180	4,009
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	357	0	357	17	374
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	274	0	274	13	287
27 1010-13600 District Court	17.96	3.83%	6,749	0	6,749	317	7,067
28 1010-13700 District Court Adult Probat	5.15	1.10%	1,935	0	1,935	91	2,026
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	180	0	180	8	189
30 1010-14100 & 2150 FOC	22.93	4.89%	8,617	0	8,617	405	9,022
33 1010-14700 Jury/Judicial Council	1.57	0.33%	590	0	590	28	618
34 1010-14800 Probate Court	11.53	2.46%	4,333	0	4,333	204	4,537
37 1010-17100 County Executive	1.96	0.42%	737	0	737	35	771
38 1010-21500 Clerk	3.00	0.64%	1,127	0	1,127	53	1,180
39 1010-22900 Community Outreach / Me	0.96	0.20%	361	0	361	17	378
42 1010-25700 Equalization Department	2.83	0.60%	1,064	0	1,064	50	1,114
45 1010-267XX Prosecuting Attorney	20.82	4.44%	7,824	0	7,824	368	8,192
47 1010-26800 Register of Deeds	4.59	0.98%	1,725	0	1,725	81	1,806
50 1010-27302 Department of Public Defe	0.67	0.14%	252	0	252	12	264
51 1010-27500 Drain Commissioner	5.78	1.23%	2,172	0	2,172	102	2,274
69 1010-28700 Environmental Affairs	1.91	0.41%	718	0	718	34	752
74 1010-28800 Geographic Information S	1.88	0.40%	706	0	706	33	740
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	376	0	376	18	393
77 1010-31500 Secondary Road Patrol	21.41	4.57%	8,046	0	8,046	378	8,424
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	1,958	0	1,958	92	2,050
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	376	0	376	18	393
81 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.43%	752	0	752	35	787
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	752	0	752	35	787
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	376	0	376	18	393
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	752	0	752	35	787
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	1.00	0.21%	376	0	376	18	393

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$376	\$0	\$376	\$18	\$393
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	376	0	376	18	393
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	752	0	752	35	787
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	2
100 1010-33100 Marine Law Enforcement (	0.21	0.04%	79	0	79	4	83
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	376	0	376	18	393
109 1010-43000 Animal Shelter/Dog Warde	7.20	1.54%	2,706	0	2,706	127	2,833
126 1010-75108 Veterans Park Softball	0.17	0.04%	64	0	64	3	67
127 1010-75700 Community Center	2.86	0.61%	1,075	0	1,075	51	1,125
128 1010-75800 Swimming Pool	0.10	0.02%	38	0	38	2	39
131 1010-762XX Civic Arena	4.37	0.93%	1,642	0	1,642	77	1,719
132 1010-76300 Pinconning Park	2.74	0.58%	1,030	0	1,030	48	1,078
138 2210 Health Dept - Dist Health	39.35	8.39%	14,788	0	14,788	695	15,483
140 2380 Gypsy Moth Control Fund	1.91	0.41%	718	0	718	34	752
141 2400 Mosquito Control Fund	12.93	2.76%	4,859	0	4,859	229	5,088
144 2600 Indigent Defense Fund	11.46	2.44%	4,307	0	4,307	203	4,509
145 2610 911 Service Fund	24.53	5.23%	9,218	0	9,218	434	9,652
153 2740 Community Corrections Fund	1.56	0.33%	586	0	586	28	614
154 2760 Division On Aging Fund	43.36	9.25%	16,295	0	16,295	766	17,061
155 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	8,576	0	8,576	403	8,979
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	361	0	361	17	378
163 2920-66401 Youth & Family Support S	0.95	0.20%	357	0	357	17	374
165 2920-66500 Intensive Probation	2.90	0.62%	1,090	0	1,090	51	1,141
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	737	0	737	35	771
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	718	0	718	34	752
175 5090-75600 Public Golf Course	2.98	0.64%	1,120	0	1,120	53	1,173
177 5090-75602 Public Golf Course-Club	3.52	0.75%	1,323	0	1,323	62	1,385
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	357	0	357	17	374
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	425	0	425	20	445
195 7310-27400 Retirement System Fund	0.77	0.16%	289	0	289	14	303
209 Other	5.80	1.24%	2,180	0	2,180	103	2,282
Subtotal	468.86	100.00%	176,195	0	176,195	7,262	183,457
Direct Bills					0		0
Total					\$176,195		\$183,457

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	6	1.05%	\$995	\$0	\$995	\$0	\$995
5 1010-19100 Accounting Department	9	1.57%	1,493	0	1,493	0	1,493
6 1010-20200 Payroll	4	0.70%	664	0	664	0	664
7 1010-21200 Budget Department	1	0.17%	166	0	166	0	166
8 1010-27200 Administrative Services	1	0.17%	166	0	166	0	166
9 1010-22800 Information Systems Divis	8	1.40%	1,327	0	1,327	0	1,327
12 1010-26500 Buildings and Grounds	31	5.42%	5,143	0	5,143	0	5,143
13 1010-26600 Corporation Counsel	2	0.35%	332	0	332	0	332
14 1010-27000 Personnel & Employee Re	3	0.52%	498	0	498	0	498
16 1010-30100 Sheriff Department	57	9.97%	9,456	0	9,456	440	9,895
17 1010-75110 Recreation & Facilities	2	0.35%	332	0	332	15	347
18 1010-75112 Parks/Recreation Mainten.	2	0.35%	332	0	332	15	347
23 1010-13100 Circuit Court	12	2.10%	1,991	0	1,991	93	2,083
27 1010-13600 District Court	20	3.50%	3,318	0	3,318	154	3,472
28 1010-13700 District Court Adult Probat	8	1.40%	1,327	0	1,327	62	1,389
30 1010-14100 & 2150 FOC	29	5.07%	4,811	0	4,811	224	5,034
33 1010-14700 Jury/Judicial Council	5	0.87%	829	0	829	39	868
34 1010-14800 Probate Court	21	3.67%	3,484	0	3,484	162	3,646
37 1010-17100 County Executive	15	2.62%	2,488	0	2,488	116	2,604
38 1010-21500 Clerk	4	0.70%	664	0	664	31	694
42 1010-25700 Equalization Department	2	0.35%	332	0	332	15	347
45 1010-267XX Prosecuting Attorney	22	3.85%	3,650	0	3,650	170	3,819
47 1010-26800 Register of Deeds	5	0.87%	829	0	829	39	868
48 1010-27300 Department of Criminal De	6	1.05%	995	0	995	46	1,042
50 1010-27302 Department of Public Defe	6	1.05%	995	0	995	46	1,042
51 1010-27500 Drain Commissioner	5	0.87%	829	0	829	39	868
69 1010-28700 Environmental Affairs	5	0.87%	829	0	829	39	868
77 1010-31500 Secondary Road Patrol	43	7.52%	7,133	0	7,133	332	7,465
100 1010-33100 Marine Law Enforcement (	18	3.15%	2,986	0	2,986	139	3,125
109 1010-43000 Animal Shelter/Dog Warde	8	1.40%	1,327	0	1,327	62	1,389
120 1010-70200 Center Ridge Arms-Admin	3	0.52%	498	0	498	23	521
127 1010-75700 Community Center	3	0.52%	498	0	498	23	521
131 1010-762XX Civic Arena	22	3.85%	3,650	0	3,650	170	3,819
138 2210 Health Dept - Dist Health	42	7.34%	6,967	0	6,967	324	7,291
141 2400 Mosquito Control Fund	7	1.22%	1,161	0	1,161	54	1,215
145 2610 911 Service Fund	29	5.07%	4,811	0	4,811	224	5,034
154 2760 Division On Aging Fund	76	13.29%	12,607	0	12,607	586	13,194
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	30	5.24%	4,977	0	4,977	231	5,208

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Labor Relations Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	572	100.00%	94,888	0	94,888	3,911	98,798
Direct Bills					0		0
Total					\$94,888		\$98,798

Basis Units: Union FTEs
Source: Union Roster

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

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	4.60	0.98%	\$208	\$0	\$208	\$0	\$208
4 1010-10100 Board of Commissioners	7.73	1.65%	350	0	350	0	350
5 1010-19100 Accounting Department	5.19	1.11%	235	0	235	0	235
6 1010-20200 Payroll	2.05	0.44%	93	0	93	0	93
7 1010-21200 Budget Department	1.96	0.42%	89	0	89	0	89
9 1010-22800 Information Systems Divis	8.74	1.86%	396	0	396	0	396
11 1010-23300 Purchasing	0.95	0.20%	43	0	43	0	43
12 1010-26500 Buildings and Grounds	20.67	4.41%	937	0	937	0	937
13 1010-26600 Corporation Counsel	3.83	0.82%	174	0	174	0	174
14 1010-27000 Personnel & Employee Re	2.25	0.48%	102	0	102	0	102
16 1010-30100 Sheriff Department	49.95	10.65%	2,263	0	2,263	106	2,370
17 1010-75110 Recreation & Facilities	0.89	0.19%	40	0	40	2	42
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	58	0	58	3	61
20 1010-85900 Wellness Program	1.84	0.39%	83	0	83	4	87
23 1010-13100 Circuit Court	10.19	2.17%	462	0	462	22	483
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	43	0	43	2	45
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	33	0	33	2	35
27 1010-13600 District Court	17.96	3.83%	814	0	814	38	852
28 1010-13700 District Court Adult Probat	5.15	1.10%	233	0	233	11	244
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	22	0	22	1	23
30 1010-14100 & 2150 FOC	22.93	4.89%	1,039	0	1,039	49	1,088
33 1010-14700 Jury/Judicial Council	1.57	0.33%	71	0	71	3	74
34 1010-14800 Probate Court	11.53	2.46%	522	0	522	25	547
37 1010-17100 County Executive	1.96	0.42%	89	0	89	4	93
38 1010-21500 Clerk	3.00	0.64%	136	0	136	6	142
39 1010-22900 Community Outreach / Me	0.96	0.20%	43	0	43	2	46
42 1010-25700 Equalization Department	2.83	0.60%	128	0	128	6	134
45 1010-267XX Prosecuting Attorney	20.82	4.44%	943	0	943	44	988
47 1010-26800 Register of Deeds	4.59	0.98%	208	0	208	10	218
50 1010-27302 Department of Public Defe	0.67	0.14%	30	0	30	1	32
51 1010-27500 Drain Commissioner	5.78	1.23%	262	0	262	12	274
69 1010-28700 Environmental Affairs	1.91	0.41%	87	0	87	4	91
74 1010-28800 Geographic Information S	1.88	0.40%	85	0	85	4	89
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	45	0	45	2	47
77 1010-31500 Secondary Road Patrol	21.41	4.57%	970	0	970	46	1,016
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	236	0	236	11	247
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	45	0	45	2	47
81 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.43%	91	0	91	4	95
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	91	0	91	4	95
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	45	0	45	2	47
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	91	0	91	4	95
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	1.00	0.21%	45	0	45	2	47

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$45	\$0	\$45	\$2	\$47
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	45	0	45	2	47
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	91	0	91	4	95
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
100 1010-33100 Marine Law Enforcement (	0.21	0.04%	10	0	10	0	10
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	45	0	45	2	47
109 1010-43000 Animal Shelter/Dog Warde	7.20	1.54%	326	0	326	15	342
126 1010-75108 Veterans Park Softball	0.17	0.04%	8	0	8	0	8
127 1010-75700 Community Center	2.86	0.61%	130	0	130	6	136
128 1010-75800 Swimming Pool	0.10	0.02%	5	0	5	0	5
131 1010-762XX Civic Arena	4.37	0.93%	198	0	198	9	207
132 1010-76300 Pinconning Park	2.74	0.58%	124	0	124	6	130
138 2210 Health Dept - Dist Health	39.35	8.39%	1,783	0	1,783	84	1,867
140 2380 Gypsy Moth Control Fund	1.91	0.41%	87	0	87	4	91
141 2400 Mosquito Control Fund	12.93	2.76%	586	0	586	28	613
144 2600 Indigent Defense Fund	11.46	2.44%	519	0	519	24	544
145 2610 911 Service Fund	24.53	5.23%	1,111	0	1,111	52	1,164
153 2740 Community Corrections Fund	1.56	0.33%	71	0	71	3	74
154 2760 Division On Aging Fund	43.36	9.25%	1,965	0	1,965	92	2,057
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	1,034	0	1,034	49	1,083
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	43	0	43	2	46
163 2920-66401 Youth & Family Support S	0.95	0.20%	43	0	43	2	45
165 2920-66500 Intensive Probation	2.90	0.62%	131	0	131	6	138
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	89	0	89	4	93
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	87	0	87	4	91
175 5090-75600 Public Golf Course	2.98	0.64%	135	0	135	6	141
177 5090-75602 Public Golf Course-Club	3.52	0.75%	159	0	159	8	167
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	43	0	43	2	45
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	51	0	51	2	54
195 7310-27400 Retirement System Fund	0.77	0.16%	35	0	35	2	37
209 Other	5.80	1.24%	263	0	263	12	275
Subtotal	468.86	100.00%	21,244	0	21,244	876	22,119
Direct Bills					0		0
Total					\$21,244		\$22,119

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Temp Services Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
209 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**

FY 2020
9/28/2021

Retirement Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 7310-27400 Retirement System Fund	100	100.00%	\$28,255	\$0	\$28,255	\$1,164	\$29,419
Subtotal	100	100.00%	28,255	0	28,255	1,164	29,419
Direct Bills					0		0
Total					\$28,255		\$29,419
Basis Units: Direct to Retirement							
Source:							

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Workers Comp Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 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 Worker's Compensation
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	\$1,729	\$995	\$208	\$0	\$0	\$0	\$0	\$2,932
4 1010-10100 Board of Commissioners	2,905	0	350	0	0	0	0	3,255
5 1010-19100 Accounting Department	1,950	1,493	235	0	0	0	0	3,679
6 1010-20200 Payroll	770	664	93	0	0	0	0	1,527
7 1010-21200 Budget Department	737	166	89	0	0	0	0	991
8 1010-27200 Administrative Services	0	166	0	0	0	0	0	166
9 1010-22800 Information Systems Divis	3,284	1,327	396	0	0	0	0	5,008
11 1010-23300 Purchasing	357	0	43	0	0	0	0	400
12 1010-26500 Buildings and Grounds	7,768	5,143	937	0	0	0	0	13,847
13 1010-26600 Corporation Counsel	1,439	332	174	0	0	0	0	1,945
14 1010-27000 Personnel & Employee Re	846	498	102	0	0	0	0	1,445
16 1010-30100 Sheriff Department	19,654	9,895	2,370	0	0	0	0	31,919
17 1010-75110 Recreation & Facilities	350	347	42	0	0	0	0	740
18 1010-75112 Parks/Recreation Mainten.	508	347	61	0	0	0	0	916
20 1010-85900 Wellness Program	724	0	87	0	0	0	0	811
23 1010-13100 Circuit Court	4,009	2,083	483	0	0	0	0	6,576
24 1010-13101 Circuit Court - SSSPP Gra	374	0	45	0	0	0	0	419
25 1010-13131 Circuit-Adult Drug Court G	287	0	35	0	0	0	0	322
27 1010-13600 District Court	7,067	3,472	852	0	0	0	0	11,391
28 1010-13700 District Court Adult Probat	2,026	1,389	244	0	0	0	0	3,659
29 1010-13731 Dist.Ct OWI Treatment Oc	189	0	23	0	0	0	0	212
30 1010-14100 & 2150 FOC	9,022	5,034	1,088	0	0	0	0	15,145
33 1010-14700 Jury/Judicial Council	618	868	74	0	0	0	0	1,560
34 1010-14800 Probate Court	4,537	3,646	547	0	0	0	0	8,729
37 1010-17100 County Executive	771	2,604	93	0	0	0	0	3,468
38 1010-21500 Clerk	1,180	694	142	0	0	0	0	2,017
39 1010-22900 Community Outreach / Me	378	0	46	0	0	0	0	423
42 1010-25700 Equalization Department	1,114	347	134	0	0	0	0	1,595
45 1010-267XX Prosecuting Attorney	8,192	3,819	988	0	0	0	0	12,999
47 1010-26800 Register of Deeds	1,806	868	218	0	0	0	0	2,892
48 1010-27300 Department of Criminal De	0	1,042	0	0	0	0	0	1,042
50 1010-27302 Department of Public Defe	264	1,042	32	0	0	0	0	1,337
51 1010-27500 Drain Commissioner	2,274	868	274	0	0	0	0	3,416
69 1010-28700 Environmental Affairs	752	868	91	0	0	0	0	1,710
74 1010-28800 Geographic Information S	740	0	89	0	0	0	0	829
75 1010-31100 Circuit Court Warrant Offic	393	0	47	0	0	0	0	441
77 1010-31500 Secondary Road Patrol	8,424	7,465	1,016	0	0	0	0	16,905
79 1010-31503 2nd Rd Patrol-Bangor Tw	2,050	0	247	0	0	0	0	2,297
80 1010-31504 2nd Rd Patr-Portsmouth	393	0	47	0	0	0	0	441
81 1010-31505 2nd Rd Ptrl-Williams Twp	787	0	95	0	0	0	0	882
82 1010-31506 2nd Rd Patrol-Monitor Tw	787	0	95	0	0	0	0	882

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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 1010-31507 2nd Rd Patrol - City of	\$393	\$0	\$47	\$0	\$0	\$0	\$0	\$441
84 1010-31508 2nd Road Patrol-Pinconni	787	0	95	0	0	0	0	882
85 1010-31509 2Nd Rd Patrol K-9 Pincon	393	0	47	0	0	0	0	441
87 1010-31516 2nd Rd.Pat-Bay City Sch	393	0	47	0	0	0	0	441
88 1010-31517 2nd Patrol-Frankenlust & I	393	0	47	0	0	0	0	441
90 1010-31681 Road Patrol Grant Oct-De	787	0	95	0	0	0	0	882
96 1010-31905 Dre Drug Recogn.Expert C	2	0	0	0	0	0	0	2
100 1010-33100 Marine Law Enforcement C	83	3,125	10	0	0	0	0	3,217
105 1010-42600 Off of Emerg Serv-Civil	393	0	47	0	0	0	0	441
109 1010-43000 Animal Shelter/Dog Warde	2,833	1,389	342	0	0	0	0	4,563
120 1010-70200 Center Ridge Arms-Admin	0	521	0	0	0	0	0	521
126 1010-75108 Veterans Park Softball	67	0	8	0	0	0	0	75
127 1010-75700 Community Center	1,125	521	136	0	0	0	0	1,782
128 1010-75800 Swimming Pool	39	0	5	0	0	0	0	44
131 1010-762XX Civic Arena	1,719	3,819	207	0	0	0	0	5,746
132 1010-76300 Pinconning Park	1,078	0	130	0	0	0	0	1,208
138 2210 Health Dept - Dist Health	15,483	7,291	1,867	0	0	0	0	24,641
140 2380 Gypsy Moth Control Fund	752	0	91	0	0	0	0	842
141 2400 Mosquito Control Fund	5,088	1,215	613	0	0	0	0	6,916
144 2600 Indigent Defense Fund	4,509	0	544	0	0	0	0	5,053
145 2610 911 Service Fund	9,652	5,034	1,164	0	0	0	0	15,850
153 2740 Community Corrections Fund	614	0	74	0	0	0	0	688
154 2760 Division On Aging Fund	17,061	13,194	2,057	0	0	0	0	32,312
155 2770 Home Rehabilitation Fund	1	0	0	0	0	0	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,979	5,208	1,083	0	0	0	0	15,270
162 2920-66400 In-Home Care-Intensive P	378	0	46	0	0	0	0	423
163 2920-66401 Youth & Family Support S	374	0	45	0	0	0	0	419
165 2920-66500 Intensive Probation	1,141	0	138	0	0	0	0	1,279
166 2920-75104 Juv.Community Based Tre	771	0	93	0	0	0	0	864
167 2920-75105 Juv.Gender Specific Servi	752	0	91	0	0	0	0	842
175 5090-75600 Public Golf Course	1,173	0	141	0	0	0	0	1,314
177 5090-75602 Public Golf Course-Club	1,385	0	167	0	0	0	0	1,552
179 5160 100% Tax Payment Fund (DTR)	374	0	45	0	0	0	0	419
180 5180 Delq Prop Tax Foreclosure	445	0	54	0	0	0	0	498
195 7310-27400 Retirement System Fund	303	0	37	0	29,419	0	0	29,759
209 Other	2,282	0	275	0	0	0	0	2,557
Total	\$183,457	\$98,798	\$22,119	\$0	\$29,419	\$0	\$0	\$333,794

**1010-29800 Risograph 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 2020
9/28/2021

A. Department Costs

Dept:15 1010-29800 Risograph Printing/Postage

Description		Amount	General Admin	Mail Services	Office Max Rebate
Personnel Costs					
Salaries	S1	8,123	0	8,123	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	2,299	0	2,299	0
Subtotal - Personnel Costs		10,422	0	10,422	0
Services & Supplies Cost					
72700 Office Supplies	S	30	0	30	0
72801 Printing Press Supplies	S	0	0	0	0
74000 Operating Supplies	S	1,827	0	1,827	0
80200 Contractual Services	S	3,886	0	3,886	0
85200 Telephone	S	5	0	5	0
93100 Equipment Repair & Maintenance	S	50	0	50	0
94600 Equipment Rental	S	840	0	840	0
68700 Refunds - Rebates	P	(3,882)	0	0	(3,882)
Subtotal - Services & Supplies		2,756	0	6,638	(3,882)
Department Cost Total		13,178	0	17,060	(3,882)
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		13,178	0	17,060	(3,882)
General Admin Distribution			0	0	0
Grand Total		\$13,178		\$17,060	\$(3,882)

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:15 1010-29800 Risograph Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
1 County Building	\$159	\$0	\$206	\$(47)
Subtotal - Building Depreciation	159	0	206	(47)
2 Equipment Depreciation	1,547	2	2,005	(456)
Subtotal - Equipment Depreciation	1,547	2	2,005	(456)
3 Cash Receipts	4	2	7	(2)
3 Bank Reconciliation	65	22	113	(26)
Subtotal - 1010-25300 Treasurer	69	24	120	(27)
4 Annual Audit	209	70	361	(82)
Subtotal - 1010-10100 Board of Comm	209	70	361	(82)
5 Accounting	856	216	1,388	(316)
5 Budgeting	334	75	530	(121)
5 Contract Serv.	449	128	746	(170)
Subtotal - 1010-19100 Accounting Dep	1,639	419	2,664	(606)
6 Budgeting	21	3	30	(7)
Subtotal - 1010-20200 Payroll	21	3	30	(7)
7 Budgeting	348	70	541	(123)
7 Accts Payable	16	3	25	(6)
7 General Accounting	82	17	128	(29)
Subtotal - 1010-21200 Budget Departm	447	90	694	(158)
10 Accounting	407	42	581	(132)
Subtotal - Financial System MUNIS	407	42	581	(132)
12 County Building	9,876	1,954	15,315	(3,485)
Subtotal - 1010-26500 Buildings and G	9,876	1,954	15,315	(3,485)
17 Administrative Support	0	10,979	14,213	(3,234)
Subtotal - 1010-75110 Recreation & Fa	0	10,979	14,213	(3,234)
18 County Building	0	10	13	(3)

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:15 1010-29800 Risograph Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
Subtotal - 1010-75112 Parks/Recreatic	\$0	\$10	\$13	\$(3)
19 County Building	0	487	631	(143)
Subtotal - 1010-85100 Risk Manageme	0	487	631	(143)
21 Current Retiree Fringe Benefits	0	270	349	(79)
21 Future Retiree Fringe Benefits	0	0	0	(0)
Subtotal - 1010-87800 Retirees Health/	0	270	349	(79)
Total Incoming	14,372	14,349	37,182	(8,461)
C. Total Allocated		\$41,899	\$54,242	\$(12,343)
			129.46%	(29.46)%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Mail Services Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	3,264	2.63%	\$937	\$0	\$937	\$0	\$937
4 1010-10100 Board of Commissioners	166	0.13%	48	0	48	0	48
5 1010-19100 Accounting Department	571	0.46%	164	0	164	0	164
6 1010-20200 Payroll	1,227	0.99%	352	0	352	0	352
7 1010-21200 Budget Department	223	0.18%	64	0	64	0	64
8 1010-27200 Administrative Services	18	0.01%	5	0	5	0	5
9 1010-22800 Information Systems Divis	17	0.01%	5	0	5	0	5
11 1010-23300 Purchasing	1	0.00%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	8	0.01%	2	0	2	0	2
13 1010-26600 Corporation Counsel	236	0.19%	68	0	68	0	68
14 1010-27000 Personnel & Employee Re	779	0.63%	224	0	224	0	224
16 1010-30100 Sheriff Department	1,206	0.97%	346	0	346	190	537
17 1010-75110 Recreation & Facilities	1	0.00%	0	0	0	0	0
23 1010-13100 Circuit Court	5,003	4.03%	1,436	0	1,436	790	2,226
26 1010-13300 Circuit Court Adult Probati	195	0.16%	56	0	56	31	87
27 1010-13600 District Court	11,072	8.91%	3,179	0	3,179	1,747	4,926
28 1010-13700 District Court Adult Probat	1,062	0.85%	305	0	305	168	473
29 1010-13731 Dist.Ct OWI Treatment Oc	9	0.01%	3	0	3	1	4
30 1010-14100 & 2150 FOC	10,736	8.64%	3,082	0	3,082	1,694	4,777
33 1010-14700 Jury/Judicial Council	3,461	2.79%	994	0	994	546	1,540
34 1010-14800 Probate Court	4,809	3.87%	1,381	0	1,381	759	2,140
37 1010-17100 County Executive	13	0.01%	4	0	4	2	6
39 1010-22900 Community Outreach / Me	2	0.00%	1	0	1	0	1
42 1010-25700 Equalization Department	18,082	14.56%	5,192	0	5,192	2,853	8,045
43 1010-26200 Elections	23	0.02%	7	0	7	4	10
45 1010-267XX Prosecuting Attorney	4,825	3.88%	1,385	0	1,385	761	2,147
47 1010-26800 Register of Deeds	13,173	10.60%	3,782	0	3,782	2,079	5,861
50 1010-27302 Department of Public Defe	1,658	1.33%	476	0	476	262	738
51 1010-27500 Drain Commissioner	2,255	1.82%	647	0	647	356	1,003
67 1010-28300 M.S.U. Extension	558	0.45%	160	0	160	88	248
69 1010-28700 Environmental Affairs	15	0.01%	4	0	4	2	7
77 1010-31500 Secondary Road Patrol	25	0.02%	7	0	7	4	11
100 1010-33100 Marine Law Enforcement (	1	0.00%	0	0	0	0	0
105 1010-42600 Off of Emerg Serv-Civil	1	0.00%	0	0	0	0	0
109 1010-43000 Animal Shelter/Dog Warde	452	0.36%	130	0	130	71	201
114 1010-64800 Medical Examiner	106	0.09%	30	0	30	17	47
131 1010-762XX Civic Arena	2	0.00%	1	0	1	0	1
138 2210 Health Dept - Dist Health	5,693	4.58%	1,635	0	1,635	898	2,533
140 2380 Gypsy Moth Control Fund	290	0.23%	83	0	83	46	129
141 2400 Mosquito Control Fund	472	0.38%	136	0	136	74	210
143 2570 Budget Stabilization Fund	527	0.42%	151	0	151	83	234
145 2610 911 Service Fund	90	0.07%	26	0	26	14	40

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Mail Services Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 2630 Concealed Pistol Licensing Fd	4,387	3.53%	\$1,260	\$0	\$1,260	\$692	\$1,952
149 2651 Drug Law Enforcement-Bayanet	217	0.17%	62	0	62	34	97
153 2740 Community Corrections Fund	25	0.02%	7	0	7	4	11
154 2760 Division On Aging Fund	17,810	14.34%	5,114	0	5,114	2,811	7,924
157 2902 Soc. Welf.-Protective Services	2,757	2.22%	792	0	792	435	1,227
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	88	0.07%	25	0	25	14	39
162 2920-66400 In-Home Care-Intensive P	11	0.01%	3	0	3	2	5
167 2920-75105 Juv.Gender Specific Servi	33	0.03%	9	0	9	5	15
170 2930 Soldier's Relief	125	0.10%	36	0	36	20	56
173 3690 Bldg Authority Debt Fund	5	0.00%	1	0	1	1	2
177 5090-75602 Public Golf Course-Club	46	0.04%	13	0	13	7	20
179 5160 100% Tax Payment Fund (DTR)	5,719	4.60%	1,642	0	1,642	903	2,545
181 5350-70200 Housing Fund	168	0.14%	48	0	48	27	75
195 7310-27400 Retirement System Fund	465	0.37%	134	0	134	73	207
200 8010 Drain	39	0.03%	11	0	11	6	17
Subtotal	124,222	100.00%	35,666	0	35,666	18,576	54,242
Direct Bills					0		0
Total					\$35,666		\$54,242

Basis Units: Dollar Amount of Postage by Department

Source: Postage - From GL Transactions

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

Office Max Rebate Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,887	2.38%	\$(193)	\$0	\$(193)	\$0	\$(193)
4 1010-10100 Board of Commissioners	223	0.18%	(15)	0	(15)	0	(15)
5 1010-19100 Accounting Department	1,994	1.64%	(133)	0	(133)	0	(133)
6 1010-20200 Payroll	869	0.72%	(58)	0	(58)	0	(58)
7 1010-21200 Budget Department	1,014	0.84%	(68)	0	(68)	0	(68)
11 1010-23300 Purchasing	106	0.09%	(7)	0	(7)	0	(7)
12 1010-26500 Buildings and Grounds	374	0.31%	(25)	0	(25)	0	(25)
13 1010-26600 Corporation Counsel	320	0.26%	(21)	0	(21)	0	(21)
14 1010-27000 Personnel & Employee Re	684	0.56%	(46)	0	(46)	0	(46)
16 1010-30100 Sheriff Department	12,076	9.96%	(808)	0	(808)	(453)	(1,261)
17 1010-75110 Recreation & Facilities	179	0.15%	(12)	0	(12)	(7)	(19)
20 1010-85900 Wellness Program	125	0.10%	(8)	0	(8)	(5)	(13)
23 1010-13100 Circuit Court	6,354	5.24%	(425)	0	(425)	(238)	(664)
26 1010-13300 Circuit Court Adult Probati	1,064	0.88%	(71)	0	(71)	(40)	(111)
27 1010-13600 District Court	7,599	6.27%	(509)	0	(509)	(285)	(794)
28 1010-13700 District Court Adult Probat	878	0.72%	(59)	0	(59)	(33)	(92)
30 1010-14100 & 2150 FOC	7,951	6.56%	(532)	0	(532)	(298)	(830)
33 1010-14700 Jury/Judicial Council	66	0.05%	(4)	0	(4)	(2)	(7)
34 1010-14800 Probate Court	2,465	2.03%	(165)	0	(165)	(92)	(257)
37 1010-17100 County Executive	1,602	1.32%	(107)	0	(107)	(60)	(167)
38 1010-21500 Clerk	4,315	3.56%	(289)	0	(289)	(162)	(451)
42 1010-25700 Equalization Department	1,583	1.31%	(106)	0	(106)	(59)	(165)
43 1010-26200 Elections	954	0.79%	(64)	0	(64)	(36)	(100)
44 1010-26201 Board of Canvassers	78	0.06%	(5)	0	(5)	(3)	(8)
45 1010-267XX Prosecuting Attorney	24,764	20.43%	(1,658)	0	(1,658)	(928)	(2,586)
47 1010-26800 Register of Deeds	261	0.22%	(17)	0	(17)	(10)	(27)
50 1010-27302 Department of Public Defe	871	0.72%	(58)	0	(58)	(33)	(91)
52 1010-27360 Department Of Indigent Dt	658	0.54%	(44)	0	(44)	(25)	(69)
69 1010-28700 Environmental Affairs	206	0.17%	(14)	0	(14)	(8)	(22)
109 1010-43000 Animal Shelter/Dog Warde	1,936	1.60%	(130)	0	(130)	(73)	(202)
121 1010-72101 Transportation Planning	1,013	0.84%	(68)	0	(68)	(38)	(106)
127 1010-75700 Community Center	295	0.24%	(20)	0	(20)	(11)	(31)
131 1010-762XX Civic Arena	761	0.63%	(51)	0	(51)	(29)	(79)
132 1010-76300 Pinconning Park	87	0.07%	(6)	0	(6)	(3)	(9)
138 2210 Health Dept - Dist Health	8,834	7.29%	(591)	0	(591)	(331)	(923)
139 2210-605XX Bioterrorism	39	0.03%	(3)	0	(3)	(1)	(4)
140 2380 Gypsy Moth Control Fund	528	0.44%	(35)	0	(35)	(20)	(55)
141 2400 Mosquito Control Fund	1,742	1.44%	(117)	0	(117)	(65)	(182)
144 2600 Indigent Defense Fund	8,763	7.23%	(587)	0	(587)	(329)	(915)
145 2610 911 Service Fund	1,790	1.48%	(120)	0	(120)	(67)	(187)
153 2740 Community Corrections Fund	306	0.25%	(20)	0	(20)	(11)	(32)
154 2760 Division On Aging Fund	7,124	5.88%	(477)	0	(477)	(267)	(744)

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Office Max Rebate Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,757	1.45%	\$(118)	\$0	\$(118)	\$(66)	\$(183)
163 2920-66401 Youth & Family Support S	26	0.02%	(2)	0	(2)	(1)	(3)
165 2920-66500 Intensive Probation	79	0.07%	(5)	0	(5)	(3)	(8)
166 2920-75104 Juv.Community Based Tre	32	0.03%	(2)	0	(2)	(1)	(3)
167 2920-75105 Juv.Gender Specific Servi	78	0.06%	(5)	0	(5)	(3)	(8)
170 2930 Soldier's Relief	1,922	1.59%	(129)	0	(129)	(72)	(201)
177 5090-75602 Public Golf Course-Club	532	0.44%	(36)	0	(36)	(20)	(56)
179 5160 100% Tax Payment Fund (DTR)	903	0.74%	(60)	0	(60)	(34)	(94)
195 7310-27400 Retirement System Fund	141	0.12%	(9)	0	(9)	(5)	(15)
209 Other	18	0.01%	(1)	0	(1)	(1)	(2)
Subtotal	121,226	100.00%	(8,116)	0	(8,116)	(4,227)	(12,343)
Direct Bills					0		0
Total					\$(8,116)		\$(12,343)

Basis Units: Amount Spent on Office Max
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Allocation Summary

Dept:15 1010-29800 Risograph Printing/Postage

Department	Mail Services	Office Max Rebate	Total
3 1010-25300 Treasurer	\$937	\$(193)	\$744
4 1010-10100 Board of Commissioners	48	(15)	33
5 1010-19100 Accounting Department	164	(133)	30
6 1010-20200 Payroll	352	(58)	294
7 1010-21200 Budget Department	64	(68)	(4)
8 1010-27200 Administrative Services	5	0	5
9 1010-22800 Information Systems Divis	5	0	5
11 1010-23300 Purchasing	0	(7)	(7)
12 1010-26500 Buildings and Grounds	2	(25)	(23)
13 1010-26600 Corporation Counsel	68	(21)	46
14 1010-27000 Personnel & Employee Re	224	(46)	178
16 1010-30100 Sheriff Department	537	(1,261)	(725)
17 1010-75110 Recreation & Facilities	0	(19)	(18)
20 1010-85900 Wellness Program	0	(13)	(13)
23 1010-13100 Circuit Court	2,226	(664)	1,562
26 1010-13300 Circuit Court Adult Probati	87	(111)	(24)
27 1010-13600 District Court	4,926	(794)	4,133
28 1010-13700 District Court Adult Probat	473	(92)	381
29 1010-13731 Dist.Ct OWI Treatment Oc	4	0	4
30 1010-14100 & 2150 FOC	4,777	(830)	3,946
33 1010-14700 Jury/Judicial Council	1,540	(7)	1,533
34 1010-14800 Probate Court	2,140	(257)	1,882
37 1010-17100 County Executive	6	(167)	(162)
38 1010-21500 Clerk	0	(451)	(451)
39 1010-22900 Community Outreach / Me	1	0	1
42 1010-25700 Equalization Department	8,045	(165)	7,880
43 1010-26200 Elections	10	(100)	(89)
44 1010-26201 Board of Canvassers	0	(8)	(8)
45 1010-267XX Prosecuting Attorney	2,147	(2,586)	(439)
47 1010-26800 Register of Deeds	5,861	(27)	5,834
50 1010-27302 Department of Public Defe	738	(91)	647
51 1010-27500 Drain Commissioner	1,003	0	1,003
52 1010-27360 Department Of Indigent De	0	(69)	(69)
67 1010-28300 M.S.U. Extension	248	0	248
69 1010-28700 Environmental Affairs	7	(22)	(15)
77 1010-31500 Secondary Road Patrol	11	0	11
100 1010-33100 Marine Law Enforcement (	0	0	0
105 1010-42600 Off of Emerg Serv-Civil	0	0	0
109 1010-43000 Animal Shelter/Dog Warde	201	(202)	(1)
114 1010-64800 Medical Examiner	47	0	47
121 1010-72101 Transportation Planning	0	(106)	(106)

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:15 1010-29800 Risograph Printing/Postage

Department	Mail Services	Office Max Rebate	Total
127 1010-75700 Community Center	\$0	\$(31)	\$(31)
131 1010-762XX Civic Arena	1	(79)	(79)
132 1010-76300 Pinconning Park	0	(9)	(9)
138 2210 Health Dept - Dist Health	2,533	(923)	1,610
139 2210-605XX Bioterrorism	0	(4)	(4)
140 2380 Gypsy Moth Control Fund	129	(55)	74
141 2400 Mosquito Control Fund	210	(182)	28
143 2570 Budget Stabilization Fund	234	0	234
144 2600 Indigent Defense Fund	0	(915)	(915)
145 2610 911 Service Fund	40	(187)	(147)
146 2630 Concealed Pistol Licensing Fd	1,952	0	1,952
149 2651 Drug Law Enforcement-Bayanet	97	0	97
153 2740 Community Corrections Fund	11	(32)	(21)
154 2760 Division On Aging Fund	7,924	(744)	7,180
157 2902 Soc. Welf.-Protective Services	1,227	0	1,227
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	39	(183)	(144)
162 2920-66400 In-Home Care-Intensive P	5	0	5
163 2920-66401 Youth & Family Support S	0	(3)	(3)
165 2920-66500 Intensive Probation	0	(8)	(8)
166 2920-75104 Juv.Community Based Tre	0	(3)	(3)
167 2920-75105 Juv.Gender Specific Servi	15	(8)	7
170 2930 Soldier's Relief	56	(201)	(145)
173 3690 Bldg Authority Debt Fund	2	0	2
177 5090-75602 Public Golf Course-Club	20	(56)	(35)
179 5160 100% Tax Payment Fund (DTR)	2,545	(94)	2,450
181 5350-70200 Housing Fund	75	0	75
195 7310-27400 Retirement System Fund	207	(15)	192
200 8010 Drain	17	0	17
209 Other	0	(2)	(2)
Total	\$54,242	\$(12,343)	\$41,899

**1010-30100 Sheriff Department
Nature and Extent of Service**

The Bay County Sheriff's Department 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 department 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 2020
9/28/2021

A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description		Amount	General Admin	Courthouse Security	General Government
Personnel Costs					
Salaries	S1	2,802,798	236,820	112,419	2,453,559
<i>Salary % Split</i>			<i>8.45%</i>	<i>4.01%</i>	<i>87.54%</i>
Benefits	S	1,009,560	85,302	40,493	883,765
Subtotal - Personnel Costs		3,812,358	322,122	152,912	3,337,324
Services & Supplies Cost					
Termination Pay Sick & Vacation	D	11,194	0	0	0
72700 Office Supplies	S	4,518	382	181	3,955
72702 Book Supplies	S	282	24	11	247
72800 Printing and Binding	S	1,319	111	53	1,155
72900 Postage	P	1,206	0	0	1,206
74000 Operating Supplies	P	295	0	0	295
74200 Food Supplies	P	181,978	0	0	181,978
74400 Jail Supplies	P	20,418	0	0	20,418
74500 Road/Marine Patrol Supplies	P	1,102	0	0	1,102
74600 Uniform Purchases	S	5,704	482	229	4,993
74800 Kitchen Supplies	P	7,370	0	0	7,370
75000 Gas, Oil and Grease	P	2,724	0	0	2,724
75100 Computer Supplies	S	8,201	693	329	7,179
75300 Chemicals	P	2,067	0	0	2,067
75400 Clothing and Bedding	P	4,437	0	0	4,437
75700 Training Supplies	S	4,480	379	180	3,922
76000 Medical Supplies	P	1,466	0	0	1,466
76100 D.N.A.,Drugs,Ect. Testing Kits	P	5,566	0	0	5,566
76200 P.B.T. Testing Supplies	P	234	0	0	234
77600 Custodial Supplies	P	13,828	0	0	13,828
78100 Small Tools	P	164	0	0	164
79900 Other Supplies	S	1,952	165	78	1,709
80200 Contractual Services	S	9,861	833	396	8,632

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description	Amount	General Admin	Courthouse Security	General Government
80201 Outside Psychological Services S	2,000	169	80	1,751
80500 Laundry Services S	8,198	693	329	7,176
81301 Internet/Cable Services P	3,200	0	0	3,200
82000 Memberships and Dues S	1,700	144	68	1,488
82200 Administrative Services S	0	0	0	0
82300 Garbage Removal P	8,326	0	0	8,326
83100 Other Services & Charges S	88	7	4	77
83500 Health Services P	394,420	0	0	394,420
85000 Communications S	0	0	0	0
85100 Radio Maintenance S	1,633	138	65	1,430
85200 Telephone P	6,320	0	0	6,320
85201 Cellphone S	1,492	126	60	1,306
85300 Law Enforce.Info. Network P	2,049	0	0	2,049
86100 Conference Fees & Expenses S	1,339	113	54	1,172
86200 Prisoner Transport P	286	0	0	286
92000 Public Utilities P	415,508	0	0	415,508
93100 Equipment Repair & Maintenance S	3,334	282	134	2,919
93200 Vehicle Repair & Maintenance P	3,966	0	0	3,966
93300 Bldg. Repair and Maintenance P	57,349	0	0	57,349
93600 Grounds Maintenance P	0	0	0	0
93700 Hard/Software Repair & Maint S	8,100	684	325	7,091
94600 Equipment Rental S	963	81	39	843
94601 Equipment Rental-Copy Machir S	4,070	344	163	3,563
95505 Bad Debts/Write Offs D	40,512	0	0	0
95800 Licenses and Permits S	171	14	7	150
96000 Education And Training S	4,098	346	164	3,587
96720 Bldgs/Bldg Add. & Improve Exp P	0	0	0	0
96730 Machinery & Equipment Expens S	16,296	1,377	654	14,265
96740 Office Equip. & Furn. Expense S	6,077	513	244	5,320
96750 Vehicle Expense P	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description	Amount	General Admin	Courthouse Security	General Government
96751 Vehicle Equipment Expense P	0	0	0	0
96760 Audio/Visual Expense S	1,230	104	49	1,077
97900 Machinery & Equipment P	8,841	0	0	8,841
Subtotal - Services & Supplies	1,291,932	8,205	3,895	1,228,126
Department Cost Total	5,104,290	330,327	156,807	4,565,450
Adjustments to Cost				
Termination Pay Sick & Vacation D	(11,194)	0	0	0
95505 Bad Debts/Write Offs D	(40,512)	0	0	0
Subtotal - Adjustments	(51,706)	0	0	0
Total Costs After Adjustments	5,052,584	330,327	156,807	4,565,450
General Admin Distribution		(330,327)	10,969	319,358
Grand Total	\$5,052,584		\$167,776	\$4,884,808
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
1 Law Enf Center	\$249,361	\$164	\$8,286	\$241,239
1 Storage Bldg	20	0	1	19
Subtotal - Building Depreciation	249,380	164	8,286	241,258
2 Equipment Depreciation	138,202	136	4,594	133,744
2 Telephone Equipment	2,972	3	99	2,876
Subtotal - Equipment Depreciation	141,174	139	4,692	136,620
3 Cash Receipts	6,477	2,317	292	8,501
3 Bank Reconciliation	11,555	4,018	517	15,056
Subtotal - 1010-25300 Treasurer	18,032	6,335	809	23,558
4 Annual Audit	3,193	1,074	142	4,126
Subtotal - 1010-10100 Board of Comm	3,193	1,074	142	4,126
5 Accounting	13,094	3,308	545	15,857
5 Payroll	130	30	5	154
5 Budgeting	2,025	456	82	2,399
5 Contract Serv.	449	128	19	557
Subtotal - 1010-19100 Accounting Dep	15,698	3,921	651	18,967
6 Payroll	19,046	2,446	714	20,779
6 Budgeting	125	16	5	136
Subtotal - 1010-20200 Payroll	19,171	2,462	718	20,915
7 Budgeting	2,112	423	84	2,450
7 Accts Payable	1,901	376	76	2,201
7 General Accounting	1,256	254	50	1,460
Subtotal - 1010-21200 Budget Departm	5,268	1,054	210	6,112
8 Admin Services	1,811	1,047	95	2,763
Subtotal - 1010-27200 Administrative S	1,811	1,047	95	2,763
9 Tech Support	64,765	8,606	2,436	70,935
9 Network/Server	58,163	6,891	2,160	62,894

**Bay County, MI
Cost Allocation Plan**

FY 2020
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
9 Specific Services	\$131,859	\$15,688	\$4,899	\$142,648
Subtotal - 1010-22800 Information Sys	254,788	31,185	9,496	276,477
10 Accounting	6,235	637	228	6,644
Subtotal - Financial System MUNIS	6,235	637	228	6,644
11 Purchasing	8,202	2,660	361	10,501
Subtotal - 1010-23300 Purchasing	8,202	2,660	361	10,501
12 Law Enforcement Center	251,214	31,558	9,390	273,382
12 Storage Building	8	1	0	8
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	251,221	31,559	9,390	273,390
13 Civil Counsel	24,431	(200)	805	23,426
Subtotal - 1010-26600 Corporation Cou	24,431	(200)	805	23,426
14 Human Resources	18,771	883	653	19,001
14 Labor Relations	9,456	440	329	9,567
14 Education and Training	2,263	106	79	2,291
Subtotal - 1010-27000 Personnel & Err	30,490	1,429	1,060	30,859
15 Mail Services	346	190	18	519
15 Office Max Rebate	(808)	(453)	(42)	(1,219)
Subtotal - 1010-29800 Risograph Printi	(462)	(262)	(24)	(701)
18 Vehicle Maintenance	0	1,697	56	1,641
18 Law Enforcement Center	0	662	22	640
Subtotal - 1010-75112 Parks/Recreatic	0	2,359	78	2,281
19 General Liability	0	20,740	689	20,051
19 Police Prof	0	97,158	3,226	93,932
19 Vehicle Insurance	0	12,048	400	11,648
19 Property Other	0	28,325	941	27,385
19 Law Enforcement Center	0	10,739	357	10,383

**Bay County, MI
Cost Allocation Plan**

FY 2020
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
Subtotal - 1010-85100 Risk Manageme	\$0	\$169,011	\$5,612	\$163,399
20 Wellness Program	0	6,429	213	6,216
Subtotal - 1010-85900 Wellness Progr	0	6,429	213	6,216
21 Current Retiree Fringe Benefits	0	165,438	5,494	159,944
21 Future Retiree Fringe Benefits	0	37	1	36
21 Term Payoff	0	10,158	337	9,821
Subtotal - 1010-87800 Retirees Health/	0	175,633	5,832	169,801
Total Incoming	1,028,633	436,635	48,656	1,416,612
C. Total Allocated		\$6,517,851	\$216,431	\$6,301,420
			3.32%	96.68%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Courthouse Security Allocations

Dept:16 1010-30100 Sheriff Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$49,597	\$0	\$49,597	\$3,561	\$53,159
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	11,835	0	11,835	850	12,684
27 1010-13600 District Court	10,193	21.68%	43,770	0	43,770	3,143	46,913
28 1010-13700 District Court Adult Probat	1,538	3.27%	6,604	0	6,604	474	7,079
30 1010-14100 & 2150 FOC	4,500	9.57%	19,324	0	19,324	1,387	20,711
32 1010-14500 Law Library	731	1.55%	3,139	0	3,139	225	3,364
34 1010-14800 Probate Court	7,181	15.27%	30,836	0	30,836	2,214	33,050
45 1010-267XX Prosecuting Attorney	6,140	13.06%	26,366	0	26,366	1,893	28,259
50 1010-27302 Department of Public Defe	1,452	3.09%	6,235	0	6,235	448	6,683
153 2740 Community Corrections Fund	112	0.24%	481	0	481	35	515
209 Other	872	1.85%	3,744	0	3,744	269	4,013
Subtotal	47,025	100.00%	201,932	0	201,932	14,499	216,431
Direct Bills					0		0
Total					\$201,932		\$216,431

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Allocation Summary

Dept:16 1010-30100 Sheriff Department

Department	Courthouse Security	General Government	Total
23 1010-13100 Circuit Court	\$53,159	\$0	\$53,159
26 1010-13300 Circuit Court Adult Probati	12,684	0	12,684
27 1010-13600 District Court	46,913	0	46,913
28 1010-13700 District Court Adult Probat	7,079	0	7,079
30 1010-14100 & 2150 FOC	20,711	0	20,711
32 1010-14500 Law Library	3,364	0	3,364
34 1010-14800 Probate Court	33,050	0	33,050
45 1010-267XX Prosecuting Attorney	28,259	0	28,259
50 1010-27302 Department of Public Defe	6,683	0	6,683
153 2740 Community Corrections Fund	515	0	515
209 Other	4,013	0	4,013
Total	\$216,431	\$0	\$216,431

**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 2020
9/28/2021

A. Department Costs

Dept:17 1010-75110 Recreation & Facilities

Description	Amount	General Admin	Administrativ e Support
Personnel Costs			
Salaries	89,707	0	89,707
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	19,204	0	19,204
Subtotal - Personnel Costs	108,911	0	108,911
Services & Supplies Cost			
72700 Office Supplies	179	0	179
72800 Printing and Binding	30	0	30
72900 Postage	1	0	1
74200 Food Supplies	85	0	85
74800 Kitchen Supplies	42	0	42
79900 Other Supplies	0	0	0
80200 Contractual Services	0	0	0
81900 Consultants	0	0	0
82000 Memberships and Dues	350	0	350
85200 Telephone	266	0	266
86100 Conference Fees & Expenses	418	0	418
86500 State Travel Mileage	221	0	221
90000 Printing/Publishing/Advertisi	0	0	0
94600 Equipment Rental	28	0	28
94601 Equipment Rental-Copy Machir	13	0	13
Subtotal - Services & Supplies	1,633	0	1,633
Department Cost Total	110,544	0	110,544
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	110,544	0	110,544
General Admin Distribution		0	0
Grand Total	\$110,544		\$110,544

**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	\$54	\$0	\$54
Subtotal - Equipment Depreciation	54	0	54
3 Bank Reconciliation	151	52	203
Subtotal - 1010-25300 Treasurer	151	52	203
4 Annual Audit	324	109	433
Subtotal - 1010-10100 Board of Comm	324	109	433
5 Accounting	1,328	335	1,663
5 Payroll	2	1	3
5 Budgeting	543	122	665
5 Contract Serv.	449	128	576
Subtotal - 1010-19100 Accounting Dep	2,322	586	2,907
6 Payroll	339	44	383
6 Budgeting	33	4	38
Subtotal - 1010-20200 Payroll	373	48	421
7 Budgeting	566	113	679
7 Accts Payable	41	8	49
7 General Accounting	127	26	153
Subtotal - 1010-21200 Budget Departm	734	147	882
8 Admin Services	32	19	51
Subtotal - 1010-27200 Administrative S	32	19	51
9 Network/Server	1,036	123	1,159
Subtotal - 1010-22800 Information Sys	1,036	123	1,159
10 Accounting	632	65	697
Subtotal - Financial System MUNIS	632	65	697
11 Purchasing	1,094	355	1,448
Subtotal - 1010-23300 Purchasing	1,094	355	1,448
12 Telephone Upgrade/Maintenance	0	0	0

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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 - 1010-26500 Buildings and G	\$0	\$0	\$0
13 Civil Counsel	5,536	(45)	5,490
Subtotal - 1010-26600 Corporation Cot	5,536	(45)	5,490
14 Human Resources	334	16	350
14 Labor Relations	332	15	347
14 Education and Training	40	2	42
Subtotal - 1010-27000 Personnel & Err	707	33	740
15 Mail Services	0	0	0
15 Office Max Rebate	(12)	(7)	(19)
Subtotal - 1010-29800 Risograph Printi	(12)	(7)	(18)
19 General Liability	0	370	370
Subtotal - 1010-85100 Risk Manageme	0	370	370
20 Wellness Program	0	115	115
Subtotal - 1010-85900 Wellness Progr	0	115	115
21 Current Retiree Fringe Benefits	0	2,203	2,203
21 Future Retiree Fringe Benefits	0	0	0
21 Term Payoff	0	594	594
Subtotal - 1010-87800 Retirees Health/	0	2,798	2,798
Total Incoming	12,982	4,766	17,748
C. Total Allocated		\$128,292	\$128,292
		100.00%	

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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	17,746	51.11%	\$63,135	\$0	\$63,135	\$0	\$63,135
15 1010-29800 Risograph Printing/Postag	3,086	8.89%	10,979	0	10,979	0	10,979
127 1010-75700 Community Center	3,858	11.11%	13,726	0	13,726	1,324	15,049
128 1010-75800 Swimming Pool	772	2.22%	2,747	0	2,747	265	3,011
130 1010-76000 Fairgrounds	772	2.22%	2,747	0	2,747	265	3,011
131 1010-762XX Civic Arena	3,086	8.89%	10,979	0	10,979	1,059	12,038
132 1010-76300 Pinconning Park	3,858	11.11%	13,726	0	13,726	1,324	15,049
209 Other	1,543	4.44%	5,490	0	5,490	530	6,019
Subtotal	34,721	100.00%	123,526	0	123,526	4,766	128,292
Direct Bills					0		0
Total					\$123,526		\$128,292

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	\$63,135	\$63,135
15 1010-29800 Risograph Printing/Postag	10,979	10,979
127 1010-75700 Community Center	15,049	15,049
128 1010-75800 Swimming Pool	3,011	3,011
130 1010-76000 Fairgrounds	3,011	3,011
131 1010-762XX Civic Arena	12,038	12,038
132 1010-76300 Pinconning Park	15,049	15,049
209 Other	6,019	6,019
Total	\$128,292	\$128,292

**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 S1	50,330	3,629	0	1,620	4,294	227	0	324	40,236	
<i>Salary % Split</i>		<i>7.21%</i>	<i>.00%</i>	<i>3.22%</i>	<i>8.53%</i>	<i>.45%</i>	<i>.00%</i>	<i>.64%</i>	<i>79.94%</i>	
Benefits S	24,156	1,742	0	778	2,061	109	0	156	19,311	
Subtotal - Personnel Costs	74,486	5,371	0	2,398	6,355	336	0	480	59,547	
Services & Supplies Cost										
71204 Termination Vacation Pay S	2,046	148	0	66	175	9	0	13	1,636	
72200 Sick And Accident Insurance S	0	0	0	0	0	0	0	0	0	
72301 Uniform Allowance S	700	50	0	23	60	3	0	5	560	
72500 Unemployment Compensation S	0	0	0	0	0	0	0	0	0	
74600 Uniform Purchases S	29	2	0	1	2	0	0	0	23	
75000 Gas, Oil and Grease S	1,029	74	0	33	88	5	0	7	823	
77800 Grounds Maintenance Supplies S	0	0	0	0	0	0	0	0	0	
78100 Small Tools S	100	7	0	3	9	0	0	1	80	
79900 Other Supplies S	73	5	0	2	6	0	0	0	58	
92000 Public Utilities S	4,724	341	0	152	403	21	0	30	3,777	
93100 Equipment Repair & Maintenance S	1,865	134	0	60	159	8	0	12	1,491	
93200 Vehicle Repair & Maintenance S	2,679	193	0	86	229	12	0	17	2,142	
93300 Bldg. Repair and Maintenance S	810	58	0	26	69	4	0	5	648	
93600 Grounds Maintenance S	170	12	0	5	15	1	0	1	136	
94000 Rentals / Leases S	954	69	0	31	81	4	0	6	763	
97900 Machinery & Equipment S	6,215	448	0	200	530	28	0	40	4,969	
96720 Bldgs/Bldg Add.& Improve Exp S	0	0	0	0	0	0	0	0	0	
67104 Miscellaneous Revenues S	(1,600)	(115)	0	(52)	(137)	(7)	0	(10)	(1,279)	
Subtotal - Services & Supplies	19,794	1,427	0	637	1,689	89	0	127	15,824	
Department Cost Total	94,280	6,798	0	3,035	8,044	425	0	607	75,371	
Adjustments to Cost										
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0	
Total Costs After Adjustments	94,280	6,798	0	3,035	8,044	425	0	607	75,371	
General Admin Distribution		(6,798)	0	236	625	33	0	47	5,857	
Grand Total	\$94,280		\$0	\$3,271	\$8,669	\$458	\$0	\$654	\$81,228	

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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	\$351	\$0	\$0	\$12	\$32	\$2	\$0	\$2	\$303
Subtotal - Equipment Depreciation	351	0	0	12	32	2	0	2	303
3 Cash Receipts	9	3	0	0	1	0	0	0	10
3 Bank Reconciliation	495	172	0	23	61	3	0	5	575
Subtotal - 1010-25300 Treasurer	504	175	0	24	62	3	0	5	585
4 Annual Audit	353	119	0	16	43	2	0	3	406
Subtotal - 1010-10100 Board of Comm	353	119	0	16	43	2	0	3	406
5 Accounting	1,447	366	0	63	167	9	0	13	1,562
5 Payroll	3	1	0	0	0	0	0	0	4
5 Budgeting	585	132	0	25	66	3	0	5	617
5 Contract Serv.	449	128	0	20	53	3	0	4	497
Subtotal - 1010-19100 Accounting Dep	2,484	626	0	108	286	15	0	22	2,679
6 Payroll	492	63	0	19	51	3	0	4	478
6 Budgeting	36	5	0	1	4	0	0	0	35
Subtotal - 1010-20200 Payroll	528	68	0	21	55	3	0	4	513
7 Budgeting	610	122	0	25	67	4	0	5	630
7 Accts Payable	133	26	0	6	15	1	0	1	138
7 General Accounting	139	28	0	6	15	1	0	1	144
Subtotal - 1010-21200 Budget Departm	882	177	0	37	97	5	0	7	912
8 Admin Services	47	27	0	3	7	0	0	1	64
Subtotal - 1010-27200 Administrative S	47	27	0	3	7	0	0	1	64
9 Tech Support	11,312	1,503	0	445	1,178	62	0	89	11,041
9 Network/Server	1,502	178	0	58	154	8	0	12	1,447
Subtotal - 1010-22800 Information Sys	12,814	1,681	0	503	1,333	70	0	101	12,489
10 Accounting	689	70	0	26	70	4	0	5	655
Subtotal - Financial System MUNIS	689	70	0	26	70	4	0	5	655
12 Parks Maintenance	293	37	0	11	30	2	0	2	284

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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 *	\$19,046	\$2,393	\$0	\$21,439	\$0	\$0	\$0	\$0	\$0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	19,339	2,429	0	21,450	30	2	0	2	284
14 Human Resources	485	23	0	18	47	2	0	4	437
14 Labor Relations	332	15	0	12	32	2	0	2	299
14 Education and Training	58	3	0	2	6	0	0	0	53
Subtotal - 1010-27000 Personnel & Err	875	41	0	32	84	4	0	6	789
19 General Liability	0	536	0	19	49	3	0	4	461
Subtotal - 1010-85100 Risk Manageme	0	536	0	19	49	3	0	4	461
20 Wellness Program	0	166	0	6	15	1	0	1	143
Subtotal - 1010-85900 Wellness Progr	0	166	0	6	15	1	0	1	143
21 Current Retiree Fringe Benefits	0	6,534	0	227	601	32	0	45	5,629
21 Future Retiree Fringe Benefits	0	1	0	0	0	0	0	0	1
21 Term Payoff	0	(1,567)	0	(54)	(144)	(8)	0	(11)	(1,350)
Subtotal - 1010-87800 Retirees Health/	0	4,969	0	172	457	24	0	34	4,281
Total Incoming	38,866	11,084	0	22,428	2,622	139	0	198	24,564
C. Total Allocated		\$144,230	\$0	\$25,698	\$11,290	\$597	\$0	\$852	\$105,792
				17.82%	7.83%	0.41%		0.59%	73.35%

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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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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%	\$11,502	\$0	\$11,502	\$0	\$11,502
110 1010-58000 Pere Marquette Parking	50	50.00%	11,502	0	11,502	2,694	14,196
Subtotal	100	100.00%	23,004	0	23,004	2,694	25,698
Direct Bills					0		0
Total					\$23,004		\$25,698

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
5 1010-19100 Accounting Department	1	0.74%	\$77	\$0	\$77	\$0	\$77
8 1010-27200 Administrative Services	4	2.94%	309	0	309	0	309
9 1010-22800 Information Systems Divis	1	0.74%	77	0	77	0	77
12 1010-26500 Buildings and Grounds	19	13.97%	1,466	0	1,466	0	1,466
16 1010-30100 Sheriff Department	22	16.18%	1,697	0	1,697	0	1,697
23 1010-13100 Circuit Court	1	0.74%	77	0	77	9	86
33 1010-14700 Jury/Judicial Council	1	0.74%	77	0	77	9	86
51 1010-27500 Drain Commissioner	7	5.15%	540	0	540	63	603
77 1010-31500 Secondary Road Patrol	14	10.29%	1,080	0	1,080	126	1,206
89 1010-31600 Secondary Road Patrol Gr	2	1.47%	154	0	154	18	172
101 1010-33101 Marine Safety	1	0.74%	77	0	77	9	86
105 1010-42600 Off of Emerg Serv-Civil	1	0.74%	77	0	77	9	86
109 1010-43000 Animal Shelter/Dog Warde	3	2.21%	231	0	231	27	258
123 1010-75100 Recreation/Parks Departr	1	0.74%	77	0	77	9	86
131 1010-762XX Civic Arena	3	2.21%	231	0	231	27	258
138 2210 Health Dept - Dist Health	3	2.21%	231	0	231	27	258
140 2380 Gypsy Moth Control Fund	1	0.74%	77	0	77	9	86
141 2400 Mosquito Control Fund	32	23.53%	2,469	0	2,469	287	2,756
154 2760 Division On Aging Fund	15	11.03%	1,157	0	1,157	135	1,292
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.74%	77	0	77	9	86
175 5090-75600 Public Golf Course	1	0.74%	77	0	77	9	86
200 8010 Drain	2	1.47%	154	0	154	18	172
Subtotal	136	100.00%	10,491	0	10,491	799	11,290
Direct Bills					0		0
Total					\$10,491		\$11,290

Basis Units: Number of Departmental Vehicles
Source: Fixed Assets

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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%	\$26	\$0	\$26	\$0	\$26
4 1010-10100 Board of Commissioners	4,434	9.70%	54	0	54	0	54
5 1010-19100 Accounting Department	2,715	5.94%	33	0	33	0	33
6 1010-20200 Payroll	1,045	2.29%	13	0	13	0	13
7 1010-21200 Budget Department	987	2.16%	12	0	12	0	12
8 1010-27200 Administrative Services	435	0.95%	5	0	5	0	5
9 1010-22800 Information Systems Divis	3,210	7.02%	39	0	39	0	39
11 1010-23300 Purchasing	428	0.94%	5	0	5	0	5
12 1010-26500 Buildings and Grounds	1,282	2.80%	16	0	16	0	16
13 1010-26600 Corporation Counsel	392	0.86%	5	0	5	0	5
14 1010-27000 Personnel & Employee Re	1,929	4.22%	23	0	23	0	23
15 1010-29800 Risograph Printing/Postag	838	1.83%	10	0	10	0	10
37 1010-17100 County Executive	2,505	5.48%	30	0	30	4	34
38 1010-21500 Clerk	4,698	10.28%	57	0	57	8	65
42 1010-25700 Equalization Department	697	1.52%	8	0	8	1	10
47 1010-26800 Register of Deeds	1,869	4.09%	23	0	23	3	26
51 1010-27500 Drain Commissioner	1,912	4.18%	23	0	23	3	26
56 1010-27801 County Survey/Remonum	56	0.12%	1	0	1	0	1
67 1010-28300 M.S.U. Extension	2,492	5.45%	30	0	30	4	34
69 1010-28700 Environmental Affairs	601	1.31%	7	0	7	1	8
74 1010-28800 Geographic Information S	254	0.56%	3	0	3	0	3
121 1010-72101 Transportation Planning	508	1.11%	6	0	6	1	7
140 2380 Gypsy Moth Control Fund	605	1.32%	7	0	7	1	8
154 2760 Division On Aging Fund	4,322	9.45%	52	0	52	7	59
170 2930 Soldier's Relief	1,469	3.21%	18	0	18	2	20
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	1	0	1	0	1
195 7310-27400 Retirement System Fund	736	1.61%	9	0	9	1	10
209 Other	3,043	6.66%	37	0	37	5	42
Subtotal	45,722	100.00%	555	0	555	42	597
Direct Bills					0		0
Total					\$555		\$597

Basis Units: Assigned Square Footage
Source:

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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 1010-13100 Circuit Court	11,550	24.56%	\$0	\$0	\$0	\$0	\$0
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	0	0	0	0	0
27 1010-13600 District Court	10,193	21.68%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	1,538	3.27%	0	0	0	0	0
30 1010-14100 & 2150 FOC	4,500	9.57%	0	0	0	0	0
32 1010-14500 Law Library	731	1.55%	0	0	0	0	0
34 1010-14800 Probate Court	7,181	15.27%	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	6,140	13.06%	0	0	0	0	0
50 1010-27302 Department of Public Defe	1,452	3.09%	0	0	0	0	0
153 2740 Community Corrections Fund	112	0.24%	0	0	0	0	0
209 Other	872	1.85%	0	0	0	0	0
Subtotal	47,025	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Assigned Square Footage
Source:

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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 Department	57,414	83.64%	\$662	\$0	\$662	\$0	\$662
183 5950 Commissary Fund	288	0.42%	3	0	3	2	5
208 Bay City Police	10,939	15.94%	126	0	126	59	185
Subtotal	68,641	100.00%	792	0	792	60	852
Direct Bills					0		0
Total					\$792		\$852

Basis Units: Assigned Square Footage
Source:

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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
57 1010-27903 Bldg Auth-MH Grp Home,I	53	0.16%	\$158	\$0	\$158	\$12	\$170
58 1010-27909 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
59 1010-27910 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
60 1010-27911 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
61 1010-27912 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
62 1010-27919 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
63 1010-27920 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
64 1010-27921 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
65 1010-27922 Bldg Auth-MH Grp Home,I	53	0.16%	158	0	158	12	170
109 1010-43000 Animal Shelter/Dog Ward	612	1.85%	1,821	0	1,821	139	1,960
123 1010-75100 Recreation/Parks Departm	23,805	72.05%	70,829	0	70,829	5,395	76,224
126 1010-75108 Veterans Park Softball	240	0.73%	714	0	714	54	768
130 1010-76000 Fairgrounds	5,509	16.67%	16,391	0	16,391	1,249	17,640
131 1010-762XX Civic Arena	293	0.89%	872	0	872	66	938
132 1010-76300 Pinconning Park	373	1.13%	1,110	0	1,110	85	1,194
138 2210 Health Dept - Dist Health	506	1.53%	1,506	0	1,506	115	1,620
145 2610 911 Service Fund	426	1.29%	1,268	0	1,268	97	1,364
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	213	0.64%	634	0	634	48	682
175 5090-75600 Public Golf Course	266	0.81%	791	0	791	60	852
209 Other	319	0.97%	949	0	949	72	1,021
Subtotal	33,039	100.00%	98,304	0	98,304	7,488	105,792
Direct Bills					0		0
Total					\$98,304		\$105,792

Basis Units: Dollar Value of Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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	\$26	\$0	\$0	\$0	\$26
4 1010-10100 Board of Commissioners	0	0	0	54	0	0	0	54
5 1010-19100 Accounting Department	0	0	77	33	0	0	0	110
6 1010-20200 Payroll	0	0	0	13	0	0	0	13
7 1010-21200 Budget Department	0	0	0	12	0	0	0	12
8 1010-27200 Administrative Services	0	0	309	5	0	0	0	314
9 1010-22800 Information Systems Divis	0	0	77	39	0	0	0	116
11 1010-23300 Purchasing	0	0	0	5	0	0	0	5
12 1010-26500 Buildings and Grounds	0	11,502	1,466	16	0	0	0	12,983
13 1010-26600 Corporation Counsel	0	0	0	5	0	0	0	5
14 1010-27000 Personnel & Employee Re	0	0	0	23	0	0	0	23
15 1010-29800 Risograph Printing/Postag	0	0	0	10	0	0	0	10
16 1010-30100 Sheriff Department	0	0	1,697	0	0	662	0	2,359
23 1010-13100 Circuit Court	0	0	86	0	0	0	0	86
33 1010-14700 Jury/Judicial Council	0	0	86	0	0	0	0	86
37 1010-17100 County Executive	0	0	0	34	0	0	0	34
38 1010-21500 Clerk	0	0	0	65	0	0	0	65
42 1010-25700 Equalization Department	0	0	0	10	0	0	0	10
47 1010-26800 Register of Deeds	0	0	0	26	0	0	0	26
51 1010-27500 Drain Commissioner	0	0	603	26	0	0	0	629
56 1010-27801 County Survey/Remonum	0	0	0	1	0	0	0	1
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
58 1010-27909 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
59 1010-27910 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
61 1010-27912 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
63 1010-27920 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
64 1010-27921 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
65 1010-27922 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	170	170
67 1010-28300 M.S.U. Extension	0	0	0	34	0	0	0	34
69 1010-28700 Environmental Affairs	0	0	0	8	0	0	0	8
74 1010-28800 Geographic Information S	0	0	0	3	0	0	0	3
77 1010-31500 Secondary Road Patrol	0	0	1,206	0	0	0	0	1,206
89 1010-31600 Secondary Road Patrol Gr	0	0	172	0	0	0	0	172
101 1010-33101 Marine Safety	0	0	86	0	0	0	0	86
105 1010-42600 Off of Emerg Serv-Civil	0	0	86	0	0	0	0	86
109 1010-43000 Animal Shelter/Dog Ward	0	0	258	0	0	0	1,960	2,218
110 1010-58000 Pere Marquette Parking	0	14,196	0	0	0	0	0	14,196
121 1010-72101 Transportation Planning	0	0	0	7	0	0	0	7
123 1010-75100 Recreation/Parks Departr	0	0	86	0	0	0	76,224	76,311

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

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
126 1010-75108 Veterans Park Softball	\$0	\$0	\$0	\$0	\$0	\$0	\$768	\$768
130 1010-76000 Fairgrounds	0	0	0	0	0	0	17,640	17,640
131 1010-762XX Civic Arena	0	0	258	0	0	0	938	1,197
132 1010-76300 Pinconning Park	0	0	0	0	0	0	1,194	1,194
138 2210 Health Dept - Dist Health	0	0	258	0	0	0	1,620	1,879
140 2380 Gypsy Moth Control Fund	0	0	86	8	0	0	0	94
141 2400 Mosquito Control Fund	0	0	2,756	0	0	0	0	2,756
145 2610 911 Service Fund	0	0	0	0	0	0	1,364	1,364
154 2760 Division On Aging Fund	0	0	1,292	59	0	0	0	1,351
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	86	0	0	0	682	768
170 2930 Soldier's Relief	0	0	0	20	0	0	0	20
175 5090-75600 Public Golf Course	0	0	86	0	0	0	852	938
183 5950 Commissary Fund	0	0	0	0	0	5	0	5
184 6770 Self-Insurance Fund-WC/UC/S&I	0	0	0	1	0	0	0	1
195 7310-27400 Retirement System Fund	0	0	0	10	0	0	0	10
200 8010 Drain	0	0	172	0	0	0	0	172
208 Bay City Police	0	0	0	0	0	185	0	185
209 Other	0	0	0	42	0	0	1,021	1,063
Total	\$0	\$25,698	\$11,290	\$597	\$0	\$852	\$105,792	\$144,230

**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 2020
9/28/2021

A. Department Costs

Dept:19 1010-85100 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
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
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									
86100 Conference Fees & Expenses P	0	0	0	0	0	0	0	0	0
86500 State Travel Mileage P	0	0	0	0	0	0	0	0	0
96500 Insurance And Bonds P	491,951	0	131,789	163,699	67,882	70,786	24,220	8,017	11,702
96502 Self Ins Retent-Expense P	50,000	50,000	0	0	0	0	0	0	0
Health Department Insurance Adjustm P	45,642	0	45,642	0	0	0	0	0	0
Computer Hardware Expense P	1,365	1,365	0	0	0	0	0	0	0
Subtotal - Services & Supplies	588,958	51,365	177,431	163,699	67,882	70,786	24,220	8,017	11,702
Department Cost Total	588,958	51,365	177,431	163,699	67,882	70,786	24,220	8,017	11,702
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	588,958	51,365	177,431	163,699	67,882	70,786	24,220	8,017	11,702
General Admin Distribution		(51,365)	16,953	15,641	6,486	6,763	2,314	766	1,118
Grand Total	\$588,958		\$194,384	\$179,339	\$74,368	\$77,549	\$26,534	\$8,783	\$12,820

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

A. Department Costs

Dept:19 1010-85100 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			
86100 Conference Fees & Expenses P	0	0	0
86500 State Travel Mileage P	0	0	0
96500 Insurance And Bonds P	491,951	852	13,005
96502 Self Ins Retent-Expense P	50,000	0	0
Health Department Insurance Adjustm P	45,642	0	0
Computer Hardware Expense P	1,365	0	0
Subtotal - Services & Supplies	588,958	852	13,005
Department Cost Total	588,958	852	13,005
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	588,958	852	13,005
General Admin Distribution		81	1,243
Grand Total	\$588,958	\$933	\$14,248

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-85100 Risk Management

Department	First Incoming	Second Incoming	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch
3 Cash Receipts	\$9	\$3	\$4	\$4	\$1	\$2	\$1	\$0	\$0	\$0
3 Bank Reconciliation	26	9	11	11	4	5	2	1	1	0
Subtotal - 1010-25300 Treasurer	34	12	15	14	6	6	2	1	1	0
4 Annual Audit	6	2	3	2	1	1	0	0	0	0
Subtotal - 1010-10100 Board of Comm	6	2	3	2	1	1	0	0	0	0
5 Accounting	25	6	10	9	4	4	1	0	1	0
5 Budgeting	84	19	34	31	13	13	5	2	2	0
5 Contract Serv.	449	128	190	175	73	76	26	9	13	1
Subtotal - 1010-19100 Accounting Dep	557	153	234	216	90	93	32	11	15	1
6 Budgeting	5	1	2	2	1	1	0	0	0	0
Subtotal - 1010-20200 Payroll	5	1	2	2	1	1	0	0	0	0
7 Budgeting	87	17	34	32	13	14	5	2	2	0
7 Accts Payable	6	1	2	2	1	1	0	0	0	0
7 General Accounting	2	0	1	1	0	0	0	0	0	0
Subtotal - 1010-21200 Budget Departm	95	19	38	35	14	15	5	2	2	0
10 Accounting	12	1	4	4	2	2	1	0	0	0
Subtotal - Financial System MUNIS	12	1	4	4	2	2	1	0	0	0
11 Purchasing	182	59	80	73	30	32	11	4	5	0
Subtotal - 1010-23300 Purchasing	182	59	80	73	30	32	11	4	5	0
Total Incoming	892	247	376	347	144	150	51	17	25	2
C. Total Allocated		\$590,096	\$194,759	\$179,686	\$74,511	\$77,699	\$26,585	\$8,800	\$12,845	\$935
			33.00%	30.45%	12.63%	13.17%	4.51%	1.49%	2.18%	0.16%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-85100 Risk Management

Department	First Incoming	Second Incoming	Sewers
3 Cash Receipts	\$9	\$3	\$0
3 Bank Reconciliation	26	9	1
Subtotal - 1010-25300 Treasurer	34	12	1
4 Annual Audit	6	2	0
Subtotal - 1010-10100 Board of Comm	6	2	0
5 Accounting	25	6	1
5 Budgeting	84	19	2
5 Contract Serv.	449	128	14
Subtotal - 1010-19100 Accounting Dep	557	153	17
6 Budgeting	5	1	0
Subtotal - 1010-20200 Payroll	5	1	0
7 Budgeting	87	17	3
7 Accts Payable	6	1	0
7 General Accounting	2	0	0
Subtotal - 1010-21200 Budget Departm	95	19	3
10 Accounting	12	1	0
Subtotal - Financial System MUNIS	12	1	0
11 Purchasing	182	59	6
Subtotal - 1010-23300 Purchasing	182	59	6
Total Incoming	892	247	28
C. Total Allocated	\$590,096		\$14,275
			2.42%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

General Liability Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	4.60	0.98%	\$1,910	\$0	\$1,910	\$0	\$1,910
4 1010-10100 Board of Commissioners	7.73	1.65%	3,210	0	3,210	0	3,210
5 1010-19100 Accounting Department	5.19	1.11%	2,155	0	2,155	0	2,155
6 1010-20200 Payroll	2.05	0.44%	851	0	851	0	851
7 1010-21200 Budget Department	1.96	0.42%	814	0	814	0	814
9 1010-22800 Information Systems Divis	8.74	1.86%	3,629	0	3,629	0	3,629
11 1010-23300 Purchasing	0.95	0.20%	394	0	394	0	394
12 1010-26500 Buildings and Grounds	20.67	4.41%	8,583	0	8,583	0	8,583
13 1010-26600 Corporation Counsel	3.83	0.82%	1,590	0	1,590	0	1,590
14 1010-27000 Personnel & Employee Re	2.25	0.48%	934	0	934	0	934
16 1010-30100 Sheriff Department	49.95	10.65%	20,740	0	20,740	0	20,740
17 1010-75110 Recreation & Facilities	0.89	0.19%	370	0	370	0	370
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	536	0	536	0	536
20 1010-85900 Wellness Program	1.84	0.39%	764	0	764	0	764
23 1010-13100 Circuit Court	10.19	2.17%	4,231	0	4,231	2	4,233
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	394	0	394	0	395
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	303	0	303	0	303
27 1010-13600 District Court	17.96	3.83%	7,457	0	7,457	4	7,461
28 1010-13700 District Court Adult Probat	5.15	1.10%	2,138	0	2,138	1	2,140
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	199	0	199	0	199
30 1010-14100 & 2150 FOC	22.93	4.89%	9,521	0	9,521	5	9,526
33 1010-14700 Jury/Judicial Council	1.57	0.33%	652	0	652	0	652
34 1010-14800 Probate Court	11.53	2.46%	4,787	0	4,787	3	4,790
37 1010-17100 County Executive	1.96	0.42%	814	0	814	0	814
38 1010-21500 Clerk	3.00	0.64%	1,246	0	1,246	1	1,246
39 1010-22900 Community Outreach / Me	0.96	0.20%	399	0	399	0	399
42 1010-25700 Equalization Department	2.83	0.60%	1,175	0	1,175	1	1,176
45 1010-267XX Prosecuting Attorney	20.82	4.44%	8,645	0	8,645	5	8,650
47 1010-26800 Register of Deeds	4.59	0.98%	1,906	0	1,906	1	1,907
50 1010-27302 Department of Public Defe	0.67	0.14%	278	0	278	0	278
51 1010-27500 Drain Commissioner	5.78	1.23%	2,400	0	2,400	1	2,401
69 1010-28700 Environmental Affairs	1.91	0.41%	793	0	793	0	793
74 1010-28800 Geographic Information S	1.88	0.40%	781	0	781	0	781
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	415	0	415	0	415
77 1010-31500 Secondary Road Patrol	21.41	4.57%	8,890	0	8,890	5	8,895
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	2,163	0	2,163	1	2,164
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	415	0	415	0	415
81 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.43%	830	0	830	0	831
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	830	0	830	0	831
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	415	0	415	0	415
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	830	0	830	0	831
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.00	0.21%	415	0	415	0	415

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

General Liability Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$415	\$0	\$415	\$0	\$415
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	415	0	415	0	415
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	830	0	830	0	831
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	2
100 1010-33100 Marine Law Enforcement (	0.21	0.04%	87	0	87	0	87
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	415	0	415	0	415
109 1010-43000 Animal Shelter/Dog Warde	7.20	1.54%	2,990	0	2,990	2	2,991
126 1010-75108 Veterans Park Softball	0.17	0.04%	71	0	71	0	71
127 1010-75700 Community Center	2.86	0.61%	1,188	0	1,188	1	1,188
128 1010-75800 Swimming Pool	0.10	0.02%	42	0	42	0	42
131 1010-762XX Civic Arena	4.37	0.93%	1,815	0	1,815	1	1,815
132 1010-76300 Pinconning Park	2.74	0.58%	1,138	0	1,138	1	1,138
138 2210 Health Dept - Dist Health	39.35	8.39%	16,339	(44,036)	(27,697)	9	(27,688)
140 2380 Gypsy Moth Control Fund	1.91	0.41%	793	0	793	0	793
141 2400 Mosquito Control Fund	12.93	2.76%	5,369	0	5,369	3	5,372
144 2600 Indigent Defense Fund	11.46	2.44%	4,758	0	4,758	3	4,761
145 2610 911 Service Fund	24.53	5.23%	10,185	0	10,185	6	10,191
153 2740 Community Corrections Fund	1.56	0.33%	648	0	648	0	648
154 2760 Division On Aging Fund	43.36	9.25%	18,004	0	18,004	10	18,014
155 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	9,475	0	9,475	5	9,480
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	399	0	399	0	399
163 2920-66401 Youth & Family Support S	0.95	0.20%	394	0	394	0	395
165 2920-66500 Intensive Probation	2.90	0.62%	1,204	0	1,204	1	1,205
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	814	0	814	0	814
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	793	0	793	0	793
175 5090-75600 Public Golf Course	2.98	0.64%	1,237	0	1,237	1	1,238
177 5090-75602 Public Golf Course-Club	3.52	0.75%	1,462	0	1,462	1	1,462
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	394	0	394	0	395
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	469	0	469	0	469
195 7310-27400 Retirement System Fund	0.77	0.16%	320	0	320	0	320
209 Other	5.80	1.24%	2,408	0	2,408	1	2,410
Subtotal	468.86	100.00%	194,678	(44,036)	150,642	81	150,723
Direct Bills					44,036		44,036
Total					\$194,678		\$194,759

Basis Units: FTEs

Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Police Prof Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	49.95	54.09%	\$97,158	\$0	\$97,158	\$0	\$97,158
75 1010-31100 Circuit Court Warrant Offic	1.00	1.08%	1,945	0	1,945	2	1,947
77 1010-31500 Secondary Road Patrol	21.41	23.19%	41,645	0	41,645	38	41,683
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	5.64%	10,134	0	10,134	9	10,143
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	1.08%	1,945	0	1,945	2	1,947
81 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	2.17%	3,890	0	3,890	4	3,894
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	2.17%	3,890	0	3,890	4	3,894
83 1010-31507 2nd Rd Patrol - City of	1.00	1.08%	1,945	0	1,945	2	1,947
84 1010-31508 2nd Road Patrol-Pinconni	2.00	2.17%	3,890	0	3,890	4	3,894
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.00	1.08%	1,945	0	1,945	2	1,947
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	1.08%	1,945	0	1,945	2	1,947
88 1010-31517 2nd Patrol-Frankenlust & l	1.00	1.08%	1,945	0	1,945	2	1,947
90 1010-31681 Road Patrol Grant Oct-De	2.00	2.17%	3,890	0	3,890	4	3,894
100 1010-33100 Marine Law Enforcement (	0.21	0.23%	408	0	408	0	409
153 2740 Community Corrections Fund	1.56	1.69%	3,034	0	3,034	3	3,037
Subtotal	92.34	100.00%	179,611	0	179,611	75	179,686
Direct Bills					0		0
Total					\$179,611		\$179,686

Basis Units: Sheriff Department Employees
Source: Payroll Summary

**Bay County, MI
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Vehicle Insurance Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	1	0.74%	\$548	\$0	\$548	\$0	\$548
8 1010-27200 Administrative Services	4	2.94%	2,191	0	2,191	0	2,191
9 1010-22800 Information Systems Divis	1	0.74%	548	0	548	0	548
12 1010-26500 Buildings and Grounds	19	13.97%	10,405	0	10,405	0	10,405
16 1010-30100 Sheriff Department	22	16.18%	12,048	0	12,048	0	12,048
23 1010-13100 Circuit Court	1	0.74%	548	0	548	0	548
33 1010-14700 Jury/Judicial Council	1	0.74%	548	0	548	0	548
51 1010-27500 Drain Commissioner	7	5.15%	3,834	0	3,834	2	3,836
77 1010-31500 Secondary Road Patrol	14	10.29%	7,667	0	7,667	5	7,672
89 1010-31600 Secondary Road Patrol Gr	2	1.47%	1,095	0	1,095	1	1,096
101 1010-33101 Marine Safety	1	0.74%	548	0	548	0	548
105 1010-42600 Off of Emerg Serv-Civil	1	0.74%	548	0	548	0	548
109 1010-43000 Animal Shelter/Dog Warde	3	2.21%	1,643	0	1,643	1	1,644
123 1010-75100 Recreation/Parks Departr	1	0.74%	548	0	548	0	548
131 1010-762XX Civic Arena	3	2.21%	1,643	0	1,643	1	1,644
138 2210 Health Dept - Dist Health	3	2.21%	1,643	0	1,643	1	1,644
140 2380 Gypsy Moth Control Fund	1	0.74%	548	0	548	0	548
141 2400 Mosquito Control Fund	32	23.53%	17,525	0	17,525	11	17,536
154 2760 Division On Aging Fund	15	11.03%	8,215	0	8,215	5	8,220
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.74%	548	0	548	0	548
175 5090-75600 Public Golf Course	1	0.74%	548	0	548	0	548
200 8010 Drain	2	1.47%	1,095	0	1,095	1	1,096
Subtotal	136	100.00%	74,480	0	74,480	31	74,511
Direct Bills					0		0
Total					\$74,480		\$74,511

Basis Units: Number of Departmental Vehicles
Source: Vehicle Inventory

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Property Other Allocations

Dept:19 1010-85100 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%	\$231	\$0	\$231	\$0	\$231
16 1010-30100 Sheriff Department	23,517,187	36.47%	28,325	0	28,325	0	28,325
57 1010-27903 Bldg Auth-MH Grp Home,I	306,815	0.48%	370	0	370	0	370
58 1010-27909 Bldg Auth-MH Grp Home,I	520,173	0.81%	627	0	627	0	627
59 1010-27910 Bldg Auth-MH Grp Home,I	430,599	0.67%	519	0	519	0	519
60 1010-27911 Bldg Auth-MH Grp Home,I	602,190	0.93%	725	0	725	0	726
61 1010-27912 Bldg Auth-MH Grp Home,I	525,568	0.82%	633	0	633	0	633
62 1010-27919 Bldg Auth-MH Grp Home,I	493,193	0.76%	594	0	594	0	594
63 1010-27920 Bldg Auth-MH Grp Home,I	361,530	0.56%	435	0	435	0	436
64 1010-27921 Bldg Auth-MH Grp Home,I	405,777	0.63%	489	0	489	0	489
65 1010-27922 Bldg Auth-MH Grp Home,I	515,856	0.80%	621	0	621	0	622
109 1010-43000 Animal Shelter/Dog Ward	1,144,869	1.78%	1,379	0	1,379	1	1,380
127 1010-75700 Community Center	5,038,839	7.81%	6,069	0	6,069	4	6,073
130 1010-76000 Fairgrounds	2,512,479	3.90%	3,026	0	3,026	2	3,028
131 1010-762XX Civic Arena	12,161,754	18.86%	14,648	0	14,648	10	14,658
132 1010-76300 Pinconning Park	658,189	1.02%	793	0	793	1	793
138 2210 Health Dept - Dist Health	2,529,619	3.92%	3,047	0	3,047	2	3,049
141 2400 Mosquito Control Fund	2,425,695	3.76%	2,922	0	2,922	2	2,924
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,564,317	7.08%	5,497	0	5,497	4	5,501
175 5090-75600 Public Golf Course	205,047	0.32%	247	0	247	0	247
177 5090-75602 Public Golf Course-Club	1,479,457	2.29%	1,782	0	1,782	1	1,783
200 8010 Drain	725,505	1.13%	874	0	874	1	874
209 Other	3,166,942	4.91%	3,814	0	3,814	3	3,817
Subtotal	64,483,245	100.00%	77,667	0	77,667	32	77,699
Direct Bills					0		0
Total					\$77,667		\$77,699

Basis Units: Insured Property Values by Department

Source: Statement of Values

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County Building Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$1,257	\$0	\$1,257	\$0	\$1,257
4 1010-10100 Board of Commissioners	4,434	9.70%	2,577	0	2,577	0	2,577
5 1010-19100 Accounting Department	2,715	5.94%	1,578	0	1,578	0	1,578
6 1010-20200 Payroll	1,045	2.29%	607	0	607	0	607
7 1010-21200 Budget Department	987	2.16%	574	0	574	0	574
8 1010-27200 Administrative Services	435	0.95%	253	0	253	0	253
9 1010-22800 Information Systems Divis	3,210	7.02%	1,866	0	1,866	0	1,866
11 1010-23300 Purchasing	428	0.94%	249	0	249	0	249
12 1010-26500 Buildings and Grounds	1,282	2.80%	745	0	745	0	745
13 1010-26600 Corporation Counsel	392	0.86%	228	0	228	0	228
14 1010-27000 Personnel & Employee Re	1,929	4.22%	1,121	0	1,121	0	1,121
15 1010-29800 Risograph Printing/Postag	838	1.83%	487	0	487	0	487
37 1010-17100 County Executive	2,505	5.48%	1,456	0	1,456	1	1,457
38 1010-21500 Clerk	4,698	10.28%	2,731	0	2,731	2	2,733
42 1010-25700 Equalization Department	697	1.52%	405	0	405	0	405
47 1010-26800 Register of Deeds	1,869	4.09%	1,086	0	1,086	1	1,087
51 1010-27500 Drain Commissioner	1,912	4.18%	1,111	0	1,111	1	1,112
56 1010-27801 County Survey/Remonum	56	0.12%	33	0	33	0	33
67 1010-28300 M.S.U. Extension	2,492	5.45%	1,448	0	1,448	1	1,449
69 1010-28700 Environmental Affairs	601	1.31%	349	0	349	0	350
74 1010-28800 Geographic Information Sy	254	0.56%	148	0	148	0	148
121 1010-72101 Transportation Planning	508	1.11%	295	0	295	0	295
140 2380 Gypsy Moth Control Fund	605	1.32%	352	0	352	0	352
154 2760 Division On Aging Fund	4,322	9.45%	2,512	0	2,512	2	2,514
170 2930 Soldier's Relief	1,469	3.21%	854	0	854	1	854
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	57	0	57	0	57
195 7310-27400 Retirement System Fund	736	1.61%	428	0	428	0	428
209 Other	3,043	6.66%	1,769	0	1,769	1	1,770
Subtotal	45,722	100.00%	26,574	0	26,574	11	26,585
Direct Bills					0		0
Total					\$26,574		\$26,585

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Court Facility Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$2,160	\$0	\$2,160	\$1	\$2,161
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	516	0	516	0	516
27 1010-13600 District Court	10,193	21.68%	1,907	0	1,907	1	1,907
28 1010-13700 District Court Adult Probat	1,538	3.27%	288	0	288	0	288
30 1010-14100 & 2150 FOC	4,500	9.57%	842	0	842	0	842
32 1010-14500 Law Library	731	1.55%	137	0	137	0	137
34 1010-14800 Probate Court	7,181	15.27%	1,343	0	1,343	1	1,344
45 1010-267XX Prosecuting Attorney	6,140	13.06%	1,149	0	1,149	0	1,149
50 1010-27302 Department of Public Defe	1,452	3.09%	272	0	272	0	272
153 2740 Community Corrections Fund	112	0.24%	21	0	21	0	21
209 Other	872	1.85%	163	0	163	0	163
Subtotal	47,025	100.00%	8,796	0	8,796	4	8,800
Direct Bills					0		0
Total					\$8,796		\$8,800

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Law Enforcement Center Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	57,414	83.64%	\$10,739	\$0	\$10,739	\$0	\$10,739
183 5950 Commissary Fund	288	0.42%	54	0	54	0	54
208 Bay City Police	10,939	15.94%	2,046	0	2,046	5	2,051
Subtotal	68,641	100.00%	12,839	0	12,839	5	12,845
Direct Bills					0		0
Total					\$12,839		\$12,845

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Central Dispatch Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$30	\$0	\$30	\$0	\$30
145 2610 911 Service Fund	4,838	96.76%	905	0	905	0	905
Subtotal	5,000	100.00%	935	0	935	0	935
Direct Bills					0		0
Total					\$935		\$935

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Sewers Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
200 8010 Drain	1	100.00%	\$14,269	\$0	\$14,269	\$6	\$14,275
Subtotal	1	100.00%	14,269	0	14,269	6	14,275
Direct Bills					0		0
Total					\$14,269		\$14,275
Basis Units: Direct allocation to Drain Fund							
Source:							

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Allocation Summary

Dept:19 1010-85100 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	\$44,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,036
3 1010-25300 Treasurer	1,910	0	0	0	1,257	0	0	0	0	3,167
4 1010-10100 Board of Commissioners	3,210	0	0	0	2,577	0	0	0	0	5,787
5 1010-19100 Accounting Department	2,155	0	548	0	1,578	0	0	0	0	4,281
6 1010-20200 Payroll	851	0	0	0	607	0	0	0	0	1,459
7 1010-21200 Budget Department	814	0	0	0	574	0	0	0	0	1,387
8 1010-27200 Administrative Services	0	0	2,191	0	253	0	0	0	0	2,443
9 1010-22800 Information Systems Divis	3,629	0	548	0	1,866	0	0	0	0	6,042
11 1010-23300 Purchasing	394	0	0	0	249	0	0	0	0	643
12 1010-26500 Buildings and Grounds	8,583	0	10,405	231	745	0	0	0	0	19,964
13 1010-26600 Corporation Counsel	1,590	0	0	0	228	0	0	0	0	1,818
14 1010-27000 Personnel & Employee Re	934	0	0	0	1,121	0	0	0	0	2,055
15 1010-29800 Risograph Printing/Postag	0	0	0	0	487	0	0	0	0	487
16 1010-30100 Sheriff Department	20,740	97,158	12,048	28,325	0	0	10,739	0	0	169,011
17 1010-75110 Recreation & Facilities	370	0	0	0	0	0	0	0	0	370
18 1010-75112 Parks/Recreation Mainten.	536	0	0	0	0	0	0	0	0	536
20 1010-85900 Wellness Program	764	0	0	0	0	0	0	0	0	764
23 1010-13100 Circuit Court	4,233	0	548	0	0	2,161	0	0	0	6,943
24 1010-13101 Circuit Court - SSSPP Gra	395	0	0	0	0	0	0	0	0	395
25 1010-13131 Circuit-Adult Drug Court G	303	0	0	0	0	0	0	0	0	303
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	516	0	0	0	516
27 1010-13600 District Court	7,461	0	0	0	0	1,907	0	0	0	9,369
28 1010-13700 District Court Adult Probat	2,140	0	0	0	0	288	0	0	0	2,427
29 1010-13731 Dist.Ct OWI Treatment Oc	199	0	0	0	0	0	0	0	0	199
30 1010-14100 & 2150 FOC	9,526	0	0	0	0	842	0	0	0	10,368
32 1010-14500 Law Library	0	0	0	0	0	137	0	0	0	137
33 1010-14700 Jury/Judicial Council	652	0	548	0	0	0	0	0	0	1,200
34 1010-14800 Probate Court	4,790	0	0	0	0	1,344	0	0	0	6,134
37 1010-17100 County Executive	814	0	0	0	1,457	0	0	0	0	2,271
38 1010-21500 Clerk	1,246	0	0	0	2,733	0	0	0	0	3,979
39 1010-22900 Community Outreach / Me	399	0	0	0	0	0	0	0	0	399
42 1010-25700 Equalization Department	1,176	0	0	0	405	0	0	0	0	1,581
45 1010-267XX Prosecuting Attorney	8,650	0	0	0	0	1,149	0	0	0	9,799
47 1010-26800 Register of Deeds	1,907	0	0	0	1,087	0	0	0	0	2,994
50 1010-27302 Department of Public Defe	278	0	0	0	0	272	0	0	0	550
51 1010-27500 Drain Commissioner	2,401	0	3,836	0	1,112	0	0	0	0	7,349
56 1010-27801 County Survey/Remonum	0	0	0	0	33	0	0	0	0	33
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	370	0	0	0	0	0	370
58 1010-27909 Bldg Auth-MH Grp Home,I	0	0	0	627	0	0	0	0	0	627
59 1010-27910 Bldg Auth-MH Grp Home,I	0	0	0	519	0	0	0	0	0	519
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	726	0	0	0	0	0	726

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Allocation Summary

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
61 1010-27912 Bldg Auth-MH Grp Home,I	\$0	\$0	\$0	\$633	\$0	\$0	\$0	\$0	\$0	\$633
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	594	0	0	0	0	0	594
63 1010-27920 Bldg Auth-MH Grp Home,(	0	0	0	436	0	0	0	0	0	436
64 1010-27921 Bldg Auth-MH Grp Home,)	0	0	0	489	0	0	0	0	0	489
65 1010-27922 Bldg Auth-MH Grp Home,)	0	0	0	622	0	0	0	0	0	622
67 1010-28300 M.S.U. Extension	0	0	0	0	1,449	0	0	0	0	1,449
69 1010-28700 Environmental Affairs	793	0	0	0	350	0	0	0	0	1,143
74 1010-28800 Geographic Information Sy	781	0	0	0	148	0	0	0	0	929
75 1010-31100 Circuit Court Warrant Offic	415	1,947	0	0	0	0	0	0	0	2,362
77 1010-31500 Secondary Road Patrol	8,895	41,683	7,672	0	0	0	0	0	0	58,249
79 1010-31503 2nd Rd Patrol-Bangor Tw	2,164	10,143	0	0	0	0	0	0	0	12,308
80 1010-31504 2nd Rd Patr-Portsmouth	415	1,947	0	0	0	0	0	0	0	2,362
81 1010-31505 2nd Rd Ptrl-Williams Twp	831	3,894	0	0	0	0	0	0	0	4,725
82 1010-31506 2nd Rd Patrol-Monitor Tw	831	3,894	0	0	0	0	0	0	0	4,725
83 1010-31507 2nd Rd Patrol - City of	415	1,947	0	0	0	0	0	0	0	2,362
84 1010-31508 2nd Road Patrol-Pinconni	831	3,894	0	0	0	0	0	0	0	4,725
85 1010-31509 2Nd Rd Patrol K-9 Pincon	415	1,947	0	0	0	0	0	0	0	2,362
87 1010-31516 2nd Rd.Pat-Bay City Sch	415	1,947	0	0	0	0	0	0	0	2,362
88 1010-31517 2nd Patrol-Frankenlust & h	415	1,947	0	0	0	0	0	0	0	2,362
89 1010-31600 Secondary Road Patrol Gr	0	0	1,096	0	0	0	0	0	0	1,096
90 1010-31681 Road Patrol Grant Oct-De	831	3,894	0	0	0	0	0	0	0	4,725
96 1010-31905 Dre Drug Recogn.Expert C	2	0	0	0	0	0	0	0	0	2
100 1010-33100 Marine Law Enforcement C	87	409	0	0	0	0	0	0	0	496
101 1010-33101 Marine Safety	0	0	548	0	0	0	0	0	0	548
105 1010-42600 Off of Emerg Serv-Civil	415	0	548	0	0	0	0	30	0	994
109 1010-43000 Animal Shelter/Dog Warde	2,991	0	1,644	1,380	0	0	0	0	0	6,015
121 1010-72101 Transportation Planning	0	0	0	0	295	0	0	0	0	295
123 1010-75100 Recreation/Parks Depart	0	0	548	0	0	0	0	0	0	548
126 1010-75108 Veterans Park Softball	71	0	0	0	0	0	0	0	0	71
127 1010-75700 Community Center	1,188	0	0	6,073	0	0	0	0	0	7,261
128 1010-75800 Swimming Pool	42	0	0	0	0	0	0	0	0	42
130 1010-76000 Fairgrounds	0	0	0	3,028	0	0	0	0	0	3,028
131 1010-762XX Civic Arena	1,815	0	1,644	14,658	0	0	0	0	0	18,117
132 1010-76300 Pinconning Park	1,138	0	0	793	0	0	0	0	0	1,932
138 2210 Health Dept - Dist Health	(27,688)	0	1,644	3,049	0	0	0	0	0	(22,995)
140 2380 Gypsy Moth Control Fund	793	0	548	0	352	0	0	0	0	1,693
141 2400 Mosquito Control Fund	5,372	0	17,536	2,924	0	0	0	0	0	25,831
144 2600 Indigent Defense Fund	4,761	0	0	0	0	0	0	0	0	4,761
145 2610 911 Service Fund	10,191	0	0	0	0	0	0	905	0	11,096
153 2740 Community Corrections Fund	648	3,037	0	0	0	21	0	0	0	3,706
154 2760 Division On Aging Fund	18,014	0	8,220	0	2,514	0	0	0	0	28,748

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Allocation Summary

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
155 2770 Home Rehabilitation Fund	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	9,480	0	548	5,501	0	0	0	0	0	15,530
162 2920-66400 In-Home Care-Intensive P	399	0	0	0	0	0	0	0	0	399
163 2920-66401 Youth & Family Support S	395	0	0	0	0	0	0	0	0	395
165 2920-66500 Intensive Probation	1,205	0	0	0	0	0	0	0	0	1,205
166 2920-75104 Juv.Community Based Tre	814	0	0	0	0	0	0	0	0	814
167 2920-75105 Juv.Gender Specific Servi	793	0	0	0	0	0	0	0	0	793
170 2930 Soldier's Relief	0	0	0	0	854	0	0	0	0	854
175 5090-75600 Public Golf Course	1,238	0	548	247	0	0	0	0	0	2,033
177 5090-75602 Public Golf Course-Club	1,462	0	0	1,783	0	0	0	0	0	3,245
179 5160 100% Tax Payment Fund (DTR)	395	0	0	0	0	0	0	0	0	395
180 5180 Delq Prop Tax Foreclosure	469	0	0	0	0	0	0	0	0	469
183 5950 Commissary Fund	0	0	0	0	0	0	54	0	0	54
184 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	0	57	0	0	0	0	57
195 7310-27400 Retirement System Fund	320	0	0	0	428	0	0	0	0	748
200 8010 Drain	0	0	1,096	874	0	0	0	0	14,275	16,245
208 Bay City Police	0	0	0	0	0	0	2,051	0	0	2,051
209 Other	2,410	0	0	3,817	1,770	163	0	0	0	8,160
Total	\$194,759	\$179,686	\$74,511	\$77,699	\$26,585	\$8,800	\$12,845	\$935	\$14,275	\$590,096

**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 2020
9/28/2021

A. Department Costs

Dept:20 1010-85900 Wellness Program

Description		Amount	General Admin	Wellness Program
Personnel Costs				
Salaries	S1	40,985	0	40,985
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	11,352	0	11,352
Subtotal - Personnel Costs		52,337	0	52,337
Services & Supplies Cost				
72700 Office Supplies	S	125	0	125
72800 Printing and Binding	S	349	0	349
72900 Postage	S	0	0	0
74200 Food Supplies	S	89	0	89
79900 Other Supplies	S	0	0	0
Subtotal - Services & Supplies		563	0	563
Department Cost Total		52,900	0	52,900
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		52,900	0	52,900
General Admin Distribution			0	0
Grand Total		\$52,900		\$52,900

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-85900 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
3 Cash Receipts	\$4	\$2	\$6
3 Bank Reconciliation	103	36	139
Subtotal - 1010-25300 Treasurer	108	37	145
4 Annual Audit	224	75	300
Subtotal - 1010-10100 Board of Comm	224	75	300
5 Accounting	919	232	1,151
5 Payroll	5	1	6
5 Budgeting	355	80	435
5 Contract Serv.	449	128	576
Subtotal - 1010-19100 Accounting Dep	1,728	441	2,168
6 Payroll	702	90	792
6 Budgeting	22	3	25
Subtotal - 1010-20200 Payroll	724	93	816
7 Budgeting	370	74	444
7 Accts Payable	28	6	34
7 General Accounting	88	18	106
Subtotal - 1010-21200 Budget Departr	486	98	584
8 Admin Services	67	39	105
Subtotal - 1010-27200 Administrative S	67	39	105
9 Network/Server	2,143	254	2,396
Subtotal - 1010-22800 Information Sys	2,143	254	2,396
10 Accounting	438	45	482
Subtotal - Financial System MUNIS	438	45	482
14 Human Resources	691	33	724
14 Education and Training	83	4	87
Subtotal - 1010-27000 Personnel & Err	775	36	811
15 Office Max Rebate	(8)	(5)	(13)

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-85900 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
Subtotal - 1010-29800 Risograph Printi	\$(8)	\$(5)	\$(13)
19 General Liability	764	0	764
Subtotal - 1010-85100 Risk Manageme	764	0	764
20 Wellness Program	0	237	237
Subtotal - 1010-85900 Wellness Progr	0	237	237
21 Term Payoff	0	632	632
Subtotal - 1010-87800 Retirees Health/	0	632	632
Total Incoming	7,447	1,982	9,429
C. Total Allocated		\$62,329	\$62,329
			100.00%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	4.60	0.98%	\$592	\$0	\$592	\$0	\$592
4 1010-10100 Board of Commissioners	7.73	1.65%	995	0	995	0	995
5 1010-19100 Accounting Department	5.19	1.11%	668	0	668	0	668
6 1010-20200 Payroll	2.05	0.44%	264	0	264	0	264
7 1010-21200 Budget Department	1.96	0.42%	252	0	252	0	252
9 1010-22800 Information Systems Divis	8.74	1.86%	1,125	0	1,125	0	1,125
11 1010-23300 Purchasing	0.95	0.20%	122	0	122	0	122
12 1010-26500 Buildings and Grounds	20.67	4.41%	2,660	0	2,660	0	2,660
13 1010-26600 Corporation Counsel	3.83	0.82%	493	0	493	0	493
14 1010-27000 Personnel & Employee Re	2.25	0.48%	290	0	290	0	290
16 1010-30100 Sheriff Department	49.95	10.65%	6,429	0	6,429	0	6,429
17 1010-75110 Recreation & Facilities	0.89	0.19%	115	0	115	0	115
18 1010-75112 Parks/Recreation Mainten.	1.29	0.28%	166	0	166	0	166
20 1010-85900 Wellness Program	1.84	0.39%	237	0	237	0	237
23 1010-13100 Circuit Court	10.19	2.17%	1,312	0	1,312	57	1,368
24 1010-13101 Circuit Court - SSSPP Gra	0.95	0.20%	122	0	122	5	128
25 1010-13131 Circuit-Adult Drug Court G	0.73	0.16%	94	0	94	4	98
27 1010-13600 District Court	17.96	3.83%	2,312	0	2,312	100	2,411
28 1010-13700 District Court Adult Probat	5.15	1.10%	663	0	663	29	691
29 1010-13731 Dist.Ct OWI Treatment Oc	0.48	0.10%	62	0	62	3	64
30 1010-14100 & 2150 FOC	22.93	4.89%	2,951	0	2,951	127	3,079
33 1010-14700 Jury/Judicial Council	1.57	0.33%	202	0	202	9	211
34 1010-14800 Probate Court	11.53	2.46%	1,484	0	1,484	64	1,548
37 1010-17100 County Executive	1.96	0.42%	252	0	252	11	263
38 1010-21500 Clerk	3.00	0.64%	386	0	386	17	403
39 1010-22900 Community Outreach / Me	0.96	0.20%	124	0	124	5	129
42 1010-25700 Equalization Department	2.83	0.60%	364	0	364	16	380
45 1010-267XX Prosecuting Attorney	20.82	4.44%	2,680	0	2,680	116	2,795
47 1010-26800 Register of Deeds	4.59	0.98%	591	0	591	25	616
50 1010-27302 Department of Public Defe	0.67	0.14%	86	0	86	4	90
51 1010-27500 Drain Commissioner	5.78	1.23%	744	0	744	32	776
69 1010-28700 Environmental Affairs	1.91	0.41%	246	0	246	11	256
74 1010-28800 Geographic Information S)	1.88	0.40%	242	0	242	10	252
75 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	129	0	129	6	134
77 1010-31500 Secondary Road Patrol	21.41	4.57%	2,756	0	2,756	119	2,875
79 1010-31503 2nd Rd Patrol-Bangor Tw	5.21	1.11%	671	0	671	29	700
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	129	0	129	6	134
81 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.43%	257	0	257	11	269
82 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.43%	257	0	257	11	269
83 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	129	0	129	6	134
84 1010-31508 2nd Road Patrol-Pinconni	2.00	0.43%	257	0	257	11	269
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	1.00	0.21%	129	0	129	6	134

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.21%	\$129	\$0	\$129	\$6	\$134
88 1010-31517 2nd Patrol-Frankenlust & I	1.00	0.21%	129	0	129	6	134
90 1010-31681 Road Patrol Grant Oct-De	2.00	0.43%	257	0	257	11	269
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	1	0	1	0	1
100 1010-33100 Marine Law Enforcement (	0.21	0.04%	27	0	27	1	28
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	129	0	129	6	134
109 1010-43000 Animal Shelter/Dog Warde	7.20	1.54%	927	0	927	40	967
126 1010-75108 Veterans Park Softball	0.17	0.04%	22	0	22	1	23
127 1010-75700 Community Center	2.86	0.61%	368	0	368	16	384
128 1010-75800 Swimming Pool	0.10	0.02%	13	0	13	1	13
131 1010-762XX Civic Arena	4.37	0.93%	562	0	562	24	587
132 1010-76300 Pinconning Park	2.74	0.58%	353	0	353	15	368
138 2210 Health Dept - Dist Health	39.35	8.39%	5,065	0	5,065	219	5,283
140 2380 Gypsy Moth Control Fund	1.91	0.41%	246	0	246	11	256
141 2400 Mosquito Control Fund	12.93	2.76%	1,664	0	1,664	72	1,736
144 2600 Indigent Defense Fund	11.46	2.44%	1,475	0	1,475	64	1,539
145 2610 911 Service Fund	24.53	5.23%	3,157	0	3,157	136	3,293
153 2740 Community Corrections Fund	1.56	0.33%	201	0	201	9	209
154 2760 Division On Aging Fund	43.36	9.25%	5,581	0	5,581	241	5,822
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.82	4.87%	2,937	0	2,937	127	3,064
162 2920-66400 In-Home Care-Intensive P	0.96	0.20%	124	0	124	5	129
163 2920-66401 Youth & Family Support S	0.95	0.20%	122	0	122	5	128
165 2920-66500 Intensive Probation	2.90	0.62%	373	0	373	16	389
166 2920-75104 Juv.Community Based Tre	1.96	0.42%	252	0	252	11	263
167 2920-75105 Juv.Gender Specific Servi	1.91	0.41%	246	0	246	11	256
175 5090-75600 Public Golf Course	2.98	0.64%	384	0	384	17	400
177 5090-75602 Public Golf Course-Club	3.52	0.75%	453	0	453	20	473
179 5160 100% Tax Payment Fund (DTR)	0.95	0.20%	122	0	122	5	128
180 5180 Delq Prop Tax Foreclosure	1.13	0.24%	145	0	145	6	152
195 7310-27400 Retirement System Fund	0.77	0.16%	99	0	99	4	103
209 Other	5.80	1.24%	747	0	747	32	779
Subtotal	468.86	100.00%	60,347	0	60,347	1,982	62,329
Direct Bills					0		0
Total					\$60,347		\$62,329

Basis Units: FTEs
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
3 1010-25300 Treasurer	\$592	\$592
4 1010-10100 Board of Commissioners	995	995
5 1010-19100 Accounting Department	668	668
6 1010-20200 Payroll	264	264
7 1010-21200 Budget Department	252	252
9 1010-22800 Information Systems Divis	1,125	1,125
11 1010-23300 Purchasing	122	122
12 1010-26500 Buildings and Grounds	2,660	2,660
13 1010-26600 Corporation Counsel	493	493
14 1010-27000 Personnel & Employee Re	290	290
16 1010-30100 Sheriff Department	6,429	6,429
17 1010-75110 Recreation & Facilities	115	115
18 1010-75112 Parks/Recreation Mainten.	166	166
20 1010-85900 Wellness Program	237	237
23 1010-13100 Circuit Court	1,368	1,368
24 1010-13101 Circuit Court - SSSPP Gra	128	128
25 1010-13131 Circuit-Adult Drug Court G	98	98
27 1010-13600 District Court	2,411	2,411
28 1010-13700 District Court Adult Probat	691	691
29 1010-13731 Dist.Ct OWI Treatment Oc	64	64
30 1010-14100 & 2150 FOC	3,079	3,079
33 1010-14700 Jury/Judicial Council	211	211
34 1010-14800 Probate Court	1,548	1,548
37 1010-17100 County Executive	263	263
38 1010-21500 Clerk	403	403
39 1010-22900 Community Outreach / Me	129	129
42 1010-25700 Equalization Department	380	380
45 1010-267XX Prosecuting Attorney	2,795	2,795
47 1010-26800 Register of Deeds	616	616
50 1010-27302 Department of Public Defe	90	90
51 1010-27500 Drain Commissioner	776	776
69 1010-28700 Environmental Affairs	256	256
74 1010-28800 Geographic Information S)	252	252
75 1010-31100 Circuit Court Warrant Offic	134	134
77 1010-31500 Secondary Road Patrol	2,875	2,875
79 1010-31503 2nd Rd Patrol-Bangor Tw	700	700
80 1010-31504 2nd Rd Patr-Portsmouth	134	134
81 1010-31505 2nd Rd Patr-Williams Twp	269	269
82 1010-31506 2nd Rd Patrol-Monitor Tw	269	269
83 1010-31507 2nd Rd Patrol - City of	134	134
84 1010-31508 2nd Road Patrol-Pinconni	269	269

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
85 1010-31509 2Nd Rd Patrol K-9 Pincon	\$134	\$134
87 1010-31516 2nd Rd.Pat-Bay City Schc	134	134
88 1010-31517 2nd Patrol-Frankenlust & I	134	134
90 1010-31681 Road Patrol Grant Oct-De	269	269
96 1010-31905 Dre Drug Recogn.Expert C	1	1
100 1010-33100 Marine Law Enforcement (	28	28
105 1010-42600 Off of Emerg Serv-Civil	134	134
109 1010-43000 Animal Shelter/Dog Warde	967	967
126 1010-75108 Veterans Park Softball	23	23
127 1010-75700 Community Center	384	384
128 1010-75800 Swimming Pool	13	13
131 1010-762XX Civic Arena	587	587
132 1010-76300 Pinconning Park	368	368
138 2210 Health Dept - Dist Health	5,283	5,283
140 2380 Gypsy Moth Control Fund	256	256
141 2400 Mosquito Control Fund	1,736	1,736
144 2600 Indigent Defense Fund	1,539	1,539
145 2610 911 Service Fund	3,293	3,293
153 2740 Community Corrections Fund	209	209
154 2760 Division On Aging Fund	5,822	5,822
155 2770 Home Rehabilitation Fund	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,064	3,064
162 2920-66400 In-Home Care-Intensive P	129	129
163 2920-66401 Youth & Family Support S	128	128
165 2920-66500 Intensive Probation	389	389
166 2920-75104 Juv.Community Based Tre	263	263
167 2920-75105 Juv.Gender Specific Servi	256	256
175 5090-75600 Public Golf Course	400	400
177 5090-75602 Public Golf Course-Club	473	473
179 5160 100% Tax Payment Fund (DTR)	128	128
180 5180 Delq Prop Tax Foreclosure	152	152
195 7310-27400 Retirement System Fund	103	103
209 Other	779	779
Total	\$62,329	\$62,329

**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 **\$389,584** 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 **\$856,320** 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.
- **Supplemental Charge for Future Retirees:** No supplemental contribution made to its retirement fund in 2020.
- **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.

**1010-87800 Retirees Health/Life Insurance
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**

FY 2020
9/28/2021

A. Department Costs

Dept:21 1010-87800 Retirees Health/Life Insurance

Description	Amount	General Admin	Current Retiree Fringe	Future Retiree Fringe	Supplemental Contribution	Term Payoff
Personnel Costs						
Salaries S	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>
Benefits S	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
71601 Retirees Health Ins-General Gp P	778,351	0	778,351	0	0	0
71604 Retirees Health Ins-Sheriff Gp P	299,790	0	299,790	0	0	0
71601 Retiree Health Ins - Non-Genera P	389,584	0	389,584	0	0	0
71701 Retirees Life Insurance P	2,203	0	2,203	0	0	0
80102 Medicare Part D Services P	0	0	0	0	0	0
Termination Payoff P	177,929	0	0	0	0	177,929
Retiree Health Care Contribution Adjus P	856,320	0	0	856,320	0	0
10100-71603 Retiree Health Care Cont P	0	0	0	0	0	0
Subtotal - Services & Supplies	2,504,177	0	1,469,928	856,320	0	177,929
Department Cost Total	2,504,177	0	1,469,928	856,320	0	177,929
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	2,504,177	0	1,469,928	856,320	0	177,929
General Admin Distribution		0	0	0	0	0
Grand Total	\$2,504,177		\$1,469,928	\$856,320	\$0	\$177,929

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	First Incoming	Second Incoming	Current Retiree Fringe	Future Retiree Fringe	Supplemental Contribution	Term Payoff
4 Annual Audit	\$52	\$18	\$41	\$24	\$0	\$5
Subtotal - 1010-10100 Board of Comm	52	18	41	24	0	5
5 Accounting	215	54	158	92	0	19
5 Budgeting	63	14	45	26	0	5
5 Contract Serv.	449	128	338	197	0	41
Subtotal - 1010-19100 Accounting Dep	726	196	541	315	0	66
6 Budgeting	4	0	3	1	0	0
Subtotal - 1010-20200 Payroll	4	0	3	1	0	0
7 Budgeting	65	13	46	27	0	6
7 General Accounting	21	4	15	8	0	2
Subtotal - 1010-21200 Budget Departm	86	17	61	35	0	7
10 Accounting	102	10	66	39	0	8
Subtotal - Financial System MUNIS	102	10	66	39	0	8
Total Incoming	971	242	712	415	0	86
C. Total Allocated		\$2,505,389	\$1,470,640	\$856,735	\$0	\$178,015
			58.70%	34.20%		7.11%

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Current Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7,884	0.92%	\$13,539	\$0	\$13,539	\$0	\$13,539
4 1010-10100 Board of Commissioners	11,820	1.38%	20,298	0	20,298	0	20,298
5 1010-19100 Accounting Department	7,880	0.92%	13,532	0	13,532	0	13,532
7 1010-21200 Budget Department	7,847	0.92%	13,475	0	13,475	0	13,475
8 1010-27200 Administrative Services	377	0.04%	647	0	647	0	647
9 1010-22800 Information Systems Divis	15,760	1.84%	27,064	0	27,064	0	27,064
11 1010-23300 Purchasing	3,940	0.46%	6,766	0	6,766	0	6,766
12 1010-26500 Buildings and Grounds	39,039	4.56%	67,039	0	67,039	0	67,039
13 1010-26600 Corporation Counsel	3,940	0.46%	6,766	0	6,766	0	6,766
14 1010-27000 Personnel & Employee Re	6,003	0.70%	10,309	0	10,309	0	10,309
15 1010-29800 Risograph Printing/Postag	157	0.02%	270	0	270	0	270
16 1010-30100 Sheriff Department	96,340	11.25%	165,438	0	165,438	0	165,438
17 1010-75110 Recreation & Facilities	1,283	0.15%	2,203	0	2,203	0	2,203
18 1010-75112 Parks/Recreation Mainten.	3,805	0.44%	6,534	0	6,534	0	6,534
23 1010-13100 Circuit Court	27,571	3.22%	47,346	0	47,346	6	47,352
27 1010-13600 District Court	54,585	6.37%	93,735	0	93,735	12	93,747
28 1010-13700 District Court Adult Probat	17,427	2.04%	29,926	0	29,926	4	29,930
30 1010-14100 & 2150 FOC	51,372	6.00%	88,217	0	88,217	11	88,229
33 1010-14700 Jury/Judicial Council	3,551	0.41%	6,098	0	6,098	1	6,099
34 1010-14800 Probate Court	25,444	2.97%	43,693	0	43,693	6	43,699
37 1010-17100 County Executive	1,131	0.13%	1,942	0	1,942	0	1,942
38 1010-21500 Clerk	7,880	0.92%	13,532	0	13,532	2	13,533
42 1010-25700 Equalization Department	3,940	0.46%	6,766	0	6,766	1	6,767
45 1010-267XX Prosecuting Attorney	55,473	6.48%	95,260	0	95,260	12	95,272
47 1010-26800 Register of Deeds	11,820	1.38%	20,298	0	20,298	3	20,300
51 1010-27500 Drain Commissioner	14,972	1.75%	25,710	0	25,710	3	25,714
56 1010-27801 County Survey/Remonum	788	0.09%	1,353	0	1,353	0	1,353
69 1010-28700 Environmental Affairs	6,705	0.78%	11,514	0	11,514	1	11,515
75 1010-31100 Circuit Court Warrant Offic	3,926	0.46%	6,742	0	6,742	1	6,743
77 1010-31500 Secondary Road Patrol	51,136	5.97%	87,812	0	87,812	11	87,823
79 1010-31503 2nd Rd Patrol-Bangor Tw	152	0.02%	261	0	261	0	261
80 1010-31504 2nd Rd Patr-Portsmouth	1,970	0.23%	3,383	0	3,383	0	3,383
81 1010-31505 2nd Rd Ptrl-Williams Twp	7,707	0.90%	13,235	0	13,235	2	13,236
82 1010-31506 2nd Rd Patrol-Monitor Tw	3,888	0.45%	6,677	0	6,677	1	6,677
83 1010-31507 2nd Rd Patrol - City of	152	0.02%	261	0	261	0	261
84 1010-31508 2nd Road Patrol-Pinconni	3,940	0.46%	6,766	0	6,766	1	6,767
86 1010-31510 Bangor Twps Schools & B	3,940	0.46%	6,766	0	6,766	1	6,767
87 1010-31516 2nd Rd.Pat-Bay City Sch	3,808	0.44%	6,539	0	6,539	1	6,540
89 1010-31600 Secondary Road Patrol Gr	8,701	1.02%	14,942	0	14,942	2	14,943
90 1010-31681 Road Patrol Grant Oct-De	2,864	0.33%	4,918	0	4,918	1	4,919
91 1010-31700 Township Road Patrol	61	0.01%	105	0	105	0	105
96 1010-31905 Dre Drug Recogn.Expert C	2	0.00%	3	0	3	0	3

**Bay County, MI
Cost Allocation Plan**

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Current Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-43000 Animal Shelter/Dog Ward	11,820	1.38%	\$20,298	\$0	\$20,298	\$3	\$20,300
121 1010-72101 Transportation Planning	409	0.05%	702	0	702	0	702
122 1010-72181 Trans. Planning - Oct.-Dec	169	0.02%	290	0	290	0	290
126 1010-75108 Veterans Park Softball	135	0.02%	232	0	232	0	232
127 1010-75700 Community Center	3,251	0.38%	5,583	0	5,583	1	5,583
131 1010-762XX Civic Arena	3,891	0.45%	6,682	0	6,682	1	6,683
138 2210 Health Dept - Dist Health	65,065	7.60%	111,731	(172,331)	(60,600)	14	(60,585)
140 2380 Gypsy Moth Control Fund	4,163	0.49%	7,149	0	7,149	1	7,150
141 2400 Mosquito Control Fund	11,740	1.37%	20,160	(13,176)	6,984	3	6,987
143 2570 Budget Stabilization Fund	15,912	1.86%	27,325	0	27,325	3	27,328
145 2610 911 Service Fund	41,825	4.88%	71,823	(45,144)	26,679	9	26,688
147 2640 Local C.F.O. Training Fund	78	0.01%	134	0	134	0	134
154 2760 Division On Aging Fund	41,977	4.90%	72,084	(76,799)	(4,715)	9	(4,706)
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23,792	2.78%	40,856	(36,207)	4,649	5	4,654
162 2920-66400 In-Home Care-Intensive P	1,970	0.23%	3,383	(7,807)	(4,424)	0	(4,424)
163 2920-66401 Youth & Family Support S	677	0.08%	1,163	(4,915)	(3,752)	0	(3,752)
164 2920-66402 Juvenile Drug Court	1,970	0.23%	3,383	0	3,383	0	3,383
165 2920-66500 Intensive Probation	9,850	1.15%	16,915	0	16,915	2	16,917
166 2920-75104 Juv.Community Based Tre	7,880	0.92%	13,532	0	13,532	2	13,533
167 2920-75105 Juv.Gender Specific Servi	3,940	0.46%	6,766	0	6,766	1	6,767
170 2930 Soldier's Relief	1,131	0.13%	1,942	0	1,942	0	1,942
175 5090-75600 Public Golf Course	0	0.00%	0	(7,372)	(7,372)	0	(7,372)
179 5160 100% Tax Payment Fund (DTR)	19,687	2.30%	33,807	0	33,807	4	33,811
180 5180 Delq Prop Tax Foreclosure	26	0.00%	45	0	45	0	45
181 5350-70200 Housing Fund	3,940	0.46%	6,766	(25,832)	(19,066)	1	(19,065)
209 Other	42	0.00%	72	0	72	0	72
Subtotal	856,321	100.00%	1,470,498	(389,583)	1,080,915	142	1,081,057
Direct Bills					389,583		389,583
Total					\$1,470,498		\$1,470,640

Basis Units: Actual Charges
Source: GL Detail

Bay County, MI
Cost Allocation Plan

FY 2020
9/28/2021

Future Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7,884	0.92%	\$7,887	\$(7,884)	\$3	\$0	\$3
4 1010-10100 Board of Commissioners	11,820	1.38%	11,825	(11,820)	5	0	5
5 1010-19100 Accounting Department	7,880	0.92%	7,883	(7,880)	3	0	3
7 1010-21200 Budget Department	7,847	0.92%	7,850	(7,847)	3	0	3
8 1010-27200 Administrative Services	377	0.04%	377	(377)	0	0	0
9 1010-22800 Information Systems Divis	15,760	1.84%	15,766	(15,760)	6	0	6
11 1010-23300 Purchasing	3,940	0.46%	3,942	(3,940)	2	0	2
12 1010-26500 Buildings and Grounds	39,039	4.56%	39,054	(39,039)	15	0	15
13 1010-26600 Corporation Counsel	3,940	0.46%	3,942	(3,940)	2	0	2
14 1010-27000 Personnel & Employee Re	6,003	0.70%	6,005	(6,003)	2	0	2
15 1010-29800 Risograph Printing/Postag	157	0.02%	157	(157)	0	0	0
16 1010-30100 Sheriff Department	96,340	11.25%	96,377	(96,340)	37	0	37
17 1010-75110 Recreation & Facilities	1,283	0.15%	1,283	(1,283)	0	0	0
18 1010-75112 Parks/Recreation Mainten.	3,805	0.44%	3,806	(3,805)	1	0	1
23 1010-13100 Circuit Court	27,571	3.22%	27,582	(27,571)	11	4	14
27 1010-13600 District Court	54,585	6.37%	54,606	(54,585)	21	7	28
28 1010-13700 District Court Adult Probat	17,427	2.04%	17,434	(17,427)	7	2	9
30 1010-14100 & 2150 FOC	51,372	6.00%	51,392	(51,372)	20	7	26
33 1010-14700 Jury/Judicial Council	3,551	0.41%	3,552	(3,551)	1	0	2
34 1010-14800 Probate Court	25,444	2.97%	25,454	(25,444)	10	3	13
37 1010-17100 County Executive	1,131	0.13%	1,131	(1,131)	0	0	1
38 1010-21500 Clerk	7,880	0.92%	7,883	(7,880)	3	1	4
42 1010-25700 Equalization Department	3,940	0.46%	3,942	(3,940)	2	1	2
45 1010-267XX Prosecuting Attorney	55,473	6.48%	55,494	(55,473)	21	7	28
47 1010-26800 Register of Deeds	11,820	1.38%	11,825	(11,820)	5	2	6
51 1010-27500 Drain Commissioner	14,972	1.75%	14,978	(14,972)	6	2	8
56 1010-27801 County Survey/Remonum	788	0.09%	788	(788)	0	0	0
69 1010-28700 Environmental Affairs	6,705	0.78%	6,708	(6,705)	3	1	3
75 1010-31100 Circuit Court Warrant Offic	3,926	0.46%	3,928	(3,926)	2	0	2
77 1010-31500 Secondary Road Patrol	51,136	5.97%	51,156	(51,136)	20	7	26
79 1010-31503 2nd Rd Patrol-Bangor Tw	152	0.02%	152	(152)	0	0	0
80 1010-31504 2nd Rd Patr-Portsmouth	1,970	0.23%	1,971	(1,970)	1	0	1
81 1010-31505 2nd Rd Ptrl-Williams Twp	7,707	0.90%	7,710	(7,707)	3	1	4
82 1010-31506 2nd Rd Patrol-Monitor Tw	3,888	0.45%	3,890	(3,888)	2	0	2
83 1010-31507 2nd Rd Patrol - City of	152	0.02%	152	(152)	0	0	0
84 1010-31508 2nd Road Patrol-Pinconni	3,940	0.46%	3,942	(3,940)	2	1	2
86 1010-31510 Bangor Twps Schools & B	3,940	0.46%	3,942	(3,940)	2	1	2
87 1010-31516 2nd Rd.Pat-Bay City Sch	3,808	0.44%	3,809	(3,808)	1	0	2
89 1010-31600 Secondary Road Patrol Gr	8,701	1.02%	8,704	(8,701)	3	1	4
90 1010-31681 Road Patrol Grant Oct-De	2,864	0.33%	2,865	(2,864)	1	0	1
91 1010-31700 Township Road Patrol	61	0.01%	61	(61)	0	0	0
96 1010-31905 Dre Drug Recogn.Expert C	2	0.00%	2	(2)	0	0	0

**Bay County, MI
Cost Allocation Plan**

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Future Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-43000 Animal Shelter/Dog Ward	11,820	1.38%	\$11,825	\$(11,820)	\$5	\$2	\$6
121 1010-72101 Transportation Planning	409	0.05%	409	(409)	0	0	0
122 1010-72181 Trans. Planning - Oct.-Dec	169	0.02%	169	(169)	0	0	0
126 1010-75108 Veterans Park Softball	135	0.02%	135	(135)	0	0	0
127 1010-75700 Community Center	3,251	0.38%	3,252	(3,251)	1	0	2
131 1010-762XX Civic Arena	3,891	0.45%	3,893	(3,891)	2	0	2
138 2210 Health Dept - Dist Health	65,065	7.60%	65,090	(65,065)	25	8	33
140 2380 Gypsy Moth Control Fund	4,163	0.49%	4,165	(4,163)	2	1	2
141 2400 Mosquito Control Fund	11,740	1.37%	11,745	(11,740)	5	1	6
143 2570 Budget Stabilization Fund	15,912	1.86%	15,918	(15,912)	6	2	8
145 2610 911 Service Fund	41,825	4.88%	41,841	(41,825)	16	5	21
147 2640 Local C.F.O. Training Fund	78	0.01%	78	(78)	0	0	0
154 2760 Division On Aging Fund	41,977	4.90%	41,993	(41,977)	16	5	22
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23,792	2.78%	23,801	(23,792)	9	3	12
162 2920-66400 In-Home Care-Intensive P	1,970	0.23%	1,971	(1,970)	1	0	1
163 2920-66401 Youth & Family Support S	677	0.08%	677	(677)	0	0	0
164 2920-66402 Juvenile Drug Court	1,970	0.23%	1,971	(1,970)	1	0	1
165 2920-66500 Intensive Probation	9,850	1.15%	9,854	(9,850)	4	1	5
166 2920-75104 Juv.Community Based Tre	7,880	0.92%	7,883	(7,880)	3	1	4
167 2920-75105 Juv.Gender Specific Servi	3,940	0.46%	3,942	(3,940)	2	1	2
170 2930 Soldier's Relief	1,131	0.13%	1,131	(1,131)	0	0	1
179 5160 100% Tax Payment Fund (DTR)	19,687	2.30%	19,695	(19,687)	8	3	10
180 5180 Delq Prop Tax Foreclosure	26	0.00%	26	(26)	0	0	0
181 5350-70200 Housing Fund	3,940	0.46%	3,942	(3,940)	2	1	2
209 Other	42	0.00%	42	(42)	0	0	0
Subtotal	856,321	100.00%	856,652	(856,321)	331	83	414
Direct Bills					856,321		856,321
Total					\$856,652		\$856,735

Basis Units: Actual Charges
Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Supplemental Contribution Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
209 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 Charges
Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

FY 2020
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Term Payoff Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	250,292	1.08%	\$1,928	\$(4,635)	\$(2,707)	\$0	\$(2,707)
4 1010-10100 Board of Commissioners	148,478	0.64%	1,144	0	1,144	0	1,144
5 1010-19100 Accounting Department	294,926	1.28%	2,272	(593)	1,679	0	1,679
6 1010-20200 Payroll	120,256	0.52%	926	0	926	0	926
7 1010-21200 Budget Department	108,505	0.47%	836	0	836	0	836
9 1010-22800 Information Systems Divis	451,973	1.96%	3,482	0	3,482	0	3,482
11 1010-23300 Purchasing	47,887	0.21%	369	0	369	0	369
12 1010-26500 Buildings and Grounds	780,337	3.38%	6,011	0	6,011	0	6,011
13 1010-26600 Corporation Counsel	250,989	1.09%	1,934	(19,548)	(17,615)	0	(17,615)
14 1010-27000 Personnel & Employee Re	129,393	0.56%	997	(11,296)	(10,300)	0	(10,300)
16 1010-30100 Sheriff Department	2,771,679	12.00%	21,352	(11,194)	10,158	0	10,158
17 1010-75110 Recreation & Facilities	77,157	0.33%	594	0	594	0	594
18 1010-75112 Parks/Recreation Mainten.	62,262	0.27%	480	(2,046)	(1,567)	0	(1,567)
20 1010-85900 Wellness Program	82,005	0.35%	632	0	632	0	632
23 1010-13100 Circuit Court	494,422	2.14%	3,809	(3,508)	301	0	302
24 1010-13101 Circuit Court - SSSPP Gra	46,099	0.20%	355	0	355	0	355
25 1010-13131 Circuit-Adult Drug Court G	34,226	0.15%	264	0	264	0	264
27 1010-13600 District Court	863,532	3.74%	6,652	(7,984)	(1,332)	1	(1,331)
28 1010-13700 District Court Adult Probat	291,754	1.26%	2,248	0	2,248	0	2,248
29 1010-13731 Dist.Ct OWI Treatment Oc	28,259	0.12%	218	0	218	0	218
30 1010-14100 & 2150 FOC	1,114,013	4.82%	8,582	0	8,582	1	8,583
33 1010-14700 Jury/Judicial Council	109,272	0.47%	842	0	842	0	842
34 1010-14800 Probate Court	700,053	3.03%	5,393	(1,433)	3,960	1	3,961
37 1010-17100 County Executive	154,352	0.67%	1,189	0	1,189	0	1,189
38 1010-21500 Clerk	177,514	0.77%	1,368	0	1,368	0	1,368
39 1010-22900 Community Outreach / Me	44,737	0.19%	345	0	345	0	345
42 1010-25700 Equalization Department	161,427	0.70%	1,244	0	1,244	0	1,244
45 1010-267XX Prosecuting Attorney	1,259,629	5.45%	9,704	(10,252)	(548)	1	(547)
47 1010-26800 Register of Deeds	229,687	0.99%	1,769	0	1,769	0	1,770
50 1010-27302 Department of Public Defe	43,410	0.19%	334	0	334	0	334
51 1010-27500 Drain Commissioner	288,292	1.25%	2,221	0	2,221	0	2,221
69 1010-28700 Environmental Affairs	108,554	0.47%	836	0	836	0	836
74 1010-28800 Geographic Information S	112,396	0.49%	866	0	866	0	866
75 1010-31100 Circuit Court Warrant Offic	60,788	0.26%	468	0	468	0	468
77 1010-31500 Secondary Road Patrol	1,425,118	6.17%	10,979	(615)	10,364	1	10,365
79 1010-31503 2nd Rd Patrol-Bangor Tw	258,353	1.12%	1,990	0	1,990	0	1,991
80 1010-31504 2nd Rd Patr-Portsmouth	51,794	0.22%	399	0	399	0	399
81 1010-31505 2nd Rd Ptrl-Williams Twp	130,741	0.57%	1,007	0	1,007	0	1,007
82 1010-31506 2nd Rd Patrol-Monitor Tw	119,826	0.52%	923	0	923	0	923
83 1010-31507 2nd Rd Patrol - City of	51,628	0.22%	398	0	398	0	398
84 1010-31508 2nd Road Patrol-Pinconni	119,831	0.52%	923	0	923	0	923
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	54,785	0.24%	422	0	422	0	422

**Bay County, MI
Cost Allocation Plan**

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Term Payoff Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 1010-31516 2nd Rd.Pat-Bay City Sch	62,801	0.27%	\$484	\$0	\$484	\$0	\$484
88 1010-31517 2nd Patrol-Frankenlust & I	65,699	0.28%	506	0	506	0	506
90 1010-31681 Road Patrol Grant Oct-De	129,388	0.56%	997	0	997	0	997
100 1010-33100 Marine Law Enforcement (	4,879	0.02%	38	0	38	0	38
105 1010-42600 Off of Emerg Serv-Civil	50,206	0.22%	387	0	387	0	387
109 1010-43000 Animal Shelter/Dog Ward	297,785	1.29%	2,294	0	2,294	0	2,294
126 1010-75108 Veterans Park Softball	3,370	0.01%	26	0	26	0	26
127 1010-75700 Community Center	127,535	0.55%	982	0	982	0	983
128 1010-75800 Swimming Pool	2,069	0.01%	16	0	16	0	16
131 1010-762XX Civic Arena	138,263	0.60%	1,065	0	1,065	0	1,065
132 1010-76300 Pinconning Park	77,841	0.34%	600	0	600	0	600
138 2210 Health Dept - Dist Health	2,084,988	9.02%	16,062	(6,257)	9,805	2	9,807
140 2380 Gypsy Moth Control Fund	103,553	0.45%	798	(17,774)	(16,977)	0	(16,977)
141 2400 Mosquito Control Fund	454,106	1.97%	3,498	(9,114)	(5,616)	0	(5,616)
144 2600 Indigent Defense Fund	695,710	3.01%	5,359	(2,973)	2,387	1	2,388
145 2610 911 Service Fund	1,223,822	5.30%	9,428	(9,401)	27	1	28
153 2740 Community Corrections Fund	63,770	0.28%	491	0	491	0	491
154 2760 Division On Aging Fund	1,538,295	6.66%	11,850	(32,656)	(20,806)	2	(20,804)
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	835,343	3.62%	6,435	(2,339)	4,097	1	4,097
162 2920-66400 In-Home Care-Intensive P	49,000	0.21%	377	0	377	0	378
163 2920-66401 Youth & Family Support S	53,321	0.23%	411	0	411	0	411
165 2920-66500 Intensive Probation	147,890	0.64%	1,139	0	1,139	0	1,139
166 2920-75104 Juv.Community Based Tre	91,286	0.40%	703	0	703	0	703
167 2920-75105 Juv.Gender Specific Servi	88,915	0.38%	685	0	685	0	685
175 5090-75600 Public Golf Course	110,565	0.48%	852	0	852	0	852
177 5090-75602 Public Golf Course-Club	104,112	0.45%	802	0	802	0	802
179 5160 100% Tax Payment Fund (DTR)	64,532	0.28%	497	(1,350)	(853)	0	(853)
180 5180 Delq Prop Tax Foreclosure	67,551	0.29%	520	0	520	0	520
184 6770 Self-Insurance Fund-WC/UC/S&/	0	0.00%	0	(2,824)	(2,824)	0	(2,824)
195 7310-27400 Retirement System Fund	50,707	0.22%	391	0	391	0	391
209 Other	207,810	0.90%	1,601	0	1,601	0	1,601
Subtotal	23,105,743	100.00%	177,998	(157,791)	20,207	17	20,224
Direct Bills					157,791		157,791
Total					\$177,998		\$178,015

Basis Units: Dollar Amount of Wages by Benefitting Department
Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplemental Contribution	Term Payoff	Total
0 Direct Billed	\$389,583	\$856,321	\$0	\$157,791	\$1,403,695
3 1010-25300 Treasurer	13,539	3	0	(2,707)	10,835
4 1010-10100 Board of Commissioners	20,298	5	0	1,144	21,446
5 1010-19100 Accounting Department	13,532	3	0	1,679	15,214
6 1010-20200 Payroll	0	0	0	926	926
7 1010-21200 Budget Department	13,475	3	0	836	14,314
8 1010-27200 Administrative Services	647	0	0	0	648
9 1010-22800 Information Systems Divis	27,064	6	0	3,482	30,551
11 1010-23300 Purchasing	6,766	2	0	369	7,136
12 1010-26500 Buildings and Grounds	67,039	15	0	6,011	73,065
13 1010-26600 Corporation Counsel	6,766	2	0	(17,615)	(10,847)
14 1010-27000 Personnel & Employee Re	10,309	2	0	(10,300)	11
15 1010-29800 Risograph Printing/Postag	270	0	0	0	270
16 1010-30100 Sheriff Department	165,438	37	0	10,158	175,633
17 1010-75110 Recreation & Facilities	2,203	0	0	594	2,798
18 1010-75112 Parks/Recreation Mainten.	6,534	1	0	(1,567)	4,969
20 1010-85900 Wellness Program	0	0	0	632	632
23 1010-13100 Circuit Court	47,352	14	0	302	47,668
24 1010-13101 Circuit Court - SSSPP Gra	0	0	0	355	355
25 1010-13131 Circuit-Adult Drug Court G	0	0	0	264	264
27 1010-13600 District Court	93,747	28	0	(1,331)	92,444
28 1010-13700 District Court Adult Probat	29,930	9	0	2,248	32,187
29 1010-13731 Dist.Ct OWI Treatment Oc	0	0	0	218	218
30 1010-14100 & 2150 FOC	88,229	26	0	8,583	96,838
33 1010-14700 Jury/Judicial Council	6,099	2	0	842	6,942
34 1010-14800 Probate Court	43,699	13	0	3,961	47,673
37 1010-17100 County Executive	1,942	1	0	1,189	3,132
38 1010-21500 Clerk	13,533	4	0	1,368	14,905
39 1010-22900 Community Outreach / Me	0	0	0	345	345
42 1010-25700 Equalization Department	6,767	2	0	1,244	8,012
45 1010-267XX Prosecuting Attorney	95,272	28	0	(547)	94,754
47 1010-26800 Register of Deeds	20,300	6	0	1,770	22,076
50 1010-27302 Department of Public Defe	0	0	0	334	334
51 1010-27500 Drain Commissioner	25,714	8	0	2,221	27,942
56 1010-27801 County Survey/Remonum	1,353	0	0	0	1,354
69 1010-28700 Environmental Affairs	11,515	3	0	836	12,355
74 1010-28800 Geographic Information Sy	0	0	0	866	866
75 1010-31100 Circuit Court Warrant Offic	6,743	2	0	468	7,213
77 1010-31500 Secondary Road Patrol	87,823	26	0	10,365	98,215
79 1010-31503 2nd Rd Patrol-Bangor Tw	261	0	0	1,991	2,252
80 1010-31504 2nd Rd Patr-Portsmouth	3,383	1	0	399	3,783

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplemental Contribution	Term Payoff	Total
81 1010-31505 2nd Rd Ptrl-Williams Twp	\$13,236	\$4	\$0	\$1,007	\$14,248
82 1010-31506 2nd Rd Patrol-Monitor Tw	6,677	2	0	923	7,603
83 1010-31507 2nd Rd Patrol - City of	261	0	0	398	659
84 1010-31508 2nd Road Patrol-Pinconni	6,767	2	0	923	7,692
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0	0	0	422	422
86 1010-31510 Bangor Twps Schools & B	6,767	2	0	0	6,769
87 1010-31516 2nd Rd.Pat-Bay City Sch	6,540	2	0	484	7,026
88 1010-31517 2nd Patrol-Frankenlust & l	0	0	0	506	506
89 1010-31600 Secondary Road Patrol Gr	14,943	4	0	0	14,948
90 1010-31681 Road Patrol Grant Oct-De	4,919	1	0	997	5,917
91 1010-31700 Township Road Patrol	105	0	0	0	105
96 1010-31905 Dre Drug Recogn.Expert C	3	0	0	0	3
100 1010-33100 Marine Law Enforcement (	0	0	0	38	38
105 1010-42600 Off of Emerg Serv-Civil	0	0	0	387	387
109 1010-43000 Animal Shelter/Dog Warde	20,300	6	0	2,294	22,601
121 1010-72101 Transportation Planning	702	0	0	0	703
122 1010-72181 Trans. Planning - Oct.-Dec	290	0	0	0	290
126 1010-75108 Veterans Park Softball	232	0	0	26	258
127 1010-75700 Community Center	5,583	2	0	983	6,568
128 1010-75800 Swimming Pool	0	0	0	16	16
131 1010-762XX Civic Arena	6,683	2	0	1,065	7,750
132 1010-76300 Pinconning Park	0	0	0	600	600
138 2210 Health Dept - Dist Health	(60,585)	33	0	9,807	(50,745)
140 2380 Gypsy Moth Control Fund	7,150	2	0	(16,977)	(9,825)
141 2400 Mosquito Control Fund	6,987	6	0	(5,616)	1,377
143 2570 Budget Stabilization Fund	27,328	8	0	0	27,336
144 2600 Indigent Defense Fund	0	0	0	2,388	2,388
145 2610 911 Service Fund	26,688	21	0	28	26,738
147 2640 Local C.F.O. Training Fund	134	0	0	0	134
153 2740 Community Corrections Fund	0	0	0	491	491
154 2760 Division On Aging Fund	(4,706)	22	0	(20,804)	(25,488)
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,654	12	0	4,097	8,764
162 2920-66400 In-Home Care-Intensive P	(4,424)	1	0	378	(4,045)
163 2920-66401 Youth & Family Support S	(3,752)	0	0	411	(3,341)
164 2920-66402 Juvenile Drug Court	3,383	1	0	0	3,384
165 2920-66500 Intensive Probation	16,917	5	0	1,139	18,061
166 2920-75104 Juv.Community Based Tre	13,533	4	0	703	14,241
167 2920-75105 Juv.Gender Specific Servi	6,767	2	0	685	7,454
170 2930 Soldier's Relief	1,942	1	0	0	1,943
175 5090-75600 Public Golf Course	(7,372)	0	0	852	(6,520)
177 5090-75602 Public Golf Course-Club	0	0	0	802	802

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplemental Contribution	Term Payoff	Total
179 5160 100% Tax Payment Fund (DTR)	\$33,811	\$10	\$0	\$(853)	\$32,969
180 5180 Delq Prop Tax Foreclosure	45	0	0	520	565
181 5350-70200 Housing Fund	(19,065)	2	0	0	(19,063)
184 6770 Self-Insurance Fund-WC/UC/S&I	0	0	0	(2,824)	(2,824)
195 7310-27400 Retirement System Fund	0	0	0	391	391
209 Other	72	0	0	1,601	1,673
Total	\$1,470,640	\$856,735	\$0	\$178,015	\$2,505,389

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

**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 2020
9/28/2021

A. Department Costs

Dept:22 1010-27900 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 2020
9/28/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:22 1010-27900 Building Authority

Department	First Incoming	Second Incoming	Building Authority
3 Cash Receipts	\$157	\$56	\$214
3 Bank Reconciliation	17	6	23
Subtotal - 1010-25300 Treasurer	175	62	237
4 Annual Audit	36	12	48
Subtotal - 1010-10100 Board of Comm	36	12	48
5 Accounting	148	37	185
5 Budgeting	63	14	77
5 Contract Serv.	449	128	576
Subtotal - 1010-19100 Accounting Dep	659	179	838
6 Budgeting	4	0	4
Subtotal - 1010-20200 Payroll	4	0	4
7 Budgeting	65	13	78
7 Accts Payable	5	1	6
7 General Accounting	14	3	17
Subtotal - 1010-21200 Budget Departm	84	17	101
10 Accounting	70	7	78
Subtotal - Financial System MUNIS	70	7	78
Total Incoming	1,028	278	1,306
C. Total Allocated	\$1,306		\$1,306
	100.03%		

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Building Authority Allocations

Dept:22 1010-27900 Building Authority

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 1010-27909 Bldg Auth-MH Grp Home,2	3	4.55%	\$47	\$0	\$47	\$13	\$59
59 1010-27910 Bldg Auth-MH Grp Home,1	3	4.55%	47	0	47	13	59
60 1010-27911 Bldg Auth-MH Grp Home,1	14	21.21%	218	0	218	59	277
61 1010-27912 Bldg Auth-MH Grp Home,1	3	4.55%	47	0	47	13	59
62 1010-27919 Bldg Auth-MH Grp Home,1	3	4.55%	47	0	47	13	59
63 1010-27920 Bldg Auth-MH Grp Home,0	17	25.76%	265	0	265	72	337
64 1010-27921 Bldg Auth-MH Grp Home,0	7	10.61%	109	0	109	29	139
65 1010-27922 Bldg Auth-MH Grp Home,0	16	24.24%	249	0	249	67	317
Subtotal	66	100.00%	1,028	0	1,028	278	1,306
Direct Bills					0		0
Total					\$1,028		\$1,306

Basis Units: Expenditure Transactions by Benefitting Project

Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

FY 2020
9/28/2021

Allocation Summary

Dept:22 1010-27900 Building Authority

Department	Building Authority	Total
58 1010-27909 Bldg Auth-MH Grp Home,2	\$59	\$59
59 1010-27910 Bldg Auth-MH Grp Home,1	59	59
60 1010-27911 Bldg Auth-MH Grp Home,1	277	277
61 1010-27912 Bldg Auth-MH Grp Home,1	59	59
62 1010-27919 Bldg Auth-MH Grp Home,1	59	59
63 1010-27920 Bldg Auth-MH Grp Home,0	337	337
64 1010-27921 Bldg Auth-MH Grp Home,0	139	139
65 1010-27922 Bldg Auth-MH Grp Home,0	317	317
Total	\$1,306	\$1,306

Section 6 Internal Service Fund Reconciliation

Bay County, Michigan
Internal Service Fund Summary
Based on the Year Ended December 31, 2020

	Total	Self Insurance	Healthcare Self Insurance
Income Statement:			
Operating Revenues			
Charges for services	\$ 7,600,436	\$ 438,594	\$ 7,161,842
Operating Expenses			
Personnel services	6,368,307	108,302	6,260,005
Other services	1,296,866	98,958	1,197,908
Total operating expenses	<u>7,665,173</u>	<u>207,260</u>	<u>7,457,913</u>
Operating profit (loss)	(64,737)	231,334	(296,071)
Non-operating revenues			
Interest income	33,304	33,304	-
Loss before transfers	(31,433)	264,638	(296,071)
Transfers out	<u>(1,473)</u>	<u>-</u>	<u>(1,473)</u>
Change in net position	\$ (32,906)	\$ 264,638	\$ (297,544)
Net position beginning of year, as restated	<u>\$ 4,821,083</u>	<u>\$ 1,255,978</u>	<u>\$ 3,565,105</u>
Net position at end of year	<u>\$ 4,788,177</u>	<u>\$ 1,520,616</u>	<u>\$ 3,267,561</u>
2 CFR, Part 200 R.E. Adjustments			
Prior year adjustments	<u>(862,057)</u>	<u>(717,499)</u>	<u>(144,558)</u>
Current year adjustment	<u>(1,473)</u>	<u>-</u>	<u>(1,473)</u>
Total adjustments	<u>(863,530)</u>	<u>(717,499)</u>	<u>(146,031)</u>
2 CFR Part 200 Adjusted R.E.	\$ 3,924,647	\$ 803,117	\$ 3,121,530
Sixty Day Operating Expenses	<u>(1,277,529)</u>	<u>(34,543)</u>	<u>(1,242,986)</u>
Excess reserves	<u>\$ 2,647,118</u>	<u>\$ 768,574</u>	<u>\$ 1,878,545</u>
Excess months of WCR		<u>44.50</u>	<u>3.02</u>

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, 2020

	Self Insurance	Healthcare Self Insurance	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 633,853	\$ 2,960,832	\$ 3,594,685
Investments	922,107	-	922,107
Accounts receivable, net of allowance	3,108	1,583	4,691
Accrued interest receivable	3,990	-	3,990
Due from other funds	19,266	624,034	643,300
Due from other governmental units	155	-	155
Prepaid items and other assets	81,069	157,539	238,608
Total current assets	<u>1,663,548</u>	<u>3,743,988</u>	<u>5,407,536</u>
Noncurrent assets:			
Net pension asset	<u>110,554</u>	<u>-</u>	<u>110,554</u>
Total assets	<u>1,774,102</u>	<u>3,743,988</u>	<u>5,518,090</u>
Deferred outflows of resources			
Deferred pension amounts	<u>7,297</u>	<u>-</u>	<u>7,297</u>
Liabilities			
Current liabilities:			
Accounts payable	94	676	770
Accrued liabilities	7,234	-	7,234
Estimated insurance claims payable	195,234	475,751	670,985
Compensated absences	<u>1,272</u>	<u>-</u>	<u>1,272</u>
Total liabilities	<u>203,834</u>	<u>476,427</u>	<u>680,261</u>
Deferred inflows of resources			
Deferred pension amounts	<u>56,949</u>	<u>-</u>	<u>56,949</u>
Net position			
Restricted for:			
Pension benefits	60,902	-	60,902
Insurance claims	<u>1,459,714</u>	<u>3,267,561</u>	<u>4,727,275</u>
Total net position	<u>\$ 1,520,616</u>	<u>\$ 3,267,561</u>	<u>\$ 4,788,177</u>

BAY COUNTY, MICHIGAN

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

Internal Service Funds

For the Year Ended December 31, 2020

	Self Insurance	Healthcare Self Insurance	Total
Operating revenues			
Charges for services	\$ 438,594	\$ 7,161,842	\$ 7,600,436
Operating expenses			
Personnel services	108,302	6,260,005	6,368,307
Other services	98,958	1,197,908	1,296,866
Total operating expenses	207,260	7,457,913	7,665,173
Operating income (loss)	231,334	(296,071)	(64,737)
Nonoperating revenues			
Interest income	33,304	-	33,304
Income (loss) before transfers	264,638	(296,071)	(31,433)
Transfers out	-	(1,473)	(1,473)
Change in net position	264,638	(297,544)	(32,906)
Net position, beginning of year	1,255,978	3,565,105	4,821,083
Net position, end of year	\$ 1,520,616	\$ 3,267,561	\$ 4,788,177

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2020

	Self Insurance	Healthcare Self Insurance	Total
Cash flows from operating activities			
Cash received from interfund services provided	\$ 290,549	\$ 10,102,706	\$ 10,393,255
Cash payments to suppliers for goods and services	(90,103)	(1,136,006)	(1,226,109)
Cash payments to employees and related taxes and insurance	(204,181)	(6,260,005)	(6,464,186)
Net cash provided by (used in) operating activities	<u>(3,735)</u>	<u>2,706,695</u>	<u>2,702,960</u>
Cash flows from noncapital financing activities			
Transfers out	-	(1,473)	(1,473)
Cash flows from investing activities			
Proceeds from sale of investments	226,999	-	226,999
Interest received	36,163	-	36,163
Net cash provided by investing activities	<u>263,162</u>	<u>-</u>	<u>263,162</u>
Net change in cash and cash equivalents	259,427	2,705,222	2,964,649
Cash and cash equivalents, beginning of year	<u>374,426</u>	<u>255,610</u>	<u>630,036</u>
Cash and cash equivalents, end of year	<u>\$ 633,853</u>	<u>\$ 2,960,832</u>	<u>\$ 3,594,685</u>

continued...

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2020

	Self Insurance	Healthcare Self Insurance	Total
Reconciliation of operating income (loss)			
to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 231,334	\$ (296,071)	\$ (64,737)
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	(21)	(1,583)	(1,604)
Due from other funds	(6,200)	2,898,286	2,892,086
Due from other governmental units	(44)	-	(44)
Prepaid items and other assets	10,000	61,902	71,902
Accounts payable	84	(56)	28
Accrued liabilities	(20,320)	-	(20,320)
Due to other governmental units	(1,145)	-	(1,145)
Estimated claims payable	(141,864)	44,217	(97,647)
Net pension asset	(107,755)	-	(107,755)
Deferred outflows - pension	(2,879)	-	(2,879)
Deferred inflows - pension	55,144	-	55,144
Net OPEB liability	(24,736)	-	(24,736)
Deferred outflows - OPEB	5,167	-	5,167
Deferred inflows - OPEB	(790)	-	(790)
Compensated absences	290	-	290
Net cash Provided by (used in) operating activities	\$ (3,735)	\$ 2,706,695	\$ 2,702,960

concluded.