



BAY COUNTY, MICHIGAN
COUNTY-WIDE COST ALLOCATION PLAN (2 CFR, Part 200)
BASED ON YEAR ENDING DECEMBER 31, 2018

Revised 10-22-2019

PREPARED BY:
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Table of Contents

Section 1	Introduction
Section 2	Certification
Section 3	County Organizational Chart
Section 4	Reading a Cost Allocation Plan
Section 5	2 CFR Part 200 Cost Allocation Plan
Section 6	Internal Service Fund Reconciliation

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, 2018. MGT of America, Inc. 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, 2018 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2020, 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:

Jan M. Histed

Name of Official:

Jan M. Histed

Title:

Finance Officer

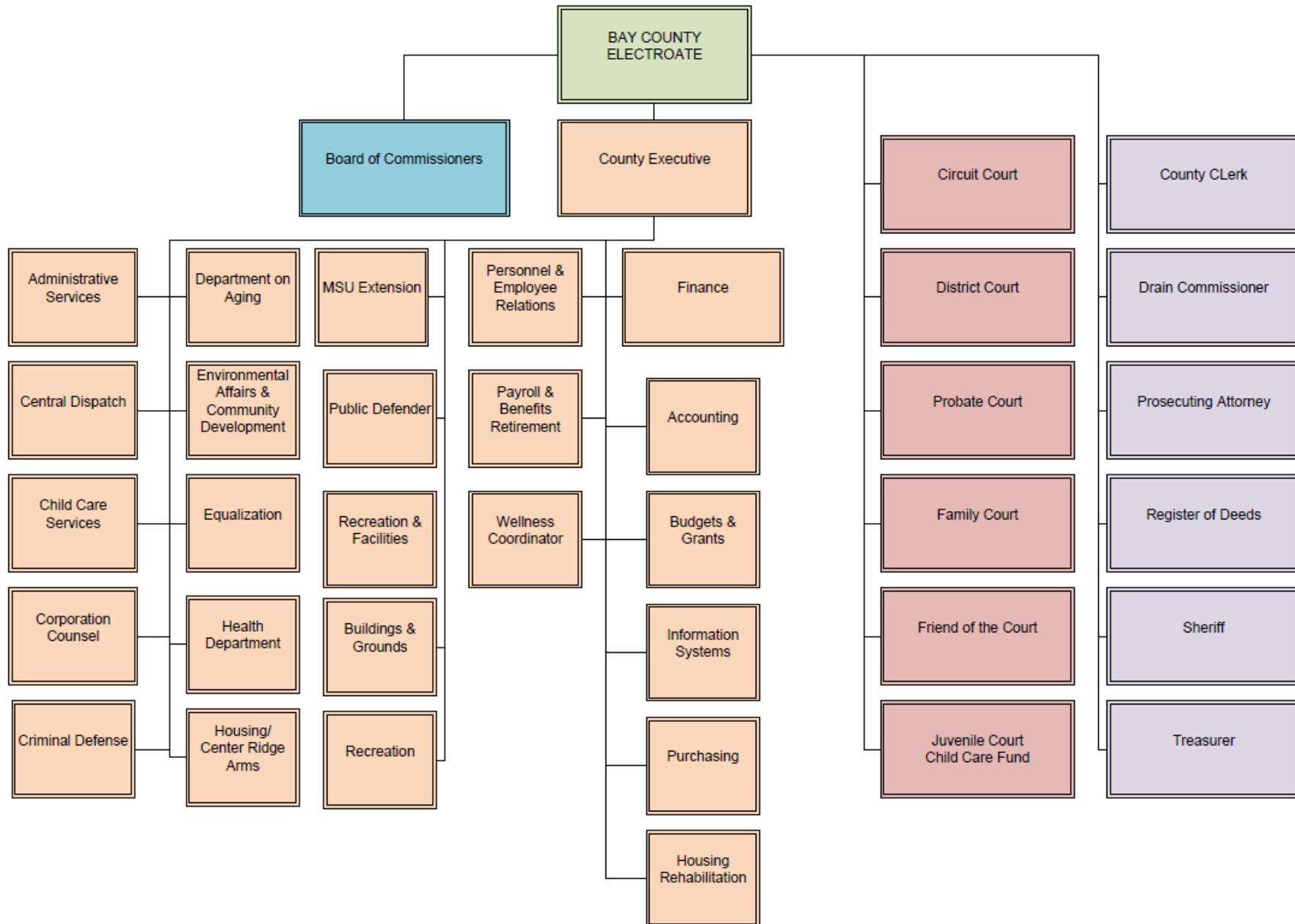
Date:

10-7-19

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 CY2018.

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			6
Carry Forward Schedule			25
Building Depreciation			30
1 Department Costs			31
1 Incoming Costs			33
1 County Building	Assigned Square Footage	Buildings and Grounds	35
1 Health Facility	Assigned Square Footage	Buildings and Grounds	36
1 Courts Facility	Assigned Square Footage	Buildings and Grounds	37
1 Law Enf Center	Assigned Square Footage	Buildings and Grounds	38
1 Juv Det Fac	Direct Allocation to Juvenile Detention Facility	Buildings and Grounds	39
1 Animal Control	Direct Allocation to Animal Control	Buildings and Grounds	40
1 Fairgrounds	Direct Allocation to Fair Grounds	Buildings and Grounds	41
1 Parks & Rec.	Direct Allocation to Parks & Recreation	Buildings and Grounds	42
1 Office of Emergency Services	Direct Allocation to the Office of Emergency Services	Buildings and Grounds	43
1 Community Center	Assigned Square Footage	Buildings and Grounds	44
1 Storage Bldg	Assigned Square Footage	Buildings and Grounds	45
1 Central Dispatch	Assigned Square Footage		46
1 Allocation Summary			47
Equipment Depreciation			51
2 Department Costs			52
2 Incoming Costs			53
2 Equipment Depreciation	Departmental Depreciation	Fixed Asset Report	54
2 Imaging Equipment	Licenses by Department	Departmental Licenses by User	55
2 Telephone Equipment	Phone Lines by Department	Phone Directory	56
2 Allocation Summary			58
1010-25300 Treasurer			60
3 Department Costs			61
3 Incoming Costs			63
3 Cash Receipts	Cash Receipt Transactions by Department	GL Transaction History	66
3 Bank Reconciliation	AP Receipts and Wire Transfer Transactions by Departmen	GL Transaction History	70
3 Accounting	Direct to Accounting Function Within Finance		74
3 General Government	**Not Allocated**		
3 Allocation Summary			75
1010-10100 Board of Commissioners			79
4 Department Costs			80

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

4 Incoming Costs			82
4 Annual Audit	Accounting Transactions	GL Transaction History	85
4 Building Authority	Direct Allocation to Building Authority		90
4 General Government	**Not Allocated**		
4 Allocation Summary			91
1010-19100 Accounting Department			96
5 Department Costs			98
5 Incoming Costs			99
5 Accounting	Accounting Transactions	Transaction History Detail	102
5 Payroll	FTEs	Payroll Report	107
5 Budgeting	Budget Transactions by Department	Transaction History Detail	110
5 Purchasing	Direct to Purchasing Department	Direct Allocation	115
5 Contract Serv.	Equal Allocation Between Central Service Departments		116
5 Special Proj	Dollar Amount of Wages	Time Study	117
5 General Government	**Not Allocated**		
5 Allocation Summary			118
1010-20200 Payroll			123
6 Department Costs			124
6 Incoming Costs			125
6 Payroll	FTEs	Payroll Summary	127
6 Retirement	Direct to Retirement		130
6 Budgeting	Budget Transactions by Department	General Ledger Detail	131
6 Allocation Summary			136
1010-21200 Budget Department			141
7 Department Costs			142
7 Incoming Costs			143
7 Budgeting	Budget Transactions by Department	GL Report	145
7 Accts Payable	Number of Accounts Payable Transactions by Department	GL Report	150
7 General Accounting	Accounting Transactions	GL Report	154
7 Specific	Dollar Value of Wages by Benefitting Department	Employee Time Study	159
7 General Government	**Not Allocated**		
7 Allocation Summary			160
1010-27200 Administrative Services			165
8 Department Costs			166
8 Incoming Costs			167
8 Admin Services	FTEs	Payroll Report	170
8 Support Service	Wages	Time Study	173
8 Vendor Services	Direct to IT		174
8 Allocation Summary			175
1010-22800 Information Systems Division			178
9 Department Costs			180
9 Incoming Costs			184

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

9 Tech Support	Number of Work Orders by Department	Work Order Summary	190
9 Network/Server	FTEs	Workstation Inventory	192
9 MUNIS System	Direct to Info Serv MUNIS	Information Services	195
9 Specific Services	Dollar of Services by Department	Paid Invoices	196
9 Imaging	Licenses by Department		197
9 Direct Support	Time Study		198
9 Juvenile Home Cameras	Direct to Juvenile Home	Direct	199
9 Telephone	Phone Lines by Department	Phone Directory	200
9 Outside Services	**Not Allocated**		
9 Capitalized Equipment	**Not Allocated**		
9 Allocation Summary			202
Financial System MUNIS			208
10 Department Costs			209
10 Incoming Costs			210
10 Accounting	Accounting Transactions	PO Summary	211
10 Allocation Summary			216
1010-23300 Purchasing			221
11 Department Costs			222
11 Incoming Costs			223
11 Purchasing	PO's by Department	Purchasing Report	225
11 General Government	**Not Allocated**		
11 Allocation Summary			227
1010-26500 Buildings and Grounds			228
12 Department Costs			230
12 Incoming Costs			236
12 County Building	Assigned Square Footage	Buildings and Grounds	245
12 Health Facility	Assigned Square Footage	Buildings and Grounds	246
12 Courts Facility	Assigned Square Footage	Buildings and Grounds	247
12 Law Enforcement Center	Assigned Square Footage	Buildings and Grounds	248
12 Community Center	Direct to Community Center	Buildings and Grounds	249
12 Pinny Park	Direct to Pinconning Park	Buildings and Grounds	250
12 Parks Maintenance	Direct Allocation to Parks Maintenance	Buildings and Grounds	251
12 Fairgrounds	Direct Allocation to Fairgrounds	Buildings and Grounds	252
12 Central Dispatch	Assigned Square Footage	Buildings and Grounds	253
12 Juvenile Detention	Direct to Juvenile Detention	Buildings and Grounds	254
12 Civic Arena	Direct to Civic Arena	Buildings and Grounds	255
12 Group Homes	Split Equally	Buildings and Grounds	256
12 Storage Building	Assigned Square Footage	Buildings and Grounds	257
12 Snow Plowing	Split Equally between B&G and Pierre Marquette	Buildings and Grounds	258
12 Maintenance Other Bld	Dollar Amount of Assigned Wages by Department	Payroll Report	259
12 Telephone Upgrade/Maintenance	Phone Lines by Department	Telephone Directory	260
12 Direct Supplies	Dollar Value of Purchases	Actual Expenses	262
12 General Government	**Not Allocated**		
12 Allocation Summary			263

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

1010-26600 Corporation Counsel			267
13 Department Costs			268
13 Incoming Costs			269
13 Civil Counsel	Dollar Amount of Staff Attorney Wages by Department	Buildings & Grounds	271
13 Legal Fees	Dollar Amount of Legal Fees by Department	Buildings & Grounds	273
13 General Government	**Not Allocated**		
13 Allocation Summary			274
1010-27000 Personnel & Employee Relations			276
14 Department Costs			277
14 Incoming Costs			278
14 Human Resources	FTEs	Payroll Report	280
14 Labor Relations	Union FTEs	Union Roster	283
14 Education and Training	FTEs	Payroll Report	285
14 Temp Services	Actual Spending	Invoice Detail	288
14 Retirement	Direct to Retirement		288
14 Workers Comp	Direct to Worker's Compensation		289
14 General Government	**Not Allocated**		290
14 Allocation Summary			292
			294
1010-29800 Risograph Printing/Postage			296
15 Department Costs			
15 Incoming Costs			298
15 Mail Services	Dollar Amount of Postage by Department	Postage - From GL Transactions	299
15 Office Max Rebate	Amount Spent on Office Max		302
15 Allocation Summary			305
1010-30100 Sheriff Department			306
16 Department Costs			
16 Incoming Costs			307
16 Courthouse Security	Assigned Square Footage	Buildings and Grounds	308
16 General Government	**Not Allocated**		309
16 Allocation Summary			311
			312
1010-75110 Recreation & Facilities			
17 Department Costs			313
17 Incoming Costs			315
17 Administrative Support	Wages by Department	Time Study	316
17 Allocation Summary			318
			319
1010-75112 Parks/Recreation Maintenance			320
18 Department Costs			321
18 Incoming Costs			322
18 Grounds Maintenance	Direct to Buildings and Grounds	Employee Time Analysis	323
18 Parking Lot	Equal Distribution Between Serviced Lots	Facilities	324
18 Vehicle Maintenance	Number of Departmental Vehicles	Fixed Assets	325

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

18 County Building	Assigned Square Footage		327
18 Courts Facility	Assigned Square Footage		328
18 Law Enforcement Center	Assigned Square Footage		330
18 Maintenance Other Buildings	Dollar Value of Wages	Time Study	331
18 Allocation Summary			334
1010-85100 Risk Management			335
19 Department Costs			336
19 Incoming Costs			337
19 General Liability	FTEs	Payroll Summary	338
19 Police Prof	Sheriff Department Employees	Payroll Summary	339
19 Vehicle Insurance	Number of Departmental Vehicles	Vehicle Inventory	340
19 Property Other	Insured Property Values by Department	Statement of Values	341
19 County Building	Assigned Square Footage	Buildings & Grounds	
19 Court Facility	Assigned Square Footage	Buildings & Grounds	344
19 Law Enforcement Center	Assigned Square Footage	Buildings & Grounds	345
19 Central Disapatch	Assigned Square Footage	Buildings & Grounds	346
19 Allocation Summary			348
			351
1010-85900 Wellness Program			
20 Department Costs			354
20 Incoming Costs			356
20 Wellness Program	FTEs		357
20 Allocation Summary			358
			360
1010-87800 Retirees Health/Life Insurance			362
21 Department Costs			364
21 Incoming Costs			367
21 Current Retiree Fringe Benefits	FTEs	Payroll Records	
21 Future Retiree Fringe Benefits	FTEs	Payroll Records	370
21 Supplemental Contribution	FTEs	Payroll Records	371
21 Term Payoff	Dollar Amount of Wages by Benefitting Department	GL Detail	372
21 Allocation Summary			373
			374
1010-27900 Building Authority			
22 Department Costs			
22 Incoming Costs			
22 Building Authority	Expenditure Transactions by Benefitting Project	GL Detail	
22 Allocation Summary			

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	1010-13100 Circuit Court	1010-13101 Circuit Court - SSSPP Grant	1010-13131 Circuit-Adult Drug Court Grant	1010-13300 Circuit Court Adult Probation	1010-13600 District Court	1010-13700 District Court Adult Probation	1010-13731 Dist.Ct OWI Treatment Oct-Dec	1010-14100 & 2150 FOC	1010-14100 & 2150 FOC DP	1010-14500 Law Library
1 Building Depreciation	\$40,463	\$0	\$0	\$10,160	\$36,066	\$5,388	\$0	\$15,820	\$0	\$2,561
2 Equipment Depreciation	960	0	0	560	773	267	0	826	33,979	0
3 1010-25300 Treasurer	9,217	85	312	398	2,566	372	259	8,742	0	0
4 1010-10100 Board of Commissioners	2,074	336	444	119	1,040	488	447	2,824	0	8
5 1010-19100 Accounting Department	10,652	1,907	2,449	718	6,574	2,915	2,642	15,569	0	61
6 1010-20200 Payroll	5,344	369	423	9	6,455	2,127	450	9,613	0	1
7 1010-21200 Budget Department	2,423	546	680	287	2,546	985	842	4,289	0	30
8 1010-27200 Administrative Services	3,857	255	292	0	4,647	1,528	305	6,919	0	0
9 1010-22800 Information Systems Divis	38,276	566	650	4,463	51,723	10,609	678	1,214	109,010	0
10 Financial System MUNIS	3,723	603	798	213	1,866	876	802	5,069	0	14
11 1010-23300 Purchasing	0	0	0	0	0	0	0	155	0	0
12 1010-26500 Buildings and Grounds	155,219	0	0	38,235	137,154	20,348	0	59,428	0	9,964
13 1010-26600 Corporation Counsel	8,297	107	137	9	8,585	544	149	3,311	0	0
14 1010-27000 Personnel & Employee Re	11,411	754	865	0	13,750	4,519	904	20,470	0	0
15 1010-29800 Risograph Printing/Postag	1,653	0	0	102	4,412	303	0	4,388	0	0
16 1010-30100 Sheriff Department	52,712	0	0	13,235	46,519	7,019	0	20,537	0	3,336
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	2,008	0	0	495	1,741	263	0	769	0	125
19 1010-85100 Risk Management	7,877	362	416	491	8,335	2,433	434	10,601	0	124
20 1010-85900 Wellness Program	2,524	167	191	0	3,041	1,000	200	4,528	0	0
21 1010-87800 Retirees Health/Life Insur	106,620	277	1,798	0	154,572	57,853	2,804	185,220	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	465,310	6,331	9,455	69,494	492,366	119,835	10,916	380,292	142,988	16,225
Less: Prior Year Allocations	396,180	9,345	4,867	67,534	424,545	96,734	4,802	304,854	52,130	15,836
Carry-Forward	69,130	(3,014)	4,588	1,960	67,821	23,101	6,114	75,438	90,858	389
Current Adjustments	(53,835)	(788)	0	0	(81,358)	(28,510)	(1,305)	(90,740)	0	0
Proposed Costs	\$480,605	\$2,529	\$14,044	\$71,454	\$478,830	\$114,425	\$15,725	\$364,990	\$233,847	\$16,614

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

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	1010-25404 2014 Delq Tax Property Sales	1010-25415 2015 Delq Tax Property Sales	1010-25416 2016 Delq Tax Property Sales
1 Building Depreciation	\$0	\$25,157	\$0	\$0	\$453	\$905	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	16,434	0	0	213	7,726	0	0	0	0
3 1010-25300 Treasurer	1,736	7,104	655	264	338	6,299	599	0	20	23
4 1010-10100 Board of Commissioners	713	1,699	101	64	497	1,375	425	0	8	9
5 1010-19100 Accounting Department	4,132	9,196	532	418	3,028	7,272	2,546	0	61	67
6 1010-20200 Payroll	913	4,868	4	7	900	1,443	381	0	1	1
7 1010-21200 Budget Department	1,333	2,533	130	207	1,065	1,723	870	0	30	31
8 1010-27200 Administrative Services	633	3,500	0	0	2,945	1,014	255	0	0	0
9 1010-22800 Information Systems Divis	1,406	75,076	0	0	4,417	30,729	566	0	0	0
10 Financial System MUNIS	1,280	3,050	181	115	892	2,467	763	0	14	16
11 1010-23300 Purchasing	0	0	0	0	622	1,243	0	0	0	0
12 1010-26500 Buildings and Grounds	0	96,713	0	0	31,907	60,088	0	0	0	0
13 1010-26600 Corporation Counsel	0	3,114	0	46	36,282	5,284	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,872	10,355	0	0	1,858	3,001	754	0	0	0
15 1010-29800 Risograph Printing/Postag	3,551	1,534	0	0	(18)	936	(2)	0	0	0
16 1010-30100 Sheriff Department	0	32,772	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	35	1,227	0	0	17	31	0	0	0	0
19 1010-85100 Risk Management	1,336	6,193	0	0	2,304	4,090	362	0	0	0
20 1010-85900 Wellness Program	414	2,290	0	0	411	664	167	0	0	0
21 1010-87800 Retirees Health/Life Insur	30,778	100,272	0	0	5,430	38,387	258	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	50,132	403,087	1,602	1,121	93,560	174,677	7,943	0	135	146
Less: Prior Year Allocations	25,586	300,787	1,063	1,074	76,466	124,946	0	0	0	0
Carry-Forward	24,546	102,300	539	47	17,094	49,731	0	0	0	0
Current Adjustments	(15,218)	(57,989)	(2,257)	0	0	(18,911)	0	0	0	0
Proposed Costs	\$59,460	\$447,397	\$(115)	\$1,167	\$110,654	\$205,498	\$7,943	\$0	\$135	\$146

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	1010-25700 Equalization Department	1010-26200 Elections	1010-26201 Board of Canvassers	1010-267XX Prosecuting Attorney	Prosecuting Attorney DP	1010-26800 Register of Deeds	1010-27300 Department of Criminal Defense	1010-27301 Indigent Attorney	1010-27302 Department of Public Defender	1010-27500 Drain Commissioner
1 Building Depreciation	\$391	\$0	\$0	\$21,964	\$0	\$369	\$0	\$0	\$4,582	\$346
2 Equipment Depreciation	107	0	0	720	2,124	213	133	0	160	133
3 1010-25300 Treasurer	958	554	676	4,538	0	7,968	500	1,352	661	814
4 1010-10100 Board of Commissioners	667	147	158	2,678	0	0	523	336	640	733
5 1010-19100 Accounting Department	3,927	975	789	15,760	0	872	3,040	1,905	3,783	4,257
6 1010-20200 Payroll	1,193	16	4	7,454	0	1,759	1,063	21	1,796	2,546
7 1010-21200 Budget Department	1,276	486	266	5,344	0	959	995	785	1,287	1,314
8 1010-27200 Administrative Services	838	0	0	5,310	0	1,253	751	1	1,279	1,825
9 1010-22800 Information Systems Divis	7,684	0	0	12,850	41,636	313	7,358	1	8,618	6,352
10 Financial System MUNIS	1,197	263	283	4,806	0	0	938	603	1,149	1,316
11 1010-23300 Purchasing	1,243	932	0	3,263	0	1,088	466	0	777	0
12 1010-26500 Buildings and Grounds	27,718	0	0	82,060	0	23,681	(308)	0	17,459	24,422
13 1010-26600 Corporation Counsel	880	0	0	13,738	0	7,045	7,045	0	0	0
14 1010-27000 Personnel & Employee Re	2,478	0	0	15,709	0	3,708	2,222	2	3,783	5,399
15 1010-29800 Risograph Printing/Postag	6,549	160	0	3,205	0	20	(127)	0	589	1,026
16 1010-30100 Sheriff Department	0	0	0	28,022	0	0	0	0	5,969	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	14	0	0	1,049	0	12	0	0	223	259
19 1010-85100 Risk Management	2,410	0	0	8,591	0	2,835	1,068	1	2,040	6,723
20 1010-85900 Wellness Program	548	0	0	3,474	0	820	492	0	837	1,194
21 1010-87800 Retirees Health/Life Insura	17,522	0	0	207,873	0	39,871	8,312	28	30,360	54,654
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	77,601	3,533	2,177	448,406	43,760	92,787	34,472	5,034	85,993	113,313
Less: Prior Year Allocations	75,985	4,650	2,798	312,075	61,719	83,346	813	6,204	58,106	86,962
Carry-Forward	1,616	(1,117)	(621)	136,331	(17,959)	9,441	33,659	(1,170)	27,887	26,351
Current Adjustments	(10,270)	0	0	(102,038)	0	(19,597)	(4,233)	(13)	(14,543)	(27,646)
Proposed Costs	\$68,947	\$2,415	\$1,556	\$482,699	\$25,800	\$82,631	\$63,897	\$3,852	\$99,338	\$112,017

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	1010-27360 Department Of Indigent Defense	1010-27401 Vol.Employee e Benef.Assoc.	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	\$10	\$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	0	2,095	29	29	64	113	15	73
4 1010-10100 Board of Commissioners	1	0	1	656	7	7	15	26	3	17
5 1010-19100 Accounting Department	31	0	31	3,478	56	109	118	142	94	128
6 1010-20200 Payroll	1	0	1	96	1	4	3	1	4	3
7 1010-21200 Budget Department	28	0	28	811	35	90	72	58	86	75
8 1010-27200 Administrative Services	0	0	0	51	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	113	0	0	0	0	0	0
10 Financial System MUNIS	2	0	2	1,177	12	12	26	46	6	30
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	724	735	735	735	735	735	735
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	151	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	(32)	21	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	113	113	113	113	113	113
19 1010-85100 Risk Management	0	0	0	104	328	556	460	643	562	527
20 1010-85900 Wellness Program	0	0	0	33	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	3,135	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	180	180	391	691	90	451
Total Current Allocations	63	0	32	12,656	1,498	1,836	1,996	2,569	1,708	2,152
Less: Prior Year Allocations	0	0	0	9,055	12,283	1,125	551	708	555	205
Carry-Forward	0	0	0	3,601	(10,785)	711	1,445	1,861	1,153	1,947
Current Adjustments	0	0	0	(1,554)	0	0	0	0	0	0
Proposed Costs	\$63	\$0	\$32	\$14,704	\$(9,287)	\$2,546	\$3,441	\$4,430	\$2,861	\$4,099

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

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	1010-28705 Environ-MI N. Resources Grant	1010-28706 Bay Co/Partnersh ip Watershed
1 Building Depreciation	\$0	\$0	\$0	\$0	\$451	\$0	\$109	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	213	0	187	0	0	0
3 1010-25300 Treasurer	20	83	34	1,068	167	0	228	5	60	6
4 1010-10100 Board of Commissioners	4	20	8	154	74	0	463	1	20	2
5 1010-19100 Accounting Department	46	143	88	722	490	0	2,797	31	143	36
6 1010-20200 Payroll	1	3	3	1	8	0	633	1	3	1
7 1010-21200 Budget Department	33	78	64	84	222	0	948	29	69	28
8 1010-27200 Administrative Services	0	0	0	0	0	0	436	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	3,412	0	13,335	0	0	0
10 Financial System MUNIS	8	36	14	277	133	0	832	2	36	4
11 1010-23300 Purchasing	0	0	0	0	0	0	1,709	0	0	0
12 1010-26500 Buildings and Grounds	735	735	735	0	31,739	0	7,342	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	3,523	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	1,290	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	70	0	10	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	113	113	113	0	17	0	4	0	0	0
19 1010-85100 Risk Management	386	434	551	0	1,404	0	959	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	285	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	22,145	0	0	0
22 1010-27900 Building Authority	120	541	210	0	0	0	0	0	0	0
Total Current Allocations	1,467	2,186	1,821	2,307	38,399	0	57,235	69	332	78
Less: Prior Year Allocations	455	321	481	1,013	56,410	0	40,515	0	0	0
Carry-Forward	1,012	1,865	1,340	1,294	(18,011)	0	16,720	0	0	0
Current Adjustments	0	0	0	0	0	0	(10,981)	0	0	0
Proposed Costs	\$2,480	\$4,051	\$3,160	\$3,601	\$20,387	\$0	\$62,975	\$69	\$332	\$78

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	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	1010-31507 2nd Rd Patrol - City of
1 Building Depreciation	\$46	\$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	213	147	0	2,312	0	218	122	186	170	117
4 1010-10100 Board of Commissioners	363	363	313	1,157	0	439	364	411	402	360
5 1010-19100 Accounting Department	2,446	2,185	1,832	6,500	0	2,559	2,190	2,429	2,415	2,175
6 1010-20200 Payroll	316	374	363	6,232	0	1,455	369	702	709	377
7 1010-21200 Budget Department	1,009	734	551	2,146	0	795	723	780	799	721
8 1010-27200 Administrative Services	201	253	250	4,507	0	1,042	249	491	495	255
9 1010-22800 Information Systems Divis	2,020	561	554	10,009	0	2,313	553	1,091	1,100	566
10 Financial System MUNIS	651	651	563	2,077	0	788	653	737	721	647
11 1010-23300 Purchasing	1,243	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	3,285	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	2,466	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	594	747	739	13,333	0	3,082	737	1,454	1,465	754
15 1010-29800 Risograph Printing/Postag	(16)	0	0	8	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	2	0	0	562	0	0	0	0	0	0
19 1010-85100 Risk Management	429	2,470	2,444	51,095	0	10,201	2,444	4,813	4,840	2,494
20 1010-85900 Wellness Program	131	165	163	2,949	0	682	163	322	324	167
21 1010-87800 Retirees Health/Life Insura	232	13,425	1,331	183,677	0	14,811	13,534	26,873	24,190	13,975
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	15,631	22,073	9,103	286,566	0	38,384	22,101	40,289	37,631	22,607
Less: Prior Year Allocations	15,220	14,004	6,967	173,514	0	36,160	15,464	28,410	15,609	7,178
Carry-Forward	411	8,069	2,136	113,052	0	2,224	6,637	11,879	22,022	15,429
Current Adjustments	0	(6,659)	(526)	(90,267)	0	(6,909)	(6,712)	(13,324)	(11,970)	(6,931)
Proposed Costs	\$16,043	\$23,484	\$10,714	\$309,350	\$0	\$33,699	\$22,027	\$38,844	\$47,682	\$31,104

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Summary Schedule

Department	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	1010-31600 Secondary Road Patrol Grant	1010-31681 Road Patrol Grant Oct- Dec	1010-31700 Township Road Patrol	1010-31701 Township Road Patrol April-Dec	1010-31902 Drive MI Safety/Task Force	1010-31903 O.W.I. Alcohol Enforcement
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	250	278	36	142	125	57	144	0	3	11
4 1010-10100 Board of Commissioners	418	251	116	403	362	116	365	0	51	224
5 1010-19100 Accounting Department	2,564	1,968	1,048	2,419	2,234	1,075	2,194	0	494	1,271
6 1010-20200 Payroll	719	276	139	379	776	277	156	0	32	106
7 1010-21200 Budget Department	903	1,014	595	796	784	628	707	0	293	355
8 1010-27200 Administrative Services	500	171	82	255	545	182	94	0	13	68
9 1010-22800 Information Systems Divis	1,110	379	182	566	1,209	404	208	0	30	150
10 Financial System MUNIS	749	450	209	723	649	209	655	0	92	402
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,478	505	242	754	1,611	538	277	0	40	200
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	70	0	0	0	0	0
19 1010-85100 Risk Management	4,889	1,671	116	2,494	6,208	1,772	922	0	126	672
20 1010-85900 Wellness Program	327	112	54	167	356	119	61	0	9	44
21 1010-87800 Retirees Health/Life Insura	14,061	183	4,237	14,904	28,767	9,662	5,096	0	352	1,539
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	27,969	7,256	7,055	24,001	43,696	15,039	10,878	0	1,535	5,040
Less: Prior Year Allocations	0	0	0	13,403	32,887	4,854	0	0	569	1,408
Carry-Forward	0	0	0	10,598	10,809	10,185	0	0	966	3,632
Current Adjustments	(6,833)	0	(2,099)	(7,391)	(14,286)	(4,770)	(2,526)	0	(170)	(739)
Proposed Costs	\$21,136	\$7,256	\$4,956	\$27,207	\$40,219	\$20,454	\$8,352	\$0	\$2,331	\$7,932

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	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	1010-33200 Snowmobile Law Enforcement	1010-35100 Corrections Department / Jail
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	9	9	52	55	0	251	24	8	29	661
4 1010-10100 Board of Commissioners	128	43	24	13	0	200	7	2	21	154
5 1010-19100 Accounting Department	837	453	211	139	0	1,453	56	62	253	905
6 1010-20200 Payroll	36	15	5	4	0	212	1	3	11	11
7 1010-21200 Budget Department	320	290	127	96	0	694	34	57	178	369
8 1010-27200 Administrative Services	17	1	0	0	0	134	0	0	3	0
9 1010-22800 Information Systems Divis	38	3	0	0	0	298	0	0	6	(184,297)
10 Financial System MUNIS	229	76	42	24	0	360	12	4	38	277
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	50	4	0	0	0	397	0	0	8	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	66	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	35	0	0	0
19 1010-85100 Risk Management	173	2	0	0	0	1,321	436	0	25	0
20 1010-85900 Wellness Program	11	1	0	0	0	88	0	0	2	0
21 1010-87800 Retirees Health/Life Insura	674	72	0	0	0	82	0	0	2	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,521	968	461	332	0	5,557	606	136	575	(181,920)
Less: Prior Year Allocations	809	0	265	0	0	0	2,433	0	238	1,652
Carry-Forward	1,712	0	196	0	0	0	(1,827)	0	337	(183,572)
Current Adjustments	(331)	(36)	0	0	0	0	0	0	0	0
Proposed Costs	\$3,902	\$932	\$657	\$332	\$0	\$5,557	\$(1,220)	\$136	\$912	\$(365,491)

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Summary Schedule

Department	1010-42600 Off of Emerg Serv-Civil	1010-42601 Local Emergency Planning	1010-42602 Homeland Security Activity	1010-43000 Animal Shelter/Dog Warden	1010-58000 Pere Marquette Parking	1010-61700 Personal Care - Private	1010-61730 Personal Care- Private/Oct-	1010-64800 Medical Examiner	1010-64900 Mental Health	1010-65100 Ambulance
1 Building Depreciation	\$385	\$0	\$0	\$18,734	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	267	0	0	0	0	0	0
3 1010-25300 Treasurer	206	0	11	5,930	70	0	0	1,995	20	5
4 1010-10100 Board of Commissioners	372	1	4	1,539	18	1	0	341	4	1
5 1010-19100 Accounting Department	2,278	31	99	8,411	133	31	0	1,747	46	31
6 1010-20200 Payroll	379	1	4	2,644	3	1	0	11	1	1
7 1010-21200 Budget Department	791	28	85	2,595	72	28	0	404	33	29
8 1010-27200 Administrative Services	255	0	0	18,058	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	566	0	0	7,904	0	0	0	0	0	0
10 Financial System MUNIS	667	2	8	2,762	32	2	0	613	8	2
11 1010-23300 Purchasing	0	0	0	622	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	1,023	0	0	(617)	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	1,409	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	754	0	0	5,554	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	1	0	0	39	0	0	0	38	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	35	0	0	392	6,249	0	0	0	0	0
19 1010-85100 Risk Management	825	0	0	5,198	0	0	0	0	0	0
20 1010-85900 Wellness Program	167	0	0	1,228	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	299	0	0	33,338	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9,003	1,472	211	114,598	6,577	63	0	5,149	113	69
Less: Prior Year Allocations	20,843	0	0	109,651	3,200	0	0	4,272	66	22
Carry-Forward	(11,840)	0	0	4,947	3,377	0	0	877	47	47
Current Adjustments	0	0	0	(16,118)	0	0	0	0	0	0
Proposed Costs	\$(2,838)	\$1,472	\$211	\$103,427	\$9,954	\$63	\$0	\$6,027	\$159	\$117

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	1010-66801 Sag.Mid.Bay- Job Train.Consort	1010-67000 Mi Dept Human Serv- Bay County	1010-67100 Social Services- Med Care	1010-67206 Federal C1- Congregate	1010-67208 Home Delivered Meals	1010-70200 Center Ridge Arms- Administratn	1010-72101 Transportatio n Planning	1010-72181 Trans. Planning - Oct.-Dec.	1010-75100 Recreation/P arks Department	1010-75104 Juv.Communi ty Based Treatment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$92	\$0	\$709	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	39	0	34	0	0	0	417	93	499	0
4 1010-10100 Board of Commissioners	9	3	13	0	0	0	487	123	125	0
5 1010-19100 Accounting Department	67	41	87	0	0	0	3,111	1,209	933	0
6 1010-20200 Payroll	1	1	1	0	0	0	385	158	364	0
7 1010-21200 Budget Department	38	29	32	0	0	0	1,205	743	463	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	247	91	252	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	549	203	560	0
10 Financial System MUNIS	16	6	24	0	0	0	874	221	225	0
11 1010-23300 Purchasing	0	0	0	0	0	0	3,108	466	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	6,571	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	2,995	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	731	270	747	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	(19)	(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	0	0	0	0	3	0	74,357	0
19 1010-85100 Risk Management	0	0	0	0	0	0	638	130	795	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	162	60	165	0
21 1010-87800 Retirees Health/Life Insura	2	0	0	0	0	0	1,000	339	150	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	172	81	192	0	0	0	22,553	4,090	80,345	0
Less: Prior Year Allocations	196	0	0	0	0	0	33,321	0	29,238	0
Carry-Forward	(24)	0	0	0	0	0	(10,768)	0	51,107	0
Current Adjustments	0	0	0	0	0	0	(372)	(121)	0	0
Proposed Costs	\$149	\$81	\$192	\$0	\$0	\$0	\$11,413	\$3,969	\$131,452	\$0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	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	1010-79000 Library	1010-86500 401(K) Savings Plan Admin
1 Building Depreciation	\$0	\$0	\$64,391	\$0	\$0	\$11,718	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	27	0	0	0
3 1010-25300 Treasurer	0	218	4,701	907	26	1,793	25,494	5,766	0	5
4 1010-10100 Board of Commissioners	0	210	1,259	179	8	580	5,165	1,277	0	1
5 1010-19100 Accounting Department	0	1,341	6,724	1,176	88	3,109	25,973	7,013	0	31
6 1010-20200 Payroll	0	63	1,067	541	3	60	2,664	913	0	1
7 1010-21200 Budget Department	0	528	1,763	502	60	950	5,633	2,018	0	29
8 1010-27200 Administrative Services	0	32	741	382	0	25	1,846	620	0	0
9 1010-22800 Information Systems Divis	0	70	1,645	848	0	56	4,140	2,420	0	0
10 Financial System MUNIS	0	378	2,260	321	14	1,041	9,270	2,292	0	2
11 1010-23300 Purchasing	0	0	155	155	0	0	2,331	311	0	0
12 1010-26500 Buildings and Grounds	0	2,626	18,928	0	2,923	10,635	7,543	19,039	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	94	2,191	1,130	0	74	5,462	1,835	0	0
15 1010-29800 Risograph Printing/Postag	0	0	(14)	0	0	0	(67)	(5)	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	16,730	4,182	4,182	2,092	25,096	10,456	0	0
18 1010-75112 Parks/Recreation Mainten:	0	2,105	0	0	589	15,620	694	4,251	0	0
19 1010-85100 Risk Management	0	45	6,431	543	311	2,717	16,924	1,298	0	0
20 1010-85900 Wellness Program	0	21	485	250	0	16	1,208	406	0	0
21 1010-87800 Retirees Health/Life Insura	0	72	8,389	226	0	15	11,014	447	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	7,803	137,845	11,343	8,204	50,501	150,417	60,360	0	69
Less: Prior Year Allocations	0	3,072	129,686	11,319	15,826	35,515	138,185	66,158	0	0
Carry-Forward	0	4,731	8,159	24	(7,622)	14,986	12,232	(5,798)	0	0
Current Adjustments	0	(26)	(3,938)	0	0	0	(4,882)	0	0	0
Proposed Costs	\$0	\$12,507	\$142,067	\$11,368	\$581	\$65,487	\$157,767	\$54,562	\$0	\$69

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	1010-87200 Self Insurance Claims	1010-87201 Self Insurance Administratio	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	2570 Budget Stabilization Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$45,375	\$0	\$109	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	1,893	0	0	373	0	0
3 1010-25300 Treasurer	0	0	113	810	26,136	0	327	3,545	464	0
4 1010-10100 Board of Commissioners	0	0	26	246	14,214	0	494	1,442	1,817	0
5 1010-19100 Accounting Department	0	0	142	1,371	88,642	0	3,195	8,664	8,498	0
6 1010-20200 Payroll	0	0	1	13	15,837	0	743	4,886	16	0
7 1010-21200 Budget Department	0	0	58	363	40,901	0	1,238	3,395	1,054	0
8 1010-27200 Administrative Services	0	0	0	0	10,657	0	507	3,490	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	80,414	0	1,125	11,503	7,455	0
10 Financial System MUNIS	0	0	46	442	25,511	0	886	2,588	3,261	0
11 1010-23300 Purchasing	0	0	0	0	25,172	0	1,243	4,817	0	0
12 1010-26500 Buildings and Grounds	0	0	0	1,774	106,372	0	7,825	(864)	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	24,304	0	0	1,409	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	31,528	0	1,499	10,324	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	2,323	0	(23)	205	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	2,606	0	39	1,560	0	0
19 1010-85100 Risk Management	0	0	0	0	(18,820)	0	1,497	21,519	0	0
20 1010-85900 Wellness Program	0	0	0	0	6,973	0	332	2,283	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	6	0	36,725	0	12,197	39,458	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	392	5,020	566,762	0	33,235	120,595	22,565	0
Less: Prior Year Allocations	0	0	257	1,918	463,926	0	25,987	95,143	29,257	0
Carry-Forward	0	0	135	3,102	102,836	0	7,248	25,452	(6,692)	0
Current Adjustments	0	0	0	0	(109,136)	0	(5,975)	(23,562)	0	0
Proposed Costs	\$0	\$0	\$528	\$8,122	\$560,463	\$0	\$34,507	\$122,486	\$15,872	\$0

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Summary Schedule

Department	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	2740 Community Corrections Fund
1 Building Depreciation	\$0	\$11,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$392
2 Equipment Depreciation	0	160	0	0	0	0	0	0	0	53
3 1010-25300 Treasurer	3	4,210	1,958	32	0	792	0	287	300	555
4 1010-10100 Board of Commissioners	53	1,680	600	104	0	660	0	71	174	486
5 1010-19100 Accounting Department	525	9,917	3,253	783	0	4,519	0	422	1,357	3,447
6 1010-20200 Payroll	43	9,258	131	102	0	79	0	5	29	660
7 1010-21200 Budget Department	321	3,694	796	372	0	1,855	0	184	678	1,577
8 1010-27200 Administrative Services	21	6,678	75	63	0	0	0	0	0	436
9 1010-22800 Information Systems Divis	46	44,938	166	139	0	0	0	0	0	3,048
10 Financial System MUNIS	94	3,016	1,077	187	0	1,185	0	127	311	872
11 1010-23300 Purchasing	0	14,451	0	0	0	0	0	0	0	311
12 1010-26500 Buildings and Grounds	0	30,195	0	0	0	0	0	0	0	1,403
13 1010-26600 Corporation Counsel	0	3,875	0	0	0	0	0	0	0	705
14 1010-27000 Personnel & Employee Re	61	19,758	222	185	0	0	0	0	0	1,289
15 1010-29800 Risograph Printing/Postag	0	(95)	13	0	0	111	0	0	0	(11)
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	511
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	1,178	0	0	0	0	0	0	0	19
19 1010-85100 Risk Management	29	10,316	107	89	0	0	0	0	0	4,284
20 1010-85900 Wellness Program	13	4,370	49	41	0	0	0	0	0	285
21 1010-87800 Retirees Health/Life Insur	46	112,776	2,833	1,443	0	0	0	0	0	373
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,254	291,887	11,279	3,541	0	9,201	0	1,096	2,849	20,696
Less: Prior Year Allocations	0	231,170	7,675	1,547	175	3,739	0	1,051	2,060	20,885
Carry-Forward	0	60,717	3,604	1,994	(175)	5,462	0	45	789	(189)
Current Adjustments	0	(76,351)	(1,405)	(694)	0	0	0	0	0	0
Proposed Costs	\$1,254	\$276,254	\$13,478	\$4,841	\$(175)	\$14,664	\$0	\$1,141	\$3,637	\$20,506

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	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	2920-66401 Youth & Family Support
1 Building Depreciation	\$782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	746	0	0	0	0	373	0	0	0	0
3 1010-25300 Treasurer	34,164	24	193	0	3,658	4,659	131	34	316	145
4 1010-10100 Board of Commissioners	10,945	28	47	0	786	1,822	59	43	422	506
5 1010-19100 Accounting Department	63,188	518	395	0	3,854	10,134	424	270	2,634	3,016
6 1010-20200 Payroll	14,591	21	9	0	16	8,266	8	4	195	836
7 1010-21200 Budget Department	21,438	425	242	0	1,039	3,210	196	98	967	963
8 1010-27200 Administrative Services	10,146	1	0	0	0	5,969	0	0	115	583
9 1010-22800 Information Systems Divis	33,228	1	0	0	0	23,226	0	0	255	1,295
10 Financial System MUNIS	19,644	50	84	0	1,410	3,271	106	76	757	908
11 1010-23300 Purchasing	6,060	0	0	0	0	2,175	0	0	0	0
12 1010-26500 Buildings and Grounds	106,870	0	0	0	0	(864)	0	0	0	0
13 1010-26600 Corporation Counsel	6,693	1,761	0	0	2,755	3,583	63	254	90	376
14 1010-27000 Personnel & Employee Re	30,017	2	0	0	0	17,660	0	0	340	1,725
15 1010-29800 Risograph Printing/Postag	6,136	0	0	0	0	(35)	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	520	0	0	0	0	1,301	0	0	0	0
19 1010-85100 Risk Management	22,965	1	0	0	0	13,797	0	0	163	829
20 1010-85900 Wellness Program	6,639	0	0	0	0	3,906	0	0	75	382
21 1010-87800 Retirees Health/Life Insura	59,561	19	8	0	0	38,002	0	0	(2,784)	13,819
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	454,333	2,852	978	0	13,518	140,457	987	778	3,547	25,382
Less: Prior Year Allocations	322,127	8,785	905	0	11,790	144,231	0	276	(923)	16,552
Carry-Forward	132,206	(5,933)	73	0	1,728	(3,774)	0	502	4,470	8,830
Current Adjustments	(68,221)	(9)	0	0	0	(34,117)	0	0	(2,358)	(11,164)
Proposed Costs	\$518,318	\$(3,089)	\$1,051	\$0	\$15,247	\$102,567	\$987	\$1,281	\$5,659	\$23,048

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Summary Schedule

Department	2920-66402 Juvenile Drug Court	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	3690 Bldg Authority Debt Fund	4650 Water Supply Sys Bay-Const
1 Building Depreciation	\$0	\$0	\$0	\$65,700	\$0	\$126	\$0	\$0	\$0	\$0
2 Equipment Depreciation	107	0	0	0	0	107	0	0	0	0
3 1010-25300 Treasurer	241	155	347	0	0	3,958	31	63	94	45
4 1010-10100 Board of Commissioners	379	435	522	0	0	998	30	35	43	36
5 1010-19100 Accounting Department	2,312	2,671	3,216	0	0	5,701	372	1,008	375	318
6 1010-20200 Payroll	188	733	707	0	0	61	12	9	9	8
7 1010-21200 Budget Department	804	912	1,142	0	0	2,345	258	204	207	177
8 1010-27200 Administrative Services	115	509	484	0	0	16,924	0	0	0	0
9 1010-22800 Information Systems Divis	412	1,131	1,075	(19,895)	0	2,057	0	0	0	0
10 Financial System MUNIS	681	782	936	0	0	1,792	54	62	76	64
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	(247)	0	0	25,457	0	8,769	0	0	0	0
13 1010-26600 Corporation Counsel	149	301	294	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	340	1,507	1,432	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	(0)	25	0	0	11	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	5	0	0	0	0
19 1010-85100 Risk Management	163	724	689	0	0	393	0	0	0	0
20 1010-85900 Wellness Program	75	333	317	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	4,755	18,974	16,414	0	0	7	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	10,475	29,169	27,601	71,263	0	43,254	757	1,381	804	649
Less: Prior Year Allocations	7,219	15,829	16,188	0	29	26,664	238	197	167	863
Carry-Forward	3,256	13,340	11,413	0	(29)	16,590	519	1,184	637	(214)
Current Adjustments	(2,358)	(9,378)	(8,083)	0	0	0	0	0	0	0
Proposed Costs	\$11,374	\$33,131	\$30,932	\$71,263	\$(29)	\$59,843	\$1,276	\$2,566	\$1,441	\$436

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Summary Schedule

Department	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	5920 Water and Sewer Fund	5350-70200 Housing Fund	5950 Commissary Fund	6770 Self- Insurance Fund- WC/UC/S&A
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206	\$18
2 Equipment Depreciation	0	0	0	0	0	0	0	133	0	0
3 1010-25300 Treasurer	3,387	181	7,012	6,715	3,587	10,283	17	971	284	239
4 1010-10100 Board of Commissioners	1,004	56	1,528	1,236	1,318	1,757	11	1,283	84	618
5 1010-19100 Accounting Department	5,708	331	8,091	6,142	6,723	9,592	207	7,669	561	3,571
6 1010-20200 Payroll	1,515	4	1,011	29	702	278	8	1,490	9	648
7 1010-21200 Budget Department	1,881	137	1,974	1,051	1,336	2,479	169	2,461	222	1,051
8 1010-27200 Administrative Services	1,063	0	694	0	484	140	0	1,019	0	444
9 1010-22800 Information Systems Divis	2,468	0	1,542	0	1,074	312	0	3,794	67	987
10 Financial System MUNIS	1,802	100	2,742	2,218	2,365	3,154	20	2,302	151	1,109
11 1010-23300 Purchasing	2,486	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	10,925	0	0	0	0	0	0	35,525	1,401	1,268
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	5,988	0	0
14 1010-27000 Personnel & Employee Re	3,145	0	2,054	0	1,431	415	0	3,014	0	12,299
15 1010-29800 Risograph Printing/Postag	0	0	(4)	0	1,637	0	0	114	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	356	0	0	0	0	0	0	268	9	1
19 1010-85100 Risk Management	2,167	0	2,564	0	688	200	0	1,449	50	687
20 1010-85900 Wellness Program	696	0	454	0	317	92	0	667	0	291
21 1010-87800 Retirees Health/Life Insura	(15,375)	0	505	0	(5,694)	144	0	(20,278)	0	60
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	23,229	809	30,167	17,391	15,967	28,845	432	47,869	4,044	23,291
Less: Prior Year Allocations	51,094	546	29,166	13,986	25,625	21,347	0	16,430	3,206	13,716
Carry-Forward	(27,865)	263	1,001	3,405	(9,658)	7,498	0	31,439	838	9,575
Current Adjustments	(3,887)	0	0	0	2,940	(30)	0	(4,488)	0	0
Proposed Costs	\$(8,524)	\$1,072	\$31,168	\$20,797	\$9,249	\$36,313	\$432	\$74,820	\$4,881	\$32,866

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	6771 Self-Insurance Fund-Healthcare	7010 Trust and Agency	7030 Current Tax Collection Fund	7210 Library Penal Fine Fund	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$133	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	956	0	0	0	0	0	2,741	1,035	0	0
4 1010-10100 Board of Commissioners	430	0	0	0	0	0	1,487	435	0	0
5 1010-19100 Accounting Department	2,538	0	0	0	0	0	56,190	5,871	0	0
6 1010-20200 Payroll	31	0	0	0	0	0	2,251	49	0	0
7 1010-21200 Budget Department	903	0	0	0	0	0	3,328	1,188	0	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	357	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	792	0	0	0
10 Financial System MUNIS	771	0	0	0	0	0	2,668	782	0	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	9,520	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	29,589	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	21,901	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	138	1	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	5	0	0	0
19 1010-85100 Risk Management	0	0	0	0	0	0	922	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	233	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	412	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	5,629	0	0	0	0	0	132,666	9,361	0	0
Less: Prior Year Allocations	16,955	0	0	0	0	0	126,022	3,322	0	0
Carry-Forward	(11,326)	0	0	0	0	0	6,644	6,039	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$(5,696)	\$0	\$0	\$0	\$0	\$0	\$139,310	\$15,400	\$0	\$0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	7640 Inmate Trust Fund	8010 Drain	8011 Hampton O&M	8012 Portsmouth O&M	8014 Bangor O&M	8020 Drain Revolving Account	8510 Drain Debt Ret	9760 Governmental Full Accrual	9770 Governmental Full Accrual-Drain	Bay City Police
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,802
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	34	2,996	699	112	2,694	0	695	9	0	0
4 1010-10100 Board of Commissioners	13	1,126	169	53	669	0	276	187	11	0
5 1010-19100 Accounting Department	87	5,073	761	237	3,015	0	1,245	3,144	50	0
6 1010-20200 Payroll	1	519	12	9	41	0	63	117	8	0
7 1010-21200 Budget Department	32	654	178	30	699	0	99	2,481	4	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	2,516
10 Financial System MUNIS	24	2,021	303	94	1,201	0	496	336	20	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	53,203
13 1010-26600 Corporation Counsel	0	1,409	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	(1)	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	70	0	0	0	0	0	0	0	333
19 1010-85100 Risk Management	0	1,637	0	0	0	0	0	0	0	1,894
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	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	192	15,505	2,123	535	8,319	0	2,875	6,273	94	103,747
Less: Prior Year Allocations	115	10,497	2,831	590	8,579	0	1,972	0	0	38,649
Carry-Forward	77	5,008	(708)	(55)	(260)	0	903	0	0	65,098
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$269	\$20,513	\$1,415	\$481	\$8,059	\$0	\$3,778	\$6,273	\$94	\$168,845

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Summary Schedule

Department	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$3,605	\$0	\$436,032
2 Equipment Depreciation	27	0	69,993
3 1010-25300 Treasurer	0	0	247,395
4 1010-10100 Board of Commissioners	55	0	91,834
5 1010-19100 Accounting Department	0	0	584,758
6 1010-20200 Payroll	0	0	139,530
7 1010-21200 Budget Department	0	0	184,124
8 1010-27200 Administrative Services	3,061	0	134,280
9 1010-22800 Information Systems Divis	47,318	0	541,557
10 Financial System MUNIS	0	0	164,720
11 1010-23300 Purchasing	0	0	76,604
12 1010-26500 Buildings and Grounds	56,109	0	1,357,108
13 1010-26600 Corporation Counsel	0	0	188,563
14 1010-27000 Personnel & Employee Re	0	0	315,251
15 1010-29800 Risograph Printing/Postag	0	0	38,912
16 1010-30100 Sheriff Department	3,980	0	214,611
17 1010-75110 Recreation & Facilities	6,274	0	69,012
18 1010-75112 Parks/Recreation Mainten	45,455	0	167,997
19 1010-85100 Risk Management	5,206	0	290,060
20 1010-85900 Wellness Program	0	0	62,686
21 1010-87800 Retirees Health/Life Insura	0	0	1,809,548
22 1010-27900 Building Authority	0	0	2,854
Total Current Allocations	171,090	0	7,187,428
Less: Prior Year Allocations	107,985	0	5,643,258
Carry-Forward	63,105	0	1,388,740
Current Adjustments	0	0	(1,107,998)
Proposed Costs	\$234,195	\$0	\$7,468,169

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
23 1010-13100 Circuit Court	465,310	396,180	69,130	(53,835)	480,605
24 1010-13101 Circuit Court - SSSPP Gra	6,331	9,345	(3,014)	(788)	2,529
25 1010-13131 Circuit-Adult Drug Court G	9,455	4,867	4,588	0	14,044
26 1010-13300 Circuit Court Adult Probati	69,494	67,534	1,960	0	71,454
27 1010-13600 District Court	492,366	424,545	67,821	(81,358)	478,830
28 1010-13700 District Court Adult Probat	119,835	96,734	23,101	(28,510)	114,425
29 1010-13731 Dist.Ct OWI Treatment Oc	10,916	4,802	6,114	(1,305)	15,725
30 1010-14100 & 2150 FOC	380,292	304,854	75,438	(90,740)	364,990
31 1010-14100 & 2150 FOC DP	142,988	52,130	90,858	0	233,847
32 1010-14500 Law Library	16,225	15,836	389	0	16,614
33 1010-14700 Jury/Judicial Council	50,132	25,586	24,546	(15,218)	59,460
34 1010-14800 Probate Court	403,087	300,787	102,300	(57,989)	447,397
35 1010-14802 Public Guardian	1,602	1,063	539	(2,257)	(115)
36 1010-14805 Probate Ct. Safe Havens	1,121	1,074	47	0	1,167
37 1010-17100 County Executive	93,560	76,466	17,094	0	110,654
38 1010-21500 Clerk	174,677	124,946	49,731	(18,911)	205,498
39 1010-22900 Community Outreach / Me	7,943	0	0	0	7,943
40 1010-25404 2014 Delq Tax Property Si	0	0	0	0	0
41 1010-25415 2015 Delq Tax Property Si	135	0	0	0	135
42 1010-25416 2016 Delq Tax Property Si	146	0	0	0	146
43 1010-25700 Equalization Department	77,601	75,985	1,616	(10,270)	68,947
44 1010-26200 Elections	3,533	4,650	(1,117)	0	2,415
45 1010-26201 Board of Canvassers	2,177	2,798	(621)	0	1,556
46 1010-267XX Prosecuting Attorney	448,406	312,075	136,331	(102,038)	482,699
47 Prosecuting Attorney DP	43,760	61,719	(17,959)	0	25,800
48 1010-26800 Register of Deeds	92,787	83,346	9,441	(19,597)	82,631
49 1010-27300 Department of Criminal De	34,472	813	33,659	(4,233)	63,897
50 1010-27301 Indigent Attorney	5,034	6,204	(1,170)	(13)	3,852
51 1010-27302 Department of Public Defe	85,993	58,106	27,887	(14,543)	99,338
52 1010-27500 Drain Commissioner	113,313	86,962	26,351	(27,646)	112,017
53 1010-27360 Department Of Indigent Dc	63	0	0	0	63
54 1010-27401 Vol.Employee Benef.Asso	0	0	0	0	0
55 1010-27507 Drain - County at Large	32	0	0	0	32
56 1010-27801 County Survey/Remonum	12,656	9,055	3,601	(1,554)	14,704
57 1010-27903 Bldg Auth-MH Grp Home,l	1,498	12,283	(10,785)	0	(9,287)
58 1010-27909 Bldg Auth-MH Grp Home,l	1,836	1,125	711	0	2,546
59 1010-27910 Bldg Auth-MH Grp Home,l	1,996	551	1,445	0	3,441
60 1010-27911 Bldg Auth-MH Grp Home,l	2,569	708	1,861	0	4,430
61 1010-27912 Bldg Auth-MH Grp Home,l	1,708	555	1,153	0	2,861
62 1010-27919 Bldg Auth-MH Grp Home,l	2,152	205	1,947	0	4,099

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
63 1010-27920 Bldg Auth-MH Grp Home,(	1,467	455	1,012	0	2,480
64 1010-27921 Bldg Auth-MH Grp Home,)	2,186	321	1,865	0	4,051
65 1010-27922 Bldg Auth-MH Grp Home,)	1,821	481	1,340	0	3,160
66 1010-28000 Soil Conservation	2,307	1,013	1,294	0	3,601
67 1010-28300 M.S.U. Extension	38,399	56,410	(18,011)	0	20,387
68 1010-28600 Gypsy Moth Suppression	0	0	0	0	0
69 1010-28700 Environmental Affairs	57,235	40,515	16,720	(10,981)	62,975
70 1010-28703 Euclid Linear Park	69	0	0	0	69
71 1010-28705 Environ-MI N. Resources (	332	0	0	0	332
72 1010-28706 Bay Co/Partnership Water	78	0	0	0	78
73 1010-28800 Geographic Information Sy	15,631	15,220	411	0	16,043
74 1010-31100 Circuit Court Warrant Offic	22,073	14,004	8,069	(6,659)	23,484
75 1010-31200 B.A.Y.A.N.E.T.	9,103	6,967	2,136	(526)	10,714
76 1010-31500 Secondary Road Patrol	286,566	173,514	113,052	(90,267)	309,350
77 1010-31502 2nd Rd Patr-Monitor Cops	0	0	0	0	0
78 1010-31503 2nd Rd Patrol-Bangor Tw	38,384	36,160	2,224	(6,909)	33,699
79 1010-31504 2nd Rd Patr-Portsmouth	22,101	15,464	6,637	(6,712)	22,027
80 1010-31505 2nd Rd Patr-Williams Twp	40,289	28,410	11,879	(13,324)	38,844
81 1010-31506 2nd Rd Patrol-Monitor Tw	37,631	15,609	22,022	(11,970)	47,682
82 1010-31507 2nd Rd Patrol - City of	22,607	7,178	15,429	(6,931)	31,104
83 1010-31508 2nd Road Patrol-Pinconni	27,969	0	0	(6,833)	21,136
84 1010-31509 2Nd Rd Patrol K-9 Pinconr	7,256	0	0	0	7,256
85 1010-31510 Bangor Twps Schools & B	7,055	0	0	(2,099)	4,956
86 1010-31516 2nd Rd.Pat-Bay City Sch	24,001	13,403	10,598	(7,391)	27,207
87 1010-31600 Secondary Road Patrol Gr	43,696	32,887	10,809	(14,286)	40,219
88 1010-31681 Road Patrol Grant Oct-De	15,039	4,854	10,185	(4,770)	20,454
89 1010-31700 Township Road Patrol	10,878	0	0	(2,526)	8,352
90 1010-31701 Township Road Patrol Apr	0	0	0	0	0
91 1010-31902 Drive MI Safely/Task Forc	1,535	569	966	(170)	2,331
92 1010-31903 O.W.I. Alcohol Enforceme	5,040	1,408	3,632	(739)	7,932
93 1010-31904 Youth Alcohol Enforcemer	2,521	809	1,712	(331)	3,902
94 1010-31905 Dre Drug Recogn.Expert C	968	0	0	(36)	932
95 1010-32100 Michigan Justice Training	461	265	196	0	657
96 1010-32200 Medical Marihuana Enforc	332	0	0	0	332
97 1010-32500 911 Central Dispatch	0	0	0	0	0
98 1010-33100 Marine Law Enforcement (	5,557	0	0	0	5,557
99 1010-33101 Marine Safety	606	2,433	(1,827)	0	(1,220)
100 1010-33102 Port Security	136	0	0	0	136
101 1010-33200 Snowmobile Law Enforcer	575	238	337	0	912
102 1010-35100 Corrections Department / ,	(181,920)	1,652	(183,572)	0	(365,491)

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
103 1010-42600 Off of Emerg Serv-Civil	9,003	20,843	(11,840)	0	(2,838)
104 1010-42601 Local Emergency Planning	1,472	0	0	0	1,472
105 1010-42602 Homeland Security Activity	211	0	0	0	211
106 1010-43000 Animal Shelter/Dog Warde	114,598	109,651	4,947	(16,118)	103,427
107 1010-58000 Pere Marquette Parking	6,577	3,200	3,377	0	9,954
108 1010-61700 Personal Care - Private	63	0	0	0	63
109 1010-61730 Personal Care-Private/Oct	0	0	0	0	0
110 1010-64800 Medical Examiner	5,149	4,272	877	0	6,027
111 1010-64900 Mental Health	113	66	47	0	159
112 1010-65100 Ambulance	69	22	47	0	117
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	172	196	(24)	0	149
114 1010-67000 Mi Dept Human Serv-Bay	81	0	0	0	81
115 1010-67100 Social Services-Med Care	192	0	0	0	192
116 1010-67206 Federal C1-Congregate	0	0	0	0	0
117 1010-67208 Home Delivered Meals	0	0	0	0	0
118 1010-70200 Center Ridge Arms-Admin	0	0	0	0	0
119 1010-72101 Transportation Planning	22,553	33,321	(10,768)	(372)	11,413
120 1010-72181 Trans. Planning - Oct.-Dec	4,090	0	0	(121)	3,969
121 1010-75100 Recreation/Parks Departm	80,345	29,238	51,107	0	131,452
122 1010-75104 Juv.Community Based Tre	0	0	0	0	0
123 1010-75105 Juv.Gender Specific Servi	0	0	0	0	0
124 1010-75108 Veterans Park Softball	7,803	3,072	4,731	(26)	12,507
125 1010-75700 Community Center	137,845	129,686	8,159	(3,938)	142,067
126 1010-75800 Swimming Pool	11,343	11,319	24	0	11,368
127 1010-75900 County Market	8,204	15,826	(7,622)	0	581
128 1010-76000 Fairgrounds	50,501	35,515	14,986	0	65,487
129 1010-762XX Civic Arena	150,417	138,185	12,232	(4,882)	157,767
130 1010-76300 Pinconning Park	60,360	66,158	(5,798)	0	54,562
131 1010-79000 Library	0	0	0	0	0
132 1010-86500 401(K) Savings Plan Admi	69	0	0	0	69
133 1010-87200 Self Insurance Claims	0	0	0	0	0
134 1010-87201 Self Insurance Administrat	0	0	0	0	0
135 1010-89500 Midland-Bay-Saginaw Airp	392	257	135	0	528
136 2010 County Road Fund	5,020	1,918	3,102	0	8,122
137 2210 Health Dept - Dist Health	566,762	463,926	102,836	(109,136)	560,463
138 2210-605XX Bioterrorism	0	0	0	0	0
139 2380 Gypsy Moth Control Fund	33,235	25,987	7,248	(5,975)	34,507
140 2400 Mosquito Control Fund	120,595	95,143	25,452	(23,562)	122,486
141 2560 Regist of Deeds Automation Fnd	22,565	29,257	(6,692)	0	15,872
142 2570 Budget Stabilization Fund	0	0	0	0	0

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
143 2600 Indigent Defense Fund	1,254	0	0	0	1,254
144 2610 911 Service Fund	291,887	231,170	60,717	(76,351)	276,254
145 2630 Concealed Pistol Licensing Fd	11,279	7,675	3,604	(1,405)	13,478
146 2640 Local C.F.O. Training Fund	3,541	1,547	1,994	(694)	4,841
147 2650 Drug Law Enforcement Fund	0	175	(175)	0	(175)
148 2651 Drug Law Enforcement-Bayanet	9,201	3,739	5,462	0	14,664
149 2651-31200 BAYANET	0	0	0	0	0
150 2690 Law Library Fund	1,096	1,051	45	0	1,141
151 2710 Library Fund	2,849	2,060	789	0	3,637
152 2740 Community Corrections Fund	20,696	20,885	(189)	0	20,506
153 2760 Division On Aging Fund	454,333	322,127	132,206	(68,221)	518,318
154 2770 Home Rehabilitation Fund	2,852	8,785	(5,933)	(9)	(3,089)
155 2900 Social Welfare Fund	978	905	73	0	1,051
156 2902 Soc. Welf.-Protective Services	0	0	0	0	0
157 2920-66200 Child Care-Probate (Child	13,518	11,790	1,728	0	15,247
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	140,457	144,231	(3,774)	(34,117)	102,567
159 2920-66205 CCF-Casa Ct.Appointed S	987	0	0	0	987
160 2920-66300 Child Care-D.S.S. (State V	778	276	502	0	1,281
161 2920-66400 In-Home Care-Intensive P	3,547	(923)	4,470	(2,358)	5,659
162 2920-66401 Youth & Family Support S	25,382	16,552	8,830	(11,164)	23,048
163 2920-66402 Juvenile Drug Court	10,475	7,219	3,256	(2,358)	11,374
164 2920-75104 Juv.Community Based Tre	29,169	15,829	13,340	(9,378)	33,131
165 2920-75105 Juv.Gender Specific Servi	27,601	16,188	11,413	(8,083)	30,932
166 Juvenile Detention Building Use	71,263	0	0	0	71,263
167 2921 Child Care/Social Services	0	29	(29)	0	(29)
168 2930 Soldier's Relief	43,254	26,664	16,590	0	59,843
169 2970 Historical Preservation	757	238	519	0	1,276
170 3650 Debt-Water Supply Sys Bay	1,381	197	1,184	0	2,566
171 3690 Bldg Authority Debt Fund	804	167	637	0	1,441
172 4650 Water Supply Sys Bay-Const	649	863	(214)	0	436
173 5090-75600 Public Golf Course	23,229	51,094	(27,865)	(3,887)	(8,524)
174 5090-75601 Public Golf Course-Snack	809	546	263	0	1,072
175 5090-75602 Public Golf Course-Club	30,167	29,166	1,001	0	31,168
176 5120-67100 Medical Care Facility Func	17,391	13,986	3,405	0	20,797
177 5160 100% Tax Payment Fund (DTR)	15,967	25,625	(9,658)	2,940	9,249
178 5180 Delq Prop Tax Foreclosure	28,845	21,347	7,498	(30)	36,313
179 5920 Water and Sewer Fund	432	0	0	0	432
180 5350-70200 Housing Fund	47,869	16,430	31,439	(4,488)	74,820
181 5950 Commissary Fund	4,044	3,206	838	0	4,881
182 6770 Self-Insurance Fund-WC/UC/S&A	23,291	13,716	9,575	0	32,866

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
183 6771 Self-Insurance Fund-Healthcare	5,629	16,955	(11,326)	0	(5,696)
184 7010 Trust and Agency	0	0	0	0	0
185 7030 Current Tax Collection Fund	0	0	0	0	0
186 7210 Library Penal Fine Fund	0	0	0	0	0
187 7250 Flexible Spending-Section	0	0	0	0	0
188 7260 Employee 457 Def Comp Fund	0	0	0	0	0
189 7310-27400 Retirement System Fund	132,666	126,022	6,644	0	139,310
190 7360-27401 Public Employee Health C	9,361	3,322	6,039	0	15,400
191 7550 Cash and Investment Pool Fund	0	0	0	0	0
192 7610 Probate Court Trust Fund	0	0	0	0	0
193 7640 Inmate Trust Fund	192	115	77	0	269
194 8010 Drain	15,505	10,497	5,008	0	20,513
195 8011 Hampton O&M	2,123	2,831	(708)	0	1,415
196 8012 Portsmouth O&M	535	590	(55)	0	481
197 8014 Bangor O&M	8,319	8,579	(260)	0	8,059
198 8020 Drain Revolving Account	0	0	0	0	0
199 8510 Drain Debt Ret	2,875	1,972	903	0	3,778
200 9760 Governmental Full Accrual	6,273	0	0	0	6,273
201 9770 Governmentl Full Accrual-Drain	94	0	0	0	94
202 Bay City Police	103,747	38,649	65,098	0	168,845
203 Other	171,090	107,985	63,105	0	234,195
Total	7,187,428	5,643,258	1,388,740	(1,107,998)	7,468,169

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 2018
10/22/2019

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
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	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
Building Depreciation	679,517	0	8,267	45,346	164,639	287,219	65,659	18,722	11,710
Subtotal - Services & Supplies	679,517	0	8,267	45,346	164,639	287,219	65,659	18,722	11,710
Department Cost Total	679,517	0	8,267	45,346	164,639	287,219	65,659	18,722	11,710
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	679,517	0	8,267	45,346	164,639	287,219	65,659	18,722	11,710
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$679,517		\$8,267	\$45,346	\$164,639	\$287,219	\$65,659	\$18,722	\$11,710

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Parks & Rec.	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
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							
Building Depreciation	P	679,517	708	0	64,351	1,005	11,890
Subtotal - Services & Supplies		679,517	708	0	64,351	1,005	11,890
Department Cost Total		679,517	708	0	64,351	1,005	11,890
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		679,517	708	0	64,351	1,005	11,890
General Admin Distribution			0	0	0	0	0
Grand Total		\$679,517	\$708	\$0	\$64,351	\$1,005	\$11,890

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$430	\$5	\$29	\$104	\$182	\$42	\$12	\$7	\$0
Subtotal - 1010-19100 Accounting Dep	0	430	5	29	104	182	42	12	7	0
Total Incoming	0	430	5	29	104	182	42	12	7	0
C. Total Allocated		\$679,947	\$8,272	\$45,375	\$164,744	\$287,401	\$65,700	\$18,734	\$11,718	\$709
			1.22%	6.67%	24.23%	42.27%	9.66%	2.76%	1.72%	0.10%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$430	\$0	\$41	\$1	\$8
Subtotal - 1010-19100 Accounting Dep	0	430	0	41	1	8
Total Incoming	0	430	0	41	1	8
C. Total Allocated		\$679,947	\$0	\$64,391	\$1,006	\$11,898
			1.22%	9.47%	0.15%	1.75%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

County Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,469	3.21%	\$266	\$0	\$266	\$0	\$266
4 1010-10100 Board of Commissioners	4,434	9.70%	802	0	802	1	802
5 1010-19100 Accounting Department	2,715	5.94%	491	0	491	0	491
6 1010-20200 Payroll	1,045	2.29%	189	0	189	0	189
7 1010-21200 Budget Department	987	2.16%	178	0	178	0	179
8 1010-27200 Administrative Services	435	0.95%	79	0	79	0	79
9 1010-22800 Information Systems Divis	3,210	7.02%	580	0	580	0	581
11 1010-23300 Purchasing	428	0.94%	77	0	77	0	77
12 1010-26500 Buildings and Grounds	1,282	2.80%	232	0	232	0	232
13 1010-26600 Corporation Counsel	392	0.86%	71	0	71	0	71
14 1010-27000 Personnel & Employee Re	1,929	4.22%	349	0	349	0	349
15 1010-29800 Risograph Printing/Postag	838	1.83%	152	0	152	0	152
37 1010-17100 County Executive	2,505	5.48%	453	0	453	0	453
38 1010-21500 Clerk	4,698	10.28%	849	0	849	1	850
43 1010-25700 Equalization Department	2,162	4.73%	391	0	391	0	391
48 1010-26800 Register of Deeds	1,869	4.09%	338	0	338	0	338
52 1010-27500 Drain Commissioner	1,912	4.18%	346	0	346	0	346
56 1010-27801 County Survey/Remonum	56	0.12%	10	0	10	0	10
67 1010-28300 M.S.U. Extension	2,492	5.45%	451	0	451	0	451
69 1010-28700 Environmental Affairs	601	1.31%	109	0	109	0	109
73 1010-28800 Geographic Information S)	254	0.56%	46	0	46	0	46
119 1010-72101 Transportation Planning	508	1.11%	92	0	92	0	92
139 2380 Gypsy Moth Control Fund	605	1.32%	109	0	109	0	109
153 2760 Division On Aging Fund	4,322	9.45%	781	0	781	0	782
168 2930 Soldier's Relief	697	1.52%	126	0	126	0	126
182 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	18	0	18	0	18
189 7310-27400 Retirement System Fund	736	1.61%	133	0	133	0	133
203 Other	3,043	6.66%	550	0	550	0	551
Subtotal	45,722	100.00%	8,267	0	8,267	5	8,272
Direct Bills					0		0
Total					\$8,267		\$8,272

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Health Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 2210 Health Dept - Dist Health	100	100.00%	\$45,346	\$0	\$45,346	\$29	\$45,375
Subtotal	100	100.00%	45,346	0	45,346	29	45,375
Direct Bills					0		0
Total					\$45,346		\$45,375

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$40,438	\$0	\$40,438	\$26	\$40,463
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	10,153	0	10,153	6	10,160
27 1010-13600 District Court	10,193	21.68%	35,687	0	35,687	23	35,709
28 1010-13700 District Court Adult Probat	1,538	3.27%	5,385	0	5,385	3	5,388
30 1010-14100 & 2150 FOC	4,500	9.57%	15,755	0	15,755	10	15,765
32 1010-14500 Law Library	731	1.55%	2,559	0	2,559	2	2,561
34 1010-14800 Probate Court	7,181	15.27%	25,141	0	25,141	16	25,157
46 1010-267XX Prosecuting Attorney	6,140	13.06%	21,497	0	21,497	14	21,510
51 1010-27302 Department of Public Defe	1,308	2.78%	4,579	0	4,579	3	4,582
152 2740 Community Corrections Fund	112	0.24%	392	0	392	0	392
203 Other	872	1.85%	3,053	0	3,053	2	3,055
Subtotal	47,025	100.00%	164,639	0	164,639	104	164,744
Direct Bills					0		0
Total					\$164,639		\$164,744

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$240,241	\$0	\$240,241	\$152	\$240,393
181 5950 Commissary Fund	288	0.42%	1,205	0	1,205	1	1,206
202 Bay City Police	10,939	15.94%	45,773	0	45,773	29	45,802
Subtotal	68,641	100.00%	287,219	0	287,219	182	287,401
Direct Bills					0		0
Total					\$287,219		\$287,401

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Juv Det Fac Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
166 Juvenile Detention Building Use	100	100.00%	\$65,659	\$0	\$65,659	\$42	\$65,700
Subtotal	100	100.00%	65,659	0	65,659	42	65,700
Direct Bills					0		0
Total					\$65,659		\$65,700

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Animal Control Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 1010-43000 Animal Shelter/Dog Warde	100	100.00%	\$18,722	\$0	\$18,722	\$12	\$18,734
Subtotal	100	100.00%	18,722	0	18,722	12	18,734
Direct Bills					0		0
Total					\$18,722		\$18,734

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Fairgrounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 1010-76000 Fairgrounds	100	100.00%	\$11,710	\$0	\$11,710	\$7	\$11,718
Subtotal	100	100.00%	11,710	0	11,710	7	11,718
Direct Bills					0		0
Total					\$11,710		\$11,718

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Parks & Rec. Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 1010-75100 Recreation/Parks Departm	100	100.00%	\$708	\$0	\$708	\$0	\$709
Subtotal	100	100.00%	708	0	708	0	709
Direct Bills					0		0
Total					\$708		\$709

Basis Units: Direct Allocation to Parks & Recreation
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Office of Emergency Services Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-42600 Off of Emerg Serv-Civil	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 the Office of Emergency Services
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Community Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 1010-75700 Community Center	26,800	100.00%	\$64,351	\$0	\$64,351	\$41	\$64,391
Subtotal	26,800	100.00%	64,351	0	64,351	41	64,391
Direct Bills					0		0
Total					\$64,351		\$64,391

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$55	\$0	\$55	\$0	\$55
27 1010-13600 District Court	630	35.45%	356	0	356	0	357
30 1010-14100 & 2150 FOC	97	5.46%	55	0	55	0	55
38 1010-21500 Clerk	97	5.46%	55	0	55	0	55
46 1010-267XX Prosecuting Attorney	801	45.08%	453	0	453	0	453
48 1010-26800 Register of Deeds	55	3.10%	31	0	31	0	31
Subtotal	1,777	100.00%	1,005	0	1,005	1	1,006
Direct Bills					0		0
Total					\$1,005		\$1,006

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Central Dispatch Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$385	\$0	\$385	\$0	\$385
144 2610 911 Service Fund	4,838	96.76%	11,505	0	11,505	7	11,512
Subtotal	5,000	100.00%	11,890	0	11,890	8	11,898
Direct Bills					0		0
Total					\$11,890		\$11,898

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	802	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	491	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	189	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	179	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	79	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	581	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	77	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	232	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	71	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	349	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	152	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	240,393	0	0	0	0	0	0
23 1010-13100 Circuit Court	0	0	40,463	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	10,160	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	35,709	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	5,388	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	15,765	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	2,561	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	25,157	0	0	0	0	0	0	0
37 1010-17100 County Executive	453	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	850	0	0	0	0	0	0	0	0	0
43 1010-25700 Equalization Department	391	0	0	0	0	0	0	0	0	0
46 1010-267XX Prosecuting Attorney	0	0	21,510	0	0	0	0	0	0	0
48 1010-26800 Register of Deeds	338	0	0	0	0	0	0	0	0	0
51 1010-27302 Department of Public Defe	0	0	4,582	0	0	0	0	0	0	0
52 1010-27500 Drain Commissioner	346	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	10	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	451	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	109	0	0	0	0	0	0	0	0	0
73 1010-28800 Geographic Information Sy	46	0	0	0	0	0	0	0	0	0
103 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	0	0
106 1010-43000 Animal Shelter/Dog Warde	0	0	0	0	0	18,734	0	0	0	0
119 1010-72101 Transportation Planning	92	0	0	0	0	0	0	0	0	0
121 1010-75100 Recreation/Parks Departm	0	0	0	0	0	0	0	709	0	0
125 1010-75700 Community Center	0	0	0	0	0	0	0	0	0	64,391
128 1010-76000 Fairgrounds	0	0	0	0	0	0	11,718	0	0	0
137 2210 Health Dept - Dist Health	0	45,375	0	0	0	0	0	0	0	0
139 2380 Gypsy Moth Control Fund	109	0	0	0	0	0	0	0	0	0
144 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	0
152 2740 Community Corrections Fund	0	0	392	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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
153 2760 Division On Aging Fund	\$782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166 Juvenile Detention Building Use	0	0	0	0	65,700	0	0	0	0	0
168 2930 Soldier's Relief	126	0	0	0	0	0	0	0	0	0
181 5950 Commissary Fund	0	0	0	1,206	0	0	0	0	0	0
182 6770 Self-Insurance Fund-WC/UC/S&I	18	0	0	0	0	0	0	0	0	0
189 7310-27400 Retirement System Fund	133	0	0	0	0	0	0	0	0	0
202 Bay City Police	0	0	0	45,802	0	0	0	0	0	0
203 Other	551	0	3,055	0	0	0	0	0	0	0
Total	\$8,272	\$45,375	\$164,744	\$287,401	\$65,700	\$18,734	\$11,718	\$709	\$0	\$64,391

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Allocation Summary

Dept:1 Building Depreciation

Department	Storage Bldg	Central Dispatch	Total
3 1010-25300 Treasurer	\$0	\$0	\$266
4 1010-10100 Board of Commissioners	0	0	802
5 1010-19100 Accounting Department	0	0	491
6 1010-20200 Payroll	0	0	189
7 1010-21200 Budget Department	0	0	179
8 1010-27200 Administrative Services	0	0	79
9 1010-22800 Information Systems Divis	0	0	581
11 1010-23300 Purchasing	0	0	77
12 1010-26500 Buildings and Grounds	0	0	232
13 1010-26600 Corporation Counsel	0	0	71
14 1010-27000 Personnel & Employee Re	0	0	349
15 1010-29800 Risograph Printing/Postag	0	0	152
16 1010-30100 Sheriff Department	55	0	240,448
23 1010-13100 Circuit Court	0	0	40,463
26 1010-13300 Circuit Court Adult Probati	0	0	10,160
27 1010-13600 District Court	357	0	36,066
28 1010-13700 District Court Adult Probat	0	0	5,388
30 1010-14100 & 2150 FOC	55	0	15,820
32 1010-14500 Law Library	0	0	2,561
34 1010-14800 Probate Court	0	0	25,157
37 1010-17100 County Executive	0	0	453
38 1010-21500 Clerk	55	0	905
43 1010-25700 Equalization Department	0	0	391
46 1010-267XX Prosecuting Attorney	453	0	21,964
48 1010-26800 Register of Deeds	31	0	369
51 1010-27302 Department of Public Defe	0	0	4,582
52 1010-27500 Drain Commissioner	0	0	346
56 1010-27801 County Survey/Remonum	0	0	10
67 1010-28300 M.S.U. Extension	0	0	451
69 1010-28700 Environmental Affairs	0	0	109
73 1010-28800 Geographic Information Sy	0	0	46
103 1010-42600 Off of Emerg Serv-Civil	0	385	385
106 1010-43000 Animal Shelter/Dog Warde	0	0	18,734
119 1010-72101 Transportation Planning	0	0	92
121 1010-75100 Recreation/Parks Departm	0	0	709
125 1010-75700 Community Center	0	0	64,391
128 1010-76000 Fairgrounds	0	0	11,718
137 2210 Health Dept - Dist Health	0	0	45,375
139 2380 Gypsy Moth Control Fund	0	0	109
144 2610 911 Service Fund	0	11,512	11,512
152 2740 Community Corrections Fund	0	0	392

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:1 Building Depreciation

Department	Storage Bldg	Central Dispatch	Total
153 2760 Division On Aging Fund	\$0	\$0	\$782
166 Juvenile Detention Building Use	0	0	65,700
168 2930 Soldier's Relief	0	0	126
181 5950 Commissary Fund	0	0	1,206
182 6770 Self-Insurance Fund-WC/UC/S&I	0	0	18
189 7310-27400 Retirement System Fund	0	0	133
202 Bay City Police	0	0	45,802
203 Other	0	0	3,605
Total	<u>\$1,006</u>	<u>\$11,898</u>	<u>\$679,947</u>

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 in order 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**

FY 2018
10/22/2019

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						
Equipment Depreciation	P	327,682	0	251,742	60,445	15,495
Subtotal - Services & Supplies		327,682	0	251,742	60,445	15,495
Department Cost Total		327,682	0	251,742	60,445	15,495
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		327,682	0	251,742	60,445	15,495
General Admin Distribution			0	0	0	0
Grand Total		\$327,682		\$251,742	\$60,445	\$15,495

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$430	\$331	\$79	\$20
Subtotal - 1010-19100 Accounting Dep	0	430	331	79	20
Total Incoming	0	430	331	79	20
C. Total Allocated		\$328,112	\$252,073	\$60,524	\$15,515
			76.83%	18.45%	4.73%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	1.01%	\$2,541	\$0	\$2,541	\$3	\$2,544
8 1010-27200 Administrative Services	9,422	3.57%	8,976	0	8,976	12	8,988
9 1010-22800 Information Systems Divis	74,813	28.31%	71,275	0	71,275	94	71,369
10 Financial System MUNIS	20,315	7.69%	19,354	0	19,354	25	19,380
12 1010-26500 Buildings and Grounds	35,542	13.45%	33,861	0	33,861	44	33,906
15 1010-29800 Risograph Printing/Postag	1,547	0.59%	1,474	0	1,474	2	1,476
16 1010-30100 Sheriff Department	113,407	42.92%	108,044	0	108,044	142	108,186
17 1010-75110 Recreation & Facilities	3,677	1.39%	3,503	0	3,503	5	3,508
18 1010-75112 Parks/Recreation Mainten	2,847	1.08%	2,712	0	2,712	4	2,716
Subtotal	264,237	100.00%	251,742	0	251,742	331	252,073
Direct Bills					0		0
Total					\$251,742		\$252,073

Basis Units: Departmental Depreciation
Source: Fixed Asset Report

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	1.75%	\$1,060	\$0	\$1,060	\$1	\$1,062
31 1010-14100 & 2150 FOC DP	32	56.14%	33,934	0	33,934	45	33,979
34 1010-14800 Probate Court	15	26.32%	15,907	0	15,907	21	15,927
38 1010-21500 Clerk	7	12.28%	7,423	0	7,423	10	7,433
47 Prosecuting Attorney DP	2	3.51%	2,121	0	2,121	3	2,124
Subtotal	57	100.00%	60,445	0	60,445	79	60,524
Direct Bills					0		0
Total					\$60,445		\$60,524

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	10	1.72%	\$266	\$0	\$266	\$0	\$267
4 1010-10100 Board of Commissioners	6	1.03%	160	0	160	0	160
5 1010-19100 Accounting Department	16	2.75%	426	0	426	1	427
8 1010-27200 Administrative Services	1	0.17%	27	0	27	0	27
9 1010-22800 Information Systems Divis	12	2.06%	319	0	319	0	320
12 1010-26500 Buildings and Grounds	11	1.89%	293	0	293	0	293
13 1010-26600 Corporation Counsel	4	0.69%	106	0	106	0	107
14 1010-27000 Personnel & Employee Re	10	1.72%	266	0	266	0	267
16 1010-30100 Sheriff Department	104	17.87%	2,769	0	2,769	4	2,772
17 1010-75110 Recreation & Facilities	2	0.34%	53	0	53	0	53
18 1010-75112 Parks/Recreation Mainten.	11	1.89%	293	0	293	0	293
23 1010-13100 Circuit Court	36	6.19%	958	0	958	1	960
26 1010-13300 Circuit Court Adult Probati	21	3.61%	559	0	559	1	560
27 1010-13600 District Court	29	4.98%	772	0	772	1	773
28 1010-13700 District Court Adult Probat	10	1.72%	266	0	266	0	267
30 1010-14100 & 2150 FOC	31	5.33%	825	0	825	1	826
34 1010-14800 Probate Court	19	3.26%	506	0	506	1	507
37 1010-17100 County Executive	8	1.37%	213	0	213	0	213
38 1010-21500 Clerk	11	1.89%	293	0	293	0	293
43 1010-25700 Equalization Department	4	0.69%	106	0	106	0	107
46 1010-267XX Prosecuting Attorney	27	4.64%	719	0	719	1	720
48 1010-26800 Register of Deeds	8	1.37%	213	0	213	0	213
49 1010-27300 Department of Criminal De	5	0.86%	133	0	133	0	133
51 1010-27302 Department of Public Defe	6	1.03%	160	0	160	0	160
52 1010-27500 Drain Commissioner	5	0.86%	133	0	133	0	133
67 1010-28300 M.S.U. Extension	8	1.37%	213	0	213	0	213
69 1010-28700 Environmental Affairs	7	1.20%	186	0	186	0	187
106 1010-43000 Animal Shelter/Dog Warde	10	1.72%	266	0	266	0	267
129 1010-762XX Civic Arena	1	0.17%	27	0	27	0	27
137 2210 Health Dept - Dist Health	71	12.20%	1,890	0	1,890	2	1,893
140 2400 Mosquito Control Fund	14	2.41%	373	0	373	0	373
144 2610 911 Service Fund	6	1.03%	160	0	160	0	160
152 2740 Community Corrections Fund	2	0.34%	53	0	53	0	53
153 2760 Division On Aging Fund	28	4.81%	745	0	745	1	746
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	14	2.41%	373	0	373	0	373
163 2920-66402 Juvenile Drug Court	4	0.69%	106	0	106	0	107
168 2930 Soldier's Relief	4	0.69%	106	0	106	0	107
180 5350-70200 Housing Fund	5	0.86%	133	0	133	0	133
203 Other	1	0.17%	27	0	27	0	27

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Telephone Equipoment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	582	100.00%	15,495	0	15,495	20	15,515
Direct Bills					0		0
Total					\$15,495		\$15,515

Basis Units: Phone Lines by Department
Source: Phone Directory

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
3 1010-25300 Treasurer	\$2,544	\$0	\$267	\$2,811
4 1010-10100 Board of Commissioners	0	1,062	160	1,222
5 1010-19100 Accounting Department	0	0	427	427
8 1010-27200 Administrative Services	8,988	0	27	9,015
9 1010-22800 Information Systems Divis	71,369	0	320	71,689
10 Financial System MUNIS	19,380	0	0	19,380
12 1010-26500 Buildings and Grounds	33,906	0	293	34,199
13 1010-26600 Corporation Counsel	0	0	107	107
14 1010-27000 Personnel & Employee Re	0	0	267	267
15 1010-29800 Risograph Printing/Postag	1,476	0	0	1,476
16 1010-30100 Sheriff Department	108,186	0	2,772	110,959
17 1010-75110 Recreation & Facilities	3,508	0	53	3,561
18 1010-75112 Parks/Recreation Mainten.	2,716	0	293	3,009
23 1010-13100 Circuit Court	0	0	960	960
26 1010-13300 Circuit Court Adult Probati	0	0	560	560
27 1010-13600 District Court	0	0	773	773
28 1010-13700 District Court Adult Probat	0	0	267	267
30 1010-14100 & 2150 FOC	0	0	826	826
31 1010-14100 & 2150 FOC DP	0	33,979	0	33,979
34 1010-14800 Probate Court	0	15,927	507	16,434
37 1010-17100 County Executive	0	0	213	213
38 1010-21500 Clerk	0	7,433	293	7,726
43 1010-25700 Equalization Department	0	0	107	107
46 1010-267XX Prosecuting Attorney	0	0	720	720
47 Prosecuting Attorney DP	0	2,124	0	2,124
48 1010-26800 Register of Deeds	0	0	213	213
49 1010-27300 Department of Criminal De	0	0	133	133
51 1010-27302 Department of Public Defe	0	0	160	160
52 1010-27500 Drain Commissioner	0	0	133	133
67 1010-28300 M.S.U. Extension	0	0	213	213
69 1010-28700 Environmental Affairs	0	0	187	187
106 1010-43000 Animal Shelter/Dog Ward	0	0	267	267
129 1010-762XX Civic Arena	0	0	27	27
137 2210 Health Dept - Dist Health	0	0	1,893	1,893
140 2400 Mosquito Control Fund	0	0	373	373
144 2610 911 Service Fund	0	0	160	160
152 2740 Community Corrections Fund	0	0	53	53
153 2760 Division On Aging Fund	0	0	746	746
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	373	373
163 2920-66402 Juvenile Drug Court	0	0	107	107
168 2930 Soldier's Relief	0	0	107	107

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equiopment	Total
180 5350-70200 Housing Fund	\$0	\$0	\$133	\$133
203 Other	0	0	27	27
Total	\$252,073	\$60,524	\$15,515	\$328,112

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 the 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 2018
10/22/2019

A. Department Costs

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
Personnel Costs						
Salaries S1	272,010	52,548	32,926	95,140	15,183	76,212
<i>Salary % Split</i>		<i>19.32%</i>	<i>12.10%</i>	<i>34.98%</i>	<i>5.58%</i>	<i>28.02%</i>
Benefits S	95,308	18,412	11,537	33,336	5,320	26,704
Subtotal - Personnel Costs	367,318	70,960	44,463	128,476	20,503	102,916
Services & Supplies Cost						
72700 Office Supplies S	1,304	252	158	456	73	365
72800 Printing and Binding S	379	73	46	133	21	106
72900 Postage P	3,665	0	0	0	0	3,665
73000 Magazines and Periodicals S	25	5	3	9	1	7
74100 Licenses S	1,122	217	136	392	63	314
74200 Food Supplies S	245	47	30	86	14	69
75100 Computer Supplies S	236	46	29	83	13	66
80200 Contractual Services S	116	22	14	41	6	33
82000 Memberships and Dues S	275	53	33	96	15	77
83101 Animal License Processing Fee P	7,124	0	0	0	0	7,124
85200 Telephone S	1,706	330	207	597	95	478
86100 Conference Fees & Expenses S	412	80	50	144	23	115
86500 State Travel Mileage S	148	29	18	52	8	41
86600 Local Travel Mileage S	0	0	0	0	0	0
93700 Hard/Software Repair & Maint S	9,890	1,911	1,197	3,459	552	2,771
94601 Equipment Rental-Copy Machir S	2,012	389	244	704	112	564
96201 Unrealized Loss On Investment: D	88,314	0	0	0	0	0
67607 Reimbursement - FOIA Request S	(53)	(10)	(6)	(19)	(3)	(15)
Subtotal - Services & Supplies	116,920	3,442	2,157	6,232	995	15,781
Department Cost Total	484,238	74,402	46,620	134,708	21,497	118,697
Adjustments to Cost						
96201 Unrealized Loss On Investment: D	(88,314)	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Reconciliation	Accounting	General Government
Subtotal - Adjustments	(88,314)	0	0	0	0	0
Total Costs After Adjustments	395,924	74,402	46,620	134,708	21,497	118,697
General Admin Distribution		(74,402)	10,788	31,172	4,975	27,467
Grand Total	<u>\$395,924</u>		<u>\$57,408</u>	<u>\$165,880</u>	<u>\$26,472</u>	<u>\$146,164</u>
						not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconciliatio n	Accounting	General Government
1 County Building	\$266	\$0	\$39	\$111	\$18	\$98
Subtotal - Building Depreciation	266	0	39	111	18	98
2 Equipment Depreciation	2,541	3	369	1,066	170	939
2 Telephone Equipoment	266	0	39	112	18	98
Subtotal - Equipment Depreciation	2,807	4	408	1,178	188	1,038
3 Cash Receipts	0	2,127	308	891	142	785
3 Bank Reconciliation	0	4,939	716	2,069	330	1,823
Subtotal - 1010-25300 Treasurer	0	7,066	1,025	2,960	472	2,609
4 Annual Audit	0	1,900	276	796	127	702
Subtotal - 1010-10100 Board of Comm	0	1,900	276	796	127	702
5 Accounting	0	6,909	1,002	2,895	462	2,551
5 Payroll	0	6	1	2	0	2
5 Budgeting	0	890	129	373	59	328
5 Contract Serv.	0	430	62	180	29	159
Subtotal - 1010-19100 Accounting Dep	0	8,234	1,194	3,450	551	3,040
6 Payroll	0	1,560	226	654	104	576
6 Budgeting	0	62	9	26	4	23
Subtotal - 1010-20200 Payroll	0	1,623	235	680	108	599
7 Budgeting	0	1,152	167	483	77	425
7 Accts Payable	0	79	11	33	5	29
7 General Accounting	0	676	98	283	45	249
Subtotal - 1010-21200 Budget Departr	0	1,907	276	799	127	704
8 Admin Services	0	956	139	401	64	353
Subtotal - 1010-27200 Administrative S	0	956	139	401	64	353
9 Tech Support	0	9,065	1,314	3,798	606	3,346
9 Network/Server	0	2,479	359	1,038	166	915
9 Specific Services	0	9,073	1,316	3,801	607	3,349

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconciliatio n	Accounting	General Government
9 Telephone	\$0	\$336	\$49	\$141	\$22	\$124
Subtotal - 1010-22800 Information Sys	0	20,952	3,038	8,778	1,401	7,735
10 Accounting	0	3,727	540	1,561	249	1,376
Subtotal - Financial System MUNIS	0	3,727	540	1,561	249	1,376
11 Purchasing	0	230	33	96	15	85
Subtotal - 1010-23300 Purchasing	0	230	33	96	15	85
12 County Building	0	15,512	2,249	6,499	1,037	5,726
12 Telephone Upgrade/Maintenance	0	(531)	(77)	(222)	(36)	(196)
Subtotal - 1010-26500 Buildings and G	0	14,981	2,172	6,276	1,002	5,530
13 Civil Counsel	0	7,448	1,080	3,120	498	2,750
Subtotal - 1010-26600 Corporation Cot	0	7,448	1,080	3,120	498	2,750
14 Human Resources	0	3,184	462	1,334	213	1,175
14 Labor Relations	0	0	0	0	0	0
14 Education and Training	0	186	27	78	12	69
Subtotal - 1010-27000 Personnel & Err	0	3,370	489	1,412	225	1,244
15 Mail Services	0	801	116	336	54	296
15 Office Max Rebate	0	(33)	(5)	(14)	(2)	(12)
Subtotal - 1010-29800 Risograph Printi	0	768	111	322	51	284
18 County Building	0	8	1	3	1	3
Subtotal - 1010-75112 Parks/Recreatio	0	8	1	3	1	3
19 General Liability	0	1,836	266	769	123	678
19 County Building	0	822	119	344	55	303
Subtotal - 1010-85100 Risk Manageme	0	2,658	385	1,114	178	981
20 Wellness Program	0	859	125	360	57	317
Subtotal - 1010-85900 Wellness Progr	0	859	125	360	57	317
21 Current Retiree Fringe Benefits	0	20,156	2,923	8,445	1,348	7,441

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$0	\$1	\$0	\$1
21 Supplemental Contribution	0	20,924	3,034	8,767	1,399	7,725
21 Term Payoff	0	1,643	238	688	110	606
Subtotal - 1010-87800 Retirees Health/	0	42,726	6,195	17,901	2,857	15,773
Total Incoming	3,073	119,417	17,761	51,319	8,190	45,220
C. Total Allocated		\$518,413	\$75,168	\$217,199	\$34,662	\$191,384
			14.50%	41.90%	6.69%	36.92%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	981	3.68%	\$2,127	\$0	\$2,127	\$0	\$2,127
5 1010-19100 Accounting Department	26	0.10%	56	0	56	18	74
6 1010-20200 Payroll	5	0.02%	11	0	11	3	14
8 1010-27200 Administrative Services	216	0.81%	468	0	468	146	614
9 1010-22800 Information Systems Divis	5	0.02%	11	0	11	3	14
12 1010-26500 Buildings and Grounds	133	0.50%	288	0	288	90	378
13 1010-26600 Corporation Counsel	6	0.02%	13	0	13	4	17
14 1010-27000 Personnel & Employee Re	2	0.01%	4	0	4	1	6
15 1010-29800 Risograph Printing/Postag	1	0.00%	2	0	2	1	3
16 1010-30100 Sheriff Department	2,390	8.96%	5,182	0	5,182	1,610	6,793
18 1010-75112 Parks/Recreation Mainten.	4	0.01%	9	0	9	3	11
20 1010-85900 Wellness Program	1	0.00%	2	0	2	1	3
21 1010-87800 Retirees Health/Life Insura	1	0.00%	2	0	2	1	3
22 1010-27900 Building Authority	57	0.21%	124	0	124	38	162
23 1010-13100 Circuit Court	973	3.65%	2,110	0	2,110	656	2,765
24 1010-13101 Circuit Court - SSSPP Gra	4	0.01%	9	0	9	3	11
25 1010-13131 Circuit-Adult Drug Court G	8	0.03%	17	0	17	5	23
26 1010-13300 Circuit Court Adult Probati	16	0.06%	35	0	35	11	45
27 1010-13600 District Court	198	0.74%	429	0	429	133	563
29 1010-13731 Dist.Ct OWI Treatment Oc	24	0.09%	52	0	52	16	68
30 1010-14100 & 2150 FOC	916	3.43%	1,986	0	1,986	617	2,603
33 1010-14700 Jury/Judicial Council	147	0.55%	319	0	319	99	418
34 1010-14800 Probate Court	693	2.60%	1,503	0	1,503	467	1,970
35 1010-14802 Public Guardian	77	0.29%	167	0	167	52	219
36 1010-14805 Probate Ct. Safe Havens	5	0.02%	11	0	11	3	14
38 1010-21500 Clerk	758	2.84%	1,644	0	1,644	511	2,154
39 1010-22900 Community Outreach / Me	42	0.16%	91	0	91	28	119
41 1010-25415 2015 Delq Tax Property S	7	0.03%	15	0	15	5	20
42 1010-25416 2016 Delq Tax Property S	8	0.03%	17	0	17	5	23
43 1010-25700 Equalization Department	187	0.70%	405	0	405	126	531
46 1010-267XX Prosecuting Attorney	240	0.90%	520	0	520	162	682
48 1010-26800 Register of Deeds	1,011	3.79%	2,192	0	2,192	681	2,873
52 1010-27500 Drain Commissioner	164	0.61%	356	0	356	110	466
56 1010-27801 County Survey/Remonum	258	0.97%	559	0	559	174	733
66 1010-28000 Soil Conservation	138	0.52%	299	0	299	93	392
69 1010-28700 Environmental Affairs	1	0.00%	2	0	2	1	3
71 1010-28705 Environ-MI N. Resources	4	0.01%	9	0	9	3	11
72 1010-28706 Bay Co/Partnership Water	2	0.01%	4	0	4	1	6
73 1010-28800 Geographic Information S	11	0.04%	24	0	24	7	31
76 1010-31500 Secondary Road Patrol	24	0.09%	52	0	52	16	68
78 1010-31503 2nd Rd Patrol-Bangor Tw	13	0.05%	28	0	28	9	37
79 1010-31504 2nd Rd Patr-Portsmouth	12	0.04%	26	0	26	8	34

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31505 2nd Rd Ptrl-Williams Twp	12	0.04%	\$26	\$0	\$26	\$8	\$34
81 1010-31506 2nd Rd Patrol-Monitor Tw	15	0.06%	33	0	33	10	43
82 1010-31507 2nd Rd Patrol - City of	12	0.04%	26	0	26	8	34
83 1010-31508 2nd Road Patrol-Pinconni	14	0.05%	30	0	30	9	40
84 1010-31509 2Nd Rd Patrol K-9 Pincon	10	0.04%	22	0	22	7	28
85 1010-31510 Bangor Twps Schools & B	4	0.01%	9	0	9	3	11
86 1010-31516 2nd Rd.Pat-Bay City Sch	12	0.04%	26	0	26	8	34
87 1010-31600 Secondary Road Patrol Gr	1	0.00%	2	0	2	1	3
88 1010-31681 Road Patrol Grant Oct-De	1	0.00%	2	0	2	1	3
89 1010-31700 Township Road Patrol	49	0.18%	106	0	106	33	139
91 1010-31902 Drive MI Safely/Task Forc	1	0.00%	2	0	2	1	3
92 1010-31903 O.W.I. Alcohol Enforceme	4	0.01%	9	0	9	3	11
93 1010-31904 Youth Alcohol Enforcemer	3	0.01%	7	0	7	2	9
94 1010-31905 Dre Drug Recogn.Expert C	3	0.01%	7	0	7	2	9
95 1010-32100 Michigan Justice Training	1	0.00%	2	0	2	1	3
96 1010-32200 Medical Marihuana Enforc	2	0.01%	4	0	4	1	6
98 1010-33100 Marine Law Enforcement (	2	0.01%	4	0	4	1	6
100 1010-33102 Port Security	1	0.00%	2	0	2	1	3
102 1010-35100 Corrections Department /	36	0.13%	78	0	78	24	102
103 1010-42600 Off of Emerg Serv-Civil	19	0.07%	41	0	41	13	54
105 1010-42602 Homeland Security Activity	2	0.01%	4	0	4	1	6
106 1010-43000 Animal Shelter/Dog Warde	449	1.68%	974	0	974	303	1,276
107 1010-58000 Pere Marquette Parking	4	0.01%	9	0	9	3	11
110 1010-64800 Medical Examiner	216	0.81%	468	0	468	146	614
115 1010-67100 Social Services-Med Care	12	0.04%	26	0	26	8	34
119 1010-72101 Transportation Planning	14	0.05%	30	0	30	9	40
120 1010-72181 Trans. Planning - Oct.-Dec	7	0.03%	15	0	15	5	20
121 1010-75100 Recreation/Parks Departm	43	0.16%	93	0	93	29	122
124 1010-75108 Veterans Park Softball	1	0.00%	2	0	2	1	3
125 1010-75700 Community Center	468	1.75%	1,015	0	1,015	315	1,330
126 1010-75800 Swimming Pool	83	0.31%	180	0	180	56	236
127 1010-75900 County Market	4	0.01%	9	0	9	3	11
128 1010-76000 Fairgrounds	112	0.42%	243	0	243	75	318
129 1010-762XX Civic Arena	2,532	9.49%	5,490	0	5,490	1,706	7,196
130 1010-76300 Pinconning Park	581	2.18%	1,260	0	1,260	391	1,651
136 2010 County Road Fund	123	0.46%	267	0	267	83	350
137 2210 Health Dept - Dist Health	2,713	10.17%	5,883	0	5,883	1,828	7,711
139 2380 Gypsy Moth Control Fund	29	0.11%	63	0	63	20	82
140 2400 Mosquito Control Fund	63	0.24%	137	0	137	42	179
141 2560 Regist of Deeds Automation Fnd	27	0.10%	59	0	59	18	77
143 2600 Indigent Defense Fund	1	0.00%	2	0	2	1	3
144 2610 911 Service Fund	135	0.51%	293	0	293	91	384

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 2630 Concealed Pistol Licensing Fd	258	0.97%	\$559	\$0	\$559	\$174	\$733
146 2640 Local C.F.O. Training Fund	1	0.00%	2	0	2	1	3
148 2651 Drug Law Enforcement-Bayanet	120	0.45%	260	0	260	81	341
150 2690 Law Library Fund	8	0.03%	17	0	17	5	23
151 2710 Library Fund	83	0.31%	180	0	180	56	236
152 2740 Community Corrections Fund	28	0.10%	61	0	61	19	80
153 2760 Division On Aging Fund	2,440	9.15%	5,291	0	5,291	1,644	6,935
155 2900 Social Welfare Fund	4	0.01%	9	0	9	3	11
157 2920-66200 Child Care-Probate (Child	196	0.73%	425	0	425	132	557
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	362	1.36%	785	0	785	244	1,029
159 2920-66205 CCF-Casa Ct.Appointed S	27	0.10%	59	0	59	18	77
160 2920-66300 Child Care-D.S.S. (State V	12	0.04%	26	0	26	8	34
161 2920-66400 In-Home Care-Intensive P	20	0.07%	43	0	43	13	57
162 2920-66401 Youth & Family Support S	27	0.10%	59	0	59	18	77
163 2920-66402 Juvenile Drug Court	16	0.06%	35	0	35	11	45
164 2920-75104 Juv.Community Based Tre	27	0.10%	59	0	59	18	77
165 2920-75105 Juv.Gender Specific Servi	29	0.11%	63	0	63	20	82
168 2930 Soldier's Relief	36	0.13%	78	0	78	24	102
169 2970 Historical Preservation	11	0.04%	24	0	24	7	31
170 3650 Debt-Water Supply Sys Bay	22	0.08%	48	0	48	15	63
171 3690 Bldg Authority Debt Fund	33	0.12%	72	0	72	22	94
172 4650 Water Supply Sys Bay-Const	16	0.06%	35	0	35	11	45
173 5090-75600 Public Golf Course	261	0.98%	566	0	566	176	742
175 5090-75602 Public Golf Course-Club	702	2.63%	1,522	0	1,522	473	1,995
176 5120-67100 Medical Care Facility Func	882	3.31%	1,912	0	1,912	594	2,507
177 5160 100% Tax Payment Fund (DTR)	28	0.10%	61	0	61	19	80
178 5180 Delq Prop Tax Foreclosure	1,353	5.07%	2,934	0	2,934	912	3,845
179 5920 Water and Sewer Fund	6	0.02%	13	0	13	4	17
180 5350-70200 Housing Fund	128	0.48%	278	0	278	86	364
181 5950 Commissary Fund	38	0.14%	82	0	82	26	108
182 6770 Self-Insurance Fund-WC/UC/S&A	72	0.27%	156	0	156	49	205
183 6771 Self-Insurance Fund-Healthcare	114	0.43%	247	0	247	77	324
189 7310-27400 Retirement System Fund	611	2.29%	1,325	0	1,325	412	1,737
190 7360-27401 Public Employee Health C	333	1.25%	722	0	722	224	946
193 7640 Inmate Trust Fund	12	0.04%	26	0	26	8	34
194 8010 Drain	430	1.61%	932	0	932	290	1,222
195 8011 Hampton O&M	22	0.08%	48	0	48	15	63
196 8012 Portsmouth O&M	17	0.06%	37	0	37	11	48
197 8014 Bangor O&M	74	0.28%	160	0	160	50	210
199 8510 Drain Debt Ret	229	0.86%	497	0	497	154	651
200 9760 Governmental Full Accrual	3	0.01%	7	0	7	2	9

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	26,681	100.00%	57,853	0	57,853	17,315	75,168
Direct Bills					0		0
Total					\$57,853		\$75,168

Basis Units: Cash Receipt Transactions by Department
Source: GL Transaction History

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	1,319	2.95%	\$4,939	\$0	\$4,939	\$0	\$4,939
4 1010-10100 Board of Commissioners	62	0.14%	232	0	232	72	304
5 1010-19100 Accounting Department	87	0.19%	326	0	326	100	426
6 1010-20200 Payroll	43	0.10%	161	0	161	50	211
7 1010-21200 Budget Department	66	0.15%	247	0	247	76	323
8 1010-27200 Administrative Services	262	0.59%	981	0	981	303	1,284
9 1010-22800 Information Systems Divis	383	0.86%	1,434	0	1,434	442	1,876
11 1010-23300 Purchasing	39	0.09%	146	0	146	45	191
12 1010-26500 Buildings and Grounds	1,309	2.93%	4,901	0	4,901	1,512	6,413
13 1010-26600 Corporation Counsel	93	0.21%	348	0	348	107	456
14 1010-27000 Personnel & Employee Re	122	0.27%	457	0	457	141	598
15 1010-29800 Risograph Printing/Postag	13	0.03%	49	0	49	15	64
16 1010-30100 Sheriff Department	3,292	7.37%	12,326	0	12,326	3,801	16,128
17 1010-75110 Recreation & Facilities	51	0.11%	191	0	191	59	250
18 1010-75112 Parks/Recreation Mainten.	214	0.48%	801	0	801	247	1,048
19 1010-85100 Risk Management	5	0.01%	19	0	19	6	24
20 1010-85900 Wellness Program	32	0.07%	120	0	120	37	157
21 1010-87800 Retirees Health/Life Insura	1	0.00%	4	0	4	1	5
22 1010-27900 Building Authority	12	0.03%	45	0	45	14	59
23 1010-13100 Circuit Court	1,317	2.95%	4,931	0	4,931	1,521	6,452
24 1010-13101 Circuit Court - SSSPP Gra	15	0.03%	56	0	56	17	73
25 1010-13131 Circuit-Adult Drug Court G	59	0.13%	221	0	221	68	289
26 1010-13300 Circuit Court Adult Probati	72	0.16%	270	0	270	83	353
27 1010-13600 District Court	409	0.92%	1,531	0	1,531	472	2,004
28 1010-13700 District Court Adult Probat	76	0.17%	285	0	285	88	372
29 1010-13731 Dist.Ct OWI Treatment Oc	39	0.09%	146	0	146	45	191
30 1010-14100 & 2150 FOC	1,253	2.81%	4,692	0	4,692	1,447	6,138
33 1010-14700 Jury/Judicial Council	269	0.60%	1,007	0	1,007	311	1,318
34 1010-14800 Probate Court	1,048	2.35%	3,924	0	3,924	1,210	5,134
35 1010-14802 Public Guardian	89	0.20%	333	0	333	103	436
36 1010-14805 Probate Ct. Safe Havens	51	0.11%	191	0	191	59	250
37 1010-17100 County Executive	69	0.15%	258	0	258	80	338
38 1010-21500 Clerk	846	1.89%	3,168	0	3,168	977	4,145
39 1010-22900 Community Outreach / Me	98	0.22%	367	0	367	113	480
43 1010-25700 Equalization Department	87	0.19%	326	0	326	100	426
44 1010-26200 Elections	113	0.25%	423	0	423	130	554
45 1010-26201 Board of Canvassers	138	0.31%	517	0	517	159	676
46 1010-267XX Prosecuting Attorney	787	1.76%	2,947	0	2,947	909	3,856
48 1010-26800 Register of Deeds	1,040	2.33%	3,894	0	3,894	1,201	5,095
49 1010-27300 Department of Criminal De	102	0.23%	382	0	382	118	500
50 1010-27301 Indigent Attorney	276	0.62%	1,033	0	1,033	319	1,352
51 1010-27302 Department of Public Defe	135	0.30%	505	0	505	156	661

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27500 Drain Commissioner	71	0.16%	\$266	\$0	\$266	\$82	\$348
56 1010-27801 County Survey/Remonum	278	0.62%	1,041	0	1,041	321	1,362
57 1010-27903 Bldg Auth-MH Grp Home,I	6	0.01%	22	0	22	7	29
58 1010-27909 Bldg Auth-MH Grp Home,I	6	0.01%	22	0	22	7	29
59 1010-27910 Bldg Auth-MH Grp Home,I	13	0.03%	49	0	49	15	64
60 1010-27911 Bldg Auth-MH Grp Home,I	23	0.05%	86	0	86	27	113
61 1010-27912 Bldg Auth-MH Grp Home,I	3	0.01%	11	0	11	3	15
62 1010-27919 Bldg Auth-MH Grp Home,I	15	0.03%	56	0	56	17	73
63 1010-27920 Bldg Auth-MH Grp Home,I	4	0.01%	15	0	15	5	20
64 1010-27921 Bldg Auth-MH Grp Home,I	17	0.04%	64	0	64	20	83
65 1010-27922 Bldg Auth-MH Grp Home,I	7	0.02%	26	0	26	8	34
66 1010-28000 Soil Conservation	138	0.31%	517	0	517	159	676
67 1010-28300 M.S.U. Extension	34	0.08%	127	0	127	39	167
69 1010-28700 Environmental Affairs	46	0.10%	172	0	172	53	225
70 1010-28703 Euclid Linear Park	1	0.00%	4	0	4	1	5
71 1010-28705 Environ-MI N. Resources	10	0.02%	37	0	37	12	49
73 1010-28800 Geographic Information Sy	37	0.08%	139	0	139	43	181
74 1010-31100 Circuit Court Warrant Offic	30	0.07%	112	0	112	35	147
76 1010-31500 Secondary Road Patrol	458	1.03%	1,715	0	1,715	529	2,244
78 1010-31503 2nd Rd Patrol-Bangor Tw	37	0.08%	139	0	139	43	181
79 1010-31504 2nd Rd Patr-Portsmouth	18	0.04%	67	0	67	21	88
80 1010-31505 2nd Rd Ptrl-Williams Twp	31	0.07%	116	0	116	36	152
81 1010-31506 2nd Rd Patrol-Monitor Tw	26	0.06%	97	0	97	30	127
82 1010-31507 2nd Rd Patrol - City of	17	0.04%	64	0	64	20	83
83 1010-31508 2nd Road Patrol-Pinconni	43	0.10%	161	0	161	50	211
84 1010-31509 2Nd Rd Patrol K-9 Pincon	51	0.11%	191	0	191	59	250
85 1010-31510 Bangor Twps Schools & B	5	0.01%	19	0	19	6	24
86 1010-31516 2nd Rd.Pat-Bay City Sch	22	0.05%	82	0	82	25	108
87 1010-31600 Secondary Road Patrol Gr	25	0.06%	94	0	94	29	122
88 1010-31681 Road Patrol Grant Oct-De	11	0.02%	41	0	41	13	54
89 1010-31700 Township Road Patrol	1	0.00%	4	0	4	1	5
95 1010-32100 Michigan Justice Training	10	0.02%	37	0	37	12	49
96 1010-32200 Medical Marihuana Enforc	10	0.02%	37	0	37	12	49
98 1010-33100 Marine Law Enforcement	50	0.11%	187	0	187	58	245
99 1010-33101 Marine Safety	5	0.01%	19	0	19	6	24
100 1010-33102 Port Security	1	0.00%	4	0	4	1	5
101 1010-33200 Snowmobile Law Enforcer	6	0.01%	22	0	22	7	29
102 1010-35100 Corrections Department /	114	0.26%	427	0	427	132	558
103 1010-42600 Off of Emerg Serv-Civil	31	0.07%	116	0	116	36	152
105 1010-42602 Homeland Security Activity	1	0.00%	4	0	4	1	5
106 1010-43000 Animal Shelter/Dog Warde	950	2.13%	3,557	0	3,557	1,097	4,654
107 1010-58000 Pere Marquette Parking	12	0.03%	45	0	45	14	59

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 1010-64800 Medical Examiner	282	0.63%	\$1,056	\$0	\$1,056	\$326	\$1,382
111 1010-64900 Mental Health	4	0.01%	15	0	15	5	20
112 1010-65100 Ambulance	1	0.00%	4	0	4	1	5
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.02%	30	0	30	9	39
119 1010-72101 Transportation Planning	77	0.17%	288	0	288	89	377
120 1010-72181 Trans. Planning - Oct.-Dec	15	0.03%	56	0	56	17	73
121 1010-75100 Recreation/Parks Departm	77	0.17%	288	0	288	89	377
124 1010-75108 Veterans Park Softball	44	0.10%	165	0	165	51	216
125 1010-75700 Community Center	688	1.54%	2,576	0	2,576	794	3,371
126 1010-75800 Swimming Pool	137	0.31%	513	0	513	158	671
127 1010-75900 County Market	3	0.01%	11	0	11	3	15
128 1010-76000 Fairgrounds	301	0.67%	1,127	0	1,127	348	1,475
129 1010-762XX Civic Arena	3,735	8.37%	13,985	0	13,985	4,313	18,298
130 1010-76300 Pinconning Park	840	1.88%	3,145	0	3,145	970	4,115
132 1010-86500 401(K) Savings Plan Admi	1	0.00%	4	0	4	1	5
135 1010-89500 Midland-Bay-Saginaw Airp	23	0.05%	86	0	86	27	113
136 2010 County Road Fund	94	0.21%	352	0	352	109	461
137 2210 Health Dept - Dist Health	3,761	8.42%	14,082	0	14,082	4,343	18,425
139 2380 Gypsy Moth Control Fund	50	0.11%	187	0	187	58	245
140 2400 Mosquito Control Fund	687	1.54%	2,572	0	2,572	793	3,366
141 2560 Regist of Deeds Automation Fnd	79	0.18%	296	0	296	91	387
144 2610 911 Service Fund	781	1.75%	2,924	0	2,924	902	3,826
145 2630 Concealed Pistol Licensing Fd	250	0.56%	936	0	936	289	1,225
146 2640 Local C.F.O. Training Fund	6	0.01%	22	0	22	7	29
148 2651 Drug Law Enforcement-Bayanet	92	0.21%	344	0	344	106	451
150 2690 Law Library Fund	54	0.12%	202	0	202	62	265
151 2710 Library Fund	13	0.03%	49	0	49	15	64
152 2740 Community Corrections Fund	97	0.22%	363	0	363	112	475
153 2760 Division On Aging Fund	5,558	12.45%	20,811	0	20,811	6,418	27,229
154 2770 Home Rehabilitation Fund	5	0.01%	19	0	19	6	24
155 2900 Social Welfare Fund	37	0.08%	139	0	139	43	181
157 2920-66200 Child Care-Probate (Child	633	1.42%	2,370	0	2,370	731	3,101
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	741	1.66%	2,775	0	2,775	856	3,630
159 2920-66205 CCF-Casa Ct.Appointed S	11	0.02%	41	0	41	13	54
161 2920-66400 In-Home Care-Intensive P	53	0.12%	198	0	198	61	260
162 2920-66401 Youth & Family Support S	14	0.03%	52	0	52	16	69
163 2920-66402 Juvenile Drug Court	40	0.09%	150	0	150	46	196
164 2920-75104 Juv.Community Based Tre	16	0.04%	60	0	60	18	78
165 2920-75105 Juv.Gender Specific Servi	54	0.12%	202	0	202	62	265
168 2930 Soldier's Relief	787	1.76%	2,947	0	2,947	909	3,856
173 5090-75600 Public Golf Course	540	1.21%	2,022	0	2,022	624	2,645
174 5090-75601 Public Golf Course-Snack	37	0.08%	139	0	139	43	181

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
175 5090-75602 Public Golf Course-Club	1,024	2.29%	\$3,834	\$0	\$3,834	\$1,182	\$5,017
176 5120-67100 Medical Care Facility Func	859	1.92%	3,216	0	3,216	992	4,208
177 5160 100% Tax Payment Fund (DTR)	716	1.60%	2,681	0	2,681	827	3,508
178 5180 Delq Prop Tax Foreclosure	1,314	2.94%	4,920	0	4,920	1,517	6,437
180 5350-70200 Housing Fund	124	0.28%	464	0	464	143	607
181 5950 Commissary Fund	36	0.08%	135	0	135	42	176
182 6770 Self-Insurance Fund-WC/UC/S&I	7	0.02%	26	0	26	8	34
183 6771 Self-Insurance Fund-Healthcare	129	0.29%	483	0	483	149	632
189 7310-27400 Retirement System Fund	205	0.46%	768	0	768	237	1,004
190 7360-27401 Public Employee Health C	18	0.04%	67	0	67	21	88
194 8010 Drain	362	0.81%	1,355	0	1,355	418	1,773
195 8011 Hampton O&M	130	0.29%	487	0	487	150	637
196 8012 Portsmouth O&M	13	0.03%	49	0	49	15	64
197 8014 Bangor O&M	507	1.14%	1,898	0	1,898	585	2,484
199 8510 Drain Debt Ret	9	0.02%	34	0	34	10	44
Subtotal	44,646	100.00%	167,167	0	167,167	50,032	217,199
Direct Bills					0		0
Total					\$167,167		\$217,199

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$26,678	\$0	\$26,678	\$7,984	\$34,662
Subtotal	100	100.00%	26,678	0	26,678	7,984	34,662
Direct Bills					0		0
Total					\$26,678		\$34,662

Basis Units: Direct to Accounting Function Within Finance
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
3 1010-25300 Treasurer	\$2,127	\$4,939	\$0	\$0	\$7,066
4 1010-10100 Board of Commissioners	0	304	0	0	304
5 1010-19100 Accounting Department	74	426	34,662	0	35,162
6 1010-20200 Payroll	14	211	0	0	225
7 1010-21200 Budget Department	0	323	0	0	323
8 1010-27200 Administrative Services	614	1,284	0	0	1,897
9 1010-22800 Information Systems Divis	14	1,876	0	0	1,891
11 1010-23300 Purchasing	0	191	0	0	191
12 1010-26500 Buildings and Grounds	378	6,413	0	0	6,791
13 1010-26600 Corporation Counsel	17	456	0	0	473
14 1010-27000 Personnel & Employee Re	6	598	0	0	603
15 1010-29800 Risograph Printing/Postag	3	64	0	0	67
16 1010-30100 Sheriff Department	6,793	16,128	0	0	22,920
17 1010-75110 Recreation & Facilities	0	250	0	0	250
18 1010-75112 Parks/Recreation Mainten.	11	1,048	0	0	1,060
19 1010-85100 Risk Management	0	24	0	0	24
20 1010-85900 Wellness Program	3	157	0	0	160
21 1010-87800 Retirees Health/Life Insura	3	5	0	0	8
22 1010-27900 Building Authority	162	59	0	0	221
23 1010-13100 Circuit Court	2,765	6,452	0	0	9,217
24 1010-13101 Circuit Court - SSSPP Gra	11	73	0	0	85
25 1010-13131 Circuit-Adult Drug Court G	23	289	0	0	312
26 1010-13300 Circuit Court Adult Probati	45	353	0	0	398
27 1010-13600 District Court	563	2,004	0	0	2,566
28 1010-13700 District Court Adult Probat	0	372	0	0	372
29 1010-13731 Dist.Ct OWI Treatment Oc	68	191	0	0	259
30 1010-14100 & 2150 FOC	2,603	6,138	0	0	8,742
33 1010-14700 Jury/Judicial Council	418	1,318	0	0	1,736
34 1010-14800 Probate Court	1,970	5,134	0	0	7,104
35 1010-14802 Public Guardian	219	436	0	0	655
36 1010-14805 Probate Ct. Safe Havens	14	250	0	0	264
37 1010-17100 County Executive	0	338	0	0	338
38 1010-21500 Clerk	2,154	4,145	0	0	6,299
39 1010-22900 Community Outreach / Me	119	480	0	0	599
41 1010-25415 2015 Delq Tax Property Si	20	0	0	0	20
42 1010-25416 2016 Delq Tax Property Si	23	0	0	0	23
43 1010-25700 Equalization Department	531	426	0	0	958
44 1010-26200 Elections	0	554	0	0	554
45 1010-26201 Board of Canvassers	0	676	0	0	676
46 1010-267XX Prosecuting Attorney	682	3,856	0	0	4,538
48 1010-26800 Register of Deeds	2,873	5,095	0	0	7,968

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliation	Accounting	General Government	Total
49 1010-27300 Department of Criminal De	\$0	\$500	\$0	\$0	\$500
50 1010-27301 Indigent Attorney	0	1,352	0	0	1,352
51 1010-27302 Department of Public Defe	0	661	0	0	661
52 1010-27500 Drain Commissioner	466	348	0	0	814
56 1010-27801 County Survey/Remonum	733	1,362	0	0	2,095
57 1010-27903 Bldg Auth-MH Grp Home,l	0	29	0	0	29
58 1010-27909 Bldg Auth-MH Grp Home,l	0	29	0	0	29
59 1010-27910 Bldg Auth-MH Grp Home,l	0	64	0	0	64
60 1010-27911 Bldg Auth-MH Grp Home,l	0	113	0	0	113
61 1010-27912 Bldg Auth-MH Grp Home,l	0	15	0	0	15
62 1010-27919 Bldg Auth-MH Grp Home,l	0	73	0	0	73
63 1010-27920 Bldg Auth-MH Grp Home,l	0	20	0	0	20
64 1010-27921 Bldg Auth-MH Grp Home,l	0	83	0	0	83
65 1010-27922 Bldg Auth-MH Grp Home,l	0	34	0	0	34
66 1010-28000 Soil Conservation	392	676	0	0	1,068
67 1010-28300 M.S.U. Extension	0	167	0	0	167
69 1010-28700 Environmental Affairs	3	225	0	0	228
70 1010-28703 Euclid Linear Park	0	5	0	0	5
71 1010-28705 Environ-MI N. Resources	11	49	0	0	60
72 1010-28706 Bay Co/Partnership Water	6	0	0	0	6
73 1010-28800 Geographic Information Sy	31	181	0	0	213
74 1010-31100 Circuit Court Warrant Offic	0	147	0	0	147
76 1010-31500 Secondary Road Patrol	68	2,244	0	0	2,312
78 1010-31503 2nd Rd Patrol-Bangor Tw	37	181	0	0	218
79 1010-31504 2nd Rd Patr-Portsmouth	34	88	0	0	122
80 1010-31505 2nd Rd Ptrl-Williams Twp	34	152	0	0	186
81 1010-31506 2nd Rd Patrol-Monitor Tw	43	127	0	0	170
82 1010-31507 2nd Rd Patrol - City of	34	83	0	0	117
83 1010-31508 2nd Road Patrol-Pinconni	40	211	0	0	250
84 1010-31509 2Nd Rd Patrol K-9 Pinconi	28	250	0	0	278
85 1010-31510 Bangor Twps Schools & B	11	24	0	0	36
86 1010-31516 2nd Rd.Pat-Bay City Schc	34	108	0	0	142
87 1010-31600 Secondary Road Patrol Gr	3	122	0	0	125
88 1010-31681 Road Patrol Grant Oct-De	3	54	0	0	57
89 1010-31700 Township Road Patrol	139	5	0	0	144
91 1010-31902 Drive MI Safely/Task Forc	3	0	0	0	3
92 1010-31903 O.W.I. Alcohol Enforceme	11	0	0	0	11
93 1010-31904 Youth Alcohol Enforcemer	9	0	0	0	9
94 1010-31905 Dre Drug Recogn.Expert C	9	0	0	0	9
95 1010-32100 Michigan Justice Training	3	49	0	0	52
96 1010-32200 Medical Marihuana Enforc	6	49	0	0	55

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
98 1010-33100 Marine Law Enforcement (	\$6	\$245	\$0	\$0	\$251
99 1010-33101 Marine Safety	0	24	0	0	24
100 1010-33102 Port Security	3	5	0	0	8
101 1010-33200 Snowmobile Law Enforcer	0	29	0	0	29
102 1010-35100 Corrections Department / .	102	558	0	0	661
103 1010-42600 Off of Emerg Serv-Civil	54	152	0	0	206
105 1010-42602 Homeland Security Activity	6	5	0	0	11
106 1010-43000 Animal Shelter/Dog Warde	1,276	4,654	0	0	5,930
107 1010-58000 Pere Marquette Parking	11	59	0	0	70
110 1010-64800 Medical Examiner	614	1,382	0	0	1,995
111 1010-64900 Mental Health	0	20	0	0	20
112 1010-65100 Ambulance	0	5	0	0	5
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	0	39	0	0	39
115 1010-67100 Social Services-Med Care	34	0	0	0	34
119 1010-72101 Transportation Planning	40	377	0	0	417
120 1010-72181 Trans. Planning - Oct.-Dec	20	73	0	0	93
121 1010-75100 Recreation/Parks Departr	122	377	0	0	499
124 1010-75108 Veterans Park Softball	3	216	0	0	218
125 1010-75700 Community Center	1,330	3,371	0	0	4,701
126 1010-75800 Swimming Pool	236	671	0	0	907
127 1010-75900 County Market	11	15	0	0	26
128 1010-76000 Fairgrounds	318	1,475	0	0	1,793
129 1010-762XX Civic Arena	7,196	18,298	0	0	25,494
130 1010-76300 Pinconning Park	1,651	4,115	0	0	5,766
132 1010-86500 401(K) Savings Plan Admi	0	5	0	0	5
135 1010-89500 Midland-Bay-Saginaw Airp	0	113	0	0	113
136 2010 County Road Fund	350	461	0	0	810
137 2210 Health Dept - Dist Health	7,711	18,425	0	0	26,136
139 2380 Gypsy Moth Control Fund	82	245	0	0	327
140 2400 Mosquito Control Fund	179	3,366	0	0	3,545
141 2560 Regist of Deeds Automation Fnd	77	387	0	0	464
143 2600 Indigent Defense Fund	3	0	0	0	3
144 2610 911 Service Fund	384	3,826	0	0	4,210
145 2630 Concealed Pistol Licensing Fd	733	1,225	0	0	1,958
146 2640 Local C.F.O. Training Fund	3	29	0	0	32
148 2651 Drug Law Enforcement-Bayanet	341	451	0	0	792
150 2690 Law Library Fund	23	265	0	0	287
151 2710 Library Fund	236	64	0	0	300
152 2740 Community Corrections Fund	80	475	0	0	555
153 2760 Division On Aging Fund	6,935	27,229	0	0	34,164
154 2770 Home Rehabilitation Fund	0	24	0	0	24

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
155 2900 Social Welfare Fund	\$11	\$181	\$0	\$0	\$193
157 2920-66200 Child Care-Probate (Child	557	3,101	0	0	3,658
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,029	3,630	0	0	4,659
159 2920-66205 CCF-Casa Ct.Appointed S	77	54	0	0	131
160 2920-66300 Child Care-D.S.S. (State V	34	0	0	0	34
161 2920-66400 In-Home Care-Intensive P	57	260	0	0	316
162 2920-66401 Youth & Family Support S	77	69	0	0	145
163 2920-66402 Juvenile Drug Court	45	196	0	0	241
164 2920-75104 Juv.Community Based Tre	77	78	0	0	155
165 2920-75105 Juv.Gender Specific Servi	82	265	0	0	347
168 2930 Soldier's Relief	102	3,856	0	0	3,958
169 2970 Historical Preservation	31	0	0	0	31
170 3650 Debt-Water Supply Sys Bay	63	0	0	0	63
171 3690 Bldg Authority Debt Fund	94	0	0	0	94
172 4650 Water Supply Sys Bay-Const	45	0	0	0	45
173 5090-75600 Public Golf Course	742	2,645	0	0	3,387
174 5090-75601 Public Golf Course-Snack	0	181	0	0	181
175 5090-75602 Public Golf Course-Club	1,995	5,017	0	0	7,012
176 5120-67100 Medical Care Facility Func	2,507	4,208	0	0	6,715
177 5160 100% Tax Payment Fund (DTR)	80	3,508	0	0	3,587
178 5180 Delq Prop Tax Foreclosure	3,845	6,437	0	0	10,283
179 5920 Water and Sewer Fund	17	0	0	0	17
180 5350-70200 Housing Fund	364	607	0	0	971
181 5950 Commissary Fund	108	176	0	0	284
182 6770 Self-Insurance Fund-WC/UC/S&/	205	34	0	0	239
183 6771 Self-Insurance Fund-Healthcare	324	632	0	0	956
189 7310-27400 Retirement System Fund	1,737	1,004	0	0	2,741
190 7360-27401 Public Employee Health C	946	88	0	0	1,035
193 7640 Inmate Trust Fund	34	0	0	0	34
194 8010 Drain	1,222	1,773	0	0	2,996
195 8011 Hampton O&M	63	637	0	0	699
196 8012 Portsmouth O&M	48	64	0	0	112
197 8014 Bangor O&M	210	2,484	0	0	2,694
199 8510 Drain Debt Ret	651	44	0	0	695
200 9760 Governmental Full Accrual	9	0	0	0	9
Total	\$75,168	\$217,199	\$34,662	\$0	\$327,030

**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 board of commissioners provides support to the Building Authority and 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.
- **Building Authority** – Administrative costs related to the oversight of the Building Authority have been identified within this function and has been directly allocated directly to the Building Authority.
- **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 2018
10/22/2019

A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description		Amount	General Admin	Annual Audit	Building Authority	General Government
Personnel Costs						
Salaries	S1	163,943	0	0	409	163,534
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.25%</i>	<i>99.75%</i>
Benefits	S	40,713	0	0	102	40,611
Subtotal - Personnel Costs		204,656	0	0	510	204,146
Services & Supplies Cost						
71603 Retiree Health Care Contribut.	D	1,466,476	0	0	0	0
72700 Office Supplies	S	230	0	0	1	229
72800 Printing And Binding	S	414	0	0	1	413
72900 Postage	S	24	0	0	0	24
74100 Licenses	S	20	0	0	0	20
74200 Food Supplies	S	173	0	0	0	173
75100 Computer Supplies	S	192	0	0	0	192
79900 Other Supplies	S	268	0	0	1	267
81800 Audit Fees	P	86,310	0	86,310	0	0
82000 Memberships and Dues	P	24,971	0	0	0	24,971
85200 Telephone	S	99	0	0	0	99
86100 Conference Fees & Expenses	S	2,543	0	0	6	2,537
86500 State Travel Mileage	S	24	0	0	0	24
86600 Local Travel Mileage	S	2,406	0	0	6	2,400
90000 Printing/Publishing/Advertisi	P	0	0	0	0	0
93700 Hard/Software Repair & Maint	S	300	0	0	1	299
94601 Equipment Rental-Copy Machir	S	3,285	0	0	8	3,277
95500 Miscellaneous	S	0	0	0	0	0
95507 Flowers, Wreaths, Plaques Etc.	P	552	0	0	0	552
96900 Contributions - Other	P	50,000	0	0	0	50,000
Subtotal - Services & Supplies		1,638,287	0	86,310	25	85,476
Department Cost Total		1,842,943	0	86,310	535	289,622
Adjustments to Cost						
71603 Retiree Health Care Contribut.	D	(1,466,476)	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	Building Authority	General Government
Subtotal - Adjustments	(1,466,476)	0	0	0	0
Total Costs After Adjustments	376,467	0	86,310	535	289,622
General Admin Distribution		0	0	0	0
Grand Total	<u>\$376,467</u>		<u>\$86,310</u>	<u>\$535</u>	<u>\$289,622</u>
				not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	Building Authority	General Government
1 County Building	\$802	\$1	\$184	\$1	\$617
Subtotal - Building Depreciation	802	1	184	1	617
2 Imaging Equipment	1,060	1	243	2	817
2 Telephone Equipoment	160	0	37	0	123
Subtotal - Equipment Depreciation	1,220	2	280	2	940
3 Bank Reconciliation	232	72	70	0	234
Subtotal - 1010-25300 Treasurer	232	72	70	0	234
4 Annual Audit	0	311	71	0	240
Subtotal - 1010-10100 Board of Comm	0	311	71	0	240
5 Accounting	0	1,132	260	2	871
5 Payroll	0	6	1	0	5
5 Budgeting	0	470	108	1	362
5 Contract Serv.	0	430	99	1	331
Subtotal - 1010-19100 Accounting Dep	0	2,039	467	3	1,568
6 Payroll	0	1,785	409	3	1,373
6 Budgeting	0	33	8	0	25
Subtotal - 1010-20200 Payroll	0	1,818	417	3	1,398
7 Budgeting	0	609	140	1	468
7 Accts Payable	0	46	10	0	35
7 General Accounting	0	111	25	0	85
Subtotal - 1010-21200 Budget Departm	0	765	175	1	588
8 Admin Services	0	1,093	251	2	841
Subtotal - 1010-27200 Administrative S	0	1,093	251	2	841
9 Tech Support	0	8,440	1,935	12	6,493
9 Network/Server	0	2,835	650	4	2,181
9 Imaging	0	2,178	499	3	1,676
9 Telephone	0	202	46	0	155

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	Building Authority	General Government
Subtotal - 1010-22800 Information Sys	\$0	\$13,655	\$3,131	\$19	\$10,505
10 Accounting	0	611	140	1	470
Subtotal - Financial System MUNIS	0	611	140	1	470
11 Purchasing	0	115	26	0	88
Subtotal - 1010-23300 Purchasing	0	115	26	0	88
12 County Building	0	46,820	10,734	67	36,019
12 Telephone Upgrade/Maintenance	0	(319)	(73)	(0)	(245)
Subtotal - 1010-26500 Buildings and G	0	46,501	10,661	66	35,774
13 Civil Counsel	0	7,108	1,630	10	5,468
Subtotal - 1010-26600 Corporation Cot	0	7,108	1,630	10	5,468
14 Human Resources	0	3,642	835	5	2,802
14 Education and Training	0	213	49	0	164
Subtotal - 1010-27000 Personnel & Err	0	3,855	884	5	2,966
15 Mail Services	0	5	1	0	4
15 Office Max Rebate	0	(7)	(2)	(0)	(6)
Subtotal - 1010-29800 Risograph Printi	0	(2)	(0)	(0)	(2)
18 County Building	0	25	6	0	19
Subtotal - 1010-75112 Parks/Recreatio	0	25	6	0	19
19 General Liability	0	2,100	482	3	1,616
19 County Building	0	2,480	569	4	1,908
Subtotal - 1010-85100 Risk Manageme	0	4,580	1,050	7	3,524
20 Wellness Program	0	983	225	1	756
Subtotal - 1010-85900 Wellness Progræ	0	983	225	1	756
21 Current Retiree Fringe Benefits	0	4,509	1,034	6	3,469
21 Future Retiree Fringe Benefits	0	1	0	0	1

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	Building Authority	General Government
21 Supplemental Contribution	\$0	\$4,680	\$1,073	\$7	\$3,601
Subtotal - 1010-87800 Retirees Health/	0	9,190	2,107	13	7,070
Total Incoming	2,254	92,720	21,774	135	73,065
C. Total Allocated		\$471,441	\$108,084	\$670	\$362,687
			22.93%	0.14%	76.93%

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	2,124	2.19%	\$1,900	\$0	\$1,900	\$0	\$1,900
4 1010-10100 Board of Commissioners	348	0.36%	311	0	311	0	311
5 1010-19100 Accounting Department	506	0.52%	453	0	453	114	566
6 1010-20200 Payroll	413	0.43%	369	0	369	93	462
7 1010-21200 Budget Department	426	0.44%	381	0	381	96	477
8 1010-27200 Administrative Services	652	0.67%	583	0	583	147	730
9 1010-22800 Information Systems Divis	845	0.87%	756	0	756	190	946
11 1010-23300 Purchasing	331	0.34%	296	0	296	74	371
12 1010-26500 Buildings and Grounds	1,889	1.95%	1,690	0	1,690	425	2,115
13 1010-26600 Corporation Counsel	415	0.43%	371	0	371	93	465
14 1010-27000 Personnel & Employee Re	490	0.50%	438	0	438	110	548
15 1010-29800 Risograph Printing/Postag	257	0.26%	230	0	230	58	288
16 1010-30100 Sheriff Department	4,971	5.12%	4,447	0	4,447	1,117	5,564
17 1010-75110 Recreation & Facilities	437	0.45%	391	0	391	98	489
18 1010-75112 Parks/Recreation Mainten.	522	0.54%	467	0	467	117	584
19 1010-85100 Risk Management	7	0.01%	6	0	6	2	8
20 1010-85900 Wellness Program	291	0.30%	260	0	260	65	326
21 1010-87800 Retirees Health/Life Insura	69	0.07%	62	0	62	16	77
22 1010-27900 Building Authority	70	0.07%	63	0	63	16	78
23 1010-13100 Circuit Court	1,853	1.91%	1,658	0	1,658	416	2,074
24 1010-13101 Circuit Court - SSSPP Gra	300	0.31%	268	0	268	67	336
25 1010-13131 Circuit-Adult Drug Court G	397	0.41%	355	0	355	89	444
26 1010-13300 Circuit Court Adult Probati	106	0.11%	95	0	95	24	119
27 1010-13600 District Court	929	0.96%	831	0	831	209	1,040
28 1010-13700 District Court Adult Probat	436	0.45%	390	0	390	98	488
29 1010-13731 Dist.Ct OWI Treatment Oc	399	0.41%	357	0	357	90	447
30 1010-14100 & 2150 FOC	2,523	2.60%	2,257	0	2,257	567	2,824
32 1010-14500 Law Library	7	0.01%	6	0	6	2	8
33 1010-14700 Jury/Judicial Council	637	0.66%	570	0	570	143	713
34 1010-14800 Probate Court	1,518	1.56%	1,358	0	1,358	341	1,699
35 1010-14802 Public Guardian	90	0.09%	81	0	81	20	101
36 1010-14805 Probate Ct. Safe Havens	57	0.06%	51	0	51	13	64
37 1010-17100 County Executive	444	0.46%	397	0	397	100	497
38 1010-21500 Clerk	1,228	1.27%	1,099	0	1,099	276	1,375
39 1010-22900 Community Outreach / Me	380	0.39%	340	0	340	85	425
41 1010-25415 2015 Delq Tax Property S	7	0.01%	6	0	6	2	8
42 1010-25416 2016 Delq Tax Property S	8	0.01%	7	0	7	2	9
43 1010-25700 Equalization Department	596	0.61%	533	0	533	134	667
44 1010-26200 Elections	131	0.13%	117	0	117	29	147
45 1010-26201 Board of Canvassers	141	0.15%	126	0	126	32	158
46 1010-267XX Prosecuting Attorney	2,392	2.46%	2,140	0	2,140	538	2,678
49 1010-27300 Department of Criminal De	467	0.48%	418	0	418	105	523

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27301 Indigent Attorney	300	0.31%	\$268	\$0	\$268	\$67	\$336
51 1010-27302 Department of Public Defe	572	0.59%	512	0	512	129	640
52 1010-27500 Drain Commissioner	655	0.67%	586	0	586	147	733
53 1010-27360 Department Of Indigent De	1	0.00%	1	0	1	0	1
55 1010-27507 Drain - County at Large	1	0.00%	1	0	1	0	1
56 1010-27801 County Survey/Remonum	586	0.60%	524	0	524	132	656
57 1010-27903 Bldg Auth-MH Grp Home,l	6	0.01%	5	0	5	1	7
58 1010-27909 Bldg Auth-MH Grp Home,z	6	0.01%	5	0	5	1	7
59 1010-27910 Bldg Auth-MH Grp Home,l	13	0.01%	12	0	12	3	15
60 1010-27911 Bldg Auth-MH Grp Home,l	23	0.02%	21	0	21	5	26
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.00%	3	0	3	1	3
62 1010-27919 Bldg Auth-MH Grp Home,l	15	0.02%	13	0	13	3	17
63 1010-27920 Bldg Auth-MH Grp Home,(	4	0.00%	4	0	4	1	4
64 1010-27921 Bldg Auth-MH Grp Home,)	18	0.02%	16	0	16	4	20
65 1010-27922 Bldg Auth-MH Grp Home,)	7	0.01%	6	0	6	2	8
66 1010-28000 Soil Conservation	138	0.14%	123	0	123	31	154
67 1010-28300 M.S.U. Extension	66	0.07%	59	0	59	15	74
69 1010-28700 Environmental Affairs	414	0.43%	370	0	370	93	463
70 1010-28703 Euclid Linear Park	1	0.00%	1	0	1	0	1
71 1010-28705 Environ-MI N. Resources (	18	0.02%	16	0	16	4	20
72 1010-28706 Bay Co/Partnership Water	2	0.00%	2	0	2	0	2
73 1010-28800 Geographic Information Sy	324	0.33%	290	0	290	73	363
74 1010-31100 Circuit Court Warrant Offic	324	0.33%	290	0	290	73	363
75 1010-31200 B.A.Y.A.N.E.T.	280	0.29%	250	0	250	63	313
76 1010-31500 Secondary Road Patrol	1,034	1.07%	925	0	925	232	1,157
78 1010-31503 2nd Rd Patrol-Bangor Tw	392	0.40%	351	0	351	88	439
79 1010-31504 2nd Rd Patr-Portsmouth	325	0.33%	291	0	291	73	364
80 1010-31505 2nd Rd Ptrl-Williams Twp	367	0.38%	328	0	328	82	411
81 1010-31506 2nd Rd Patrol-Monitor Tw	359	0.37%	321	0	321	81	402
82 1010-31507 2nd Rd Patrol - City of	322	0.33%	288	0	288	72	360
83 1010-31508 2nd Road Patrol-Pinconni	373	0.38%	334	0	334	84	418
84 1010-31509 2Nd Rd Patrol K-9 Pinconr	224	0.23%	200	0	200	50	251
85 1010-31510 Bangor Twps Schools & B	104	0.11%	93	0	93	23	116
86 1010-31516 2nd Rd.Pat-Bay City Sch	360	0.37%	322	0	322	81	403
87 1010-31600 Secondary Road Patrol Gr	323	0.33%	289	0	289	73	362
88 1010-31681 Road Patrol Grant Oct-De	104	0.11%	93	0	93	23	116
89 1010-31700 Township Road Patrol	326	0.34%	292	0	292	73	365
91 1010-31902 Drive MI Safely/Task Forc	46	0.05%	41	0	41	10	51
92 1010-31903 O.W.I. Alcohol Enforceme	200	0.21%	179	0	179	45	224
93 1010-31904 Youth Alcohol Enforcemer	114	0.12%	102	0	102	26	128
94 1010-31905 Dre Drug Recogn.Expert C	38	0.04%	34	0	34	9	43
95 1010-32100 Michigan Justice Training	21	0.02%	19	0	19	5	24

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-32200 Medical Marihuana Enforc	12	0.01%	\$11	\$0	\$11	\$3	\$13
98 1010-33100 Marine Law Enforcement (	179	0.18%	160	0	160	40	200
99 1010-33101 Marine Safety	6	0.01%	5	0	5	1	7
100 1010-33102 Port Security	2	0.00%	2	0	2	0	2
101 1010-33200 Snowmobile Law Enforcer	19	0.02%	17	0	17	4	21
102 1010-35100 Corrections Department /	138	0.14%	123	0	123	31	154
103 1010-42600 Off of Emerg Serv-Civil	332	0.34%	297	0	297	75	372
104 1010-42601 Local Emergency Planning	1	0.00%	1	0	1	0	1
105 1010-42602 Homeland Security Activity	4	0.00%	4	0	4	1	4
106 1010-43000 Animal Shelter/Dog Ward	1,375	1.42%	1,230	0	1,230	309	1,539
107 1010-58000 Pere Marquette Parking	16	0.02%	14	0	14	4	18
108 1010-61700 Personal Care - Private	1	0.00%	1	0	1	0	1
110 1010-64800 Medical Examiner	305	0.31%	273	0	273	69	341
111 1010-64900 Mental Health	4	0.00%	4	0	4	1	4
112 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	7	0	7	2	9
114 1010-67000 Mi Dept Human Serv-Bay	3	0.00%	3	0	3	1	3
115 1010-67100 Social Services-Med Care	12	0.01%	11	0	11	3	13
119 1010-72101 Transportation Planning	435	0.45%	389	0	389	98	487
120 1010-72181 Trans. Planning - Oct.-Dec	110	0.11%	98	0	98	25	123
121 1010-75100 Recreation/Parks Depart	112	0.12%	100	0	100	25	125
124 1010-75108 Veterans Park Softball	188	0.19%	168	0	168	42	210
125 1010-75700 Community Center	1,125	1.16%	1,006	0	1,006	253	1,259
126 1010-75800 Swimming Pool	160	0.16%	143	0	143	36	179
127 1010-75900 County Market	7	0.01%	6	0	6	2	8
128 1010-76000 Fairgrounds	518	0.53%	463	0	463	116	580
129 1010-762XX Civic Arena	4,614	4.75%	4,128	0	4,128	1,037	5,165
130 1010-76300 Pinconning Park	1,141	1.18%	1,021	0	1,021	256	1,277
132 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
135 1010-89500 Midland-Bay-Saginaw Airp	23	0.02%	21	0	21	5	26
136 2010 County Road Fund	220	0.23%	197	0	197	49	246
137 2210 Health Dept - Dist Health	12,698	13.08%	11,360	0	11,360	2,854	14,214
139 2380 Gypsy Moth Control Fund	441	0.45%	395	0	395	99	494
140 2400 Mosquito Control Fund	1,288	1.33%	1,152	0	1,152	289	1,442
141 2560 Regist of Deeds Automation Fnd	1,623	1.67%	1,452	0	1,452	365	1,817
143 2600 Indigent Defense Fund	47	0.05%	42	0	42	11	53
144 2610 911 Service Fund	1,501	1.55%	1,343	0	1,343	337	1,680
145 2630 Concealed Pistol Licensing Fd	536	0.55%	480	0	480	120	600
146 2640 Local C.F.O. Training Fund	93	0.10%	83	0	83	21	104
148 2651 Drug Law Enforcement-Bayanet	590	0.61%	528	0	528	133	660
150 2690 Law Library Fund	63	0.06%	56	0	56	14	71
151 2710 Library Fund	155	0.16%	139	0	139	35	174

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 2740 Community Corrections Fund	434	0.45%	\$388	\$0	\$388	\$98	\$486
153 2760 Division On Aging Fund	9,778	10.07%	8,748	0	8,748	2,198	10,945
154 2770 Home Rehabilitation Fund	25	0.03%	22	0	22	6	28
155 2900 Social Welfare Fund	42	0.04%	38	0	38	9	47
157 2920-66200 Child Care-Probate (Child	702	0.72%	628	0	628	158	786
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,628	1.68%	1,456	0	1,456	366	1,822
159 2920-66205 CCF-Casa Ct.Appointed S	53	0.05%	47	0	47	12	59
160 2920-66300 Child Care-D.S.S. (State V	38	0.04%	34	0	34	9	43
161 2920-66400 In-Home Care-Intensive P	377	0.39%	337	0	337	85	422
162 2920-66401 Youth & Family Support S	452	0.47%	404	0	404	102	506
163 2920-66402 Juvenile Drug Court	339	0.35%	303	0	303	76	379
164 2920-75104 Juv.Community Based Tre	389	0.40%	348	0	348	87	435
165 2920-75105 Juv.Gender Specific Servi	466	0.48%	417	0	417	105	522
168 2930 Soldier's Relief	892	0.92%	798	0	798	200	998
169 2970 Historical Preservation	27	0.03%	24	0	24	6	30
170 3650 Debt-Water Supply Sys Bay	31	0.03%	28	0	28	7	35
171 3690 Bldg Authority Debt Fund	38	0.04%	34	0	34	9	43
172 4650 Water Supply Sys Bay-Const	32	0.03%	29	0	29	7	36
173 5090-75600 Public Golf Course	897	0.92%	802	0	802	202	1,004
174 5090-75601 Public Golf Course-Snack	50	0.05%	45	0	45	11	56
175 5090-75602 Public Golf Course-Club	1,365	1.41%	1,221	0	1,221	307	1,528
176 5120-67100 Medical Care Facility Func	1,104	1.14%	988	0	988	248	1,236
177 5160 100% Tax Payment Fund (DTR)	1,177	1.21%	1,053	0	1,053	265	1,318
178 5180 Delq Prop Tax Foreclosure	1,570	1.62%	1,405	0	1,405	353	1,757
179 5920 Water and Sewer Fund	10	0.01%	9	0	9	2	11
180 5350-70200 Housing Fund	1,146	1.18%	1,025	0	1,025	258	1,283
181 5950 Commissary Fund	75	0.08%	67	0	67	17	84
182 6770 Self-Insurance Fund-WC/UC/S&/	552	0.57%	494	0	494	124	618
183 6771 Self-Insurance Fund-Healthcare	384	0.40%	344	0	344	86	430
189 7310-27400 Retirement System Fund	1,328	1.37%	1,188	0	1,188	298	1,487
190 7360-27401 Public Employee Health C	389	0.40%	348	0	348	87	435
193 7640 Inmate Trust Fund	12	0.01%	11	0	11	3	13
194 8010 Drain	1,006	1.04%	900	0	900	226	1,126
195 8011 Hampton O&M	151	0.16%	135	0	135	34	169
196 8012 Portsmouth O&M	47	0.05%	42	0	42	11	53
197 8014 Bangor O&M	598	0.62%	535	0	535	134	669
199 8510 Drain Debt Ret	247	0.25%	221	0	221	56	276
200 9760 Governmental Full Accrual	167	0.17%	149	0	149	38	187
201 9770 Governmentl Full Accrual-Drain	10	0.01%	9	0	9	2	11

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	97,053	100.00%	86,827	0	86,827	21,257	108,084
Direct Bills					0		0
Total					\$86,827		\$108,084

Basis Units: Accounting Transactions
Source: GL Transaction History

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Building Authority Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 1010-27900 Building Authority	100	91.74%	\$494	\$0	\$494	\$121	\$615
203 Other	9	8.26%	44	0	44	11	55
Subtotal	109	100.00%	538	0	538	132	670
Direct Bills					0		0
Total					\$538		\$670

Basis Units: Direct Allocation to Building Authority
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
3 1010-25300 Treasurer	\$1,900	\$0	\$0	\$1,900
4 1010-10100 Board of Commissioners	311	0	0	311
5 1010-19100 Accounting Department	566	0	0	566
6 1010-20200 Payroll	462	0	0	462
7 1010-21200 Budget Department	477	0	0	477
8 1010-27200 Administrative Services	730	0	0	730
9 1010-22800 Information Systems Divis	946	0	0	946
11 1010-23300 Purchasing	371	0	0	371
12 1010-26500 Buildings and Grounds	2,115	0	0	2,115
13 1010-26600 Corporation Counsel	465	0	0	465
14 1010-27000 Personnel & Employee Re	548	0	0	548
15 1010-29800 Risograph Printing/Postag	288	0	0	288
16 1010-30100 Sheriff Department	5,564	0	0	5,564
17 1010-75110 Recreation & Facilities	489	0	0	489
18 1010-75112 Parks/Recreation Mainten.	584	0	0	584
19 1010-85100 Risk Management	8	0	0	8
20 1010-85900 Wellness Program	326	0	0	326
21 1010-87800 Retirees Health/Life Insura	77	0	0	77
22 1010-27900 Building Authority	78	615	0	693
23 1010-13100 Circuit Court	2,074	0	0	2,074
24 1010-13101 Circuit Court - SSSPP Gra	336	0	0	336
25 1010-13131 Circuit-Adult Drug Court G	444	0	0	444
26 1010-13300 Circuit Court Adult Probati	119	0	0	119
27 1010-13600 District Court	1,040	0	0	1,040
28 1010-13700 District Court Adult Probat	488	0	0	488
29 1010-13731 Dist.Ct OWI Treatment Oc	447	0	0	447
30 1010-14100 & 2150 FOC	2,824	0	0	2,824
32 1010-14500 Law Library	8	0	0	8
33 1010-14700 Jury/Judicial Council	713	0	0	713
34 1010-14800 Probate Court	1,699	0	0	1,699
35 1010-14802 Public Guardian	101	0	0	101
36 1010-14805 Probate Ct. Safe Havens	64	0	0	64
37 1010-17100 County Executive	497	0	0	497
38 1010-21500 Clerk	1,375	0	0	1,375
39 1010-22900 Community Outreach / Me	425	0	0	425
41 1010-25415 2015 Delq Tax Property S	8	0	0	8
42 1010-25416 2016 Delq Tax Property S	9	0	0	9
43 1010-25700 Equalization Department	667	0	0	667
44 1010-26200 Elections	147	0	0	147
45 1010-26201 Board of Canvassers	158	0	0	158
46 1010-267XX Prosecuting Attorney	2,678	0	0	2,678

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
49 1010-27300 Department of Criminal De	\$523	\$0	\$0	\$523
50 1010-27301 Indigent Attorney	336	0	0	336
51 1010-27302 Department of Public Defe	640	0	0	640
52 1010-27500 Drain Commissioner	733	0	0	733
53 1010-27360 Department Of Indigent De	1	0	0	1
55 1010-27507 Drain - County at Large	1	0	0	1
56 1010-27801 County Survey/Remonum	656	0	0	656
57 1010-27903 Bldg Auth-MH Grp Home,l	7	0	0	7
58 1010-27909 Bldg Auth-MH Grp Home,z	7	0	0	7
59 1010-27910 Bldg Auth-MH Grp Home,l	15	0	0	15
60 1010-27911 Bldg Auth-MH Grp Home,l	26	0	0	26
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0	0	3
62 1010-27919 Bldg Auth-MH Grp Home,l	17	0	0	17
63 1010-27920 Bldg Auth-MH Grp Home,(	4	0	0	4
64 1010-27921 Bldg Auth-MH Grp Home,)	20	0	0	20
65 1010-27922 Bldg Auth-MH Grp Home,)	8	0	0	8
66 1010-28000 Soil Conservation	154	0	0	154
67 1010-28300 M.S.U. Extension	74	0	0	74
69 1010-28700 Environmental Affairs	463	0	0	463
70 1010-28703 Euclid Linear Park	1	0	0	1
71 1010-28705 Environ-MI N. Resources	20	0	0	20
72 1010-28706 Bay Co/Partnership Water	2	0	0	2
73 1010-28800 Geographic Information Sy	363	0	0	363
74 1010-31100 Circuit Court Warrant Offic	363	0	0	363
75 1010-31200 B.A.Y.A.N.E.T.	313	0	0	313
76 1010-31500 Secondary Road Patrol	1,157	0	0	1,157
78 1010-31503 2nd Rd Patrol-Bangor Tw	439	0	0	439
79 1010-31504 2nd Rd Patr-Portsmouth	364	0	0	364
80 1010-31505 2nd Rd Ptrl-Williams Twp	411	0	0	411
81 1010-31506 2nd Rd Patrol-Monitor Tw	402	0	0	402
82 1010-31507 2nd Rd Patrol - City of	360	0	0	360
83 1010-31508 2nd Road Patrol-Pinconni	418	0	0	418
84 1010-31509 2Nd Rd Patrol K-9 Pinconni	251	0	0	251
85 1010-31510 Bangor Twps Schools & B	116	0	0	116
86 1010-31516 2nd Rd.Pat-Bay City Schc	403	0	0	403
87 1010-31600 Secondary Road Patrol Gr	362	0	0	362
88 1010-31681 Road Patrol Grant Oct-De	116	0	0	116
89 1010-31700 Township Road Patrol	365	0	0	365
91 1010-31902 Drive MI Safely/Task Forc	51	0	0	51
92 1010-31903 O.W.I. Alcohol Enforceme	224	0	0	224
93 1010-31904 Youth Alcohol Enforcemer	128	0	0	128

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
94 1010-31905 Dre Drug Recogn.Expert C	\$43	\$0	\$0	\$43
95 1010-32100 Michigan Justice Training	24	0	0	24
96 1010-32200 Medical Marihuana Enforc	13	0	0	13
98 1010-33100 Marine Law Enforcement (	200	0	0	200
99 1010-33101 Marine Safety	7	0	0	7
100 1010-33102 Port Security	2	0	0	2
101 1010-33200 Snowmobile Law Enforcer	21	0	0	21
102 1010-35100 Corrections Department / .	154	0	0	154
103 1010-42600 Off of Emerg Serv-Civil	372	0	0	372
104 1010-42601 Local Emergency Planning	1	0	0	1
105 1010-42602 Homeland Security Activity	4	0	0	4
106 1010-43000 Animal Shelter/Dog Wardc	1,539	0	0	1,539
107 1010-58000 Pere Marquette Parking	18	0	0	18
108 1010-61700 Personal Care - Private	1	0	0	1
110 1010-64800 Medical Examiner	341	0	0	341
111 1010-64900 Mental Health	4	0	0	4
112 1010-65100 Ambulance	1	0	0	1
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	9	0	0	9
114 1010-67000 Mi Dept Human Serv-Bay	3	0	0	3
115 1010-67100 Social Services-Med Care	13	0	0	13
119 1010-72101 Transportation Planning	487	0	0	487
120 1010-72181 Trans. Planning - Oct.-Dec	123	0	0	123
121 1010-75100 Recreation/Parks Departrr	125	0	0	125
124 1010-75108 Veterans Park Softball	210	0	0	210
125 1010-75700 Community Center	1,259	0	0	1,259
126 1010-75800 Swimming Pool	179	0	0	179
127 1010-75900 County Market	8	0	0	8
128 1010-76000 Fairgrounds	580	0	0	580
129 1010-762XX Civic Arena	5,165	0	0	5,165
130 1010-76300 Pinconning Park	1,277	0	0	1,277
132 1010-86500 401(K) Savings Plan Admi	1	0	0	1
135 1010-89500 Midland-Bay-Saginaw Airp	26	0	0	26
136 2010 County Road Fund	246	0	0	246
137 2210 Health Dept - Dist Health	14,214	0	0	14,214
139 2380 Gypsy Moth Control Fund	494	0	0	494
140 2400 Mosquito Control Fund	1,442	0	0	1,442
141 2560 Regist of Deeds Automation Fnd	1,817	0	0	1,817
143 2600 Indigent Defense Fund	53	0	0	53
144 2610 911 Service Fund	1,680	0	0	1,680
145 2630 Concealed Pistol Licensing Fd	600	0	0	600
146 2640 Local C.F.O. Training Fund	104	0	0	104

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
148 2651 Drug Law Enforcement-Bayanet	\$660	\$0	\$0	\$660
150 2690 Law Library Fund	71	0	0	71
151 2710 Library Fund	174	0	0	174
152 2740 Community Corrections Fund	486	0	0	486
153 2760 Division On Aging Fund	10,945	0	0	10,945
154 2770 Home Rehabilitation Fund	28	0	0	28
155 2900 Social Welfare Fund	47	0	0	47
157 2920-66200 Child Care-Probate (Child	786	0	0	786
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,822	0	0	1,822
159 2920-66205 CCF-Casa Ct.Appointed S	59	0	0	59
160 2920-66300 Child Care-D.S.S. (State V	43	0	0	43
161 2920-66400 In-Home Care-Intensive P	422	0	0	422
162 2920-66401 Youth & Family Support S	506	0	0	506
163 2920-66402 Juvenile Drug Court	379	0	0	379
164 2920-75104 Juv.Community Based Tre	435	0	0	435
165 2920-75105 Juv.Gender Specific Servi	522	0	0	522
168 2930 Soldier's Relief	998	0	0	998
169 2970 Historical Preservation	30	0	0	30
170 3650 Debt-Water Supply Sys Bay	35	0	0	35
171 3690 Bldg Authority Debt Fund	43	0	0	43
172 4650 Water Supply Sys Bay-Const	36	0	0	36
173 5090-75600 Public Golf Course	1,004	0	0	1,004
174 5090-75601 Public Golf Course-Snack	56	0	0	56
175 5090-75602 Public Golf Course-Club	1,528	0	0	1,528
176 5120-67100 Medical Care Facility Func	1,236	0	0	1,236
177 5160 100% Tax Payment Fund (DTR)	1,318	0	0	1,318
178 5180 Delq Prop Tax Foreclosure	1,757	0	0	1,757
179 5920 Water and Sewer Fund	11	0	0	11
180 5350-70200 Housing Fund	1,283	0	0	1,283
181 5950 Commissary Fund	84	0	0	84
182 6770 Self-Insurance Fund-WC/UC/S&/	618	0	0	618
183 6771 Self-Insurance Fund-Healthcare	430	0	0	430
189 7310-27400 Retirement System Fund	1,487	0	0	1,487
190 7360-27401 Public Employee Health C	435	0	0	435
193 7640 Inmate Trust Fund	13	0	0	13
194 8010 Drain	1,126	0	0	1,126
195 8011 Hampton O&M	169	0	0	169
196 8012 Portsmouth O&M	53	0	0	53
197 8014 Bangor O&M	669	0	0	669
199 8510 Drain Debt Ret	276	0	0	276
200 9760 Governmental Full Accrual	187	0	0	187

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
201 9770 Governmentl Full Accrual-Drain	\$11	\$0	\$0	\$11
203 Other	0	55	0	55
Total	<u>\$108,084</u>	<u>\$670</u>	<u>\$0</u>	<u>\$108,754</u>

**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 in order 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 various 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 2018
10/22/2019

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	306,866	14,238	202,919	385	61,159	1,720	0	26,445	0
<i>Salary % Split</i>		<i>4.64%</i>	<i>66.13%</i>	<i>.13%</i>	<i>19.93%</i>	<i>.56%</i>	<i>.00%</i>	<i>8.62%</i>	<i>.00%</i>
Benefits	97,152	4,508	64,243	122	19,363	545	0	8,372	0
Subtotal - Personnel Costs	404,018	18,746	267,162	507	80,522	2,265	0	34,817	0
Services & Supplies Cost									
72700 Office Supplies	1,701	79	1,125	2	339	10	0	147	0
72800 Printing And Binding	219	10	145	0	44	1	0	19	0
72702 Book Supplies	2,094	97	1,385	3	417	12	0	180	0
72900 Postage	866	40	573	1	173	5	0	75	0
74200 Food Supplies	285	13	188	0	57	2	0	25	0
75000 Gas, Oil And Grease	72	3	48	0	14	0	0	6	0
75100 Computer Supplies	169	8	112	0	34	1	0	15	0
80100 Professional Services	1,255	58	830	2	250	7	0	108	0
80200 Contractual Services	9,000	0	0	0	0	0	9,000	0	0
82000 Memberships and Dues	880	41	582	1	175	5	0	76	0
85200 Telephone	356	17	235	0	71	2	0	31	0
86100 Conference Fees & Expenses	1,448	67	958	2	289	8	0	125	0
86500 State Travel Mileage	213	10	141	0	42	1	0	18	0
86600 Local Travel Mileage	0	0	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenan	15	1	10	0	3	0	0	1	0
94601 Equipment Rental-Copy Machir	1,871	87	1,237	2	373	10	0	161	0
95500 Miscellaneous	29	1	19	0	6	0	0	2	0
96740 Office Equip.& Furn. Expense	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	20,473	532	7,587	14	2,287	64	9,000	989	0
Department Cost Total	424,491	19,278	274,749	521	82,808	2,329	9,000	35,806	0
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	424,491	19,278	274,749	521	82,808	2,329	9,000	35,806	0
General Admin Distribution		(19,278)	13,071	25	3,940	111	428	1,703	0
Grand Total	\$424,491		\$287,820	\$546	\$86,748	\$2,440	\$9,428	\$37,510	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$491	\$0	\$333	\$1	\$100	\$3	\$11	\$43	\$0
Subtotal - Building Depreciation	491	0	333	1	100	3	11	43	0
2 Telephone Equipment	426	1	289	1	87	2	9	38	0
Subtotal - Equipment Depreciation	426	1	289	1	87	2	9	38	0
3 Cash Receipts	56	18	50	0	15	0	2	7	0
3 Bank Reconciliation	326	100	289	1	87	2	9	38	0
3 Accounting *	26,678	7,984	34,662	0	0	0	0	0	0
Subtotal - 1010-25300 Treasurer	27,060	8,102	35,001	1	102	3	11	44	0
4 Annual Audit	453	114	384	1	116	3	13	50	0
Subtotal - 1010-10100 Board of Comm	453	114	384	1	116	3	13	50	0
5 Accounting *	0	1,646	1,646	0	0	0	0	0	0
5 Payroll	0	7	4	0	1	0	0	1	0
5 Budgeting	0	604	410	1	123	3	13	53	0
5 Contract Serv.	0	430	292	1	88	2	10	38	0
Subtotal - 1010-19100 Accounting Dep	0	2,687	2,352	1	213	6	23	92	0
6 Payroll	0	1,794	1,216	2	367	10	40	159	0
6 Budgeting	0	42	29	0	9	0	1	4	0
Subtotal - 1010-20200 Payroll	0	1,836	1,245	2	375	11	41	162	0
7 Budgeting	0	782	530	1	160	4	17	69	0
7 Accts Payable	0	63	43	0	13	0	1	6	0
7 General Accounting	0	161	109	0	33	1	4	14	0
Subtotal - 1010-21200 Budget Departr	0	1,006	682	1	206	6	22	89	0
8 Admin Services	0	1,099	745	1	225	6	24	97	0
Subtotal - 1010-27200 Administrative S	0	1,099	745	1	225	6	24	97	0
9 Tech Support	0	143,953	97,605	185	29,418	827	3,197	12,720	0
9 Network/Server	0	2,850	1,932	4	582	16	63	252	0
9 Telephone	0	538	364	1	110	3	12	48	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$147,340	\$99,902	\$190	\$30,110	\$847	\$3,272	\$13,019	\$0
10 Accounting *	0	888	888	0	0	0	0	0	0
Subtotal - Financial System MUNIS	0	888	888	0	0	0	0	0	0
11 Purchasing	0	804	545	1	164	5	18	71	0
Subtotal - 1010-23300 Purchasing	0	804	545	1	164	5	18	71	0
12 County Building	0	28,668	19,438	37	5,859	165	637	2,533	0
12 Telephone Upgrade/Maintenance	0	(850)	(576)	(1)	(174)	(5)	(19)	(75)	0
Subtotal - 1010-26500 Buildings and G	0	27,819	18,862	36	5,685	160	618	2,458	0
13 Civil Counsel	0	13,878	9,410	18	2,836	80	308	1,226	0
Subtotal - 1010-26600 Corporation Cot	0	13,878	9,410	18	2,836	80	308	1,226	0
14 Human Resources	0	3,661	2,482	5	748	21	81	323	0
14 Labor Relations	0	0	0	0	0	0	0	0	0
14 Education and Training	0	214	145	0	44	1	5	19	0
Subtotal - 1010-27000 Personnel & Err	0	3,875	2,627	5	792	22	86	342	0
15 Mail Services	0	189	128	0	39	1	4	17	0
15 Office Max Rebate	0	(42)	(29)	(0)	(9)	(0)	(1)	(4)	0
Subtotal - 1010-29800 Risograph Printi	0	147	100	0	30	1	3	13	0
18 Vehicle Maintenance	0	61	41	0	12	0	1	5	0
18 County Building	0	15	10	0	3	0	0	1	0
Subtotal - 1010-75112 Parks/Recreatio	0	76	52	0	16	0	2	7	0
19 General Liability	0	2,111	1,431	3	431	12	47	187	0
19 Vehicle Insurance	0	866	587	1	177	5	19	77	0
19 County Building	0	1,518	1,030	2	310	9	34	134	0
Subtotal - 1010-85100 Risk Manageme	0	4,496	3,048	6	919	26	100	397	0
20 Wellness Program	0	988	670	1	202	6	22	87	0
Subtotal - 1010-85900 Wellness Progr	0	988	670	1	202	6	22	87	0
21 Current Retiree Fringe Benefits	0	13,034	8,838	17	2,664	75	290	1,152	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
21 Future Retiree Fringe Benefits	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
21 Supplemental Contribution	0	13,531	9,174	17	2,765	78	301	1,196	0
21 Term Payoff	0	1,602	1,086	2	327	9	36	142	0
Subtotal - 1010-87800 Retirees Health/	0	28,169	19,100	36	5,757	162	626	2,489	0
Total Incoming	28,429	243,326	196,235	302	47,934	1,348	5,210	20,727	0
C. Total Allocated		\$696,246	\$484,055	\$848	\$134,682	\$3,788	\$14,638	\$58,236	\$0
			69.52%	0.12%	19.34%	0.54%	2.10%	8.36%	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	2,124	2.19%	\$6,909	\$0	\$6,909	\$0	\$6,909
4 1010-10100 Board of Commissioners	348	0.36%	1,132	0	1,132	0	1,132
5 1010-19100 Accounting Department	506	0.52%	1,646	0	1,646	0	1,646
6 1010-20200 Payroll	413	0.43%	1,343	0	1,343	739	2,083
7 1010-21200 Budget Department	426	0.44%	1,386	0	1,386	762	2,148
8 1010-27200 Administrative Services	652	0.67%	2,121	0	2,121	1,167	3,288
9 1010-22800 Information Systems Divis	845	0.87%	2,749	0	2,749	1,512	4,261
11 1010-23300 Purchasing	331	0.34%	1,077	0	1,077	592	1,669
12 1010-26500 Buildings and Grounds	1,889	1.95%	6,144	0	6,144	3,381	9,525
13 1010-26600 Corporation Counsel	415	0.43%	1,350	0	1,350	743	2,093
14 1010-27000 Personnel & Employee Re	490	0.50%	1,594	0	1,594	877	2,471
15 1010-29800 Risograph Printing/Postag	257	0.26%	836	0	836	460	1,296
16 1010-30100 Sheriff Department	4,971	5.12%	16,169	0	16,169	8,897	25,066
17 1010-75110 Recreation & Facilities	437	0.45%	1,421	0	1,421	782	2,204
18 1010-75112 Parks/Recreation Mainten.	522	0.54%	1,698	0	1,698	934	2,632
19 1010-85100 Risk Management	7	0.01%	23	0	23	13	35
20 1010-85900 Wellness Program	291	0.30%	947	0	947	521	1,467
21 1010-87800 Retirees Health/Life Insura	69	0.07%	224	0	224	123	348
22 1010-27900 Building Authority	70	0.07%	228	0	228	125	353
23 1010-13100 Circuit Court	1,853	1.91%	6,027	0	6,027	3,316	9,344
24 1010-13101 Circuit Court - SSSPP Gra	300	0.31%	976	0	976	537	1,513
25 1010-13131 Circuit-Adult Drug Court G	397	0.41%	1,291	0	1,291	711	2,002
26 1010-13300 Circuit Court Adult Probati	106	0.11%	345	0	345	190	534
27 1010-13600 District Court	929	0.96%	3,022	0	3,022	1,663	4,684
28 1010-13700 District Court Adult Probat	436	0.45%	1,418	0	1,418	780	2,199
29 1010-13731 Dist.Ct OWI Treatment Oc	399	0.41%	1,298	0	1,298	714	2,012
30 1010-14100 & 2150 FOC	2,523	2.60%	8,207	0	8,207	4,516	12,722
32 1010-14500 Law Library	7	0.01%	23	0	23	13	35
33 1010-14700 Jury/Judicial Council	637	0.66%	2,072	0	2,072	1,140	3,212
34 1010-14800 Probate Court	1,518	1.56%	4,938	0	4,938	2,717	7,654
35 1010-14802 Public Guardian	90	0.09%	293	0	293	161	454
36 1010-14805 Probate Ct. Safe Havens	57	0.06%	185	0	185	102	287
37 1010-17100 County Executive	444	0.46%	1,444	0	1,444	795	2,239
38 1010-21500 Clerk	1,228	1.27%	3,994	0	3,994	2,198	6,192
39 1010-22900 Community Outreach / Me	380	0.39%	1,236	0	1,236	680	1,916
41 1010-25415 2015 Delq Tax Property S	7	0.01%	23	0	23	13	35
42 1010-25416 2016 Delq Tax Property S	8	0.01%	26	0	26	14	40
43 1010-25700 Equalization Department	596	0.61%	1,939	0	1,939	1,067	3,005
44 1010-26200 Elections	131	0.13%	426	0	426	234	661
45 1010-26201 Board of Canvassers	141	0.15%	459	0	459	252	711
46 1010-267XX Prosecuting Attorney	2,392	2.46%	7,780	0	7,780	4,281	12,062
49 1010-27300 Department of Criminal De	467	0.48%	1,519	0	1,519	836	2,355

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27301 Indigent Attorney	300	0.31%	\$976	\$0	\$976	\$537	\$1,513
51 1010-27302 Department of Public Defe	572	0.59%	1,861	0	1,861	1,024	2,884
52 1010-27500 Drain Commissioner	655	0.67%	2,131	0	2,131	1,172	3,303
53 1010-27360 Department Of Indigent De	1	0.00%	3	0	3	2	5
55 1010-27507 Drain - County at Large	1	0.00%	3	0	3	2	5
56 1010-27801 County Survey/Remonum	586	0.60%	1,906	0	1,906	1,049	2,955
57 1010-27903 Bldg Auth-MH Grp Home,l	6	0.01%	20	0	20	11	30
58 1010-27909 Bldg Auth-MH Grp Home,z	6	0.01%	20	0	20	11	30
59 1010-27910 Bldg Auth-MH Grp Home,l	13	0.01%	42	0	42	23	66
60 1010-27911 Bldg Auth-MH Grp Home,l	23	0.02%	75	0	75	41	116
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.00%	10	0	10	5	15
62 1010-27919 Bldg Auth-MH Grp Home,l	15	0.02%	49	0	49	27	76
63 1010-27920 Bldg Auth-MH Grp Home,c	4	0.00%	13	0	13	7	20
64 1010-27921 Bldg Auth-MH Grp Home,v	18	0.02%	59	0	59	32	91
65 1010-27922 Bldg Auth-MH Grp Home,v	7	0.01%	23	0	23	13	35
66 1010-28000 Soil Conservation	138	0.14%	449	0	449	247	696
67 1010-28300 M.S.U. Extension	66	0.07%	215	0	215	118	333
69 1010-28700 Environmental Affairs	414	0.43%	1,347	0	1,347	741	2,088
70 1010-28703 Euclid Linear Park	1	0.00%	3	0	3	2	5
71 1010-28705 Environ-MI N. Resources	18	0.02%	59	0	59	32	91
72 1010-28706 Bay Co/Partnership Water	2	0.00%	7	0	7	4	10
73 1010-28800 Geographic Information Sy	324	0.33%	1,054	0	1,054	580	1,634
74 1010-31100 Circuit Court Warrant Offic	324	0.33%	1,054	0	1,054	580	1,634
75 1010-31200 B.A.Y.A.N.E.T.	280	0.29%	911	0	911	501	1,412
76 1010-31500 Secondary Road Patrol	1,034	1.07%	3,363	0	3,363	1,851	5,214
78 1010-31503 2nd Rd Patrol-Bangor Tw	392	0.40%	1,275	0	1,275	702	1,977
79 1010-31504 2nd Rd Patr-Portsmouth	325	0.33%	1,057	0	1,057	582	1,639
80 1010-31505 2nd Rd Ptrl-Williams Twp	367	0.38%	1,194	0	1,194	657	1,851
81 1010-31506 2nd Rd Patrol-Monitor Tw	359	0.37%	1,168	0	1,168	643	1,810
82 1010-31507 2nd Rd Patrol - City of	322	0.33%	1,047	0	1,047	576	1,624
83 1010-31508 2nd Road Patrol-Pinconni	373	0.38%	1,213	0	1,213	668	1,881
84 1010-31509 2Nd Rd Patrol K-9 Pincon	224	0.23%	729	0	729	401	1,130
85 1010-31510 Bangor Twps Schools & B	104	0.11%	338	0	338	186	524
86 1010-31516 2nd Rd.Pat-Bay City Sch	360	0.37%	1,171	0	1,171	644	1,815
87 1010-31600 Secondary Road Patrol Gr	323	0.33%	1,051	0	1,051	578	1,629
88 1010-31681 Road Patrol Grant Oct-De	104	0.11%	338	0	338	186	524
89 1010-31700 Township Road Patrol	326	0.34%	1,060	0	1,060	583	1,644
91 1010-31902 Drive MI Safely/Task Forc	46	0.05%	150	0	150	82	232
92 1010-31903 O.W.I. Alcohol Enforceme	200	0.21%	651	0	651	358	1,008
93 1010-31904 Youth Alcohol Enforcemer	114	0.12%	371	0	371	204	575
94 1010-31905 Dre Drug Recogn.Expert C	38	0.04%	124	0	124	68	192
95 1010-32100 Michigan Justice Training	21	0.02%	68	0	68	38	106

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-32200 Medical Marihuana Enforc	12	0.01%	\$39	\$0	\$39	\$21	\$61
98 1010-33100 Marine Law Enforcement (	179	0.18%	582	0	582	320	903
99 1010-33101 Marine Safety	6	0.01%	20	0	20	11	30
100 1010-33102 Port Security	2	0.00%	7	0	7	4	10
101 1010-33200 Snowmobile Law Enforcer	19	0.02%	62	0	62	34	96
102 1010-35100 Corrections Department /	138	0.14%	449	0	449	247	696
103 1010-42600 Off of Emerg Serv-Civil	332	0.34%	1,080	0	1,080	594	1,674
104 1010-42601 Local Emergency Planning	1	0.00%	3	0	3	2	5
105 1010-42602 Homeland Security Activity	4	0.00%	13	0	13	7	20
106 1010-43000 Animal Shelter/Dog Ward	1,375	1.42%	4,472	0	4,472	2,461	6,933
107 1010-58000 Pere Marquette Parking	16	0.02%	52	0	52	29	81
108 1010-61700 Personal Care - Private	1	0.00%	3	0	3	2	5
110 1010-64800 Medical Examiner	305	0.31%	992	0	992	546	1,538
111 1010-64900 Mental Health	4	0.00%	13	0	13	7	20
112 1010-65100 Ambulance	1	0.00%	3	0	3	2	5
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	26	0	26	14	40
114 1010-67000 Mi Dept Human Serv-Bay	3	0.00%	10	0	10	5	15
115 1010-67100 Social Services-Med Care	12	0.01%	39	0	39	21	61
119 1010-72101 Transportation Planning	435	0.45%	1,415	0	1,415	779	2,193
120 1010-72181 Trans. Planning - Oct.-Dec	110	0.11%	358	0	358	197	555
121 1010-75100 Recreation/Parks Departm	112	0.12%	364	0	364	200	565
124 1010-75108 Veterans Park Softball	188	0.19%	612	0	612	336	948
125 1010-75700 Community Center	1,125	1.16%	3,659	0	3,659	2,013	5,673
126 1010-75800 Swimming Pool	160	0.16%	520	0	520	286	807
127 1010-75900 County Market	7	0.01%	23	0	23	13	35
128 1010-76000 Fairgrounds	518	0.53%	1,685	0	1,685	927	2,612
129 1010-762XX Civic Arena	4,614	4.75%	15,008	0	15,008	8,258	23,266
130 1010-76300 Pinconning Park	1,141	1.18%	3,711	0	3,711	2,042	5,753
132 1010-86500 401(K) Savings Plan Admi	1	0.00%	3	0	3	2	5
135 1010-89500 Midland-Bay-Saginaw Airp	23	0.02%	75	0	75	41	116
136 2010 County Road Fund	220	0.23%	716	0	716	394	1,109
137 2210 Health Dept - Dist Health	12,698	13.08%	41,303	0	41,303	22,726	64,029
139 2380 Gypsy Moth Control Fund	441	0.45%	1,434	0	1,434	789	2,224
140 2400 Mosquito Control Fund	1,288	1.33%	4,189	0	4,189	2,305	6,495
141 2560 Regist of Deeds Automation Fnd	1,623	1.67%	5,279	0	5,279	2,905	8,184
143 2600 Indigent Defense Fund	47	0.05%	153	0	153	84	237
144 2610 911 Service Fund	1,501	1.55%	4,882	0	4,882	2,686	7,569
145 2630 Concealed Pistol Licensing Fd	536	0.55%	1,743	0	1,743	959	2,703
146 2640 Local C.F.O. Training Fund	93	0.10%	303	0	303	166	469
148 2651 Drug Law Enforcement-Bayanet	590	0.61%	1,919	0	1,919	1,056	2,975
150 2690 Law Library Fund	63	0.06%	205	0	205	113	318
151 2710 Library Fund	155	0.16%	504	0	504	277	782

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 2740 Community Corrections Fund	434	0.45%	\$1,412	\$0	\$1,412	\$777	\$2,188
153 2760 Division On Aging Fund	9,778	10.07%	31,805	0	31,805	17,500	49,305
154 2770 Home Rehabilitation Fund	25	0.03%	81	0	81	45	126
155 2900 Social Welfare Fund	42	0.04%	137	0	137	75	212
157 2920-66200 Child Care-Probate (Child	702	0.72%	2,283	0	2,283	1,256	3,540
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,628	1.68%	5,295	0	5,295	2,914	8,209
159 2920-66205 CCF-Casa Ct.Appointed S	53	0.05%	172	0	172	95	267
160 2920-66300 Child Care-D.S.S. (State V	38	0.04%	124	0	124	68	192
161 2920-66400 In-Home Care-Intensive P	377	0.39%	1,226	0	1,226	675	1,901
162 2920-66401 Youth & Family Support S	452	0.47%	1,470	0	1,470	809	2,279
163 2920-66402 Juvenile Drug Court	339	0.35%	1,103	0	1,103	607	1,709
164 2920-75104 Juv.Community Based Tre	389	0.40%	1,265	0	1,265	696	1,962
165 2920-75105 Juv.Gender Specific Servi	466	0.48%	1,516	0	1,516	834	2,350
168 2930 Soldier's Relief	892	0.92%	2,901	0	2,901	1,596	4,498
169 2970 Historical Preservation	27	0.03%	88	0	88	48	136
170 3650 Debt-Water Supply Sys Bay	31	0.03%	101	0	101	55	156
171 3690 Bldg Authority Debt Fund	38	0.04%	124	0	124	68	192
172 4650 Water Supply Sys Bay-Const	32	0.03%	104	0	104	57	161
173 5090-75600 Public Golf Course	897	0.92%	2,918	0	2,918	1,605	4,523
174 5090-75601 Public Golf Course-Snack	50	0.05%	163	0	163	89	252
175 5090-75602 Public Golf Course-Club	1,365	1.41%	4,440	0	4,440	2,443	6,883
176 5120-67100 Medical Care Facility Func	1,104	1.14%	3,591	0	3,591	1,976	5,567
177 5160 100% Tax Payment Fund (DTR)	1,177	1.21%	3,828	0	3,828	2,107	5,935
178 5180 Delq Prop Tax Foreclosure	1,570	1.62%	5,107	0	5,107	2,810	7,917
179 5920 Water and Sewer Fund	10	0.01%	33	0	33	18	50
180 5350-70200 Housing Fund	1,146	1.18%	3,728	0	3,728	2,051	5,779
181 5950 Commissary Fund	75	0.08%	244	0	244	134	378
182 6770 Self-Insurance Fund-WC/UC/S&I	552	0.57%	1,795	0	1,795	988	2,783
183 6771 Self-Insurance Fund-Healthcare	384	0.40%	1,249	0	1,249	687	1,936
189 7310-27400 Retirement System Fund	1,328	1.37%	4,320	0	4,320	2,377	6,696
190 7360-27401 Public Employee Health C	389	0.40%	1,265	0	1,265	696	1,962
193 7640 Inmate Trust Fund	12	0.01%	39	0	39	21	61
194 8010 Drain	1,006	1.04%	3,272	0	3,272	1,800	5,073
195 8011 Hampton O&M	151	0.16%	491	0	491	270	761
196 8012 Portsmouth O&M	47	0.05%	153	0	153	84	237
197 8014 Bangor O&M	598	0.62%	1,945	0	1,945	1,070	3,015
199 8510 Drain Debt Ret	247	0.25%	803	0	803	442	1,245
200 9760 Governmental Full Accrual	167	0.17%	543	0	543	299	842
201 9770 Governmentl Full Accrual-Drain	10	0.01%	33	0	33	18	50

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	97,053	100.00%	315,685	0	315,685	168,370	484,055
Direct Bills					0		0
Total					\$315,685		\$484,055

Basis Units: Accounting Transactions
Source: Transaction History Detail

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	5.10	1.03%	\$6	\$0	\$6	\$0	\$6
4 1010-10100 Board of Commissioners	5.83	1.18%	6	0	6	0	6
5 1010-19100 Accounting Department	5.86	1.19%	7	0	7	0	7
6 1010-20200 Payroll	2.20	0.45%	2	0	2	1	4
7 1010-21200 Budget Department	2.06	0.42%	2	0	2	1	4
8 1010-27200 Administrative Services	2.28	0.46%	3	0	3	1	4
9 1010-22800 Information Systems Divis	9.00	1.82%	10	0	10	6	16
11 1010-23300 Purchasing	1.00	0.20%	1	0	1	1	2
12 1010-26500 Buildings and Grounds	18.87	3.83%	21	0	21	12	33
13 1010-26600 Corporation Counsel	2.80	0.57%	3	0	3	2	5
14 1010-27000 Personnel & Employee Re	2.51	0.51%	3	0	3	2	4
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	0	0	0	0	0
16 1010-30100 Sheriff Department	54.48	11.05%	61	0	61	34	95
17 1010-75110 Recreation & Facilities	1.29	0.26%	1	0	1	1	2
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	3	0	3	1	4
20 1010-85900 Wellness Program	1.11	0.23%	1	0	1	1	2
23 1010-13100 Circuit Court	15.14	3.07%	17	0	17	10	26
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	1	0	1	1	2
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	1	0	1	1	2
27 1010-13600 District Court	18.25	3.70%	20	0	20	11	32
28 1010-13700 District Court Adult Probat	6.00	1.22%	7	0	7	4	10
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	1	0	1	1	2
30 1010-14100 & 2150 FOC	27.17	5.51%	30	0	30	17	47
33 1010-14700 Jury/Judicial Council	2.48	0.50%	3	0	3	2	4
34 1010-14800 Probate Court	13.74	2.79%	15	0	15	9	24
37 1010-17100 County Executive	2.47	0.50%	3	0	3	2	4
38 1010-21500 Clerk	3.98	0.81%	4	0	4	3	7
39 1010-22900 Community Outreach / Me	1.00	0.20%	1	0	1	1	2
43 1010-25700 Equalization Department	3.29	0.67%	4	0	4	2	6
46 1010-267XX Prosecuting Attorney	20.85	4.23%	23	0	23	13	36
48 1010-26800 Register of Deeds	4.92	1.00%	5	0	5	3	9
49 1010-27300 Department of Criminal De	2.95	0.60%	3	0	3	2	5
50 1010-27301 Indigent Attorney	0.00	0.00%	0	0	0	0	0
51 1010-27302 Department of Public Defe	5.02	1.02%	6	0	6	3	9
52 1010-27500 Drain Commissioner	7.16	1.45%	8	0	8	5	12
56 1010-27801 County Survey/Remonum	0.20	0.04%	0	0	0	0	0
69 1010-28700 Environmental Affairs	1.71	0.35%	2	0	2	1	3
73 1010-28800 Geographic Information Sy	0.79	0.16%	1	0	1	0	1
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	1	0	1	1	2
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	1	0	1	1	2
76 1010-31500 Secondary Road Patrol	17.69	3.59%	20	0	20	11	31
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	5	0	5	3	7

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$1	\$0	\$1	\$1	\$2
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	2	0	2	1	3
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	2	0	2	1	3
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	1	0	1	1	2
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	2	0	2	1	3
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	1	0	1	0	1
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	0	0	0	0	1
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	1	0	1	1	2
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	2	0	2	1	4
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	1	0	1	0	1
89 1010-31700 Township Road Patrol	0.37	0.07%	0	0	0	0	1
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	0	0	0	0	0
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	0	0	0	0	0
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	0	0	0	0	0
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	1	0	1	0	1
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	0	0	0	0	0
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	1	0	1	1	2
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	8	0	8	5	13
119 1010-72101 Transportation Planning	0.97	0.20%	1	0	1	1	2
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	0	0	0	0	1
121 1010-75100 Recreation/Parks Departm	0.99	0.20%	1	0	1	1	2
124 1010-75108 Veterans Park Softball	0.12	0.03%	0	0	0	0	0
125 1010-75700 Community Center	2.91	0.59%	3	0	3	2	5
126 1010-75800 Swimming Pool	1.50	0.30%	2	0	2	1	3
128 1010-76000 Fairgrounds	0.10	0.02%	0	0	0	0	0
129 1010-762XX Civic Arena	7.25	1.47%	8	0	8	5	13
130 1010-76300 Pinconning Park	2.44	0.49%	3	0	3	2	4
137 2210 Health Dept - Dist Health	41.84	8.49%	47	0	47	26	73
139 2380 Gypsy Moth Control Fund	1.99	0.40%	2	0	2	1	3
140 2400 Mosquito Control Fund	13.70	2.78%	15	0	15	9	24
143 2600 Indigent Defense Fund	0.08	0.02%	0	0	0	0	0
144 2610 911 Service Fund	26.22	5.32%	29	0	29	16	46
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	0	0	0	0	1
146 2640 Local C.F.O. Training Fund	0.25	0.05%	0	0	0	0	0
152 2740 Community Corrections Fund	1.71	0.35%	2	0	2	1	3
153 2760 Division On Aging Fund	39.83	8.08%	44	0	44	25	69
154 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	26	0	26	15	41
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	1	0	1	0	1
162 2920-66401 Youth & Family Support S	2.29	0.46%	3	0	3	1	4
163 2920-66402 Juvenile Drug Court	0.45	0.09%	1	0	1	0	1

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$2	\$0	\$2	\$1	\$3
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	2	0	2	1	3
173 5090-75600 Public Golf Course	4.17	0.85%	5	0	5	3	7
175 5090-75602 Public Golf Course-Club	2.73	0.55%	3	0	3	2	5
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	2	0	2	1	3
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	1	0	1	0	1
180 5350-70200 Housing Fund	4.00	0.81%	4	0	4	3	7
182 6770 Self-Insurance Fund-WC/UC/S&#	1.75	0.35%	2	0	2	1	3
189 7310-27400 Retirement System Fund	1.40	0.28%	2	0	2	1	2
Subtotal	493.06	100.00%	548	0	548	299	848
Direct Bills					0		0
Total					\$548		\$848

Basis Units: FTEs

Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	53	1.02%	\$890	\$0	\$890	\$0	\$890
4 1010-10100 Board of Commissioners	28	0.54%	470	0	470	0	470
5 1010-19100 Accounting Department	36	0.69%	604	0	604	0	604
6 1010-20200 Payroll	30	0.58%	504	0	504	281	785
7 1010-21200 Budget Department	27	0.52%	453	0	453	253	706
8 1010-27200 Administrative Services	31	0.60%	520	0	520	291	811
9 1010-22800 Information Systems Divis	40	0.77%	671	0	671	375	1,046
11 1010-23300 Purchasing	22	0.42%	369	0	369	206	576
12 1010-26500 Buildings and Grounds	62	1.19%	1,041	0	1,041	581	1,622
13 1010-26600 Corporation Counsel	31	0.60%	520	0	520	291	811
14 1010-27000 Personnel & Employee Re	33	0.64%	554	0	554	309	863
15 1010-29800 Risograph Printing/Postag	16	0.31%	269	0	269	150	419
16 1010-30100 Sheriff Department	100	1.93%	1,678	0	1,678	938	2,616
17 1010-75110 Recreation & Facilities	29	0.56%	487	0	487	272	759
18 1010-75112 Parks/Recreation Mainten.	29	0.56%	487	0	487	272	759
19 1010-85100 Risk Management	4	0.08%	67	0	67	38	105
20 1010-85900 Wellness Program	22	0.42%	369	0	369	206	576
21 1010-87800 Retirees Health/Life Insura	5	0.10%	84	0	84	47	131
22 1010-27900 Building Authority	3	0.06%	50	0	50	28	78
23 1010-13100 Circuit Court	49	0.94%	822	0	822	460	1,282
24 1010-13101 Circuit Court - SSSPP Gra	15	0.29%	252	0	252	141	392
25 1010-13131 Circuit-Adult Drug Court G	17	0.33%	285	0	285	159	445
26 1010-13300 Circuit Court Adult Probati	7	0.13%	117	0	117	66	183
27 1010-13600 District Court	71	1.37%	1,192	0	1,192	666	1,857
28 1010-13700 District Court Adult Probat	27	0.52%	453	0	453	253	706
29 1010-13731 Dist.Ct OWI Treatment Oc	24	0.46%	403	0	403	225	628
30 1010-14100 & 2150 FOC	107	2.06%	1,796	0	1,796	1,003	2,799
32 1010-14500 Law Library	1	0.02%	17	0	17	9	26
33 1010-14700 Jury/Judicial Council	35	0.67%	587	0	587	328	916
34 1010-14800 Probate Court	58	1.12%	973	0	973	544	1,517
35 1010-14802 Public Guardian	3	0.06%	50	0	50	28	78
36 1010-14805 Probate Ct. Safe Havens	5	0.10%	84	0	84	47	131
37 1010-17100 County Executive	30	0.58%	504	0	504	281	785
38 1010-21500 Clerk	41	0.79%	688	0	688	385	1,073
39 1010-22900 Community Outreach / Me	24	0.46%	403	0	403	225	628
41 1010-25415 2015 Delq Tax Property S	1	0.02%	17	0	17	9	26
42 1010-25416 2016 Delq Tax Property S	1	0.02%	17	0	17	9	26
43 1010-25700 Equalization Department	35	0.67%	587	0	587	328	916
44 1010-26200 Elections	12	0.23%	201	0	201	113	314
45 1010-26201 Board of Canvassers	3	0.06%	50	0	50	28	78
46 1010-267XX Prosecuting Attorney	140	2.70%	2,350	0	2,350	1,313	3,663
48 1010-26800 Register of Deeds	33	0.64%	554	0	554	309	863

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 1010-27300 Department of Criminal De	26	0.50%	\$436	\$0	\$436	\$244	\$680
50 1010-27301 Indigent Attorney	15	0.29%	252	0	252	141	392
51 1010-27302 Department of Public Defe	34	0.66%	571	0	571	319	889
52 1010-27500 Drain Commissioner	36	0.69%	604	0	604	338	942
53 1010-27360 Department Of Indigent De	1	0.02%	17	0	17	9	26
55 1010-27507 Drain - County at Large	1	0.02%	17	0	17	9	26
56 1010-27801 County Survey/Remonum	20	0.39%	336	0	336	188	523
57 1010-27903 Bldg Auth-MH Grp Home,l	1	0.02%	17	0	17	9	26
58 1010-27909 Bldg Auth-MH Grp Home,l	3	0.06%	50	0	50	28	78
59 1010-27910 Bldg Auth-MH Grp Home,l	2	0.04%	34	0	34	19	52
60 1010-27911 Bldg Auth-MH Grp Home,l	1	0.02%	17	0	17	9	26
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.06%	50	0	50	28	78
62 1010-27919 Bldg Auth-MH Grp Home,l	2	0.04%	34	0	34	19	52
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	17	0	17	9	26
64 1010-27921 Bldg Auth-MH Grp Home,)	2	0.04%	34	0	34	19	52
65 1010-27922 Bldg Auth-MH Grp Home,)	2	0.04%	34	0	34	19	52
66 1010-28000 Soil Conservation	1	0.02%	17	0	17	9	26
67 1010-28300 M.S.U. Extension	6	0.12%	101	0	101	56	157
69 1010-28700 Environmental Affairs	27	0.52%	453	0	453	253	706
70 1010-28703 Euclid Linear Park	1	0.02%	17	0	17	9	26
71 1010-28705 Environ-MI N. Resources	2	0.04%	34	0	34	19	52
72 1010-28706 Bay Co/Partnership Water	1	0.02%	17	0	17	9	26
73 1010-28800 Geographic Information Sy	31	0.60%	520	0	520	291	811
74 1010-31100 Circuit Court Warrant Offic	21	0.40%	352	0	352	197	549
75 1010-31200 B.A.Y.A.N.E.T.	16	0.31%	269	0	269	150	419
76 1010-31500 Secondary Road Patrol	48	0.92%	806	0	806	450	1,256
78 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.42%	369	0	369	206	576
79 1010-31504 2nd Rd Patr-Portsmouth	21	0.40%	352	0	352	197	549
80 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.42%	369	0	369	206	576
81 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.44%	386	0	386	216	602
82 1010-31507 2nd Rd Patrol - City of	21	0.40%	352	0	352	197	549
83 1010-31508 2nd Road Patrol-Pinconni	26	0.50%	436	0	436	244	680
84 1010-31509 2Nd Rd Patrol K-9 Pinconni	32	0.62%	537	0	537	300	837
85 1010-31510 Bangor Twps Schools & B	20	0.39%	336	0	336	188	523
86 1010-31516 2nd Rd.Pat-Bay City Schc	23	0.44%	386	0	386	216	602
87 1010-31600 Secondary Road Patrol Gr	23	0.44%	386	0	386	216	602
88 1010-31681 Road Patrol Grant Oct-De	21	0.40%	352	0	352	197	549
89 1010-31700 Township Road Patrol	21	0.40%	352	0	352	197	549
91 1010-31902 Drive MI Safely/Task Forc	10	0.19%	168	0	168	94	262
92 1010-31903 O.W.I. Alcohol Enforceme	10	0.19%	168	0	168	94	262
93 1010-31904 Youth Alcohol Enforcemer	10	0.19%	168	0	168	94	262
94 1010-31905 Dre Drug Recogn.Expert C	10	0.19%	168	0	168	94	262

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 1010-32100 Michigan Justice Training	4	0.08%	\$67	\$0	\$67	\$38	\$105
96 1010-32200 Medical Marihuana Enforc	3	0.06%	50	0	50	28	78
98 1010-33100 Marine Law Enforcement (	21	0.40%	352	0	352	197	549
99 1010-33101 Marine Safety	1	0.02%	17	0	17	9	26
100 1010-33102 Port Security	2	0.04%	34	0	34	19	52
101 1010-33200 Snowmobile Law Enforcer	6	0.12%	101	0	101	56	157
102 1010-35100 Corrections Department / .	8	0.15%	134	0	134	75	209
103 1010-42600 Off of Emerg Serv-Civil	23	0.44%	386	0	386	216	602
104 1010-42601 Local Emergency Planning	1	0.02%	17	0	17	9	26
105 1010-42602 Homeland Security Activity	3	0.06%	50	0	50	28	78
106 1010-43000 Animal Shelter/Dog Ward	56	1.08%	940	0	940	525	1,465
107 1010-58000 Pere Marquette Parking	2	0.04%	34	0	34	19	52
108 1010-61700 Personal Care - Private	1	0.02%	17	0	17	9	26
110 1010-64800 Medical Examiner	8	0.15%	134	0	134	75	209
111 1010-64900 Mental Health	1	0.02%	17	0	17	9	26
112 1010-65100 Ambulance	1	0.02%	17	0	17	9	26
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	17	0	17	9	26
114 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	17	0	17	9	26
115 1010-67100 Social Services-Med Care	1	0.02%	17	0	17	9	26
119 1010-72101 Transportation Planning	35	0.67%	587	0	587	328	916
120 1010-72181 Trans. Planning - Oct.-Dec	25	0.48%	420	0	420	234	654
121 1010-75100 Recreation/Parks Departm	14	0.27%	235	0	235	131	366
124 1010-75108 Veterans Park Softball	15	0.29%	252	0	252	141	392
125 1010-75700 Community Center	40	0.77%	671	0	671	375	1,046
126 1010-75800 Swimming Pool	14	0.27%	235	0	235	131	366
127 1010-75900 County Market	2	0.04%	34	0	34	19	52
128 1010-76000 Fairgrounds	19	0.37%	319	0	319	178	497
129 1010-762XX Civic Arena	103	1.98%	1,729	0	1,729	966	2,695
130 1010-76300 Pinconning Park	48	0.92%	806	0	806	450	1,256
132 1010-86500 401(K) Savings Plan Admi	1	0.02%	17	0	17	9	26
135 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	17	0	17	9	26
136 2010 County Road Fund	10	0.19%	168	0	168	94	262
137 2210 Health Dept - Dist Health	938	18.07%	15,743	0	15,743	8,797	24,540
139 2380 Gypsy Moth Control Fund	37	0.71%	621	0	621	347	968
140 2400 Mosquito Control Fund	82	1.58%	1,376	0	1,376	769	2,145
141 2560 Regist of Deeds Automation Fnd	12	0.23%	201	0	201	113	314
143 2600 Indigent Defense Fund	11	0.21%	185	0	185	103	288
144 2610 911 Service Fund	88	1.70%	1,477	0	1,477	825	2,302
145 2630 Concealed Pistol Licensing Fd	21	0.40%	352	0	352	197	549
146 2640 Local C.F.O. Training Fund	12	0.23%	201	0	201	113	314
148 2651 Drug Law Enforcement-Bayanet	59	1.14%	990	0	990	553	1,544
150 2690 Law Library Fund	4	0.08%	67	0	67	38	105

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2710 Library Fund	22	0.42%	\$369	\$0	\$369	\$206	\$576
152 2740 Community Corrections Fund	48	0.92%	806	0	806	450	1,256
153 2760 Division On Aging Fund	528	10.17%	8,862	0	8,862	4,952	13,813
154 2770 Home Rehabilitation Fund	15	0.29%	252	0	252	141	392
155 2900 Social Welfare Fund	7	0.13%	117	0	117	66	183
157 2920-66200 Child Care-Probate (Child	12	0.23%	201	0	201	113	314
158 2920-66203 Instit.Care-Det.Fac.(Juv.Hc	72	1.39%	1,208	0	1,208	675	1,884
159 2920-66205 CCF-Casa Ct.Appointed S	6	0.12%	101	0	101	56	157
160 2920-66300 Child Care-D.S.S. (State V	3	0.06%	50	0	50	28	78
161 2920-66400 In-Home Care-Intensive P	28	0.54%	470	0	470	263	733
162 2920-66401 Youth & Family Support S	28	0.54%	470	0	470	263	733
163 2920-66402 Juvenile Drug Court	23	0.44%	386	0	386	216	602
164 2920-75104 Juv.Community Based Tre	27	0.52%	453	0	453	253	706
165 2920-75105 Juv.Gender Specific Servi	33	0.64%	554	0	554	309	863
168 2930 Soldier's Relief	46	0.89%	772	0	772	431	1,203
169 2970 Historical Preservation	9	0.17%	151	0	151	84	235
170 3650 Debt-Water Supply Sys Bay	7	0.13%	117	0	117	66	183
171 3690 Bldg Authority Debt Fund	7	0.13%	117	0	117	66	183
172 4650 Water Supply Sys Bay-Const	6	0.12%	101	0	101	56	157
173 5090-75600 Public Golf Course	45	0.87%	755	0	755	422	1,177
174 5090-75601 Public Golf Course-Snack	3	0.06%	50	0	50	28	78
175 5090-75602 Public Golf Course-Club	46	0.89%	772	0	772	431	1,203
176 5120-67100 Medical Care Facility Func	22	0.42%	369	0	369	206	576
177 5160 100% Tax Payment Fund (DTR)	30	0.58%	504	0	504	281	785
178 5180 Delq Prop Tax Foreclosure	64	1.23%	1,074	0	1,074	600	1,674
179 5920 Water and Sewer Fund	6	0.12%	101	0	101	56	157
180 5350-70200 Housing Fund	72	1.39%	1,208	0	1,208	675	1,884
181 5950 Commissary Fund	7	0.13%	117	0	117	66	183
182 6770 Self-Insurance Fund-WC/UC/S&A	30	0.58%	504	0	504	281	785
183 6771 Self-Insurance Fund-Healthcare	23	0.44%	386	0	386	216	602
189 7310-27400 Retirement System Fund	95	1.83%	1,594	0	1,594	891	2,485
190 7360-27401 Public Employee Health C	37	0.71%	621	0	621	347	968
193 7640 Inmate Trust Fund	1	0.02%	17	0	17	9	26
200 9760 Governmental Full Accrual	88	1.70%	1,477	0	1,477	825	2,302

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,190	100.00%	87,106	0	87,106	47,576	134,682
Direct Bills					0		0
Total					\$87,106		\$134,682

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$2,450	\$0	\$2,450	\$1,338	\$3,788
Subtotal	100	100.00%	2,450	0	2,450	1,338	3,788
Direct Bills					0		0
Total					\$2,450		\$3,788

Basis Units: Direct to Purchasing Department
Source: Direct Allocation

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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%	\$430	\$0	\$430	\$0	\$430
2 Equipment Depreciation	1	4.55%	430	0	430	0	430
3 1010-25300 Treasurer	1	4.55%	430	0	430	0	430
4 1010-10100 Board of Commissioners	1	4.55%	430	0	430	0	430
5 1010-19100 Accounting Department	1	4.55%	430	0	430	0	430
6 1010-20200 Payroll	1	4.55%	430	0	430	304	734
7 1010-21200 Budget Department	1	4.55%	430	0	430	304	734
8 1010-27200 Administrative Services	1	4.55%	430	0	430	304	734
9 1010-22800 Information Systems Divis	1	4.55%	430	0	430	304	734
10 Financial System MUNIS	1	4.55%	430	0	430	304	734
11 1010-23300 Purchasing	1	4.55%	430	0	430	304	734
12 1010-26500 Buildings and Grounds	1	4.55%	430	0	430	304	734
13 1010-26600 Corporation Counsel	1	4.55%	430	0	430	304	734
14 1010-27000 Personnel & Employee Re	1	4.55%	430	0	430	304	734
15 1010-29800 Risograph Printing/Postag	1	4.55%	430	0	430	304	734
16 1010-30100 Sheriff Department	1	4.55%	430	0	430	304	734
17 1010-75110 Recreation & Facilities	1	4.55%	430	0	430	304	734
18 1010-75112 Parks/Recreation Mainten.	1	4.55%	430	0	430	304	734
19 1010-85100 Risk Management	1	4.55%	430	0	430	304	734
20 1010-85900 Wellness Program	1	4.55%	430	0	430	304	734
21 1010-87800 Retirees Health/Life Insura	1	4.55%	430	0	430	304	734
22 1010-27900 Building Authority	1	4.55%	430	0	430	304	734
Subtotal	22	100.00%	9,467	0	9,467	5,171	14,638
Direct Bills					0		0
Total					\$9,467		\$14,638

Basis Units: Equal Allocation Between Central Service Departments

Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	825	3.14%	\$1,181	\$0	\$1,181	\$645	\$1,826
9 1010-22800 Information Systems Divis	2,617	9.95%	3,747	0	3,747	2,046	5,793
170 3650 Debt-Water Supply Sys Bay	302	1.15%	432	0	432	236	669
189 7310-27400 Retirement System Fund	21,235	80.72%	30,401	0	30,401	16,605	47,006
190 7360-27401 Public Employee Health C	1,329	5.05%	1,903	0	1,903	1,039	2,942
Subtotal	26,308	100.00%	37,664	0	37,664	20,572	58,236
Direct Bills					0		0
Total					\$37,664		\$58,236

Basis Units: Dollar Amount of Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$430	\$0	\$0	\$430
2 Equipment Depreciation	0	0	0	0	430	0	0	430
3 1010-25300 Treasurer	6,909	6	890	0	430	0	0	8,234
4 1010-10100 Board of Commissioners	1,132	6	470	0	430	0	0	2,039
5 1010-19100 Accounting Department	1,646	7	604	0	430	0	0	2,687
6 1010-20200 Payroll	2,083	4	785	0	734	1,826	0	5,432
7 1010-21200 Budget Department	2,148	4	706	0	734	0	0	3,593
8 1010-27200 Administrative Services	3,288	4	811	0	734	0	0	4,837
9 1010-22800 Information Systems Divis	4,261	16	1,046	0	734	5,793	0	11,851
10 Financial System MUNIS	0	0	0	0	734	0	0	734
11 1010-23300 Purchasing	1,669	2	576	3,788	734	0	0	6,769
12 1010-26500 Buildings and Grounds	9,525	33	1,622	0	734	0	0	11,915
13 1010-26600 Corporation Counsel	2,093	5	811	0	734	0	0	3,643
14 1010-27000 Personnel & Employee Re	2,471	4	863	0	734	0	0	4,073
15 1010-29800 Risograph Printing/Postag	1,296	0	419	0	734	0	0	2,449
16 1010-30100 Sheriff Department	25,066	95	2,616	0	734	0	0	28,512
17 1010-75110 Recreation & Facilities	2,204	2	759	0	734	0	0	3,699
18 1010-75112 Parks/Recreation Mainten.	2,632	4	759	0	734	0	0	4,129
19 1010-85100 Risk Management	35	0	105	0	734	0	0	874
20 1010-85900 Wellness Program	1,467	2	576	0	734	0	0	2,779
21 1010-87800 Retirees Health/Life Insura	348	0	131	0	734	0	0	1,213
22 1010-27900 Building Authority	353	0	78	0	734	0	0	1,166
23 1010-13100 Circuit Court	9,344	26	1,282	0	0	0	0	10,652
24 1010-13101 Circuit Court - SSSPP Gra	1,513	2	392	0	0	0	0	1,907
25 1010-13131 Circuit-Adult Drug Court G	2,002	2	445	0	0	0	0	2,449
26 1010-13300 Circuit Court Adult Probati	534	0	183	0	0	0	0	718
27 1010-13600 District Court	4,684	32	1,857	0	0	0	0	6,574
28 1010-13700 District Court Adult Probat	2,199	10	706	0	0	0	0	2,915
29 1010-13731 Dist.Ct OWI Treatment Oc	2,012	2	628	0	0	0	0	2,642
30 1010-14100 & 2150 FOC	12,722	47	2,799	0	0	0	0	15,569
32 1010-14500 Law Library	35	0	26	0	0	0	0	61
33 1010-14700 Jury/Judicial Council	3,212	4	916	0	0	0	0	4,132
34 1010-14800 Probate Court	7,654	24	1,517	0	0	0	0	9,196
35 1010-14802 Public Guardian	454	0	78	0	0	0	0	532
36 1010-14805 Probate Ct. Safe Havens	287	0	131	0	0	0	0	418
37 1010-17100 County Executive	2,239	4	785	0	0	0	0	3,028
38 1010-21500 Clerk	6,192	7	1,073	0	0	0	0	7,272
39 1010-22900 Community Outreach / Me	1,916	2	628	0	0	0	0	2,546
41 1010-25415 2015 Delq Tax Property S:	35	0	26	0	0	0	0	61
42 1010-25416 2016 Delq Tax Property S:	40	0	26	0	0	0	0	67
43 1010-25700 Equalization Department	3,005	6	916	0	0	0	0	3,927

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
44 1010-26200 Elections	\$661	\$0	\$314	\$0	\$0	\$0	\$0	\$975
45 1010-26201 Board of Canvassers	711	0	78	0	0	0	0	789
46 1010-267XX Prosecuting Attorney	12,062	36	3,663	0	0	0	0	15,760
48 1010-26800 Register of Deeds	0	9	863	0	0	0	0	872
49 1010-27300 Department of Criminal De	2,355	5	680	0	0	0	0	3,040
50 1010-27301 Indigent Attorney	1,513	0	392	0	0	0	0	1,905
51 1010-27302 Department of Public Defe	2,884	9	889	0	0	0	0	3,783
52 1010-27500 Drain Commissioner	3,303	12	942	0	0	0	0	4,257
53 1010-27360 Department Of Indigent De	5	0	26	0	0	0	0	31
55 1010-27507 Drain - County at Large	5	0	26	0	0	0	0	31
56 1010-27801 County Survey/Remonum	2,955	0	523	0	0	0	0	3,478
57 1010-27903 Bldg Auth-MH Grp Home,l	30	0	26	0	0	0	0	56
58 1010-27909 Bldg Auth-MH Grp Home,l	30	0	78	0	0	0	0	109
59 1010-27910 Bldg Auth-MH Grp Home,l	66	0	52	0	0	0	0	118
60 1010-27911 Bldg Auth-MH Grp Home,l	116	0	26	0	0	0	0	142
61 1010-27912 Bldg Auth-MH Grp Home,l	15	0	78	0	0	0	0	94
62 1010-27919 Bldg Auth-MH Grp Home,l	76	0	52	0	0	0	0	128
63 1010-27920 Bldg Auth-MH Grp Home,(	20	0	26	0	0	0	0	46
64 1010-27921 Bldg Auth-MH Grp Home,)	91	0	52	0	0	0	0	143
65 1010-27922 Bldg Auth-MH Grp Home,)	35	0	52	0	0	0	0	88
66 1010-28000 Soil Conservation	696	0	26	0	0	0	0	722
67 1010-28300 M.S.U. Extension	333	0	157	0	0	0	0	490
69 1010-28700 Environmental Affairs	2,088	3	706	0	0	0	0	2,797
70 1010-28703 Euclid Linear Park	5	0	26	0	0	0	0	31
71 1010-28705 Environ-MI N. Resources	91	0	52	0	0	0	0	143
72 1010-28706 Bay Co/Partnership Water	10	0	26	0	0	0	0	36
73 1010-28800 Geographic Information Sy	1,634	1	811	0	0	0	0	2,446
74 1010-31100 Circuit Court Warrant Offic	1,634	2	549	0	0	0	0	2,185
75 1010-31200 B.A.Y.A.N.E.T.	1,412	2	419	0	0	0	0	1,832
76 1010-31500 Secondary Road Patrol	5,214	31	1,256	0	0	0	0	6,500
78 1010-31503 2nd Rd Patrol-Bangor Tw	1,977	7	576	0	0	0	0	2,559
79 1010-31504 2nd Rd Patr-Portsmouth	1,639	2	549	0	0	0	0	2,190
80 1010-31505 2nd Rd Ptrl-Williams Twp	1,851	3	576	0	0	0	0	2,429
81 1010-31506 2nd Rd Patrol-Monitor Tw	1,810	3	602	0	0	0	0	2,415
82 1010-31507 2nd Rd Patrol - City of	1,624	2	549	0	0	0	0	2,175
83 1010-31508 2nd Road Patrol-Pinconni	1,881	3	680	0	0	0	0	2,564
84 1010-31509 2Nd Rd Patrol K-9 Pinconi	1,130	1	837	0	0	0	0	1,968
85 1010-31510 Bangor Twps Schools & B	524	1	523	0	0	0	0	1,048
86 1010-31516 2nd Rd.Pat-Bay City Sch	1,815	2	602	0	0	0	0	2,419
87 1010-31600 Secondary Road Patrol Gr	1,629	4	602	0	0	0	0	2,234
88 1010-31681 Road Patrol Grant Oct-De	524	1	549	0	0	0	0	1,075

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
89 1010-31700 Township Road Patrol	\$1,644	\$1	\$549	\$0	\$0	\$0	\$0	\$2,194
91 1010-31902 Drive MI Safely/Task Forc	232	0	262	0	0	0	0	494
92 1010-31903 O.W.I. Alcohol Enforceme	1,008	0	262	0	0	0	0	1,271
93 1010-31904 Youth Alcohol Enforcemer	575	0	262	0	0	0	0	837
94 1010-31905 Dre Drug Recogn.Expert C	192	0	262	0	0	0	0	453
95 1010-32100 Michigan Justice Training	106	0	105	0	0	0	0	211
96 1010-32200 Medical Marihuana Enforc	61	0	78	0	0	0	0	139
98 1010-33100 Marine Law Enforcement (	903	1	549	0	0	0	0	1,453
99 1010-33101 Marine Safety	30	0	26	0	0	0	0	56
100 1010-33102 Port Security	10	0	52	0	0	0	0	62
101 1010-33200 Snowmobile Law Enforcer	96	0	157	0	0	0	0	253
102 1010-35100 Corrections Department / .	696	0	209	0	0	0	0	905
103 1010-42600 Off of Emerg Serv-Civil	1,674	2	602	0	0	0	0	2,278
104 1010-42601 Local Emergency Planning	5	0	26	0	0	0	0	31
105 1010-42602 Homeland Security Activity	20	0	78	0	0	0	0	99
106 1010-43000 Animal Shelter/Dog Warde	6,933	13	1,465	0	0	0	0	8,411
107 1010-58000 Pere Marquette Parking	81	0	52	0	0	0	0	133
108 1010-61700 Personal Care - Private	5	0	26	0	0	0	0	31
110 1010-64800 Medical Examiner	1,538	0	209	0	0	0	0	1,747
111 1010-64900 Mental Health	20	0	26	0	0	0	0	46
112 1010-65100 Ambulance	5	0	26	0	0	0	0	31
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	40	0	26	0	0	0	0	67
114 1010-67000 Mi Dept Human Serv-Bay	15	0	26	0	0	0	0	41
115 1010-67100 Social Services-Med Care	61	0	26	0	0	0	0	87
119 1010-72101 Transportation Planning	2,193	2	916	0	0	0	0	3,111
120 1010-72181 Trans. Planning - Oct.-Dec	555	1	654	0	0	0	0	1,209
121 1010-75100 Recreation/Parks Departr	565	2	366	0	0	0	0	933
124 1010-75108 Veterans Park Softball	948	0	392	0	0	0	0	1,341
125 1010-75700 Community Center	5,673	5	1,046	0	0	0	0	6,724
126 1010-75800 Swimming Pool	807	3	366	0	0	0	0	1,176
127 1010-75900 County Market	35	0	52	0	0	0	0	88
128 1010-76000 Fairgrounds	2,612	0	497	0	0	0	0	3,109
129 1010-762XX Civic Arena	23,266	13	2,695	0	0	0	0	25,973
130 1010-76300 Pinconning Park	5,753	4	1,256	0	0	0	0	7,013
132 1010-86500 401(K) Savings Plan Admi	5	0	26	0	0	0	0	31
135 1010-89500 Midland-Bay-Saginaw Airp	116	0	26	0	0	0	0	142
136 2010 County Road Fund	1,109	0	262	0	0	0	0	1,371
137 2210 Health Dept - Dist Health	64,029	73	24,540	0	0	0	0	88,642
139 2380 Gypsy Moth Control Fund	2,224	3	968	0	0	0	0	3,195
140 2400 Mosquito Control Fund	6,495	24	2,145	0	0	0	0	8,664
141 2560 Regist of Deeds Automation Fnd	8,184	0	314	0	0	0	0	8,498

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
143 2600 Indigent Defense Fund	\$237	\$0	\$288	\$0	\$0	\$0	\$0	\$525
144 2610 911 Service Fund	7,569	46	2,302	0	0	0	0	9,917
145 2630 Concealed Pistol Licensing Fd	2,703	1	549	0	0	0	0	3,253
146 2640 Local C.F.O. Training Fund	469	0	314	0	0	0	0	783
148 2651 Drug Law Enforcement-Bayanet	2,975	0	1,544	0	0	0	0	4,519
150 2690 Law Library Fund	318	0	105	0	0	0	0	422
151 2710 Library Fund	782	0	576	0	0	0	0	1,357
152 2740 Community Corrections Fund	2,188	3	1,256	0	0	0	0	3,447
153 2760 Division On Aging Fund	49,305	69	13,813	0	0	0	0	63,188
154 2770 Home Rehabilitation Fund	126	0	392	0	0	0	0	518
155 2900 Social Welfare Fund	212	0	183	0	0	0	0	395
157 2920-66200 Child Care-Probate (Child	3,540	0	314	0	0	0	0	3,854
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,209	41	1,884	0	0	0	0	10,134
159 2920-66205 CCF-Casa Ct.Appointed S	267	0	157	0	0	0	0	424
160 2920-66300 Child Care-D.S.S. (State V	192	0	78	0	0	0	0	270
161 2920-66400 In-Home Care-Intensive P	1,901	1	733	0	0	0	0	2,634
162 2920-66401 Youth & Family Support S	2,279	4	733	0	0	0	0	3,016
163 2920-66402 Juvenile Drug Court	1,709	1	602	0	0	0	0	2,312
164 2920-75104 Juv.Community Based Tre	1,962	3	706	0	0	0	0	2,671
165 2920-75105 Juv.Gender Specific Servi	2,350	3	863	0	0	0	0	3,216
168 2930 Soldier's Relief	4,498	0	1,203	0	0	0	0	5,701
169 2970 Historical Preservation	136	0	235	0	0	0	0	372
170 3650 Debt-Water Supply Sys Bay	156	0	183	0	0	669	0	1,008
171 3690 Bldg Authority Debt Fund	192	0	183	0	0	0	0	375
172 4650 Water Supply Sys Bay-Const	161	0	157	0	0	0	0	318
173 5090-75600 Public Golf Course	4,523	7	1,177	0	0	0	0	5,708
174 5090-75601 Public Golf Course-Snack	252	0	78	0	0	0	0	331
175 5090-75602 Public Golf Course-Club	6,883	5	1,203	0	0	0	0	8,091
176 5120-67100 Medical Care Facility Func	5,567	0	576	0	0	0	0	6,142
177 5160 100% Tax Payment Fund (DTR)	5,935	3	785	0	0	0	0	6,723
178 5180 Delq Prop Tax Foreclosure	7,917	1	1,674	0	0	0	0	9,592
179 5920 Water and Sewer Fund	50	0	157	0	0	0	0	207
180 5350-70200 Housing Fund	5,779	7	1,884	0	0	0	0	7,669
181 5950 Commissary Fund	378	0	183	0	0	0	0	561
182 6770 Self-Insurance Fund-WC/UC/S&I	2,783	3	785	0	0	0	0	3,571
183 6771 Self-Insurance Fund-Healthcare	1,936	0	602	0	0	0	0	2,538
189 7310-27400 Retirement System Fund	6,696	2	2,485	0	0	47,006	0	56,190
190 7360-27401 Public Employee Health C	1,962	0	968	0	0	2,942	0	5,871
193 7640 Inmate Trust Fund	61	0	26	0	0	0	0	87
194 8010 Drain	5,073	0	0	0	0	0	0	5,073
195 8011 Hampton O&M	761	0	0	0	0	0	0	761

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
196 8012 Portsmouth O&M	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$237
197 8014 Bangor O&M	3,015	0	0	0	0	0	0	3,015
199 8510 Drain Debt Ret	1,245	0	0	0	0	0	0	1,245
200 9760 Governmental Full Accrual	842	0	2,302	0	0	0	0	3,144
201 9770 Governmentl Full Accrual-Drain	50	0	0	0	0	0	0	50
Total	\$484,055	\$848	\$134,682	\$3,788	\$14,638	\$58,236	\$0	\$696,246

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

**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 2018
10/22/2019

A. Department Costs

Dept:6 1010-20200 Payroll

Description	Amount	General Admin	Payroll	Retirement	Budgeting
Personnel Costs					
Salaries	126,461	411	120,716	0	5,334
<i>Salary % Split</i>		<i>.32%</i>	<i>95.46%</i>	<i>.00%</i>	<i>4.22%</i>
Benefits	23,328	76	22,268	0	984
Subtotal - Personnel Costs	149,789	487	142,984	0	6,318
Services & Supplies Cost					
72700 Office Supplies	318	1	304	0	13
72800 Printing and Binding	70	0	67	0	3
72900 Postage	660	2	630	0	28
74200 Food Supplies	143	0	137	0	6
75100 Computer Supplies	738	2	704	0	31
80100 Professional Services	50	0	48	0	2
81400 Investment/Bank Service Charç	0	0	0	0	0
82000 Memberships and Dues	0	0	0	0	0
85200 Telephone	128	0	122	0	5
86100 Conference Fees & Expenses	249	1	238	0	11
86500 State Travel Mileage	109	0	104	0	5
94601 Equipment Rental-Copy Machir	1,136	4	1,084	0	48
95500 Miscellaneous	(1)	(0)	(1)	0	(0)
96000 Education and Training	199	1	190	0	8
96500 Insurance and Bonds	1,401	0	0	1,401	0
96730 Machinery & Equipment Expen:	9	0	9	0	0
63700 Department Services	(175)	(1)	(167)	0	(7)
Subtotal - Services & Supplies	5,034	12	3,468	1,401	153
Department Cost Total	154,823	499	146,452	1,401	6,471
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	154,823	499	146,452	1,401	6,471
General Admin Distribution		(499)	473	5	21
Grand Total	\$154,823		\$146,925	\$1,406	\$6,492

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
1 County Building	\$189	\$0	\$179	\$2	\$8
Subtotal - Building Depreciation	189	0	179	2	8
3 Cash Receipts	11	3	13	0	1
3 Bank Reconciliation	161	50	200	2	9
Subtotal - 1010-25300 Treasurer	172	53	213	2	9
4 Annual Audit	369	93	439	4	19
Subtotal - 1010-10100 Board of Comm	369	93	439	4	19
5 Accounting	1,343	739	1,976	19	87
5 Payroll	2	1	4	0	0
5 Budgeting	504	281	745	7	33
5 Contract Serv.	430	304	697	7	31
5 Special Proj	1,181	645	1,733	17	77
Subtotal - 1010-19100 Accounting Dep	3,461	1,971	5,155	49	228
6 Payroll	0	674	640	6	28
6 Budgeting	0	35	33	0	1
Subtotal - 1010-20200 Payroll	0	709	673	6	30
7 Budgeting	0	652	619	6	27
7 Accts Payable	0	27	26	0	1
7 General Accounting	0	131	125	1	6
Subtotal - 1010-21200 Budget Departm	0	811	769	7	34
8 Admin Services	0	413	392	4	17
Subtotal - 1010-27200 Administrative S	0	413	392	4	17
9 Network/Server	0	1,070	1,016	10	45
Subtotal - 1010-22800 Information Sys	0	1,070	1,016	10	45
10 Accounting	0	725	688	7	30
Subtotal - Financial System MUNIS	0	725	688	7	30
11 Purchasing	0	230	218	2	10

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
Subtotal - 1010-23300 Purchasing	\$0	\$230	\$218	\$2	\$10
12 County Building	0	11,034	10,472	100	463
Subtotal - 1010-26500 Buildings and G	0	11,034	10,472	100	463
14 Human Resources	0	1,375	1,305	12	58
14 Labor Relations	0	0	0	0	0
14 Education and Training	0	80	76	1	3
Subtotal - 1010-27000 Personnel & Err	0	1,455	1,381	13	61
15 Mail Services	0	144	137	1	6
15 Office Max Rebate	0	(14)	(13)	(0)	(1)
Subtotal - 1010-29800 Risograph Printi	0	130	124	1	5
18 County Building	0	6	6	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	6	6	0	0
19 General Liability	0	793	753	7	33
19 County Building	0	584	555	5	25
Subtotal - 1010-85100 Risk Manageme	0	1,377	1,307	13	58
20 Wellness Program	0	371	352	3	16
Subtotal - 1010-85900 Wellness Progr	0	371	352	3	16
21 Current Retiree Fringe Benefits	0	42	40	0	2
21 Future Retiree Fringe Benefits	0	0	0	0	0
21 Supplemental Contribution	0	43	41	0	2
21 Term Payoff	0	712	676	6	30
Subtotal - 1010-87800 Retirees Health/	0	798	757	7	33
Total Incoming	4,191	21,247	24,140	231	1,067
C. Total Allocated		\$180,261	\$171,066	\$1,636	\$7,559
			94.90%	0.91%	4.19%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	5.10	1.03%	\$1,560	\$0	\$1,560	\$0	\$1,560
4 1010-10100 Board of Commissioners	5.83	1.18%	1,785	0	1,785	0	1,785
5 1010-19100 Accounting Department	5.86	1.19%	1,794	0	1,794	0	1,794
6 1010-20200 Payroll	2.20	0.45%	674	0	674	0	674
7 1010-21200 Budget Department	2.06	0.42%	632	0	632	88	720
8 1010-27200 Administrative Services	2.28	0.46%	696	0	696	97	793
9 1010-22800 Information Systems Divis	9.00	1.82%	2,754	0	2,754	383	3,137
11 1010-23300 Purchasing	1.00	0.20%	305	0	305	42	348
12 1010-26500 Buildings and Grounds	18.87	3.83%	5,777	0	5,777	803	6,579
13 1010-26600 Corporation Counsel	2.80	0.57%	856	0	856	119	975
14 1010-27000 Personnel & Employee Re	2.51	0.51%	769	0	769	107	876
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	74	0	74	10	84
16 1010-30100 Sheriff Department	54.48	11.05%	16,674	0	16,674	2,317	18,991
17 1010-75110 Recreation & Facilities	1.29	0.26%	395	0	395	55	450
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	701	0	701	97	799
20 1010-85900 Wellness Program	1.11	0.23%	341	0	341	47	388
23 1010-13100 Circuit Court	15.14	3.07%	4,635	0	4,635	644	5,279
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	306	0	306	43	349
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	351	0	351	49	400
27 1010-13600 District Court	18.25	3.70%	5,585	0	5,585	776	6,361
28 1010-13700 District Court Adult Probat	6.00	1.22%	1,836	0	1,836	255	2,091
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	367	0	367	51	418
30 1010-14100 & 2150 FOC	27.17	5.51%	8,314	0	8,314	1,155	9,470
33 1010-14700 Jury/Judicial Council	2.48	0.50%	761	0	761	106	866
34 1010-14800 Probate Court	13.74	2.79%	4,206	0	4,206	584	4,790
37 1010-17100 County Executive	2.47	0.50%	755	0	755	105	859
38 1010-21500 Clerk	3.98	0.81%	1,219	0	1,219	169	1,388
39 1010-22900 Community Outreach / Me	1.00	0.20%	306	0	306	43	349
43 1010-25700 Equalization Department	3.29	0.67%	1,007	0	1,007	140	1,147
46 1010-267XX Prosecuting Attorney	20.85	4.23%	6,381	0	6,381	887	7,267
48 1010-26800 Register of Deeds	4.92	1.00%	1,506	0	1,506	209	1,715
49 1010-27300 Department of Criminal De	2.95	0.60%	903	0	903	125	1,028
50 1010-27301 Indigent Attorney	0.00	0.00%	1	0	1	0	1
51 1010-27302 Department of Public Defe	5.02	1.02%	1,537	0	1,537	214	1,750
52 1010-27500 Drain Commissioner	7.16	1.45%	2,193	0	2,193	305	2,498
56 1010-27801 County Survey/Remonum	0.20	0.04%	61	0	61	9	70
69 1010-28700 Environmental Affairs	1.71	0.35%	524	0	524	73	597
73 1010-28800 Geographic Information Sy	0.79	0.16%	241	0	241	34	275
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	303	0	303	42	346
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	300	0	300	42	342
76 1010-31500 Secondary Road Patrol	17.69	3.59%	5,415	0	5,415	753	6,168
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	1,252	0	1,252	174	1,426

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$299	\$0	\$299	\$42	\$341
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	590	0	590	82	672
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	595	0	595	83	678
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	306	0	306	43	349
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	600	0	600	83	684
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	205	0	205	28	233
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	98	0	98	14	112
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	306	0	306	43	349
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	654	0	654	91	745
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	219	0	219	30	249
89 1010-31700 Township Road Patrol	0.37	0.07%	112	0	112	16	128
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	16	0	16	2	18
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	81	0	81	11	92
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	20	0	20	3	23
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	1	0	1	0	2
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	161	0	161	22	184
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	3	0	3	0	3
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	306	0	306	43	349
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	2,256	0	2,256	313	2,569
119 1010-72101 Transportation Planning	0.97	0.20%	297	0	297	41	338
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	110	0	110	15	125
121 1010-75100 Recreation/Parks Departm	0.99	0.20%	303	0	303	42	345
124 1010-75108 Veterans Park Softball	0.12	0.03%	38	0	38	5	43
125 1010-75700 Community Center	2.91	0.59%	890	0	890	124	1,014
126 1010-75800 Swimming Pool	1.50	0.30%	459	0	459	64	523
128 1010-76000 Fairgrounds	0.10	0.02%	30	0	30	4	34
129 1010-762XX Civic Arena	7.25	1.47%	2,219	0	2,219	308	2,527
130 1010-76300 Pinconning Park	2.44	0.49%	745	0	745	104	849
137 2210 Health Dept - Dist Health	41.84	8.49%	12,805	0	12,805	1,780	14,585
139 2380 Gypsy Moth Control Fund	1.99	0.40%	609	0	609	85	694
140 2400 Mosquito Control Fund	13.70	2.78%	4,193	0	4,193	583	4,776
143 2600 Indigent Defense Fund	0.08	0.02%	25	0	25	3	28
144 2610 911 Service Fund	26.22	5.32%	8,025	0	8,025	1,115	9,140
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	90	0	90	13	103
146 2640 Local C.F.O. Training Fund	0.25	0.05%	75	0	75	10	86
152 2740 Community Corrections Fund	1.71	0.35%	524	0	524	73	596
153 2760 Division On Aging Fund	39.83	8.08%	12,192	0	12,192	1,694	13,886
154 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	7,173	0	7,173	997	8,170
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	138	0	138	19	157
162 2920-66401 Youth & Family Support S	2.29	0.46%	701	0	701	97	798
163 2920-66402 Juvenile Drug Court	0.45	0.09%	138	0	138	19	157

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$612	\$0	\$612	\$85	\$697
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	582	0	582	81	663
173 5090-75600 Public Golf Course	4.17	0.85%	1,277	0	1,277	178	1,455
175 5090-75602 Public Golf Course-Club	2.73	0.55%	834	0	834	116	950
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	581	0	581	81	662
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	169	0	169	23	192
180 5350-70200 Housing Fund	4.00	0.81%	1,224	0	1,224	170	1,394
182 6770 Self-Insurance Fund-WC/UC/S&#	1.75	0.35%	534	0	534	74	608
189 7310-27400 Retirement System Fund	1.40	0.28%	428	0	428	60	488
Subtotal	493.06	100.00%	150,903	0	150,903	20,163	171,066
Direct Bills					0		0
Total					\$150,903		\$171,066

Basis Units: FTEs

Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Retirement Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 7310-27400 Retirement System Fund	100	100.00%	\$1,444	\$0	\$1,444	\$193	\$1,636
Subtotal	100	100.00%	1,444	0	1,444	193	1,636
Direct Bills					0		0
Total					\$1,444		\$1,636

Basis Units: Direct to Retirement
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	53	0.93%	\$62	\$0	\$62	\$0	\$62
4 1010-10100 Board of Commissioners	28	0.49%	33	0	33	0	33
5 1010-19100 Accounting Department	36	0.63%	42	0	42	0	42
6 1010-20200 Payroll	30	0.53%	35	0	35	0	35
7 1010-21200 Budget Department	27	0.48%	32	0	32	4	36
8 1010-27200 Administrative Services	31	0.55%	36	0	36	5	41
9 1010-22800 Information Systems Divis	40	0.70%	47	0	47	6	53
11 1010-23300 Purchasing	22	0.39%	26	0	26	4	29
12 1010-26500 Buildings and Grounds	62	1.09%	73	0	73	10	83
13 1010-26600 Corporation Counsel	31	0.55%	36	0	36	5	41
14 1010-27000 Personnel & Employee Re	33	0.58%	39	0	39	5	44
15 1010-29800 Risograph Printing/Postag	16	0.28%	19	0	19	3	21
16 1010-30100 Sheriff Department	100	1.76%	117	0	117	16	134
17 1010-75110 Recreation & Facilities	29	0.51%	34	0	34	5	39
18 1010-75112 Parks/Recreation Mainten.	29	0.51%	34	0	34	5	39
19 1010-85100 Risk Management	4	0.07%	5	0	5	1	5
20 1010-85900 Wellness Program	22	0.39%	26	0	26	4	29
21 1010-87800 Retirees Health/Life Insura	5	0.09%	6	0	6	1	7
22 1010-27900 Building Authority	3	0.05%	4	0	4	0	4
23 1010-13100 Circuit Court	49	0.86%	58	0	58	8	65
24 1010-13101 Circuit Court - SSSPP Gra	15	0.26%	18	0	18	2	20
25 1010-13131 Circuit-Adult Drug Court G	17	0.30%	20	0	20	3	23
26 1010-13300 Circuit Court Adult Probati	7	0.12%	8	0	8	1	9
27 1010-13600 District Court	71	1.25%	83	0	83	11	95
28 1010-13700 District Court Adult Probat	27	0.48%	32	0	32	4	36
29 1010-13731 Dist.Ct OWI Treatment Oc	24	0.42%	28	0	28	4	32
30 1010-14100 & 2150 FOC	107	1.88%	126	0	126	17	143
32 1010-14500 Law Library	1	0.02%	1	0	1	0	1
33 1010-14700 Jury/Judicial Council	35	0.62%	41	0	41	6	47
34 1010-14800 Probate Court	58	1.02%	68	0	68	9	77
35 1010-14802 Public Guardian	3	0.05%	4	0	4	0	4
36 1010-14805 Probate Ct. Safe Havens	5	0.09%	6	0	6	1	7
37 1010-17100 County Executive	30	0.53%	35	0	35	5	40
38 1010-21500 Clerk	41	0.72%	48	0	48	7	55
39 1010-22900 Community Outreach / Me	24	0.42%	28	0	28	4	32
41 1010-25415 2015 Delq Tax Property S	1	0.02%	1	0	1	0	1
42 1010-25416 2016 Delq Tax Property S	1	0.02%	1	0	1	0	1
43 1010-25700 Equalization Department	35	0.62%	41	0	41	6	47
44 1010-26200 Elections	12	0.21%	14	0	14	2	16
45 1010-26201 Board of Canvassers	3	0.05%	4	0	4	0	4
46 1010-267XX Prosecuting Attorney	140	2.47%	164	0	164	23	187
48 1010-26800 Register of Deeds	33	0.58%	39	0	39	5	44

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 1010-27300 Department of Criminal De	26	0.46%	\$31	\$0	\$31	\$4	\$35
50 1010-27301 Indigent Attorney	15	0.26%	18	0	18	2	20
51 1010-27302 Department of Public Defe	34	0.60%	40	0	40	5	45
52 1010-27500 Drain Commissioner	36	0.63%	42	0	42	6	48
53 1010-27360 Department Of Indigent De	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	20	0.35%	23	0	23	3	27
57 1010-27903 Bldg Auth-MH Grp Home,l	1	0.02%	1	0	1	0	1
58 1010-27909 Bldg Auth-MH Grp Home,z	3	0.05%	4	0	4	0	4
59 1010-27910 Bldg Auth-MH Grp Home,l	2	0.04%	2	0	2	0	3
60 1010-27911 Bldg Auth-MH Grp Home,l	1	0.02%	1	0	1	0	1
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.05%	4	0	4	0	4
62 1010-27919 Bldg Auth-MH Grp Home,l	2	0.04%	2	0	2	0	3
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	1	0	1	0	1
64 1010-27921 Bldg Auth-MH Grp Home,)	2	0.04%	2	0	2	0	3
65 1010-27922 Bldg Auth-MH Grp Home,)	2	0.04%	2	0	2	0	3
66 1010-28000 Soil Conservation	1	0.02%	1	0	1	0	1
67 1010-28300 M.S.U. Extension	6	0.11%	7	0	7	1	8
69 1010-28700 Environmental Affairs	27	0.48%	32	0	32	4	36
70 1010-28703 Euclid Linear Park	1	0.02%	1	0	1	0	1
71 1010-28705 Environ-MI N. Resources	2	0.04%	2	0	2	0	3
72 1010-28706 Bay Co/Partnership Water	1	0.02%	1	0	1	0	1
73 1010-28800 Geographic Information Sy	31	0.55%	36	0	36	5	41
74 1010-31100 Circuit Court Warrant Offic	21	0.37%	25	0	25	3	28
75 1010-31200 B.A.Y.A.N.E.T.	16	0.28%	19	0	19	3	21
76 1010-31500 Secondary Road Patrol	48	0.85%	56	0	56	8	64
78 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.39%	26	0	26	4	29
79 1010-31504 2nd Rd Patr-Portsmouth	21	0.37%	25	0	25	3	28
80 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.39%	26	0	26	4	29
81 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.41%	27	0	27	4	31
82 1010-31507 2nd Rd Patrol - City of	21	0.37%	25	0	25	3	28
83 1010-31508 2nd Road Patrol-Pinconni	26	0.46%	31	0	31	4	35
84 1010-31509 2Nd Rd Patrol K-9 Pincon	32	0.56%	38	0	38	5	43
85 1010-31510 Bangor Twps Schools & B	20	0.35%	23	0	23	3	27
86 1010-31516 2nd Rd.Pat-Bay City Schc	23	0.41%	27	0	27	4	31
87 1010-31600 Secondary Road Patrol Gr	23	0.41%	27	0	27	4	31
88 1010-31681 Road Patrol Grant Oct-De	21	0.37%	25	0	25	3	28
89 1010-31700 Township Road Patrol	21	0.37%	25	0	25	3	28
91 1010-31902 Drive MI Safely/Task Forc	10	0.18%	12	0	12	2	13
92 1010-31903 O.W.I. Alcohol Enforceme	10	0.18%	12	0	12	2	13
93 1010-31904 Youth Alcohol Enforcemer	10	0.18%	12	0	12	2	13
94 1010-31905 Dre Drug Recogn.Expert C	10	0.18%	12	0	12	2	13

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 1010-32100 Michigan Justice Training	4	0.07%	\$5	\$0	\$5	\$1	\$5
96 1010-32200 Medical Marihuana Enforc	3	0.05%	4	0	4	0	4
98 1010-33100 Marine Law Enforcement (	21	0.37%	25	0	25	3	28
99 1010-33101 Marine Safety	1	0.02%	1	0	1	0	1
100 1010-33102 Port Security	2	0.04%	2	0	2	0	3
101 1010-33200 Snowmobile Law Enforcer	6	0.11%	7	0	7	1	8
102 1010-35100 Corrections Department / .	8	0.14%	9	0	9	1	11
103 1010-42600 Off of Emerg Serv-Civil	23	0.41%	27	0	27	4	31
104 1010-42601 Local Emergency Planning	1	0.02%	1	0	1	0	1
105 1010-42602 Homeland Security Activity	3	0.05%	4	0	4	0	4
106 1010-43000 Animal Shelter/Dog Wardr	56	0.99%	66	0	66	9	75
107 1010-58000 Pere Marquette Parking	2	0.04%	2	0	2	0	3
108 1010-61700 Personal Care - Private	1	0.02%	1	0	1	0	1
110 1010-64800 Medical Examiner	8	0.14%	9	0	9	1	11
111 1010-64900 Mental Health	1	0.02%	1	0	1	0	1
112 1010-65100 Ambulance	1	0.02%	1	0	1	0	1
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	1	0	1	0	1
114 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	1	0	1	0	1
115 1010-67100 Social Services-Med Care	1	0.02%	1	0	1	0	1
119 1010-72101 Transportation Planning	35	0.62%	41	0	41	6	47
120 1010-72181 Trans. Planning - Oct.-Dec	25	0.44%	29	0	29	4	33
121 1010-75100 Recreation/Parks Departr	14	0.25%	16	0	16	2	19
124 1010-75108 Veterans Park Softball	15	0.26%	18	0	18	2	20
125 1010-75700 Community Center	40	0.70%	47	0	47	6	53
126 1010-75800 Swimming Pool	14	0.25%	16	0	16	2	19
127 1010-75900 County Market	2	0.04%	2	0	2	0	3
128 1010-76000 Fairgrounds	19	0.33%	22	0	22	3	25
129 1010-762XX Civic Arena	103	1.81%	121	0	121	17	138
130 1010-76300 Pinconning Park	48	0.85%	56	0	56	8	64
132 1010-86500 401(K) Savings Plan Admi	1	0.02%	1	0	1	0	1
135 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	1	0	1	0	1
136 2010 County Road Fund	10	0.18%	12	0	12	2	13
137 2210 Health Dept - Dist Health	938	16.52%	1,101	0	1,101	151	1,252
139 2380 Gypsy Moth Control Fund	37	0.65%	43	0	43	6	49
140 2400 Mosquito Control Fund	82	1.44%	96	0	96	13	109
141 2560 Regist of Deeds Automation Fnd	12	0.21%	14	0	14	2	16
143 2600 Indigent Defense Fund	11	0.19%	13	0	13	2	15
144 2610 911 Service Fund	88	1.55%	103	0	103	14	117
145 2630 Concealed Pistol Licensing Fd	21	0.37%	25	0	25	3	28
146 2640 Local C.F.O. Training Fund	12	0.21%	14	0	14	2	16
148 2651 Drug Law Enforcement-Bayanet	59	1.04%	69	0	69	10	79
150 2690 Law Library Fund	4	0.07%	5	0	5	1	5

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2710 Library Fund	22	0.39%	\$26	\$0	\$26	\$4	\$29
152 2740 Community Corrections Fund	48	0.85%	56	0	56	8	64
153 2760 Division On Aging Fund	528	9.30%	620	0	620	85	705
154 2770 Home Rehabilitation Fund	15	0.26%	18	0	18	2	20
155 2900 Social Welfare Fund	7	0.12%	8	0	8	1	9
157 2920-66200 Child Care-Probate (Child	12	0.21%	14	0	14	2	16
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	72	1.27%	85	0	85	12	96
159 2920-66205 CCF-Casa Ct.Appointed S	6	0.11%	7	0	7	1	8
160 2920-66300 Child Care-D.S.S. (State V	3	0.05%	4	0	4	0	4
161 2920-66400 In-Home Care-Intensive P	28	0.49%	33	0	33	5	37
162 2920-66401 Youth & Family Support S	28	0.49%	33	0	33	5	37
163 2920-66402 Juvenile Drug Court	23	0.41%	27	0	27	4	31
164 2920-75104 Juv.Community Based Tre	27	0.48%	32	0	32	4	36
165 2920-75105 Juv.Gender Specific Servi	33	0.58%	39	0	39	5	44
168 2930 Soldier's Relief	46	0.81%	54	0	54	7	61
169 2970 Historical Preservation	9	0.16%	11	0	11	1	12
170 3650 Debt-Water Supply Sys Bay	7	0.12%	8	0	8	1	9
171 3690 Bldg Authority Debt Fund	7	0.12%	8	0	8	1	9
172 4650 Water Supply Sys Bay-Const	6	0.11%	7	0	7	1	8
173 5090-75600 Public Golf Course	45	0.79%	53	0	53	7	60
174 5090-75601 Public Golf Course-Snack	3	0.05%	4	0	4	0	4
175 5090-75602 Public Golf Course-Club	46	0.81%	54	0	54	7	61
176 5120-67100 Medical Care Facility Func	22	0.39%	26	0	26	4	29
177 5160 100% Tax Payment Fund (DTR)	30	0.53%	35	0	35	5	40
178 5180 Delq Prop Tax Foreclosure	64	1.13%	75	0	75	10	85
179 5920 Water and Sewer Fund	6	0.11%	7	0	7	1	8
180 5350-70200 Housing Fund	72	1.27%	85	0	85	12	96
181 5950 Commissary Fund	7	0.12%	8	0	8	1	9
182 6770 Self-Insurance Fund-WC/UC/S&A	30	0.53%	35	0	35	5	40
183 6771 Self-Insurance Fund-Healthcare	23	0.41%	27	0	27	4	31
189 7310-27400 Retirement System Fund	95	1.67%	112	0	112	15	127
190 7360-27401 Public Employee Health C	37	0.65%	43	0	43	6	49
193 7640 Inmate Trust Fund	1	0.02%	1	0	1	0	1
194 8010 Drain	389	6.85%	457	0	457	63	519
195 8011 Hampton O&M	9	0.16%	11	0	11	1	12
196 8012 Portsmouth O&M	7	0.12%	8	0	8	1	9
197 8014 Bangor O&M	31	0.55%	36	0	36	5	41
199 8510 Drain Debt Ret	47	0.83%	55	0	55	8	63
200 9760 Governmental Full Accrual	88	1.55%	103	0	103	14	117
201 9770 Governmentl Full Accrual-Drain	6	0.11%	7	0	7	1	8

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,679	100.00%	6,668	0	6,668	891	7,559
Direct Bills					0		0
Total					\$6,668		\$7,559

Basis Units: Budget Transactions by Department
Source: General Ledger Detail

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
3 1010-25300 Treasurer	\$1,560	\$0	\$62	\$1,623
4 1010-10100 Board of Commissioners	1,785	0	33	1,818
5 1010-19100 Accounting Department	1,794	0	42	1,836
6 1010-20200 Payroll	674	0	35	709
7 1010-21200 Budget Department	720	0	36	756
8 1010-27200 Administrative Services	793	0	41	834
9 1010-22800 Information Systems Divis	3,137	0	53	3,190
11 1010-23300 Purchasing	348	0	29	377
12 1010-26500 Buildings and Grounds	6,579	0	83	6,662
13 1010-26600 Corporation Counsel	975	0	41	1,016
14 1010-27000 Personnel & Employee Re	876	0	44	920
15 1010-29800 Risograph Printing/Postag	84	0	21	106
16 1010-30100 Sheriff Department	18,991	0	134	19,124
17 1010-75110 Recreation & Facilities	450	0	39	489
18 1010-75112 Parks/Recreation Mainten.	799	0	39	837
19 1010-85100 Risk Management	0	0	5	5
20 1010-85900 Wellness Program	388	0	29	417
21 1010-87800 Retirees Health/Life Insura	0	0	7	7
22 1010-27900 Building Authority	0	0	4	4
23 1010-13100 Circuit Court	5,279	0	65	5,344
24 1010-13101 Circuit Court - SSSPP Gra	349	0	20	369
25 1010-13131 Circuit-Adult Drug Court G	400	0	23	423
26 1010-13300 Circuit Court Adult Probati	0	0	9	9
27 1010-13600 District Court	6,361	0	95	6,455
28 1010-13700 District Court Adult Probat	2,091	0	36	2,127
29 1010-13731 Dist.Ct OWI Treatment Oc	418	0	32	450
30 1010-14100 & 2150 FOC	9,470	0	143	9,613
32 1010-14500 Law Library	0	0	1	1
33 1010-14700 Jury/Judicial Council	866	0	47	913
34 1010-14800 Probate Court	4,790	0	77	4,868
35 1010-14802 Public Guardian	0	0	4	4
36 1010-14805 Probate Ct. Safe Havens	0	0	7	7
37 1010-17100 County Executive	859	0	40	900
38 1010-21500 Clerk	1,388	0	55	1,443
39 1010-22900 Community Outreach / Me	349	0	32	381
41 1010-25415 2015 Delq Tax Property S	0	0	1	1
42 1010-25416 2016 Delq Tax Property S	0	0	1	1
43 1010-25700 Equalization Department	1,147	0	47	1,193
44 1010-26200 Elections	0	0	16	16
45 1010-26201 Board of Canvassers	0	0	4	4
46 1010-267XX Prosecuting Attorney	7,267	0	187	7,454

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
48 1010-26800 Register of Deeds	\$1,715	\$0	\$44	\$1,759
49 1010-27300 Department of Criminal De	1,028	0	35	1,063
50 1010-27301 Indigent Attorney	1	0	20	21
51 1010-27302 Department of Public Defe	1,750	0	45	1,796
52 1010-27500 Drain Commissioner	2,498	0	48	2,546
53 1010-27360 Department Of Indigent De	0	0	1	1
55 1010-27507 Drain - County at Large	0	0	1	1
56 1010-27801 County Survey/Remonum	70	0	27	96
57 1010-27903 Bldg Auth-MH Grp Home,l	0	0	1	1
58 1010-27909 Bldg Auth-MH Grp Home,z	0	0	4	4
59 1010-27910 Bldg Auth-MH Grp Home,l	0	0	3	3
60 1010-27911 Bldg Auth-MH Grp Home,l	0	0	1	1
61 1010-27912 Bldg Auth-MH Grp Home,l	0	0	4	4
62 1010-27919 Bldg Auth-MH Grp Home,l	0	0	3	3
63 1010-27920 Bldg Auth-MH Grp Home,(	0	0	1	1
64 1010-27921 Bldg Auth-MH Grp Home,)	0	0	3	3
65 1010-27922 Bldg Auth-MH Grp Home,)	0	0	3	3
66 1010-28000 Soil Conservation	0	0	1	1
67 1010-28300 M.S.U. Extension	0	0	8	8
69 1010-28700 Environmental Affairs	597	0	36	633
70 1010-28703 Euclid Linear Park	0	0	1	1
71 1010-28705 Environ-MI N. Resources (	0	0	3	3
72 1010-28706 Bay Co/Partnership Water	0	0	1	1
73 1010-28800 Geographic Information Sy	275	0	41	316
74 1010-31100 Circuit Court Warrant Offic	346	0	28	374
75 1010-31200 B.A.Y.A.N.E.T.	342	0	21	363
76 1010-31500 Secondary Road Patrol	6,168	0	64	6,232
78 1010-31503 2nd Rd Patrol-Bangor Tw	1,426	0	29	1,455
79 1010-31504 2nd Rd Patr-Portsmouth	341	0	28	369
80 1010-31505 2nd Rd Ptrl-Williams Twp	672	0	29	702
81 1010-31506 2nd Rd Patrol-Monitor Tw	678	0	31	709
82 1010-31507 2nd Rd Patrol - City of	349	0	28	377
83 1010-31508 2nd Road Patrol-Pinconni	684	0	35	719
84 1010-31509 2Nd Rd Patrol K-9 Pinconi	233	0	43	276
85 1010-31510 Bangor Twps Schools & B	112	0	27	139
86 1010-31516 2nd Rd.Pat-Bay City Schc	349	0	31	379
87 1010-31600 Secondary Road Patrol Gr	745	0	31	776
88 1010-31681 Road Patrol Grant Oct-De	249	0	28	277
89 1010-31700 Township Road Patrol	128	0	28	156
91 1010-31902 Drive MI Safely/Task Forc	18	0	13	32
92 1010-31903 O.W.I. Alcohol Enforceme	92	0	13	106

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
93 1010-31904 Youth Alcohol Enforcem	\$23	\$0	\$13	\$36
94 1010-31905 Dre Drug Recogn.Expert C	2	0	13	15
95 1010-32100 Michigan Justice Training	0	0	5	5
96 1010-32200 Medical Marihuana Enforc	0	0	4	4
98 1010-33100 Marine Law Enforcement (	184	0	28	212
99 1010-33101 Marine Safety	0	0	1	1
100 1010-33102 Port Security	0	0	3	3
101 1010-33200 Snowmobile Law Enforcer	3	0	8	11
102 1010-35100 Corrections Department / .	0	0	11	11
103 1010-42600 Off of Emerg Serv-Civil	349	0	31	379
104 1010-42601 Local Emergency Planning	0	0	1	1
105 1010-42602 Homeland Security Activity	0	0	4	4
106 1010-43000 Animal Shelter/Dog Ward	2,569	0	75	2,644
107 1010-58000 Pere Marquette Parking	0	0	3	3
108 1010-61700 Personal Care - Private	0	0	1	1
110 1010-64800 Medical Examiner	0	0	11	11
111 1010-64900 Mental Health	0	0	1	1
112 1010-65100 Ambulance	0	0	1	1
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	0	0	1	1
114 1010-67000 Mi Dept Human Serv-Bay	0	0	1	1
115 1010-67100 Social Services-Med Care	0	0	1	1
119 1010-72101 Transportation Planning	338	0	47	385
120 1010-72181 Trans. Planning - Oct.-Dec	125	0	33	158
121 1010-75100 Recreation/Parks Depart	345	0	19	364
124 1010-75108 Veterans Park Softball	43	0	20	63
125 1010-75700 Community Center	1,014	0	53	1,067
126 1010-75800 Swimming Pool	523	0	19	541
127 1010-75900 County Market	0	0	3	3
128 1010-76000 Fairgrounds	34	0	25	60
129 1010-762XX Civic Arena	2,527	0	138	2,664
130 1010-76300 Pinconning Park	849	0	64	913
132 1010-86500 401(K) Savings Plan Admi	0	0	1	1
135 1010-89500 Midland-Bay-Saginaw Airp	0	0	1	1
136 2010 County Road Fund	0	0	13	13
137 2210 Health Dept - Dist Health	14,585	0	1,252	15,837
139 2380 Gypsy Moth Control Fund	694	0	49	743
140 2400 Mosquito Control Fund	4,776	0	109	4,886
141 2560 Regist of Deeds Automation Fnd	0	0	16	16
143 2600 Indigent Defense Fund	28	0	15	43
144 2610 911 Service Fund	9,140	0	117	9,258
145 2630 Concealed Pistol Licensing Fd	103	0	28	131

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
146 2640 Local C.F.O. Training Fund	\$86	\$0	\$16	\$102
148 2651 Drug Law Enforcement-Bayanet	0	0	79	79
150 2690 Law Library Fund	0	0	5	5
151 2710 Library Fund	0	0	29	29
152 2740 Community Corrections Fund	596	0	64	660
153 2760 Division On Aging Fund	13,886	0	705	14,591
154 2770 Home Rehabilitation Fund	1	0	20	21
155 2900 Social Welfare Fund	0	0	9	9
157 2920-66200 Child Care-Probate (Child	0	0	16	16
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,170	0	96	8,266
159 2920-66205 CCF-Casa Ct.Appointed S	0	0	8	8
160 2920-66300 Child Care-D.S.S. (State V	0	0	4	4
161 2920-66400 In-Home Care-Intensive P	157	0	37	195
162 2920-66401 Youth & Family Support S	798	0	37	836
163 2920-66402 Juvenile Drug Court	157	0	31	188
164 2920-75104 Juv.Community Based Tre	697	0	36	733
165 2920-75105 Juv.Gender Specific Servi	663	0	44	707
168 2930 Soldier's Relief	0	0	61	61
169 2970 Historical Preservation	0	0	12	12
170 3650 Debt-Water Supply Sys Bay	0	0	9	9
171 3690 Bldg Authority Debt Fund	0	0	9	9
172 4650 Water Supply Sys Bay-Const	0	0	8	8
173 5090-75600 Public Golf Course	1,455	0	60	1,515
174 5090-75601 Public Golf Course-Snack	0	0	4	4
175 5090-75602 Public Golf Course-Club	950	0	61	1,011
176 5120-67100 Medical Care Facility Func	0	0	29	29
177 5160 100% Tax Payment Fund (DTR)	662	0	40	702
178 5180 Delq Prop Tax Foreclosure	192	0	85	278
179 5920 Water and Sewer Fund	0	0	8	8
180 5350-70200 Housing Fund	1,394	0	96	1,490
181 5950 Commissary Fund	0	0	9	9
182 6770 Self-Insurance Fund-WC/UC/S&/	608	0	40	648
183 6771 Self-Insurance Fund-Healthcare	0	0	31	31
189 7310-27400 Retirement System Fund	488	1,636	127	2,251
190 7360-27401 Public Employee Health C	0	0	49	49
193 7640 Inmate Trust Fund	0	0	1	1
194 8010 Drain	0	0	519	519
195 8011 Hampton O&M	0	0	12	12
196 8012 Portsmouth O&M	0	0	9	9
197 8014 Bangor O&M	0	0	41	41
199 8510 Drain Debt Ret	0	0	63	63

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
200 9760 Governmental Full Accrual	\$0	\$0	\$117	\$117
201 9770 Governmentl Full Accrual-Drain	0	0	8	8
Total	\$171,066	\$1,636	\$7,559	\$180,261

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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

The Budget Department applies accounting principles in all aspects of the budgeting process in order 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 2018
10/22/2019

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	112,021	3,271	72,356	10,688	19,807	5,899	0
<i>Salary % Split</i>			<i>2.92%</i>	<i>64.59%</i>	<i>9.54%</i>	<i>17.68%</i>	<i>5.27%</i>	<i>.00%</i>
Benefits	S	48,957	1,430	31,622	4,671	8,656	2,578	0
Subtotal - Personnel Costs		160,978	4,701	103,978	15,359	28,463	8,477	0
Services & Supplies Cost								
72700 Office Supplies	S	998	29	645	95	176	53	0
72900 Postage	S	223	7	144	21	39	12	0
74200 Food Supplies	S	231	7	149	22	41	12	0
75000 Gas, Oil and Grease	S	11	0	7	1	2	1	0
75100 Computer Supplies	S	438	13	283	42	77	23	0
80100 Professional Services	S	300	9	194	29	53	16	0
82000 Memberships and Dues	S	120	4	78	11	21	6	0
85200 Telephone	S	127	4	82	12	22	7	0
86100 Conference Fees & Expenses	S	737	22	476	70	130	39	0
86500 State Travel Mileage	S	173	5	112	17	31	9	0
90000 Printing/Publishing/Advertising	S	21	1	14	2	4	1	0
90100 Legal Notices	S	0	0	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,373	40	887	131	243	72	0
95500 Miscellaneous	S	54	2	35	5	10	3	0
Subtotal - Services & Supplies		4,806	140	3,104	459	850	253	0
Department Cost Total		165,784	4,841	107,082	15,818	29,313	8,730	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		165,784	4,841	107,082	15,818	29,313	8,730	0
General Admin Distribution			(4,841)	3,221	476	882	263	0
Grand Total		\$165,784		\$110,303	\$16,293	\$30,195	\$8,993	\$0
								not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$178	\$0	\$119	\$18	\$33	\$10	\$0
Subtotal - Building Depreciation	178	0	119	18	33	10	0
3 Bank Reconciliation	247	76	215	32	59	18	0
Subtotal - 1010-25300 Treasurer	247	76	215	32	59	18	0
4 Annual Audit	381	96	317	47	87	26	0
Subtotal - 1010-10100 Board of Comm	381	96	317	47	87	26	0
5 Accounting	1,386	762	1,429	211	391	117	0
5 Payroll	2	1	2	0	1	0	0
5 Budgeting	453	253	470	69	129	38	0
5 Contract Serv.	430	304	489	72	134	40	0
Subtotal - 1010-19100 Accounting Dep	2,271	1,321	2,390	353	654	195	0
6 Payroll	632	88	479	71	131	39	0
6 Budgeting	32	4	24	4	7	2	0
Subtotal - 1010-20200 Payroll	664	92	503	74	138	41	0
7 Budgeting	0	587	390	58	107	32	0
7 Accts Payable	0	48	32	5	9	3	0
7 General Accounting	0	136	90	13	25	7	0
Subtotal - 1010-21200 Budget Departm	0	771	513	76	140	42	0
8 Admin Services	0	387	258	38	71	21	0
Subtotal - 1010-27200 Administrative S	0	387	258	38	71	21	0
9 Network/Server	0	1,004	668	99	183	54	0
Subtotal - 1010-22800 Information Sys	0	1,004	668	99	183	54	0
10 Accounting	0	747	497	73	136	41	0
Subtotal - Financial System MUNIS	0	747	497	73	136	41	0
11 Purchasing	0	115	76	11	21	6	0
Subtotal - 1010-23300 Purchasing	0	115	76	11	21	6	0
12 County Building	0	10,422	6,934	1,024	1,898	565	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$10,422	\$6,934	\$1,024	\$1,898	\$565	\$0
14 Human Resources	0	1,290	858	127	235	70	0
14 Labor Relations	0	0	0	0	0	0	0
14 Education and Training	0	75	50	7	14	4	0
Subtotal - 1010-27000 Personnel & Err	0	1,365	908	134	249	74	0
15 Mail Services	0	49	32	5	9	3	0
15 Office Max Rebate	0	(28)	(19)	(3)	(5)	(2)	0
Subtotal - 1010-29800 Risograph Printi	0	21	14	2	4	1	0
18 County Building	0	6	4	1	1	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	6	4	1	1	0	0
19 General Liability	0	744	495	73	135	40	0
19 County Building	0	552	367	54	101	30	0
Subtotal - 1010-85100 Risk Manageme	0	1,296	862	127	236	70	0
20 Wellness Program	0	348	232	34	63	19	0
Subtotal - 1010-85900 Wellness Progr	0	348	232	34	63	19	0
21 Current Retiree Fringe Benefits	0	11,862	7,892	1,166	2,160	643	0
21 Future Retiree Fringe Benefits	0	2	1	0	0	0	0
21 Supplemental Contribution	0	12,314	8,193	1,210	2,243	668	0
21 Term Payoff	0	677	450	66	123	37	0
Subtotal - 1010-87800 Retirees Health/	0	24,854	16,536	2,443	4,527	1,348	0
Total Incoming	3,742	42,920	31,046	4,586	8,499	2,531	0
C. Total Allocated		\$212,446	\$141,349	\$20,879	\$38,693	\$11,524	\$0
			66.53%	9.83%	18.21%	5.42%	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	53	1.02%	\$1,152	\$0	\$1,152	\$0	\$1,152
4 1010-10100 Board of Commissioners	28	0.54%	609	0	609	0	609
5 1010-19100 Accounting Department	36	0.69%	782	0	782	0	782
6 1010-20200 Payroll	30	0.58%	652	0	652	0	652
7 1010-21200 Budget Department	27	0.52%	587	0	587	0	587
8 1010-27200 Administrative Services	31	0.60%	674	0	674	176	850
9 1010-22800 Information Systems Divis	40	0.77%	869	0	869	228	1,097
11 1010-23300 Purchasing	22	0.42%	478	0	478	125	603
12 1010-26500 Buildings and Grounds	62	1.19%	1,347	0	1,347	353	1,700
13 1010-26600 Corporation Counsel	31	0.60%	674	0	674	176	850
14 1010-27000 Personnel & Employee Re	33	0.64%	717	0	717	188	905
15 1010-29800 Risograph Printing/Postag	16	0.31%	348	0	348	91	439
16 1010-30100 Sheriff Department	100	1.93%	2,173	0	2,173	569	2,743
17 1010-75110 Recreation & Facilities	29	0.56%	630	0	630	165	795
18 1010-75112 Parks/Recreation Mainten.	29	0.56%	630	0	630	165	795
19 1010-85100 Risk Management	4	0.08%	87	0	87	23	110
20 1010-85900 Wellness Program	22	0.42%	478	0	478	125	603
21 1010-87800 Retirees Health/Life Insura	5	0.10%	109	0	109	28	137
22 1010-27900 Building Authority	3	0.06%	65	0	65	17	82
23 1010-13100 Circuit Court	49	0.94%	1,065	0	1,065	279	1,344
24 1010-13101 Circuit Court - SSSPP Gra	15	0.29%	326	0	326	85	411
25 1010-13131 Circuit-Adult Drug Court G	17	0.33%	369	0	369	97	466
26 1010-13300 Circuit Court Adult Probati	7	0.13%	152	0	152	40	192
27 1010-13600 District Court	71	1.37%	1,543	0	1,543	404	1,947
28 1010-13700 District Court Adult Probat	27	0.52%	587	0	587	154	740
29 1010-13731 Dist.Ct OWI Treatment Oc	24	0.46%	522	0	522	137	658
30 1010-14100 & 2150 FOC	107	2.06%	2,325	0	2,325	609	2,935
32 1010-14500 Law Library	1	0.02%	22	0	22	6	27
33 1010-14700 Jury/Judicial Council	35	0.67%	761	0	761	199	960
34 1010-14800 Probate Court	58	1.12%	1,260	0	1,260	330	1,591
35 1010-14802 Public Guardian	3	0.06%	65	0	65	17	82
36 1010-14805 Probate Ct. Safe Havens	5	0.10%	109	0	109	28	137
37 1010-17100 County Executive	30	0.58%	652	0	652	171	823
38 1010-21500 Clerk	41	0.79%	891	0	891	233	1,124
39 1010-22900 Community Outreach / Me	24	0.46%	522	0	522	137	658
41 1010-25415 2015 Delq Tax Property S	1	0.02%	22	0	22	6	27
42 1010-25416 2016 Delq Tax Property S	1	0.02%	22	0	22	6	27
43 1010-25700 Equalization Department	35	0.67%	761	0	761	199	960
44 1010-26200 Elections	12	0.23%	261	0	261	68	329
45 1010-26201 Board of Canvassers	3	0.06%	65	0	65	17	82
46 1010-267XX Prosecuting Attorney	140	2.70%	3,043	0	3,043	797	3,840
48 1010-26800 Register of Deeds	33	0.64%	717	0	717	188	905

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 1010-27300 Department of Criminal De	26	0.50%	\$565	\$0	\$565	\$148	\$713
50 1010-27301 Indigent Attorney	15	0.29%	326	0	326	85	411
51 1010-27302 Department of Public Defe	34	0.66%	739	0	739	194	932
52 1010-27500 Drain Commissioner	36	0.69%	782	0	782	205	987
53 1010-27360 Department Of Indigent De	1	0.02%	22	0	22	6	27
55 1010-27507 Drain - County at Large	1	0.02%	22	0	22	6	27
56 1010-27801 County Survey/Remonum	20	0.39%	435	0	435	114	549
57 1010-27903 Bldg Auth-MH Grp Home,l	1	0.02%	22	0	22	6	27
58 1010-27909 Bldg Auth-MH Grp Home,z	3	0.06%	65	0	65	17	82
59 1010-27910 Bldg Auth-MH Grp Home,l	2	0.04%	43	0	43	11	55
60 1010-27911 Bldg Auth-MH Grp Home,l	1	0.02%	22	0	22	6	27
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.06%	65	0	65	17	82
62 1010-27919 Bldg Auth-MH Grp Home,l	2	0.04%	43	0	43	11	55
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	22	0	22	6	27
64 1010-27921 Bldg Auth-MH Grp Home,)	2	0.04%	43	0	43	11	55
65 1010-27922 Bldg Auth-MH Grp Home,)	2	0.04%	43	0	43	11	55
66 1010-28000 Soil Conservation	1	0.02%	22	0	22	6	27
67 1010-28300 M.S.U. Extension	6	0.12%	130	0	130	34	165
69 1010-28700 Environmental Affairs	27	0.52%	587	0	587	154	740
70 1010-28703 Euclid Linear Park	1	0.02%	22	0	22	6	27
71 1010-28705 Environ-MI N. Resources	2	0.04%	43	0	43	11	55
72 1010-28706 Bay Co/Partnership Water	1	0.02%	22	0	22	6	27
73 1010-28800 Geographic Information Sy	31	0.60%	674	0	674	176	850
74 1010-31100 Circuit Court Warrant Offic	21	0.40%	456	0	456	120	576
75 1010-31200 B.A.Y.A.N.E.T.	16	0.31%	348	0	348	91	439
76 1010-31500 Secondary Road Patrol	48	0.92%	1,043	0	1,043	273	1,316
78 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.42%	478	0	478	125	603
79 1010-31504 2nd Rd Patr-Portsmouth	21	0.40%	456	0	456	120	576
80 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.42%	478	0	478	125	603
81 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.44%	500	0	500	131	631
82 1010-31507 2nd Rd Patrol - City of	21	0.40%	456	0	456	120	576
83 1010-31508 2nd Road Patrol-Pinconni	26	0.50%	565	0	565	148	713
84 1010-31509 2Nd Rd Patrol K-9 Pinconi	32	0.62%	695	0	695	182	878
85 1010-31510 Bangor Twps Schools & B	20	0.39%	435	0	435	114	549
86 1010-31516 2nd Rd.Pat-Bay City Schc	23	0.44%	500	0	500	131	631
87 1010-31600 Secondary Road Patrol Gr	23	0.44%	500	0	500	131	631
88 1010-31681 Road Patrol Grant Oct-De	21	0.40%	456	0	456	120	576
89 1010-31700 Township Road Patrol	21	0.40%	456	0	456	120	576
91 1010-31902 Drive MI Safely/Task Forc	10	0.19%	217	0	217	57	274
92 1010-31903 O.W.I. Alcohol Enforceme	10	0.19%	217	0	217	57	274
93 1010-31904 Youth Alcohol Enforcemer	10	0.19%	217	0	217	57	274
94 1010-31905 Dre Drug Recogn.Expert C	10	0.19%	217	0	217	57	274

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 1010-32100 Michigan Justice Training	4	0.08%	\$87	\$0	\$87	\$23	\$110
96 1010-32200 Medical Marihuana Enforc	3	0.06%	65	0	65	17	82
98 1010-33100 Marine Law Enforcement (	21	0.40%	456	0	456	120	576
99 1010-33101 Marine Safety	1	0.02%	22	0	22	6	27
100 1010-33102 Port Security	2	0.04%	43	0	43	11	55
101 1010-33200 Snowmobile Law Enforcer	6	0.12%	130	0	130	34	165
102 1010-35100 Corrections Department / .	8	0.15%	174	0	174	46	219
103 1010-42600 Off of Emerg Serv-Civil	23	0.44%	500	0	500	131	631
104 1010-42601 Local Emergency Planning	1	0.02%	22	0	22	6	27
105 1010-42602 Homeland Security Activity	3	0.06%	65	0	65	17	82
106 1010-43000 Animal Shelter/Dog Ward	56	1.08%	1,217	0	1,217	319	1,536
107 1010-58000 Pere Marquette Parking	2	0.04%	43	0	43	11	55
108 1010-61700 Personal Care - Private	1	0.02%	22	0	22	6	27
110 1010-64800 Medical Examiner	8	0.15%	174	0	174	46	219
111 1010-64900 Mental Health	1	0.02%	22	0	22	6	27
112 1010-65100 Ambulance	1	0.02%	22	0	22	6	27
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	22	0	22	6	27
114 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	22	0	22	6	27
115 1010-67100 Social Services-Med Care	1	0.02%	22	0	22	6	27
119 1010-72101 Transportation Planning	35	0.67%	761	0	761	199	960
120 1010-72181 Trans. Planning - Oct.-Dec	25	0.48%	543	0	543	142	686
121 1010-75100 Recreation/Parks Departm	14	0.27%	304	0	304	80	384
124 1010-75108 Veterans Park Softball	15	0.29%	326	0	326	85	411
125 1010-75700 Community Center	40	0.77%	869	0	869	228	1,097
126 1010-75800 Swimming Pool	14	0.27%	304	0	304	80	384
127 1010-75900 County Market	2	0.04%	43	0	43	11	55
128 1010-76000 Fairgrounds	19	0.37%	413	0	413	108	521
129 1010-762XX Civic Arena	103	1.98%	2,238	0	2,238	586	2,825
130 1010-76300 Pinconning Park	48	0.92%	1,043	0	1,043	273	1,316
132 1010-86500 401(K) Savings Plan Admi	1	0.02%	22	0	22	6	27
135 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	22	0	22	6	27
136 2010 County Road Fund	10	0.19%	217	0	217	57	274
137 2210 Health Dept - Dist Health	938	18.07%	20,385	0	20,385	5,340	25,725
139 2380 Gypsy Moth Control Fund	37	0.71%	804	0	804	211	1,015
140 2400 Mosquito Control Fund	82	1.58%	1,782	0	1,782	467	2,249
141 2560 Regist of Deeds Automation Fnd	12	0.23%	261	0	261	68	329
143 2600 Indigent Defense Fund	11	0.21%	239	0	239	63	302
144 2610 911 Service Fund	88	1.70%	1,912	0	1,912	501	2,413
145 2630 Concealed Pistol Licensing Fd	21	0.40%	456	0	456	120	576
146 2640 Local C.F.O. Training Fund	12	0.23%	261	0	261	68	329
148 2651 Drug Law Enforcement-Bayanet	59	1.14%	1,282	0	1,282	336	1,618
150 2690 Law Library Fund	4	0.08%	87	0	87	23	110

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2710 Library Fund	22	0.42%	\$478	\$0	\$478	\$125	\$603
152 2740 Community Corrections Fund	48	0.92%	1,043	0	1,043	273	1,316
153 2760 Division On Aging Fund	528	10.17%	11,475	0	11,475	3,006	14,481
154 2770 Home Rehabilitation Fund	15	0.29%	326	0	326	85	411
155 2900 Social Welfare Fund	7	0.13%	152	0	152	40	192
157 2920-66200 Child Care-Probate (Child	12	0.23%	261	0	261	68	329
158 2920-66203 Instit.Care-Det.Fac.(Juv.Hc	72	1.39%	1,565	0	1,565	410	1,975
159 2920-66205 CCF-Casa Ct.Appointed S	6	0.12%	130	0	130	34	165
160 2920-66300 Child Care-D.S.S. (State V	3	0.06%	65	0	65	17	82
161 2920-66400 In-Home Care-Intensive P	28	0.54%	609	0	609	159	768
162 2920-66401 Youth & Family Support S	28	0.54%	609	0	609	159	768
163 2920-66402 Juvenile Drug Court	23	0.44%	500	0	500	131	631
164 2920-75104 Juv.Community Based Tre	27	0.52%	587	0	587	154	740
165 2920-75105 Juv.Gender Specific Servi	33	0.64%	717	0	717	188	905
168 2930 Soldier's Relief	46	0.89%	1,000	0	1,000	262	1,262
169 2970 Historical Preservation	9	0.17%	196	0	196	51	247
170 3650 Debt-Water Supply Sys Bay	7	0.13%	152	0	152	40	192
171 3690 Bldg Authority Debt Fund	7	0.13%	152	0	152	40	192
172 4650 Water Supply Sys Bay-Const	6	0.12%	130	0	130	34	165
173 5090-75600 Public Golf Course	45	0.87%	978	0	978	256	1,234
174 5090-75601 Public Golf Course-Snack	3	0.06%	65	0	65	17	82
175 5090-75602 Public Golf Course-Club	46	0.89%	1,000	0	1,000	262	1,262
176 5120-67100 Medical Care Facility Func	22	0.42%	478	0	478	125	603
177 5160 100% Tax Payment Fund (DTR)	30	0.58%	652	0	652	171	823
178 5180 Delq Prop Tax Foreclosure	64	1.23%	1,391	0	1,391	364	1,755
179 5920 Water and Sewer Fund	6	0.12%	130	0	130	34	165
180 5350-70200 Housing Fund	72	1.39%	1,565	0	1,565	410	1,975
181 5950 Commissary Fund	7	0.13%	152	0	152	40	192
182 6770 Self-Insurance Fund-WC/UC/S&A	30	0.58%	652	0	652	171	823
183 6771 Self-Insurance Fund-Healthcare	23	0.44%	500	0	500	131	631
189 7310-27400 Retirement System Fund	95	1.83%	2,065	0	2,065	541	2,605
190 7360-27401 Public Employee Health C	37	0.71%	804	0	804	211	1,015
193 7640 Inmate Trust Fund	1	0.02%	22	0	22	6	27
200 9760 Governmental Full Accrual	88	1.70%	1,912	0	1,912	501	2,413

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,190	100.00%	112,793	0	112,793	28,556	141,349
Direct Bills					0		0
Total					\$112,793		\$141,349

Basis Units: Budget Transactions by Department
Source: GL Report

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	108	0.48%	\$79	\$0	\$79	\$0	\$79
4 1010-10100 Board of Commissioners	62	0.27%	46	0	46	0	46
5 1010-19100 Accounting Department	86	0.38%	63	0	63	0	63
6 1010-20200 Payroll	37	0.16%	27	0	27	0	27
7 1010-21200 Budget Department	66	0.29%	48	0	48	0	48
8 1010-27200 Administrative Services	52	0.23%	38	0	38	10	48
9 1010-22800 Information Systems Divis	381	1.68%	280	0	280	72	352
11 1010-23300 Purchasing	39	0.17%	29	0	29	7	36
12 1010-26500 Buildings and Grounds	1,225	5.40%	899	0	899	231	1,130
13 1010-26600 Corporation Counsel	87	0.38%	64	0	64	16	80
14 1010-27000 Personnel & Employee Re	120	0.53%	88	0	88	23	111
15 1010-29800 Risograph Printing/Postag	12	0.05%	9	0	9	2	11
16 1010-30100 Sheriff Department	1,894	8.34%	1,390	0	1,390	358	1,748
17 1010-75110 Recreation & Facilities	51	0.22%	37	0	37	10	47
18 1010-75112 Parks/Recreation Mainten.	214	0.94%	157	0	157	40	197
19 1010-85100 Risk Management	5	0.02%	4	0	4	1	5
20 1010-85900 Wellness Program	32	0.14%	23	0	23	6	30
21 1010-87800 Retirees Health/Life Insura	1	0.00%	1	0	1	0	1
22 1010-27900 Building Authority	11	0.05%	8	0	8	2	10
23 1010-13100 Circuit Court	362	1.59%	266	0	266	68	334
24 1010-13101 Circuit Court - SSSPP Gra	15	0.07%	11	0	11	3	14
25 1010-13131 Circuit-Adult Drug Court G	59	0.26%	43	0	43	11	54
26 1010-13300 Circuit Court Adult Probati	57	0.25%	42	0	42	11	53
27 1010-13600 District Court	244	1.07%	179	0	179	46	225
28 1010-13700 District Court Adult Probat	75	0.33%	55	0	55	14	69
29 1010-13731 Dist.Ct OWI Treatment Oc	25	0.11%	18	0	18	5	23
30 1010-14100 & 2150 FOC	369	1.63%	271	0	271	70	341
33 1010-14700 Jury/Judicial Council	127	0.56%	93	0	93	24	117
34 1010-14800 Probate Court	360	1.59%	264	0	264	68	332
35 1010-14802 Public Guardian	12	0.05%	9	0	9	2	11
36 1010-14805 Probate Ct. Safe Havens	51	0.22%	37	0	37	10	47
37 1010-17100 County Executive	69	0.30%	51	0	51	13	64
38 1010-21500 Clerk	114	0.50%	84	0	84	22	105
39 1010-22900 Community Outreach / Me	64	0.28%	47	0	47	12	59
43 1010-25700 Equalization Department	83	0.37%	61	0	61	16	77
44 1010-26200 Elections	113	0.50%	83	0	83	21	104
45 1010-26201 Board of Canvassers	138	0.61%	101	0	101	26	127
46 1010-267XX Prosecuting Attorney	588	2.59%	432	0	432	111	543
48 1010-26800 Register of Deeds	58	0.26%	43	0	43	11	54
49 1010-27300 Department of Criminal De	102	0.45%	75	0	75	19	94
50 1010-27301 Indigent Attorney	274	1.21%	201	0	201	52	253
51 1010-27302 Department of Public Defe	135	0.59%	99	0	99	25	125

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27500 Drain Commissioner	69	0.30%	\$51	\$0	\$51	\$13	\$64
56 1010-27801 County Survey/Remonum	29	0.13%	21	0	21	5	27
57 1010-27903 Bldg Auth-MH Grp Home,l	6	0.03%	4	0	4	1	6
58 1010-27909 Bldg Auth-MH Grp Home,l	6	0.03%	4	0	4	1	6
59 1010-27910 Bldg Auth-MH Grp Home,l	13	0.06%	10	0	10	2	12
60 1010-27911 Bldg Auth-MH Grp Home,l	23	0.10%	17	0	17	4	21
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.01%	2	0	2	1	3
62 1010-27919 Bldg Auth-MH Grp Home,l	15	0.07%	11	0	11	3	14
63 1010-27920 Bldg Auth-MH Grp Home,(	4	0.02%	3	0	3	1	4
64 1010-27921 Bldg Auth-MH Grp Home,)	17	0.07%	12	0	12	3	16
65 1010-27922 Bldg Auth-MH Grp Home,)	7	0.03%	5	0	5	1	6
66 1010-28000 Soil Conservation	1	0.00%	1	0	1	0	1
67 1010-28300 M.S.U. Extension	34	0.15%	25	0	25	6	31
69 1010-28700 Environmental Affairs	45	0.20%	33	0	33	8	42
70 1010-28703 Euclid Linear Park	1	0.00%	1	0	1	0	1
71 1010-28705 Environ-MI N. Resources (	8	0.04%	6	0	6	2	7
73 1010-28800 Geographic Information Sy	31	0.14%	23	0	23	6	29
74 1010-31100 Circuit Court Warrant Offic	30	0.13%	22	0	22	6	28
76 1010-31500 Secondary Road Patrol	449	1.98%	330	0	330	85	414
78 1010-31503 2nd Rd Patrol-Bangor Tw	37	0.16%	27	0	27	7	34
79 1010-31504 2nd Rd Patr-Portsmouth	18	0.08%	13	0	13	3	17
80 1010-31505 2nd Rd Ptrl-Williams Twp	31	0.14%	23	0	23	6	29
81 1010-31506 2nd Rd Patrol-Monitor Tw	26	0.11%	19	0	19	5	24
82 1010-31507 2nd Rd Patrol - City of	17	0.07%	12	0	12	3	16
83 1010-31508 2nd Road Patrol-Pinconni	43	0.19%	32	0	32	8	40
84 1010-31509 2Nd Rd Patrol K-9 Pinconr	50	0.22%	37	0	37	9	46
85 1010-31510 Bangor Twps Schools & B	5	0.02%	4	0	4	1	5
86 1010-31516 2nd Rd.Pat-Bay City Schc	22	0.10%	16	0	16	4	20
87 1010-31600 Secondary Road Patrol Gr	25	0.11%	18	0	18	5	23
88 1010-31681 Road Patrol Grant Oct-De	11	0.05%	8	0	8	2	10
95 1010-32100 Michigan Justice Training	10	0.04%	7	0	7	2	9
96 1010-32200 Medical Marihuana Enforc	10	0.04%	7	0	7	2	9
98 1010-33100 Marine Law Enforcement (	50	0.22%	37	0	37	9	46
99 1010-33101 Marine Safety	5	0.02%	4	0	4	1	5
100 1010-33102 Port Security	1	0.00%	1	0	1	0	1
101 1010-33200 Snowmobile Law Enforcer	6	0.03%	4	0	4	1	6
102 1010-35100 Corrections Department / .	102	0.45%	75	0	75	19	94
103 1010-42600 Off of Emerg Serv-Civil	29	0.13%	21	0	21	5	27
105 1010-42602 Homeland Security Activy	1	0.00%	1	0	1	0	1
106 1010-43000 Animal Shelter/Dog Warde	549	2.42%	403	0	403	104	507
107 1010-58000 Pere Marquette Parking	12	0.05%	9	0	9	2	11
110 1010-64800 Medical Examiner	67	0.30%	49	0	49	13	62

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 1010-64900 Mental Health	4	0.02%	\$3	\$0	\$3	\$1	\$4
112 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.04%	6	0	6	2	7
119 1010-72101 Transportation Planning	76	0.33%	56	0	56	14	70
120 1010-72181 Trans. Planning - Oct.-Dec	14	0.06%	10	0	10	3	13
121 1010-75100 Recreation/Parks Departm	37	0.16%	27	0	27	7	34
124 1010-75108 Veterans Park Softball	44	0.19%	32	0	32	8	41
125 1010-75700 Community Center	232	1.02%	170	0	170	44	214
126 1010-75800 Swimming Pool	58	0.26%	43	0	43	11	54
127 1010-75900 County Market	3	0.01%	2	0	2	1	3
128 1010-76000 Fairgrounds	239	1.05%	175	0	175	45	221
129 1010-762XX Civic Arena	1,033	4.55%	758	0	758	195	953
130 1010-76300 Pinconning Park	263	1.16%	193	0	193	50	243
132 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
135 1010-89500 Midland-Bay-Saginaw Airp	23	0.10%	17	0	17	4	21
137 2210 Health Dept - Dist Health	1,704	7.51%	1,251	0	1,251	322	1,572
139 2380 Gypsy Moth Control Fund	50	0.22%	37	0	37	9	46
140 2400 Mosquito Control Fund	681	3.00%	500	0	500	129	628
141 2560 Regist of Deeds Automation Fnd	79	0.35%	58	0	58	15	73
144 2610 911 Service Fund	734	3.23%	539	0	539	139	677
145 2630 Concealed Pistol Licensing Fd	5	0.02%	4	0	4	1	5
146 2640 Local C.F.O. Training Fund	6	0.03%	4	0	4	1	6
150 2690 Law Library Fund	53	0.23%	39	0	39	10	49
151 2710 Library Fund	13	0.06%	10	0	10	2	12
152 2740 Community Corrections Fund	93	0.41%	68	0	68	18	86
153 2760 Division On Aging Fund	3,280	14.45%	2,408	0	2,408	619	3,027
154 2770 Home Rehabilitation Fund	4	0.02%	3	0	3	1	4
155 2900 Social Welfare Fund	36	0.16%	26	0	26	7	33
157 2920-66200 Child Care-Probate (Child	464	2.04%	341	0	341	88	428
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	630	2.78%	462	0	462	119	581
159 2920-66205 CCF-Casa Ct.Appointed S	11	0.05%	8	0	8	2	10
161 2920-66400 In-Home Care-Intensive P	52	0.23%	38	0	38	10	48
162 2920-66401 Youth & Family Support S	14	0.06%	10	0	10	3	13
163 2920-66402 Juvenile Drug Court	40	0.18%	29	0	29	8	37
164 2920-75104 Juv.Community Based Tre	16	0.07%	12	0	12	3	15
165 2920-75105 Juv.Gender Specific Servi	54	0.24%	40	0	40	10	50
168 2930 Soldier's Relief	786	3.46%	577	0	577	148	725
173 5090-75600 Public Golf Course	310	1.37%	228	0	228	59	286
174 5090-75601 Public Golf Course-Snack	37	0.16%	27	0	27	7	34
175 5090-75602 Public Golf Course-Club	177	0.78%	130	0	130	33	163
176 5120-67100 Medical Care Facility Func	4	0.02%	3	0	3	1	4
177 5160 100% Tax Payment Fund (DTR)	43	0.19%	32	0	32	8	40

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
178 5180 Delq Prop Tax Foreclosure	100	0.44%	\$73	\$0	\$73	\$19	\$92
180 5350-70200 Housing Fund	28	0.12%	21	0	21	5	26
182 6770 Self-Insurance Fund-WC/UC/S&I	7	0.03%	5	0	5	1	6
183 6771 Self-Insurance Fund-Healthcare	128	0.56%	94	0	94	24	118
189 7310-27400 Retirement System Fund	205	0.90%	150	0	150	39	189
190 7360-27401 Public Employee Health C	18	0.08%	13	0	13	3	17
194 8010 Drain	270	1.19%	198	0	198	51	249
195 8011 Hampton O&M	127	0.56%	93	0	93	24	117
196 8012 Portsmouth O&M	12	0.05%	9	0	9	2	11
197 8014 Bangor O&M	497	2.19%	365	0	365	94	459
Subtotal	22,699	100.00%	16,661	0	16,661	4,218	20,879
Direct Bills					0		0
Total					\$16,661		\$20,879

Basis Units: Number of Accounts Payable Transactions by Department

Source: GL Report

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	2,124	2.19%	\$676	\$0	\$676	\$0	\$676
4 1010-10100 Board of Commissioners	348	0.36%	111	0	111	0	111
5 1010-19100 Accounting Department	506	0.52%	161	0	161	0	161
6 1010-20200 Payroll	413	0.43%	131	0	131	0	131
7 1010-21200 Budget Department	426	0.44%	136	0	136	0	136
8 1010-27200 Administrative Services	652	0.67%	207	0	207	55	262
9 1010-22800 Information Systems Divis	845	0.87%	269	0	269	71	340
11 1010-23300 Purchasing	331	0.34%	105	0	105	28	133
12 1010-26500 Buildings and Grounds	1,889	1.95%	601	0	601	158	759
13 1010-26600 Corporation Counsel	415	0.43%	132	0	132	35	167
14 1010-27000 Personnel & Employee Re	490	0.50%	156	0	156	41	197
15 1010-29800 Risograph Printing/Postag	257	0.26%	82	0	82	22	103
16 1010-30100 Sheriff Department	4,971	5.12%	1,581	0	1,581	417	1,998
17 1010-75110 Recreation & Facilities	437	0.45%	139	0	139	37	176
18 1010-75112 Parks/Recreation Mainten.	522	0.54%	166	0	166	44	210
19 1010-85100 Risk Management	7	0.01%	2	0	2	1	3
20 1010-85900 Wellness Program	291	0.30%	93	0	93	24	117
21 1010-87800 Retirees Health/Life Insura	69	0.07%	22	0	22	6	28
22 1010-27900 Building Authority	70	0.07%	22	0	22	6	28
23 1010-13100 Circuit Court	1,853	1.91%	590	0	590	155	745
24 1010-13101 Circuit Court - SSSPP Gra	300	0.31%	95	0	95	25	121
25 1010-13131 Circuit-Adult Drug Court G	397	0.41%	126	0	126	33	160
26 1010-13300 Circuit Court Adult Probati	106	0.11%	34	0	34	9	43
27 1010-13600 District Court	929	0.96%	296	0	296	78	373
28 1010-13700 District Court Adult Probat	436	0.45%	139	0	139	37	175
29 1010-13731 Dist.Ct OWI Treatment Oc	399	0.41%	127	0	127	33	160
30 1010-14100 & 2150 FOC	2,523	2.60%	803	0	803	212	1,014
32 1010-14500 Law Library	7	0.01%	2	0	2	1	3
33 1010-14700 Jury/Judicial Council	637	0.66%	203	0	203	53	256
34 1010-14800 Probate Court	1,518	1.56%	483	0	483	127	610
35 1010-14802 Public Guardian	90	0.09%	29	0	29	8	36
36 1010-14805 Probate Ct. Safe Havens	57	0.06%	18	0	18	5	23
37 1010-17100 County Executive	444	0.46%	141	0	141	37	178
38 1010-21500 Clerk	1,228	1.27%	391	0	391	103	494
39 1010-22900 Community Outreach / Me	380	0.39%	121	0	121	32	153
41 1010-25415 2015 Delq Tax Property S	7	0.01%	2	0	2	1	3
42 1010-25416 2016 Delq Tax Property S	8	0.01%	3	0	3	1	3
43 1010-25700 Equalization Department	596	0.61%	190	0	190	50	240
44 1010-26200 Elections	131	0.13%	42	0	42	11	53
45 1010-26201 Board of Canvassers	141	0.15%	45	0	45	12	57
46 1010-267XX Prosecuting Attorney	2,392	2.46%	761	0	761	201	962
49 1010-27300 Department of Criminal De	467	0.48%	149	0	149	39	188

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27301 Indigent Attorney	300	0.31%	\$95	\$0	\$95	\$25	\$121
51 1010-27302 Department of Public Defe	572	0.59%	182	0	182	48	230
52 1010-27500 Drain Commissioner	655	0.67%	208	0	208	55	263
53 1010-27360 Department Of Indigent De	1	0.00%	0	0	0	0	0
55 1010-27507 Drain - County at Large	1	0.00%	0	0	0	0	0
56 1010-27801 County Survey/Remonum	586	0.60%	186	0	186	49	236
57 1010-27903 Bldg Auth-MH Grp Home,l	6	0.01%	2	0	2	1	2
58 1010-27909 Bldg Auth-MH Grp Home,z	6	0.01%	2	0	2	1	2
59 1010-27910 Bldg Auth-MH Grp Home,l	13	0.01%	4	0	4	1	5
60 1010-27911 Bldg Auth-MH Grp Home,l	23	0.02%	7	0	7	2	9
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.00%	1	0	1	0	1
62 1010-27919 Bldg Auth-MH Grp Home,l	15	0.02%	5	0	5	1	6
63 1010-27920 Bldg Auth-MH Grp Home,(	4	0.00%	1	0	1	0	2
64 1010-27921 Bldg Auth-MH Grp Home,)	18	0.02%	6	0	6	2	7
65 1010-27922 Bldg Auth-MH Grp Home,)	7	0.01%	2	0	2	1	3
66 1010-28000 Soil Conservation	138	0.14%	44	0	44	12	55
67 1010-28300 M.S.U. Extension	66	0.07%	21	0	21	6	27
69 1010-28700 Environmental Affairs	414	0.43%	132	0	132	35	166
70 1010-28703 Euclid Linear Park	1	0.00%	0	0	0	0	0
71 1010-28705 Environ-MI N. Resources (	18	0.02%	6	0	6	2	7
72 1010-28706 Bay Co/Partnership Water	2	0.00%	1	0	1	0	1
73 1010-28800 Geographic Information Sy	324	0.33%	103	0	103	27	130
74 1010-31100 Circuit Court Warrant Offic	324	0.33%	103	0	103	27	130
75 1010-31200 B.A.Y.A.N.E.T.	280	0.29%	89	0	89	23	113
76 1010-31500 Secondary Road Patrol	1,034	1.07%	329	0	329	87	416
78 1010-31503 2nd Rd Patrol-Bangor Tw	392	0.40%	125	0	125	33	158
79 1010-31504 2nd Rd Patr-Portsmouth	325	0.33%	103	0	103	27	131
80 1010-31505 2nd Rd Ptrl-Williams Twp	367	0.38%	117	0	117	31	148
81 1010-31506 2nd Rd Patrol-Monitor Tw	359	0.37%	114	0	114	30	144
82 1010-31507 2nd Rd Patrol - City of	322	0.33%	102	0	102	27	129
83 1010-31508 2nd Road Patrol-Pinconni	373	0.38%	119	0	119	31	150
84 1010-31509 2Nd Rd Patrol K-9 Pinconr	224	0.23%	71	0	71	19	90
85 1010-31510 Bangor Twps Schools & B	104	0.11%	33	0	33	9	42
86 1010-31516 2nd Rd.Pat-Bay City Sch	360	0.37%	115	0	115	30	145
87 1010-31600 Secondary Road Patrol Gr	323	0.33%	103	0	103	27	130
88 1010-31681 Road Patrol Grant Oct-De	104	0.11%	33	0	33	9	42
89 1010-31700 Township Road Patrol	326	0.34%	104	0	104	27	131
91 1010-31902 Drive MI Safely/Task Forc	46	0.05%	15	0	15	4	18
92 1010-31903 O.W.I. Alcohol Enforceme	200	0.21%	64	0	64	17	80
93 1010-31904 Youth Alcohol Enforcemer	114	0.12%	36	0	36	10	46
94 1010-31905 Dre Drug Recogn.Expert C	38	0.04%	12	0	12	3	15
95 1010-32100 Michigan Justice Training	21	0.02%	7	0	7	2	8

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-32200 Medical Marihuana Enforc	12	0.01%	\$4	\$0	\$4	\$1	\$5
98 1010-33100 Marine Law Enforcement (	179	0.18%	57	0	57	15	72
99 1010-33101 Marine Safety	6	0.01%	2	0	2	1	2
100 1010-33102 Port Security	2	0.00%	1	0	1	0	1
101 1010-33200 Snowmobile Law Enforcer	19	0.02%	6	0	6	2	8
102 1010-35100 Corrections Department /	138	0.14%	44	0	44	12	55
103 1010-42600 Off of Emerg Serv-Civil	332	0.34%	106	0	106	28	133
104 1010-42601 Local Emergency Planning	1	0.00%	0	0	0	0	0
105 1010-42602 Homeland Security Activity	4	0.00%	1	0	1	0	2
106 1010-43000 Animal Shelter/Dog Ward	1,375	1.42%	437	0	437	115	553
107 1010-58000 Pere Marquette Parking	16	0.02%	5	0	5	1	6
108 1010-61700 Personal Care - Private	1	0.00%	0	0	0	0	0
110 1010-64800 Medical Examiner	305	0.31%	97	0	97	26	123
111 1010-64900 Mental Health	4	0.00%	1	0	1	0	2
112 1010-65100 Ambulance	1	0.00%	0	0	0	0	0
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	3	0	3	1	3
114 1010-67000 Mi Dept Human Serv-Bay	3	0.00%	1	0	1	0	1
115 1010-67100 Social Services-Med Care	12	0.01%	4	0	4	1	5
119 1010-72101 Transportation Planning	435	0.45%	138	0	138	36	175
120 1010-72181 Trans. Planning - Oct.-Dec	110	0.11%	35	0	35	9	44
121 1010-75100 Recreation/Parks Departr	112	0.12%	36	0	36	9	45
124 1010-75108 Veterans Park Softball	188	0.19%	60	0	60	16	76
125 1010-75700 Community Center	1,125	1.16%	358	0	358	94	452
126 1010-75800 Swimming Pool	160	0.16%	51	0	51	13	64
127 1010-75900 County Market	7	0.01%	2	0	2	1	3
128 1010-76000 Fairgrounds	518	0.53%	165	0	165	43	208
129 1010-762XX Civic Arena	4,614	4.75%	1,468	0	1,468	387	1,855
130 1010-76300 Pinconning Park	1,141	1.18%	363	0	363	96	459
132 1010-86500 401(K) Savings Plan Admi	1	0.00%	0	0	0	0	0
135 1010-89500 Midland-Bay-Saginaw Airp	23	0.02%	7	0	7	2	9
136 2010 County Road Fund	220	0.23%	70	0	70	18	88
137 2210 Health Dept - Dist Health	12,698	13.08%	4,040	0	4,040	1,065	5,104
139 2380 Gypsy Moth Control Fund	441	0.45%	140	0	140	37	177
140 2400 Mosquito Control Fund	1,288	1.33%	410	0	410	108	518
141 2560 Regist of Deeds Automation Fnd	1,623	1.67%	516	0	516	136	652
143 2600 Indigent Defense Fund	47	0.05%	15	0	15	4	19
144 2610 911 Service Fund	1,501	1.55%	478	0	478	126	603
145 2630 Concealed Pistol Licensing Fd	536	0.55%	171	0	171	45	215
146 2640 Local C.F.O. Training Fund	93	0.10%	30	0	30	8	37
148 2651 Drug Law Enforcement-Bayanet	590	0.61%	188	0	188	49	237
150 2690 Law Library Fund	63	0.06%	20	0	20	5	25
151 2710 Library Fund	155	0.16%	49	0	49	13	62

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 2740 Community Corrections Fund	434	0.45%	\$138	\$0	\$138	\$36	\$174
153 2760 Division On Aging Fund	9,778	10.07%	3,111	0	3,111	820	3,931
154 2770 Home Rehabilitation Fund	25	0.03%	8	0	8	2	10
155 2900 Social Welfare Fund	42	0.04%	13	0	13	4	17
157 2920-66200 Child Care-Probate (Child	702	0.72%	223	0	223	59	282
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,628	1.68%	518	0	518	136	654
159 2920-66205 CCF-Casa Ct.Appointed S	53	0.05%	17	0	17	4	21
160 2920-66300 Child Care-D.S.S. (State V	38	0.04%	12	0	12	3	15
161 2920-66400 In-Home Care-Intensive P	377	0.39%	120	0	120	32	152
162 2920-66401 Youth & Family Support S	452	0.47%	144	0	144	38	182
163 2920-66402 Juvenile Drug Court	339	0.35%	108	0	108	28	136
164 2920-75104 Juv.Community Based Tre	389	0.40%	124	0	124	33	156
165 2920-75105 Juv.Gender Specific Servi	466	0.48%	148	0	148	39	187
168 2930 Soldier's Relief	892	0.92%	284	0	284	75	359
169 2970 Historical Preservation	27	0.03%	9	0	9	2	11
170 3650 Debt-Water Supply Sys Bay	31	0.03%	10	0	10	3	12
171 3690 Bldg Authority Debt Fund	38	0.04%	12	0	12	3	15
172 4650 Water Supply Sys Bay-Const	32	0.03%	10	0	10	3	13
173 5090-75600 Public Golf Course	897	0.92%	285	0	285	75	361
174 5090-75601 Public Golf Course-Snack	50	0.05%	16	0	16	4	20
175 5090-75602 Public Golf Course-Club	1,365	1.41%	434	0	434	114	549
176 5120-67100 Medical Care Facility Func	1,104	1.14%	351	0	351	93	444
177 5160 100% Tax Payment Fund (DTR)	1,177	1.21%	374	0	374	99	473
178 5180 Delq Prop Tax Foreclosure	1,570	1.62%	499	0	499	132	631
179 5920 Water and Sewer Fund	10	0.01%	3	0	3	1	4
180 5350-70200 Housing Fund	1,146	1.18%	365	0	365	96	461
181 5950 Commissary Fund	75	0.08%	24	0	24	6	30
182 6770 Self-Insurance Fund-WC/UC/S&/	552	0.57%	176	0	176	46	222
183 6771 Self-Insurance Fund-Healthcare	384	0.40%	122	0	122	32	154
189 7310-27400 Retirement System Fund	1,328	1.37%	422	0	422	111	534
190 7360-27401 Public Employee Health C	389	0.40%	124	0	124	33	156
193 7640 Inmate Trust Fund	12	0.01%	4	0	4	1	5
194 8010 Drain	1,006	1.04%	320	0	320	84	404
195 8011 Hampton O&M	151	0.16%	48	0	48	13	61
196 8012 Portsmouth O&M	47	0.05%	15	0	15	4	19
197 8014 Bangor O&M	598	0.62%	190	0	190	50	240
199 8510 Drain Debt Ret	247	0.25%	79	0	79	21	99
200 9760 Governmental Full Accrual	167	0.17%	53	0	53	14	67
201 9770 Governmentl Full Accrual-Drain	10	0.01%	3	0	3	1	4

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	97,053	100.00%	30,876	0	30,876	7,817	38,693
Direct Bills					0		0
Total					\$30,876		\$38,693

Basis Units: Accounting Transactions
Source: GL Report

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	1,553	26.25%	\$2,414	\$0	\$2,414	\$611	\$3,025
137 2210 Health Dept - Dist Health	4,363	73.75%	6,782	0	6,782	1,717	8,499
Subtotal	5,916	100.00%	9,196	0	9,196	2,328	11,524
Direct Bills					0		0
Total					\$9,196		\$11,524

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
3 1010-25300 Treasurer	\$1,152	\$79	\$676	\$0	\$0	\$1,907
4 1010-10100 Board of Commissioners	609	46	111	0	0	765
5 1010-19100 Accounting Department	782	63	161	0	0	1,006
6 1010-20200 Payroll	652	27	131	0	0	811
7 1010-21200 Budget Department	587	48	136	0	0	771
8 1010-27200 Administrative Services	850	48	262	0	0	1,160
9 1010-22800 Information Systems Divis	1,097	352	340	3,025	0	4,813
11 1010-23300 Purchasing	603	36	133	0	0	772
12 1010-26500 Buildings and Grounds	1,700	1,130	759	0	0	3,590
13 1010-26600 Corporation Counsel	850	80	167	0	0	1,097
14 1010-27000 Personnel & Employee Re	905	111	197	0	0	1,213
15 1010-29800 Risograph Printing/Postag	439	11	103	0	0	553
16 1010-30100 Sheriff Department	2,743	1,748	1,998	0	0	6,489
17 1010-75110 Recreation & Facilities	795	47	176	0	0	1,018
18 1010-75112 Parks/Recreation Mainten.	795	197	210	0	0	1,203
19 1010-85100 Risk Management	110	5	3	0	0	117
20 1010-85900 Wellness Program	603	30	117	0	0	750
21 1010-87800 Retirees Health/Life Insura	137	1	28	0	0	166
22 1010-27900 Building Authority	82	10	28	0	0	121
23 1010-13100 Circuit Court	1,344	334	745	0	0	2,423
24 1010-13101 Circuit Court - SSSPP Gra	411	14	121	0	0	546
25 1010-13131 Circuit-Adult Drug Court G	466	54	160	0	0	680
26 1010-13300 Circuit Court Adult Probati	192	53	43	0	0	287
27 1010-13600 District Court	1,947	225	373	0	0	2,546
28 1010-13700 District Court Adult Probat	740	69	175	0	0	985
29 1010-13731 Dist.Ct OWI Treatment Oc	658	23	160	0	0	842
30 1010-14100 & 2150 FOC	2,935	341	1,014	0	0	4,289
32 1010-14500 Law Library	27	0	3	0	0	30
33 1010-14700 Jury/Judicial Council	960	117	256	0	0	1,333
34 1010-14800 Probate Court	1,591	332	610	0	0	2,533
35 1010-14802 Public Guardian	82	11	36	0	0	130
36 1010-14805 Probate Ct. Safe Havens	137	47	23	0	0	207
37 1010-17100 County Executive	823	64	178	0	0	1,065
38 1010-21500 Clerk	1,124	105	494	0	0	1,723
39 1010-22900 Community Outreach / Me	658	59	153	0	0	870
41 1010-25415 2015 Delq Tax Property S	27	0	3	0	0	30
42 1010-25416 2016 Delq Tax Property S	27	0	3	0	0	31
43 1010-25700 Equalization Department	960	77	240	0	0	1,276
44 1010-26200 Elections	329	104	53	0	0	486
45 1010-26201 Board of Canvassers	82	127	57	0	0	266
46 1010-267XX Prosecuting Attorney	3,840	543	962	0	0	5,344

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
48 1010-26800 Register of Deeds	\$905	\$54	\$0	\$0	\$0	\$959
49 1010-27300 Department of Criminal De	713	94	188	0	0	995
50 1010-27301 Indigent Attorney	411	253	121	0	0	785
51 1010-27302 Department of Public Defe	932	125	230	0	0	1,287
52 1010-27500 Drain Commissioner	987	64	263	0	0	1,314
53 1010-27360 Department Of Indigent De	27	0	0	0	0	28
55 1010-27507 Drain - County at Large	27	0	0	0	0	28
56 1010-27801 County Survey/Remonum	549	27	236	0	0	811
57 1010-27903 Bldg Auth-MH Grp Home,l	27	6	2	0	0	35
58 1010-27909 Bldg Auth-MH Grp Home,z	82	6	2	0	0	90
59 1010-27910 Bldg Auth-MH Grp Home,l	55	12	5	0	0	72
60 1010-27911 Bldg Auth-MH Grp Home,l	27	21	9	0	0	58
61 1010-27912 Bldg Auth-MH Grp Home,l	82	3	1	0	0	86
62 1010-27919 Bldg Auth-MH Grp Home,l	55	14	6	0	0	75
63 1010-27920 Bldg Auth-MH Grp Home,(	27	4	2	0	0	33
64 1010-27921 Bldg Auth-MH Grp Home,)	55	16	7	0	0	78
65 1010-27922 Bldg Auth-MH Grp Home,)	55	6	3	0	0	64
66 1010-28000 Soil Conservation	27	1	55	0	0	84
67 1010-28300 M.S.U. Extension	165	31	27	0	0	222
69 1010-28700 Environmental Affairs	740	42	166	0	0	948
70 1010-28703 Euclid Linear Park	27	1	0	0	0	29
71 1010-28705 Environ-MI N. Resources (	55	7	7	0	0	69
72 1010-28706 Bay Co/Partnership Water	27	0	1	0	0	28
73 1010-28800 Geographic Information Sy	850	29	130	0	0	1,009
74 1010-31100 Circuit Court Warrant Offic	576	28	130	0	0	734
75 1010-31200 B.A.Y.A.N.E.T.	439	0	113	0	0	551
76 1010-31500 Secondary Road Patrol	1,316	414	416	0	0	2,146
78 1010-31503 2nd Rd Patrol-Bangor Tw	603	34	158	0	0	795
79 1010-31504 2nd Rd Patr-Portsmouth	576	17	131	0	0	723
80 1010-31505 2nd Rd Ptrl-Williams Twp	603	29	148	0	0	780
81 1010-31506 2nd Rd Patrol-Monitor Tw	631	24	144	0	0	799
82 1010-31507 2nd Rd Patrol - City of	576	16	129	0	0	721
83 1010-31508 2nd Road Patrol-Pinconni	713	40	150	0	0	903
84 1010-31509 2Nd Rd Patrol K-9 Pinconi	878	46	90	0	0	1,014
85 1010-31510 Bangor Twps Schools & B	549	5	42	0	0	595
86 1010-31516 2nd Rd.Pat-Bay City Schc	631	20	145	0	0	796
87 1010-31600 Secondary Road Patrol Gr	631	23	130	0	0	784
88 1010-31681 Road Patrol Grant Oct-De	576	10	42	0	0	628
89 1010-31700 Township Road Patrol	576	0	131	0	0	707
91 1010-31902 Drive MI Safely/Task Forc	274	0	18	0	0	293
92 1010-31903 O.W.I. Alcohol Enforceme	274	0	80	0	0	355

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
93 1010-31904 Youth Alcohol Enforcem	\$274	\$0	\$46	\$0	\$0	\$320
94 1010-31905 Dre Drug Recogn.Expert C	274	0	15	0	0	290
95 1010-32100 Michigan Justice Training	110	9	8	0	0	127
96 1010-32200 Medical Marihuana Enforc	82	9	5	0	0	96
98 1010-33100 Marine Law Enforcement (	576	46	72	0	0	694
99 1010-33101 Marine Safety	27	5	2	0	0	34
100 1010-33102 Port Security	55	1	1	0	0	57
101 1010-33200 Snowmobile Law Enforcer	165	6	8	0	0	178
102 1010-35100 Corrections Department /	219	94	55	0	0	369
103 1010-42600 Off of Emerg Serv-Civil	631	27	133	0	0	791
104 1010-42601 Local Emergency Plannin	27	0	0	0	0	28
105 1010-42602 Homeland Security Activi	82	1	2	0	0	85
106 1010-43000 Animal Shelter/Dog Ward	1,536	507	553	0	0	2,595
107 1010-58000 Pere Marquette Parking	55	11	6	0	0	72
108 1010-61700 Personal Care - Private	27	0	0	0	0	28
110 1010-64800 Medical Examiner	219	62	123	0	0	404
111 1010-64900 Mental Health	27	4	2	0	0	33
112 1010-65100 Ambulance	27	1	0	0	0	29
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	27	7	3	0	0	38
114 1010-67000 Mi Dept Human Serv-Bay	27	0	1	0	0	29
115 1010-67100 Social Services-Med Care	27	0	5	0	0	32
119 1010-72101 Transportation Planning	960	70	175	0	0	1,205
120 1010-72181 Trans. Planning - Oct.-Dec	686	13	44	0	0	743
121 1010-75100 Recreation/Parks Departm	384	34	45	0	0	463
124 1010-75108 Veterans Park Softball	411	41	76	0	0	528
125 1010-75700 Community Center	1,097	214	452	0	0	1,763
126 1010-75800 Swimming Pool	384	54	64	0	0	502
127 1010-75900 County Market	55	3	3	0	0	60
128 1010-76000 Fairgrounds	521	221	208	0	0	950
129 1010-762XX Civic Arena	2,825	953	1,855	0	0	5,633
130 1010-76300 Pinconning Park	1,316	243	459	0	0	2,018
132 1010-86500 401(K) Savings Plan Admi	27	1	0	0	0	29
135 1010-89500 Midland-Bay-Saginaw Airp	27	21	9	0	0	58
136 2010 County Road Fund	274	0	88	0	0	363
137 2210 Health Dept - Dist Health	25,725	1,572	5,104	8,499	0	40,901
139 2380 Gypsy Moth Control Fund	1,015	46	177	0	0	1,238
140 2400 Mosquito Control Fund	2,249	628	518	0	0	3,395
141 2560 Regist of Deeds Automation Fnd	329	73	652	0	0	1,054
143 2600 Indigent Defense Fund	302	0	19	0	0	321
144 2610 911 Service Fund	2,413	677	603	0	0	3,694
145 2630 Concealed Pistol Licensing Fd	576	5	215	0	0	796

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
146 2640 Local C.F.O. Training Fund	\$329	\$6	\$37	\$0	\$0	\$372
148 2651 Drug Law Enforcement-Bayanet	1,618	0	237	0	0	1,855
150 2690 Law Library Fund	110	49	25	0	0	184
151 2710 Library Fund	603	12	62	0	0	678
152 2740 Community Corrections Fund	1,316	86	174	0	0	1,577
153 2760 Division On Aging Fund	14,481	3,027	3,931	0	0	21,438
154 2770 Home Rehabilitation Fund	411	4	10	0	0	425
155 2900 Social Welfare Fund	192	33	17	0	0	242
157 2920-66200 Child Care-Probate (Child	329	428	282	0	0	1,039
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,975	581	654	0	0	3,210
159 2920-66205 CCF-Casa Ct.Appointed S	165	10	21	0	0	196
160 2920-66300 Child Care-D.S.S. (State V	82	0	15	0	0	98
161 2920-66400 In-Home Care-Intensive P	768	48	152	0	0	967
162 2920-66401 Youth & Family Support S	768	13	182	0	0	963
163 2920-66402 Juvenile Drug Court	631	37	136	0	0	804
164 2920-75104 Juv.Community Based Tre	740	15	156	0	0	912
165 2920-75105 Juv.Gender Specific Servi	905	50	187	0	0	1,142
168 2930 Soldier's Relief	1,262	725	359	0	0	2,345
169 2970 Historical Preservation	247	0	11	0	0	258
170 3650 Debt-Water Supply Sys Bay	192	0	12	0	0	204
171 3690 Bldg Authority Debt Fund	192	0	15	0	0	207
172 4650 Water Supply Sys Bay-Const	165	0	13	0	0	177
173 5090-75600 Public Golf Course	1,234	286	361	0	0	1,881
174 5090-75601 Public Golf Course-Snack	82	34	20	0	0	137
175 5090-75602 Public Golf Course-Club	1,262	163	549	0	0	1,974
176 5120-67100 Medical Care Facility Func	603	4	444	0	0	1,051
177 5160 100% Tax Payment Fund (DTR)	823	40	473	0	0	1,336
178 5180 Delq Prop Tax Foreclosure	1,755	92	631	0	0	2,479
179 5920 Water and Sewer Fund	165	0	4	0	0	169
180 5350-70200 Housing Fund	1,975	26	461	0	0	2,461
181 5950 Commissary Fund	192	0	30	0	0	222
182 6770 Self-Insurance Fund-WC/UC/S&I	823	6	222	0	0	1,051
183 6771 Self-Insurance Fund-Healthcare	631	118	154	0	0	903
189 7310-27400 Retirement System Fund	2,605	189	534	0	0	3,328
190 7360-27401 Public Employee Health C	1,015	17	156	0	0	1,188
193 7640 Inmate Trust Fund	27	0	5	0	0	32
194 8010 Drain	0	249	404	0	0	654
195 8011 Hampton O&M	0	117	61	0	0	178
196 8012 Portsmouth O&M	0	11	19	0	0	30
197 8014 Bangor O&M	0	459	240	0	0	699
199 8510 Drain Debt Ret	0	0	99	0	0	99

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
200 9760 Governmental Full Accrual	\$2,413	\$0	\$67	\$0	\$0	\$2,481
201 9770 Governmentl Full Accrual-Drain	0	0	4	0	0	4
Total	\$141,349	\$20,879	\$38,693	\$11,524	\$0	\$212,446

**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 in an effort 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 on the basis of the dollar value of assigned wages by supervised department.
- **Vendor Services** – The cost of vendor related services identified within the Administrative Services budget has been identified within this function and is directly allocated to the Information Services Department for further distribution.

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:8 1010-27200 Administrative Services

Description	Amount	General Admin	Admin Services	Support Service	Vendor Services
Personnel Costs					
Salaries	74,379	0	54,449	19,930	0
<i>Salary % Split</i>		<i>.00%</i>	<i>73.21%</i>	<i>26.79%</i>	<i>.00%</i>
Benefits	30,735	0	22,500	8,235	0
Subtotal - Personnel Costs	105,114	0	76,949	28,165	0
Services & Supplies Cost					
72700 Office Supplies	526	0	385	141	0
72800 Printing And Binding	253	0	185	68	0
72900 Postage	423	0	310	113	0
74200 Food Supplies	167	0	122	45	0
75100 Computer Supplies	20	0	15	5	0
79900 Other Supplies	30	0	22	8	0
80200 Contractual Services	648	0	474	174	0
82000 Memberships and Dues	119	0	87	32	0
85200 Telephone	212	0	155	57	0
86100 Conference Fees & Expenses	414	0	303	111	0
86500 State Travel Mileage	698	0	511	187	0
90000 Printing/Publishing/Advertisi	0	0	0	0	0
94600 Equipment Rental	14	0	10	4	0
94601 Equipment Rental-Copy Machir	1,057	0	774	283	0
96740 Office Equip.& Furn. Expense	2,355	0	1,724	631	0
67607 Reimbursement - FOIA Request	(1,601)	0	(1,172)	(429)	0
Subtotal - Services & Supplies	5,335	0	3,905	1,430	0
Department Cost Total	110,449	0	80,854	29,595	0
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	110,449	0	80,854	29,595	0
General Admin Distribution		0	0	0	0
Grand Total	\$110,449		\$80,854	\$29,595	\$0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$79	\$0	\$58	\$21	\$0
Subtotal - Building Depreciation	79	0	58	21	0
2 Equipment Depreciation	8,976	12	6,580	2,408	0
2 Telephone Equipoment	27	0	20	7	0
Subtotal - Equipment Depreciation	9,003	12	6,599	2,416	0
3 Cash Receipts	468	146	449	164	0
3 Bank Reconciliation	981	303	940	344	0
Subtotal - 1010-25300 Treasurer	1,449	448	1,389	508	0
4 Annual Audit	583	147	534	196	0
Subtotal - 1010-10100 Board of Comm	583	147	534	196	0
5 Accounting	2,121	1,167	2,407	881	0
5 Payroll	3	1	3	1	0
5 Budgeting	520	291	594	217	0
5 Contract Serv.	430	304	538	197	0
Subtotal - 1010-19100 Accounting Dep	3,074	1,763	3,541	1,296	0
6 Payroll	696	97	581	213	0
6 Budgeting	36	5	30	11	0
Subtotal - 1010-20200 Payroll	733	102	611	224	0
7 Budgeting	674	176	622	228	0
7 Accts Payable	38	10	35	13	0
7 General Accounting	207	55	192	70	0
Subtotal - 1010-21200 Budget Departr	919	241	849	311	0
8 Admin Services	0	427	312	114	0
Subtotal - 1010-27200 Administrative S	0	427	312	114	0
9 Tech Support	0	517	378	139	0
9 Network/Server	0	1,106	810	296	0
9 Telephone	0	34	25	9	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
Subtotal - 1010-22800 Information Sys	\$0	\$1,657	\$1,213	\$444	\$0
10 Accounting	0	1,144	837	307	0
Subtotal - Financial System MUNIS	0	1,144	837	307	0
11 Purchasing	0	1,954	1,430	523	0
Subtotal - 1010-23300 Purchasing	0	1,954	1,430	523	0
12 County Building	0	4,593	3,363	1,231	0
12 Telephone Upgrade/Maintenance	0	(53)	(39)	(14)	0
Subtotal - 1010-26500 Buildings and G	0	4,540	3,324	1,217	0
13 Civil Counsel	0	15,572	11,399	4,172	0
Subtotal - 1010-26600 Corporation Cot	0	15,572	11,399	4,172	0
14 Human Resources	0	1,421	1,040	381	0
14 Education and Training	0	83	61	22	0
Subtotal - 1010-27000 Personnel & Err	0	1,504	1,101	403	0
15 Mail Services	0	92	68	25	0
15 Office Max Rebate	0	(62)	(45)	(17)	0
Subtotal - 1010-29800 Risograph Printi	0	30	22	8	0
18 Vehicle Maintenance	0	91	67	24	0
18 County Building	0	2	2	1	0
Subtotal - 1010-75112 Parks/Recreatio	0	94	69	25	0
19 General Liability	0	819	600	220	0
19 Vehicle Insurance	0	1,299	951	348	0
19 County Building	0	243	178	65	0
Subtotal - 1010-85100 Risk Manageme	0	2,362	1,729	633	0
20 Wellness Program	0	383	281	103	0
Subtotal - 1010-85900 Wellness Progr	0	383	281	103	0
21 Current Retiree Fringe Benefits	0	5,046	3,694	1,352	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
21 Future Retiree Fringe Benefits	\$0	\$1	\$1	\$0	\$0
21 Supplemental Contribution	0	5,238	3,835	1,404	0
21 Term Payoff	0	449	329	120	0
Subtotal - 1010-87800 Retirees Health/	0	10,734	7,858	2,876	0
Total Incoming	15,840	43,113	43,157	15,796	0
C. Total Allocated		\$169,402	\$124,011	\$45,391	\$0
			73.21%	26.79%	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	5.10	1.03%	\$956	\$0	\$956	\$0	\$956
4 1010-10100 Board of Commissioners	5.83	1.18%	1,093	0	1,093	0	1,093
5 1010-19100 Accounting Department	5.86	1.19%	1,099	0	1,099	0	1,099
6 1010-20200 Payroll	2.20	0.45%	413	0	413	0	413
7 1010-21200 Budget Department	2.06	0.42%	387	0	387	0	387
8 1010-27200 Administrative Services	2.28	0.46%	427	0	427	0	427
9 1010-22800 Information Systems Divis	9.00	1.82%	1,687	0	1,687	605	2,292
11 1010-23300 Purchasing	1.00	0.20%	187	0	187	67	254
12 1010-26500 Buildings and Grounds	18.87	3.83%	3,539	0	3,539	1,268	4,807
13 1010-26600 Corporation Counsel	2.80	0.57%	524	0	524	188	712
14 1010-27000 Personnel & Employee Re	2.51	0.51%	471	0	471	169	640
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	45	0	45	16	62
16 1010-30100 Sheriff Department	54.48	11.05%	10,215	0	10,215	3,660	13,876
17 1010-75110 Recreation & Facilities	1.29	0.26%	242	0	242	87	329
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	430	0	430	154	583
20 1010-85900 Wellness Program	1.11	0.23%	209	0	209	75	283
23 1010-13100 Circuit Court	15.14	3.07%	2,839	0	2,839	1,018	3,857
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	188	0	188	67	255
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	215	0	215	77	292
27 1010-13600 District Court	18.25	3.70%	3,421	0	3,421	1,226	4,647
28 1010-13700 District Court Adult Probat	6.00	1.22%	1,125	0	1,125	403	1,528
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	225	0	225	81	305
30 1010-14100 & 2150 FOC	27.17	5.51%	5,094	0	5,094	1,825	6,919
33 1010-14700 Jury/Judicial Council	2.48	0.50%	466	0	466	167	633
34 1010-14800 Probate Court	13.74	2.79%	2,577	0	2,577	923	3,500
37 1010-17100 County Executive	2.47	0.50%	462	0	462	166	628
38 1010-21500 Clerk	3.98	0.81%	747	0	747	268	1,014
39 1010-22900 Community Outreach / Me	1.00	0.20%	188	0	188	67	255
43 1010-25700 Equalization Department	3.29	0.67%	617	0	617	221	838
46 1010-267XX Prosecuting Attorney	20.85	4.23%	3,909	0	3,909	1,401	5,310
48 1010-26800 Register of Deeds	4.92	1.00%	923	0	923	331	1,253
49 1010-27300 Department of Criminal De	2.95	0.60%	553	0	553	198	751
50 1010-27301 Indigent Attorney	0.00	0.00%	0	0	0	0	1
51 1010-27302 Department of Public Defe	5.02	1.02%	941	0	941	337	1,279
52 1010-27500 Drain Commissioner	7.16	1.45%	1,343	0	1,343	481	1,825
56 1010-27801 County Survey/Remonum	0.20	0.04%	38	0	38	13	51
69 1010-28700 Environmental Affairs	1.71	0.35%	321	0	321	115	436
73 1010-28800 Geographic Information Sy	0.79	0.16%	148	0	148	53	201
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	186	0	186	67	253
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	184	0	184	66	250
76 1010-31500 Secondary Road Patrol	17.69	3.59%	3,318	0	3,318	1,189	4,507
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	767	0	767	275	1,042

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$183	\$0	\$183	\$66	\$249
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	362	0	362	130	491
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	365	0	365	131	495
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	188	0	188	67	255
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	368	0	368	132	500
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	126	0	126	45	171
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	60	0	60	22	82
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	188	0	188	67	255
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	401	0	401	144	545
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	134	0	134	48	182
89 1010-31700 Township Road Patrol	0.37	0.07%	69	0	69	25	94
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	10	0	10	4	13
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	50	0	50	18	68
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	12	0	12	4	17
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	1	0	1	0	1
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	99	0	99	35	134
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	2	0	2	1	3
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	188	0	188	67	255
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	1,382	0	1,382	495	1,877
119 1010-72101 Transportation Planning	0.97	0.20%	182	0	182	65	247
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	67	0	67	24	91
121 1010-75100 Recreation/Parks Departm	0.99	0.20%	186	0	186	67	252
124 1010-75108 Veterans Park Softball	0.12	0.03%	23	0	23	8	32
125 1010-75700 Community Center	2.91	0.59%	545	0	545	195	741
126 1010-75800 Swimming Pool	1.50	0.30%	281	0	281	101	382
128 1010-76000 Fairgrounds	0.10	0.02%	18	0	18	7	25
129 1010-762XX Civic Arena	7.25	1.47%	1,359	0	1,359	487	1,846
130 1010-76300 Pinconning Park	2.44	0.49%	457	0	457	164	620
137 2210 Health Dept - Dist Health	41.84	8.49%	7,845	0	7,845	2,811	10,657
139 2380 Gypsy Moth Control Fund	1.99	0.40%	373	0	373	134	507
140 2400 Mosquito Control Fund	13.70	2.78%	2,569	0	2,569	921	3,490
143 2600 Indigent Defense Fund	0.08	0.02%	15	0	15	5	21
144 2610 911 Service Fund	26.22	5.32%	4,916	0	4,916	1,762	6,678
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	55	0	55	20	75
146 2640 Local C.F.O. Training Fund	0.25	0.05%	46	0	46	17	63
152 2740 Community Corrections Fund	1.71	0.35%	321	0	321	115	436
153 2760 Division On Aging Fund	39.83	8.08%	7,469	0	7,469	2,677	10,146
154 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	1
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	4,394	0	4,394	1,575	5,969
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	85	0	85	30	115
162 2920-66401 Youth & Family Support S	2.29	0.46%	429	0	429	154	583
163 2920-66402 Juvenile Drug Court	0.45	0.09%	85	0	85	30	115

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$375	\$0	\$375	\$134	\$509
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	356	0	356	128	484
173 5090-75600 Public Golf Course	4.17	0.85%	783	0	783	280	1,063
175 5090-75602 Public Golf Course-Club	2.73	0.55%	511	0	511	183	694
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	356	0	356	128	484
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	103	0	103	37	140
180 5350-70200 Housing Fund	4.00	0.81%	750	0	750	269	1,019
182 6770 Self-Insurance Fund-WC/UC/S&#	1.75	0.35%	327	0	327	117	444
189 7310-27400 Retirement System Fund	1.40	0.28%	263	0	263	94	357
Subtotal	493.06	100.00%	92,450	0	92,450	31,561	124,011
Direct Bills					0		0
Total					\$92,450		\$124,011

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Support Service Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 1010-85100 Risk Management	4,255	15.22%	\$5,151	\$0	\$5,151	\$1,758	\$6,909
37 1010-17100 County Executive	1,427	5.10%	1,727	0	1,727	590	2,317
106 1010-43000 Animal Shelter/Dog Warde	9,965	35.65%	12,062	0	12,062	4,118	16,180
168 2930 Soldier's Relief	10,423	37.28%	12,617	0	12,617	4,307	16,924
203 Other	1,885	6.74%	2,282	0	2,282	779	3,061
Subtotal	27,955	100.00%	33,839	0	33,839	11,552	45,391
Direct Bills					0		0
Total					\$33,839		\$45,391
Basis Units: Wages							
Source: Time Study							

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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**

FY 2018
10/22/2019

Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
3 1010-25300 Treasurer	\$956	\$0	\$0	\$956
4 1010-10100 Board of Commissioners	1,093	0	0	1,093
5 1010-19100 Accounting Department	1,099	0	0	1,099
6 1010-20200 Payroll	413	0	0	413
7 1010-21200 Budget Department	387	0	0	387
8 1010-27200 Administrative Services	427	0	0	427
9 1010-22800 Information Systems Divis	2,292	0	0	2,292
11 1010-23300 Purchasing	254	0	0	254
12 1010-26500 Buildings and Grounds	4,807	0	0	4,807
13 1010-26600 Corporation Counsel	712	0	0	712
14 1010-27000 Personnel & Employee Re	640	0	0	640
15 1010-29800 Risograph Printing/Postag	62	0	0	62
16 1010-30100 Sheriff Department	13,876	0	0	13,876
17 1010-75110 Recreation & Facilities	329	0	0	329
18 1010-75112 Parks/Recreation Mainten.	583	0	0	583
19 1010-85100 Risk Management	0	6,909	0	6,909
20 1010-85900 Wellness Program	283	0	0	283
23 1010-13100 Circuit Court	3,857	0	0	3,857
24 1010-13101 Circuit Court - SSSPP Gra	255	0	0	255
25 1010-13131 Circuit-Adult Drug Court G	292	0	0	292
27 1010-13600 District Court	4,647	0	0	4,647
28 1010-13700 District Court Adult Probat	1,528	0	0	1,528
29 1010-13731 Dist.Ct OWI Treatment Oc	305	0	0	305
30 1010-14100 & 2150 FOC	6,919	0	0	6,919
33 1010-14700 Jury/Judicial Council	633	0	0	633
34 1010-14800 Probate Court	3,500	0	0	3,500
37 1010-17100 County Executive	628	2,317	0	2,945
38 1010-21500 Clerk	1,014	0	0	1,014
39 1010-22900 Community Outreach / Me	255	0	0	255
43 1010-25700 Equalization Department	838	0	0	838
46 1010-267XX Prosecuting Attorney	5,310	0	0	5,310
48 1010-26800 Register of Deeds	1,253	0	0	1,253
49 1010-27300 Department of Criminal De	751	0	0	751
50 1010-27301 Indigent Attorney	1	0	0	1
51 1010-27302 Department of Public Defe	1,279	0	0	1,279
52 1010-27500 Drain Commissioner	1,825	0	0	1,825
56 1010-27801 County Survey/Remonum	51	0	0	51
69 1010-28700 Environmental Affairs	436	0	0	436
73 1010-28800 Geographic Information Sy	201	0	0	201
74 1010-31100 Circuit Court Warrant Offic	253	0	0	253
75 1010-31200 B.A.Y.A.N.E.T.	250	0	0	250

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
76 1010-31500 Secondary Road Patrol	\$4,507	\$0	\$0	\$4,507
78 1010-31503 2nd Rd Patrol-Bangor Tw	1,042	0	0	1,042
79 1010-31504 2nd Rd Patr-Portsmouth	249	0	0	249
80 1010-31505 2nd Rd Ptrl-Williams Twp	491	0	0	491
81 1010-31506 2nd Rd Patrol-Monitor Tw	495	0	0	495
82 1010-31507 2nd Rd Patrol - City of	255	0	0	255
83 1010-31508 2nd Road Patrol-Pinconni	500	0	0	500
84 1010-31509 2Nd Rd Patrol K-9 Pincon	171	0	0	171
85 1010-31510 Bangor Twps Schools & B	82	0	0	82
86 1010-31516 2nd Rd.Pat-Bay City Sch	255	0	0	255
87 1010-31600 Secondary Road Patrol Gr	545	0	0	545
88 1010-31681 Road Patrol Grant Oct-De	182	0	0	182
89 1010-31700 Township Road Patrol	94	0	0	94
91 1010-31902 Drive MI Safely/Task Forc	13	0	0	13
92 1010-31903 O.W.I. Alcohol Enforceme	68	0	0	68
93 1010-31904 Youth Alcohol Enforcemer	17	0	0	17
94 1010-31905 Dre Drug Recogn.Expert C	1	0	0	1
98 1010-33100 Marine Law Enforcement (	134	0	0	134
101 1010-33200 Snowmobile Law Enforcer	3	0	0	3
103 1010-42600 Off of Emerg Serv-Civil	255	0	0	255
106 1010-43000 Animal Shelter/Dog Warde	1,877	16,180	0	18,058
119 1010-72101 Transportation Planning	247	0	0	247
120 1010-72181 Trans. Planning - Oct.-Dec	91	0	0	91
121 1010-75100 Recreation/Parks Departm	252	0	0	252
124 1010-75108 Veterans Park Softball	32	0	0	32
125 1010-75700 Community Center	741	0	0	741
126 1010-75800 Swimming Pool	382	0	0	382
128 1010-76000 Fairgrounds	25	0	0	25
129 1010-762XX Civic Arena	1,846	0	0	1,846
130 1010-76300 Pinconning Park	620	0	0	620
137 2210 Health Dept - Dist Health	10,657	0	0	10,657
139 2380 Gypsy Moth Control Fund	507	0	0	507
140 2400 Mosquito Control Fund	3,490	0	0	3,490
143 2600 Indigent Defense Fund	21	0	0	21
144 2610 911 Service Fund	6,678	0	0	6,678
145 2630 Concealed Pistol Licensing Fd	75	0	0	75
146 2640 Local C.F.O. Training Fund	63	0	0	63
152 2740 Community Corrections Fund	436	0	0	436
153 2760 Division On Aging Fund	10,146	0	0	10,146
154 2770 Home Rehabilitation Fund	1	0	0	1
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	5,969	0	0	5,969

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
161 2920-66400 In-Home Care-Intensive P	\$115	\$0	\$0	\$115
162 2920-66401 Youth & Family Support S	583	0	0	583
163 2920-66402 Juvenile Drug Court	115	0	0	115
164 2920-75104 Juv.Community Based Tre	509	0	0	509
165 2920-75105 Juv.Gender Specific Servi	484	0	0	484
168 2930 Soldier's Relief	0	16,924	0	16,924
173 5090-75600 Public Golf Course	1,063	0	0	1,063
175 5090-75602 Public Golf Course-Club	694	0	0	694
177 5160 100% Tax Payment Fund (DTR)	484	0	0	484
178 5180 Delq Prop Tax Foreclosure	140	0	0	140
180 5350-70200 Housing Fund	1,019	0	0	1,019
182 6770 Self-Insurance Fund-WC/UC/S&/	444	0	0	444
189 7310-27400 Retirement System Fund	357	0	0	357
203 Other	0	3,061	0	3,061
Total	\$124,011	\$45,391	\$0	\$169,402

**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 through the use of 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.

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

**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.
- **Telephone** - Uncapitalized costs for telephone maintenance and upgrades has been identified and has been allocated to benefitting departments based on the number of phone lines by department.
- **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.
- **Capitalized Equipment** - Capitalized Equipment is identified within this function and is not further allocated.

NOTE: This schedule includes an adjustment has been made for items that were included in the 2017 Cost Allocation Plan, but were later capitalized. The cost identified as Specific Services has been credited against the jail department's allocation.

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 2018
10/22/2019

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	476,236	72,233	374,337	0	0	0	0	29,666	0
<i>Salary % Split</i>			<i>15.17%</i>	<i>78.60%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>6.23%</i>	<i>.00%</i>
Benefits	S	157,699	23,919	123,957	0	0	0	0	9,823	0
Subtotal - Personnel Costs		633,935	96,152	498,294	0	0	0	0	39,489	0
Services & Supplies Cost										
72700 Office Supplies	S	359	54	282	0	0	0	0	22	0
72900 Postage	S	47	7	37	0	0	0	0	3	0
74200 Food Supplies	S	374	57	294	0	0	0	0	23	0
75000 Gas, Oil and Grease	S	260	39	204	0	0	0	0	16	0
75100 Computer Supplies	S	3,762	571	2,957	0	0	0	0	234	0
79900 Other Supplies	S	0	0	0	0	0	0	0	0	0
80100 Professional Services	S	5,450	827	4,284	0	0	0	0	339	0
80200 Contractual Services	P	122,071	0	0	859	2,800	92,393	23,971	0	0
82000 Memberships and Dues	S	200	30	157	0	0	0	0	12	0
83100 Other Services And Charges	S	27	4	21	0	0	0	0	2	0
85200 Telephone	S	2,740	416	2,154	0	0	0	0	171	0
85201 Cellphone	S	5,064	768	3,980	0	0	0	0	315	0
86100 Conference Fees & Expenses	S	15	2	12	0	0	0	0	1	0
86500 State Travel Mileage	S	898	136	706	0	0	0	0	56	0
93100 Equipment Repair & Maintenance	S	0	0	0	0	0	0	0	0	0
93200 Vehicle Repair & Maintenance	S	309	47	243	0	0	0	0	19	0
93700 Hard/Software Repair & Maintenance	P	361,272	0	0	128,187	127,893	20,702	83,832	0	0
94601 Equipment Rental-Copy Machine	S	1,431	217	1,125	0	0	0	0	89	0
95502 Contingency	S	0	0	0	0	0	0	0	0	0
96740 Office Equip.& Furn. Expense	S	103	16	81	0	0	0	0	6	0
96741 Computer Hardware Expense	P	159,834	0	0	122,994	0	22,310	0	0	0
96742 Computer Software Expense	P	7,843	0	0	7,843	0	0	0	0	0
98001 Computer Software	P	197,785	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	100,761	0	0	0	0	0	0	0	0
63700 Department Services P	(10,625)	0	0	0	0	0	0	0	0
67500 Contributions From Pvt Sources P	(14,985)	0	0	0	0	0	0	0	(14,985)
69900 Transfers In From Other Funds P	(29,372)	0	0	0	0	0	0	(29,372)	0
2017 Adjustment for Capital Equipment P	(199,444)	0	0	(51,749)	0	(147,695)	0	0	0
Subtotal - Services & Supplies	716,179	3,191	16,537	208,134	130,693	(12,290)	107,803	(28,061)	(14,985)
Department Cost Total	1,350,114	99,343	514,831	208,134	130,693	(12,290)	107,803	11,428	(14,985)
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,350,114	99,343	514,831	208,134	130,693	(12,290)	107,803	11,428	(14,985)
General Admin Distribution		(99,343)	40,891	16,531	10,380	(976)	8,562	908	(1,190)
Grand Total	\$1,350,114		\$555,722	\$224,665	\$141,073	\$(13,266)	\$116,365	\$12,336	\$(16,175)

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	Telephone	Outside Services	Capitalized Equipment
Personnel Costs					
Salaries	S1	476,236	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	157,699	0	0	0
Subtotal - Personnel Costs		633,935	0	0	0
Services & Supplies Cost					
72700 Office Supplies	S	359	0	0	0
72900 Postage	S	47	0	0	0
74200 Food Supplies	S	374	0	0	0
75000 Gas, Oil and Grease	S	260	0	0	0
75100 Computer Supplies	S	3,762	0	0	0
79900 Other Supplies	S	0	0	0	0
80100 Professional Services	S	5,450	0	0	0
80200 Contractual Services	P	122,071	2,048	0	0
82000 Memberships and Dues	S	200	0	0	0
83100 Other Services And Charges	S	27	0	0	0
85200 Telephone	S	2,740	0	0	0
85201 Cellphone	S	5,064	0	0	0
86100 Conference Fees & Expenses	S	15	0	0	0
86500 State Travel Mileage	S	898	0	0	0
93100 Equipment Repair & Maintenanc	S	0	0	0	0
93200 Vehicle Repair & Maintenance	S	309	0	0	0
93700 Hard/Software Repair & Maint	P	361,272	495	163	0
94601 Equipment Rental-Copy Machir	S	1,431	0	0	0
95502 Contingency	S	0	0	0	0
96740 Office Equip.& Furn. Expense	S	103	0	0	0
96741 Computer Hardware Expense	P	159,834	14,437	93	0
96742 Computer Software Expense	P	7,843	0	0	0
98001 Computer Software	P	197,785	0	0	197,785

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	Telephone	Outside Services	Capitalized Equipment
98002 Computer Hardware P	100,761	0	0	100,761
63700 Department Services P	(10,625)	0	(10,625)	0
67500 Contributions From Pvt Sources P	(14,985)	0	0	0
69900 Transfers In From Other Funds P	(29,372)	0	0	0
2017 Adjustment for Capital Equipment P	(199,444)	0	0	0
Subtotal - Services & Supplies	716,179	16,980	(10,369)	298,546
Department Cost Total	1,350,114	16,980	(10,369)	298,546
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	1,350,114	16,980	(10,369)	298,546
General Admin Distribution		1,349	(824)	23,712
Grand Total	\$1,350,114	\$18,329	\$(11,193)	\$322,258
		not allocated	not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	Telephone
1 County Building	\$580	\$0	\$239	\$97	\$61	\$(6)	\$50	\$5	\$(7)	\$8
Subtotal - Building Depreciation	580	0	239	97	61	(6)	50	5	(7)	8
2 Equipment Depreciation	71,275	94	29,376	11,876	7,457	(701)	6,151	652	(855)	969
2 Telephone Equipment	319	0	132	53	33	(3)	28	3	(4)	4
Subtotal - Equipment Depreciation	71,595	94	29,508	11,929	7,491	(704)	6,179	655	(859)	973
3 Cash Receipts	11	3	6	2	1	(0)	1	0	(0)	0
3 Bank Reconciliation	1,434	442	772	312	196	(18)	162	17	(22)	25
Subtotal - 1010-25300 Treasurer	1,445	446	778	315	198	(19)	163	17	(23)	26
4 Annual Audit	756	190	389	157	99	(9)	82	9	(11)	13
Subtotal - 1010-10100 Board of Comm	756	190	389	157	99	(9)	82	9	(11)	13
5 Accounting	2,749	1,512	1,754	709	445	(42)	367	39	(51)	58
5 Payroll	10	6	6	3	2	(0)	1	0	(0)	0
5 Budgeting	671	375	431	174	109	(10)	90	10	(13)	14
5 Contract Serv.	430	304	302	122	77	(7)	63	7	(9)	10
5 Special Proj	3,747	2,046	2,384	964	605	(57)	499	53	(69)	79
Subtotal - 1010-19100 Accounting Dep	7,607	4,244	4,878	1,972	1,238	(116)	1,021	108	(142)	161
6 Payroll	2,754	383	1,291	522	328	(31)	270	29	(38)	43
6 Budgeting	47	6	22	9	6	(1)	5	0	(1)	1
Subtotal - 1010-20200 Payroll	2,801	389	1,313	531	333	(31)	275	29	(38)	43
7 Budgeting	869	228	452	183	115	(11)	95	10	(13)	15
7 Accts Payable	280	72	145	59	37	(3)	30	3	(4)	5
7 General Accounting	269	71	140	57	35	(3)	29	3	(4)	5
7 Specific	2,414	611	1,245	503	316	(30)	261	28	(36)	41
Subtotal - 1010-21200 Budget Departr	3,832	982	1,981	801	503	(47)	415	44	(58)	65
8 Admin Services	1,687	605	943	381	239	(23)	198	21	(27)	31
8 Vendor Services	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-27200 Administrative S	1,687	605	943	381	239	(23)	198	21	(27)	31
9 Tech Support	0	80,490	33,130	13,394	8,410	(791)	6,937	735	(964)	1,093

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	Telephone
9 Network/Server	\$0	\$4,374	\$1,800	\$728	\$457	\$(43)	\$377	\$40	\$(52)	\$59
9 Telephone	0	403	166	67	42	(4)	35	4	(5)	5
Subtotal - 1010-22800 Information Sys	0	85,267	35,097	14,189	8,910	(838)	7,349	779	(1,022)	1,158
10 Accounting	0	1,483	610	247	155	(15)	128	14	(18)	20
Subtotal - Financial System MUNIS	0	1,483	610	247	155	(15)	128	14	(18)	20
11 Purchasing	0	8,504	3,500	1,415	889	(84)	733	78	(102)	115
Subtotal - 1010-23300 Purchasing	0	8,504	3,500	1,415	889	(84)	733	78	(102)	115
12 County Building	0	33,895	13,952	5,640	3,542	(333)	2,921	310	(406)	460
12 Telephone Upgrade/Maintenance	0	(637)	(262)	(106)	(67)	6	(55)	(6)	8	(9)
Subtotal - 1010-26500 Buildings and G	0	33,258	13,689	5,534	3,475	(327)	2,866	304	(398)	451
13 Civil Counsel	0	9,816	4,040	1,633	1,026	(96)	846	90	(118)	133
Subtotal - 1010-26600 Corporation Cot	0	9,816	4,040	1,633	1,026	(96)	846	90	(118)	133
14 Human Resources	0	5,619	2,313	935	587	(55)	484	51	(67)	76
14 Labor Relations	0	0	0	0	0	0	0	0	0	0
14 Education and Training	0	328	135	55	34	(3)	28	3	(4)	4
Subtotal - 1010-27000 Personnel & Err	0	5,947	2,448	990	621	(58)	513	54	(71)	81
15 Mail Services	0	10	4	2	1	(0)	1	0	(0)	0
15 Office Max Rebate	0	(5)	(2)	(1)	(0)	0	(0)	(0)	0	(0)
Subtotal - 1010-29800 Risograph Printi	0	6	2	1	1	(0)	0	0	(0)	0
18 Vehicle Maintenance	0	30	13	5	3	(0)	3	0	(0)	0
18 County Building	0	18	7	3	2	(0)	2	0	(0)	0
Subtotal - 1010-75112 Parks/Recreatio	0	49	20	8	5	(0)	4	0	(1)	1
19 General Liability	0	3,241	1,334	539	339	(32)	279	30	(39)	44
19 Vehicle Insurance	0	433	178	72	45	(4)	37	4	(5)	6
19 County Building	0	1,795	739	299	188	(18)	155	16	(22)	24
Subtotal - 1010-85100 Risk Manageme	0	5,469	2,251	910	571	(54)	471	50	(66)	74
20 Wellness Program	0	1,516	624	252	158	(15)	131	14	(18)	21

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	Telephone
Subtotal - 1010-85900 Wellness Progr	\$0	\$1,516	\$624	\$252	\$158	\$(15)	\$131	\$14	\$(18)	\$21
21 Current Retiree Fringe Benefits	0	28,966	11,923	4,820	3,027	(285)	2,497	265	(347)	393
21 Future Retiree Fringe Benefits	0	4	2	1	0	(0)	0	0	(0)	0
21 Supplemental Contribution	0	30,069	12,377	5,004	3,142	(295)	2,592	275	(360)	408
21 Term Payoff	0	2,876	1,184	479	301	(28)	248	26	(34)	39
Subtotal - 1010-87800 Retirees Health/	0	61,916	25,485	10,303	6,470	(608)	5,336	566	(742)	841
Total Incoming	90,303	220,179	127,798	51,666	32,442	(3,051)	26,760	2,837	(3,720)	4,215
C. Total Allocated		\$1,660,596	\$683,519	\$276,331	\$173,516	\$(16,317)	\$143,125	\$15,173	\$(19,895)	\$22,544
			41.16%	16.64%	10.45%	(0.98)%	8.62%	0.91%	(1.20)%	1.36%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Outside Services	Capitalized Equipment
1 County Building	\$580	\$0	\$(5)	\$139
Subtotal - Building Depreciation	580	0	(5)	139
2 Equipment Depreciation	71,275	94	(592)	17,035
2 Telephone Equipoment	319	0	(3)	76
Subtotal - Equipment Depreciation	71,595	94	(594)	17,111
3 Cash Receipts	11	3	(0)	3
3 Bank Reconciliation	1,434	442	(16)	448
Subtotal - 1010-25300 Treasurer	1,445	446	(16)	451
4 Annual Audit	756	190	(8)	226
Subtotal - 1010-10100 Board of Comm	756	190	(8)	226
5 Accounting	2,749	1,512	(35)	1,017
5 Payroll	10	6	(0)	4
5 Budgeting	671	375	(9)	250
5 Contract Serv.	430	304	(6)	175
5 Special Proj	3,747	2,046	(48)	1,383
Subtotal - 1010-19100 Accounting Dep	7,607	4,244	(98)	2,829
6 Payroll	2,754	383	(26)	749
6 Budgeting	47	6	(0)	13
Subtotal - 1010-20200 Payroll	2,801	389	(26)	761
7 Budgeting	869	228	(9)	262
7 Accts Payable	280	72	(3)	84
7 General Accounting	269	71	(3)	81
7 Specific	2,414	611	(25)	722
Subtotal - 1010-21200 Budget Departm	3,832	982	(40)	1,149
8 Admin Services	1,687	605	(19)	547
8 Vendor Services	0	0	0	0
Subtotal - 1010-27200 Administrative S	1,687	605	(19)	547
9 Tech Support	0	80,490	(667)	19,212

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Outside Services	Capitalized Equipment
9 Network/Server	\$0	\$4,374	\$(36)	\$1,044
9 Telephone	0	403	(3)	96
Subtotal - 1010-22800 Information Sys	0	85,267	(707)	20,352
10 Accounting	0	1,483	(12)	354
Subtotal - Financial System MUNIS	0	1,483	(12)	354
11 Purchasing	0	8,504	(70)	2,030
Subtotal - 1010-23300 Purchasing	0	8,504	(70)	2,030
12 County Building	0	33,895	(281)	8,090
12 Telephone Upgrade/Maintenance	0	(637)	5	(152)
Subtotal - 1010-26500 Buildings and G	0	33,258	(276)	7,938
13 Civil Counsel	0	9,816	(81)	2,343
Subtotal - 1010-26600 Corporation Cot	0	9,816	(81)	2,343
14 Human Resources	0	5,619	(47)	1,341
14 Labor Relations	0	0	0	0
14 Education and Training	0	328	(3)	78
Subtotal - 1010-27000 Personnel & Err	0	5,947	(49)	1,420
15 Mail Services	0	10	(0)	2
15 Office Max Rebate	0	(5)	0	(1)
Subtotal - 1010-29800 Risograph Printi	0	6	(0)	1
18 Vehicle Maintenance	0	30	(0)	7
18 County Building	0	18	(0)	4
Subtotal - 1010-75112 Parks/Recreatio	0	49	(0)	12
19 General Liability	0	3,241	(27)	773
19 Vehicle Insurance	0	433	(4)	103
19 County Building	0	1,795	(15)	429
Subtotal - 1010-85100 Risk Manageme	0	5,469	(45)	1,305
20 Wellness Program	0	1,516	(13)	362

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Outside Services	Capitalized Equipment
Subtotal - 1010-85900 Wellness Progr	\$0	\$1,516	\$(13)	\$362
21 Current Retiree Fringe Benefits	0	28,966	(240)	6,914
21 Future Retiree Fringe Benefits	0	4	(0)	1
21 Supplemental Contribution	0	30,069	(249)	7,177
21 Term Payoff	0	2,876	(24)	687
Subtotal - 1010-87800 Retirees Health/	0	61,916	(513)	14,779
Total Incoming	90,303	220,179	(2,574)	74,109
C. Total Allocated		\$1,660,596	\$(13,766)	\$396,367
			(0.83)%	23.87%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	50.67	1.53%	\$9,065	\$0	\$9,065	\$0	\$9,065
4 1010-10100 Board of Commissioners	47.18	1.42%	8,440	0	8,440	0	8,440
5 1010-19100 Accounting Department	804.68	24.28%	143,953	0	143,953	0	143,953
8 1010-27200 Administrative Services	2.89	0.09%	517	0	517	0	517
9 1010-22800 Information Systems Divis	449.93	13.58%	80,490	0	80,490	0	80,490
12 1010-26500 Buildings and Grounds	13.35	0.40%	2,388	0	2,388	618	3,006
13 1010-26600 Corporation Counsel	33.97	1.02%	6,077	0	6,077	1,572	7,649
14 1010-27000 Personnel & Employee Re	69.84	2.11%	12,494	0	12,494	3,231	15,725
16 1010-30100 Sheriff Department	279.58	8.44%	50,015	0	50,015	12,935	62,950
17 1010-75110 Recreation & Facilities	18.59	0.56%	3,326	0	3,326	860	4,186
18 1010-75112 Parks/Recreation Mainten.	37.29	1.13%	6,671	0	6,671	1,725	8,396
23 1010-13100 Circuit Court	125.69	3.79%	22,485	0	22,485	5,815	28,300
26 1010-13300 Circuit Court Adult Probati	16.17	0.49%	2,893	0	2,893	748	3,641
27 1010-13600 District Court	174.36	5.26%	31,192	0	31,192	8,067	39,259
28 1010-13700 District Court Adult Probat	30.31	0.91%	5,422	0	5,422	1,402	6,825
31 1010-14100 & 2150 FOC DP	58.18	1.76%	10,408	0	10,408	2,692	13,100
34 1010-14800 Probate Court	127.93	3.86%	22,886	0	22,886	5,919	28,805
37 1010-17100 County Executive	12.03	0.36%	2,152	0	2,152	557	2,709
38 1010-21500 Clerk	45.61	1.38%	8,159	0	8,159	2,110	10,270
43 1010-25700 Equalization Department	25.17	0.76%	4,503	0	4,503	1,165	5,667
47 Prosecuting Attorney DP	157.79	4.76%	28,228	0	28,228	7,300	35,528
49 1010-27300 Department of Criminal De	7.44	0.22%	1,331	0	1,331	344	1,675
51 1010-27302 Department of Public Defe	24.62	0.74%	4,404	0	4,404	1,139	5,543
52 1010-27500 Drain Commissioner	9.34	0.28%	1,671	0	1,671	432	2,103
67 1010-28300 M.S.U. Extension	13.76	0.42%	2,462	0	2,462	637	3,098
69 1010-28700 Environmental Affairs	45.98	1.39%	8,226	0	8,226	2,127	10,353
106 1010-43000 Animal Shelter/Dog Warde	9.69	0.29%	1,733	0	1,733	448	2,182
137 2210 Health Dept - Dist Health	239.68	7.23%	42,877	0	42,877	11,089	53,966
140 2400 Mosquito Control Fund	14.23	0.43%	2,546	0	2,546	658	3,204
141 2560 Regist of Deeds Automation Fnd	20.75	0.63%	3,712	0	3,712	960	4,672
144 2610 911 Service Fund	45.24	1.37%	8,093	0	8,093	2,093	10,186
152 2740 Community Corrections Fund	8.89	0.27%	1,590	0	1,590	411	2,002
153 2760 Division On Aging Fund	42.63	1.29%	7,626	0	7,626	1,972	9,599
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	37.21	1.12%	6,657	0	6,657	1,722	8,378
168 2930 Soldier's Relief	8.44	0.25%	1,510	0	1,510	390	1,900
173 5090-75600 Public Golf Course	0.05	0.00%	9	0	9	2	11
180 5350-70200 Housing Fund	5.93	0.18%	1,061	0	1,061	274	1,335
203 Other	199.11	6.01%	35,620	0	35,620	9,212	44,832

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Tech Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,314.20	100.00%	592,891	0	592,891	90,628	683,519
Direct Bills					0		0
Total					\$592,891		\$683,519

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	5.10	1.03%	\$2,479	\$0	\$2,479	\$0	\$2,479
4 1010-10100 Board of Commissioners	5.83	1.18%	2,835	0	2,835	0	2,835
5 1010-19100 Accounting Department	5.86	1.19%	2,850	0	2,850	0	2,850
6 1010-20200 Payroll	2.20	0.45%	1,070	0	1,070	0	1,070
7 1010-21200 Budget Department	2.06	0.42%	1,004	0	1,004	0	1,004
8 1010-27200 Administrative Services	2.28	0.46%	1,106	0	1,106	0	1,106
9 1010-22800 Information Systems Divis	9.00	1.82%	4,374	0	4,374	0	4,374
11 1010-23300 Purchasing	1.00	0.20%	485	0	485	79	564
12 1010-26500 Buildings and Grounds	18.87	3.83%	9,176	0	9,176	1,501	10,677
13 1010-26600 Corporation Counsel	2.80	0.57%	1,360	0	1,360	222	1,582
14 1010-27000 Personnel & Employee Re	2.51	0.51%	1,221	0	1,221	200	1,421
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	117	0	117	19	137
16 1010-30100 Sheriff Department	54.48	11.05%	26,484	0	26,484	4,332	30,817
17 1010-75110 Recreation & Facilities	1.29	0.26%	627	0	627	103	730
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	1,114	0	1,114	182	1,296
20 1010-85900 Wellness Program	1.11	0.23%	541	0	541	89	630
23 1010-13100 Circuit Court	15.14	3.07%	7,362	0	7,362	1,204	8,566
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	486	0	486	80	566
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	558	0	558	91	650
27 1010-13600 District Court	18.25	3.70%	8,870	0	8,870	1,451	10,321
28 1010-13700 District Court Adult Probat	6.00	1.22%	2,916	0	2,916	477	3,392
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	583	0	583	95	678
31 1010-14100 & 2150 FOC DP	27.17	5.51%	13,208	0	13,208	2,161	15,369
33 1010-14700 Jury/Judicial Council	2.48	0.50%	1,208	0	1,208	198	1,406
34 1010-14800 Probate Court	13.74	2.79%	6,680	0	6,680	1,093	7,773
37 1010-17100 County Executive	2.47	0.50%	1,199	0	1,199	196	1,395
38 1010-21500 Clerk	3.98	0.81%	1,936	0	1,936	317	2,253
39 1010-22900 Community Outreach / Me	1.00	0.20%	486	0	486	80	566
43 1010-25700 Equalization Department	3.29	0.67%	1,599	0	1,599	262	1,861
46 1010-267XX Prosecuting Attorney	20.85	4.23%	10,135	0	10,135	1,658	11,793
49 1010-27300 Department of Criminal De	2.95	0.60%	1,434	0	1,434	235	1,668
50 1010-27301 Indigent Attorney	0.00	0.00%	1	0	1	0	1
51 1010-27302 Department of Public Defe	5.02	1.02%	2,441	0	2,441	399	2,840
52 1010-27500 Drain Commissioner	7.16	1.45%	3,483	0	3,483	570	4,053
56 1010-27801 County Survey/Remonum	0.20	0.04%	97	0	97	16	113
69 1010-28700 Environmental Affairs	1.71	0.35%	832	0	832	136	968
73 1010-28800 Geographic Information Sy	0.79	0.16%	383	0	383	63	446
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	482	0	482	79	561
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	476	0	476	78	554
76 1010-31500 Secondary Road Patrol	17.69	3.59%	8,602	0	8,602	1,407	10,009
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	1,988	0	1,988	325	2,313
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	476	0	476	78	553

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	\$938	\$0	\$938	\$153	\$1,091
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	945	0	945	155	1,100
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	486	0	486	80	566
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	954	0	954	156	1,110
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	326	0	326	53	379
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	156	0	156	26	182
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	486	0	486	80	566
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	1,039	0	1,039	170	1,209
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	347	0	347	57	404
89 1010-31700 Township Road Patrol	0.37	0.07%	179	0	179	29	208
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	26	0	26	4	30
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	129	0	129	21	150
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	32	0	32	5	38
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	3
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	256	0	256	42	298
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	5	0	5	1	6
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	486	0	486	80	566
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	3,583	0	3,583	586	4,169
119 1010-72101 Transportation Planning	0.97	0.20%	471	0	471	77	549
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	174	0	174	28	203
121 1010-75100 Recreation/Parks Departr	0.99	0.20%	482	0	482	79	560
124 1010-75108 Veterans Park Softball	0.12	0.03%	60	0	60	10	70
125 1010-75700 Community Center	2.91	0.59%	1,414	0	1,414	231	1,645
126 1010-75800 Swimming Pool	1.50	0.30%	729	0	729	119	848
128 1010-76000 Fairgrounds	0.10	0.02%	48	0	48	8	56
129 1010-762XX Civic Arena	7.25	1.47%	3,524	0	3,524	576	4,100
130 1010-76300 Pinconning Park	2.44	0.49%	1,184	0	1,184	194	1,378
137 2210 Health Dept - Dist Health	41.84	8.49%	20,340	0	20,340	3,327	23,667
139 2380 Gypsy Moth Control Fund	1.99	0.40%	967	0	967	158	1,125
140 2400 Mosquito Control Fund	13.70	2.78%	6,661	0	6,661	1,090	7,750
141 2560 Regist of Deeds Automation Fnd	4.92	1.00%	2,392	0	2,392	391	2,783
143 2600 Indigent Defense Fund	0.08	0.02%	39	0	39	6	46
144 2610 911 Service Fund	26.22	5.32%	12,747	0	12,747	2,085	14,832
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	143	0	143	23	166
146 2640 Local C.F.O. Training Fund	0.25	0.05%	120	0	120	20	139
152 2740 Community Corrections Fund	1.71	0.35%	832	0	832	136	968
153 2760 Division On Aging Fund	39.83	8.08%	19,365	0	19,365	3,168	22,533
154 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	11,393	0	11,393	1,864	13,257
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	219	0	219	36	255
162 2920-66401 Youth & Family Support S	2.29	0.46%	1,113	0	1,113	182	1,295
163 2920-66402 Juvenile Drug Court	0.45	0.09%	219	0	219	36	255

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$972	\$0	\$972	\$159	\$1,131
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	924	0	924	151	1,075
173 5090-75600 Public Golf Course	4.17	0.85%	2,029	0	2,029	332	2,361
175 5090-75602 Public Golf Course-Club	2.73	0.55%	1,325	0	1,325	217	1,542
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	923	0	923	151	1,074
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	268	0	268	44	312
180 5350-70200 Housing Fund	4.00	0.81%	1,945	0	1,945	318	2,263
182 6770 Self-Insurance Fund-WC/UC/S&#	1.75	0.35%	848	0	848	139	987
189 7310-27400 Retirement System Fund	1.40	0.28%	681	0	681	111	792
Subtotal	493.06	100.00%	239,692	0	239,692	36,639	276,331
Direct Bills					0		0
Total					\$239,692		\$276,331

Basis Units: FTEs

Source: Workstation Inventory

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$150,509	\$0	\$150,509	\$23,007	\$173,516
Subtotal	100	100.00%	150,509	0	150,509	23,007	173,516
Direct Bills					0		0
Total					\$150,509		\$173,516

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

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	7,877	-64.10%	\$9,073	\$0	\$9,073	\$0	\$9,073
16 1010-30100 Sheriff Department	106,914	-870.07%	123,142	0	123,142	11,470	134,613
17 1010-75110 Recreation & Facilities	1,620	-13.18%	1,866	0	1,866	174	2,040
27 1010-13600 District Court	800	-6.51%	921	0	921	86	1,007
38 1010-21500 Clerk	125	-1.02%	144	0	144	13	157
47 Prosecuting Attorney DP	853	-6.94%	982	0	982	92	1,074
49 1010-27300 Department of Criminal De	3,033	-24.68%	3,493	0	3,493	325	3,819
69 1010-28700 Environmental Affairs	1,382	-11.25%	1,592	0	1,592	148	1,740
73 1010-28800 Geographic Information S	1,250	-10.17%	1,440	0	1,440	134	1,574
102 1010-35100 Corrections Department /	(146,375)	1191.20%	(168,593)	0	(168,593)	(15,704)	(184,297)
106 1010-43000 Animal Shelter/Dog Warde	922	-7.50%	1,062	0	1,062	99	1,161
130 1010-76300 Pinconning Park	828	-6.74%	954	0	954	89	1,043
144 2610 911 Service Fund	3,584	-29.17%	4,128	0	4,128	385	4,513
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	828	-6.74%	954	0	954	89	1,043
173 5090-75600 Public Golf Course	76	-0.62%	88	0	88	8	96
181 5950 Commissary Fund	53	-0.43%	61	0	61	6	67
202 Bay City Police	1,998	-16.26%	2,301	0	2,301	214	2,516
203 Other	1,944	-15.82%	2,239	0	2,239	209	2,448
Subtotal	(12,288)	100.00%	(14,153)	0	(14,153)	(2,163)	(16,317)
Direct Bills					0		0
Total					\$(14,153)		\$(16,317)

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	1.75%	\$2,178	\$0	\$2,178	\$0	\$2,178
31 1010-14100 & 2150 FOC DP	32	56.14%	69,697	0	69,697	10,844	80,541
34 1010-14800 Probate Court	15	26.32%	32,671	0	32,671	5,083	37,754
38 1010-21500 Clerk	7	12.28%	15,246	0	15,246	2,372	17,618
47 Prosecuting Attorney DP	2	3.51%	4,356	0	4,356	678	5,034
Subtotal	57	100.00%	124,148	0	124,148	18,977	143,125
Direct Bills					0		0
Total					\$124,148		\$143,125

Basis Units: Licenses by Department
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Direct Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 2610 911 Service Fund	100	100.00%	\$13,161	\$0	\$13,161	\$2,012	\$15,173
Subtotal	100	100.00%	13,161	0	13,161	2,012	15,173
Direct Bills					0		0
Total					\$13,161		\$15,173

Basis Units: Time Study
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Juvenile Home Cameras Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
166 Juvenile Detention Building Use	100	100.00%	\$(17,257)	\$0	\$(17,257)	\$(2,638)	\$(19,895)
Subtotal	100	100.00%	(17,257)	0	(17,257)	(2,638)	(19,895)
Direct Bills					0		0
Total					\$(17,257)		\$(19,895)

Basis Units: Direct to Juvenile Home
Source: Direct

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Telephone Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	10	1.72%	\$336	\$0	\$336	\$0	\$336
4 1010-10100 Board of Commissioners	6	1.03%	202	0	202	0	202
5 1010-19100 Accounting Department	16	2.75%	538	0	538	0	538
8 1010-27200 Administrative Services	1	0.17%	34	0	34	0	34
9 1010-22800 Information Systems Divis	12	2.06%	403	0	403	0	403
12 1010-26500 Buildings and Grounds	11	1.89%	370	0	370	61	431
13 1010-26600 Corporation Counsel	4	0.69%	134	0	134	22	157
14 1010-27000 Personnel & Employee Re	10	1.72%	336	0	336	56	392
16 1010-30100 Sheriff Department	104	17.87%	3,494	0	3,494	579	4,073
17 1010-75110 Recreation & Facilities	2	0.34%	67	0	67	11	78
18 1010-75112 Parks/Recreation Mainten.	11	1.89%	370	0	370	61	431
23 1010-13100 Circuit Court	36	6.19%	1,210	0	1,210	200	1,410
26 1010-13300 Circuit Court Adult Probati	21	3.61%	706	0	706	117	822
27 1010-13600 District Court	29	4.98%	974	0	974	161	1,136
28 1010-13700 District Court Adult Probat	10	1.72%	336	0	336	56	392
30 1010-14100 & 2150 FOC	31	5.33%	1,042	0	1,042	173	1,214
34 1010-14800 Probate Court	19	3.26%	638	0	638	106	744
37 1010-17100 County Executive	8	1.37%	269	0	269	45	313
38 1010-21500 Clerk	11	1.89%	370	0	370	61	431
43 1010-25700 Equalization Department	4	0.69%	134	0	134	22	157
46 1010-267XX Prosecuting Attorney	27	4.64%	907	0	907	150	1,057
48 1010-26800 Register of Deeds	8	1.37%	269	0	269	45	313
49 1010-27300 Department of Criminal De	5	0.86%	168	0	168	28	196
51 1010-27302 Department of Public Defe	6	1.03%	202	0	202	33	235
52 1010-27500 Drain Commissioner	5	0.86%	168	0	168	28	196
67 1010-28300 M.S.U. Extension	8	1.37%	269	0	269	45	313
69 1010-28700 Environmental Affairs	7	1.20%	235	0	235	39	274
106 1010-43000 Animal Shelter/Dog Warde	10	1.72%	336	0	336	56	392
129 1010-762XX Civic Arena	1	0.17%	34	0	34	6	39
137 2210 Health Dept - Dist Health	71	12.20%	2,386	0	2,386	395	2,781
140 2400 Mosquito Control Fund	14	2.41%	470	0	470	78	548
144 2610 911 Service Fund	6	1.03%	202	0	202	33	235
152 2740 Community Corrections Fund	2	0.34%	67	0	67	11	78
153 2760 Division On Aging Fund	28	4.81%	941	0	941	156	1,097
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	14	2.41%	470	0	470	78	548
163 2920-66402 Juvenile Drug Court	4	0.69%	134	0	134	22	157
168 2930 Soldier's Relief	4	0.69%	134	0	134	22	157
180 5350-70200 Housing Fund	5	0.86%	168	0	168	28	196
203 Other	1	0.17%	34	0	34	6	39

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Telephone Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	582	100.00%	19,555	0	19,555	2,989	22,544
Direct Bills					0		0
Total					\$19,555		\$22,544

Basis Units: Phone Lines by Department
Source: Phone Directory

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone	Outside Services	Capitalized Equipment
3 1010-25300 Treasurer	\$9,065	\$2,479	\$0	\$9,073	\$0	\$0	\$0	\$336	\$0	\$0
4 1010-10100 Board of Commissioners	8,440	2,835	0	0	2,178	0	0	202	0	0
5 1010-19100 Accounting Department	143,953	2,850	0	0	0	0	0	538	0	0
6 1010-20200 Payroll	0	1,070	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	0	1,004	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	517	1,106	0	0	0	0	0	34	0	0
9 1010-22800 Information Systems Divis	80,490	4,374	0	0	0	0	0	403	0	0
10 Financial System MUNIS	0	0	173,516	0	0	0	0	0	0	0
11 1010-23300 Purchasing	0	564	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	3,006	10,677	0	0	0	0	0	431	0	0
13 1010-26600 Corporation Counsel	7,649	1,582	0	0	0	0	0	157	0	0
14 1010-27000 Personnel & Employee Re	15,725	1,421	0	0	0	0	0	392	0	0
15 1010-29800 Risograph Printing/Postag	0	137	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	62,950	30,817	0	134,613	0	0	0	4,073	0	0
17 1010-75110 Recreation & Facilities	4,186	730	0	2,040	0	0	0	78	0	0
18 1010-75112 Parks/Recreation Mainten.	8,396	1,296	0	0	0	0	0	431	0	0
20 1010-85900 Wellness Program	0	630	0	0	0	0	0	0	0	0
23 1010-13100 Circuit Court	28,300	8,566	0	0	0	0	0	1,410	0	0
24 1010-13101 Circuit Court - SSSPP Gra	0	566	0	0	0	0	0	0	0	0
25 1010-13131 Circuit-Adult Drug Court G	0	650	0	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	3,641	0	0	0	0	0	0	822	0	0
27 1010-13600 District Court	39,259	10,321	0	1,007	0	0	0	1,136	0	0
28 1010-13700 District Court Adult Probat	6,825	3,392	0	0	0	0	0	392	0	0
29 1010-13731 Dist.Ct OWI Treatment Oc	0	678	0	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	0	0	0	0	0	1,214	0	0
31 1010-14100 & 2150 FOC DP	13,100	15,369	0	0	80,541	0	0	0	0	0
33 1010-14700 Jury/Judicial Council	0	1,406	0	0	0	0	0	0	0	0
34 1010-14800 Probate Court	28,805	7,773	0	0	37,754	0	0	744	0	0
37 1010-17100 County Executive	2,709	1,395	0	0	0	0	0	313	0	0
38 1010-21500 Clerk	10,270	2,253	0	157	17,618	0	0	431	0	0
39 1010-22900 Community Outreach / Me	0	566	0	0	0	0	0	0	0	0
43 1010-25700 Equalization Department	5,667	1,861	0	0	0	0	0	157	0	0
46 1010-267XX Prosecuting Attorney	0	11,793	0	0	0	0	0	1,057	0	0
47 Prosecuting Attorney DP	35,528	0	0	1,074	5,034	0	0	0	0	0
48 1010-26800 Register of Deeds	0	0	0	0	0	0	0	313	0	0
49 1010-27300 Department of Criminal De	1,675	1,668	0	3,819	0	0	0	196	0	0
50 1010-27301 Indigent Attorney	0	1	0	0	0	0	0	0	0	0
51 1010-27302 Department of Public Defe	5,543	2,840	0	0	0	0	0	235	0	0
52 1010-27500 Drain Commissioner	2,103	4,053	0	0	0	0	0	196	0	0
56 1010-27801 County Survey/Remonum	0	113	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	3,098	0	0	0	0	0	0	313	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone	Outside Services	Capitalized Equipment
69 1010-28700 Environmental Affairs	\$10,353	\$968	\$0	\$1,740	\$0	\$0	\$0	\$274	\$0	\$0
73 1010-28800 Geographic Information Sys	0	446	0	1,574	0	0	0	0	0	0
74 1010-31100 Circuit Court Warrant Offic	0	561	0	0	0	0	0	0	0	0
75 1010-31200 B.A.Y.A.N.E.T.	0	554	0	0	0	0	0	0	0	0
76 1010-31500 Secondary Road Patrol	0	10,009	0	0	0	0	0	0	0	0
78 1010-31503 2nd Rd Patrol-Bangor Tw	0	2,313	0	0	0	0	0	0	0	0
79 1010-31504 2nd Rd Patr-Portsmouth	0	553	0	0	0	0	0	0	0	0
80 1010-31505 2nd Rd Ptrl-Williams Twp	0	1,091	0	0	0	0	0	0	0	0
81 1010-31506 2nd Rd Patrol-Monitor Tw	0	1,100	0	0	0	0	0	0	0	0
82 1010-31507 2nd Rd Patrol - City of	0	566	0	0	0	0	0	0	0	0
83 1010-31508 2nd Road Patrol-Pinconni	0	1,110	0	0	0	0	0	0	0	0
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0	379	0	0	0	0	0	0	0	0
85 1010-31510 Bangor Twps Schools & B	0	182	0	0	0	0	0	0	0	0
86 1010-31516 2nd Rd.Pat-Bay City Sch	0	566	0	0	0	0	0	0	0	0
87 1010-31600 Secondary Road Patrol Gr	0	1,209	0	0	0	0	0	0	0	0
88 1010-31681 Road Patrol Grant Oct-De	0	404	0	0	0	0	0	0	0	0
89 1010-31700 Township Road Patrol	0	208	0	0	0	0	0	0	0	0
91 1010-31902 Drive MI Safely/Task Forc	0	30	0	0	0	0	0	0	0	0
92 1010-31903 O.W.I. Alcohol Enforceme	0	150	0	0	0	0	0	0	0	0
93 1010-31904 Youth Alcohol Enforcemer	0	38	0	0	0	0	0	0	0	0
94 1010-31905 Dre Drug Recogn.Expert C	0	3	0	0	0	0	0	0	0	0
98 1010-33100 Marine Law Enforcement (	0	298	0	0	0	0	0	0	0	0
101 1010-33200 Snowmobile Law Enforcer	0	6	0	0	0	0	0	0	0	0
102 1010-35100 Corrections Department /	0	0	0	(184,297)	0	0	0	0	0	0
103 1010-42600 Off of Emerg Serv-Civil	0	566	0	0	0	0	0	0	0	0
106 1010-43000 Animal Shelter/Dog Warde	2,182	4,169	0	1,161	0	0	0	392	0	0
119 1010-72101 Transportation Planning	0	549	0	0	0	0	0	0	0	0
120 1010-72181 Trans. Planning - Oct.-Dec	0	203	0	0	0	0	0	0	0	0
121 1010-75100 Recreation/Parks Departm	0	560	0	0	0	0	0	0	0	0
124 1010-75108 Veterans Park Softball	0	70	0	0	0	0	0	0	0	0
125 1010-75700 Community Center	0	1,645	0	0	0	0	0	0	0	0
126 1010-75800 Swimming Pool	0	848	0	0	0	0	0	0	0	0
128 1010-76000 Fairgrounds	0	56	0	0	0	0	0	0	0	0
129 1010-762XX Civic Arena	0	4,100	0	0	0	0	0	39	0	0
130 1010-76300 Pinconning Park	0	1,378	0	1,043	0	0	0	0	0	0
137 2210 Health Dept - Dist Health	53,966	23,667	0	0	0	0	0	2,781	0	0
139 2380 Gypsy Moth Control Fund	0	1,125	0	0	0	0	0	0	0	0
140 2400 Mosquito Control Fund	3,204	7,750	0	0	0	0	0	548	0	0
141 2560 Regist of Deeds Automation Fnd	4,672	2,783	0	0	0	0	0	0	0	0
143 2600 Indigent Defense Fund	0	46	0	0	0	0	0	0	0	0
144 2610 911 Service Fund	10,186	14,832	0	4,513	0	15,173	0	235	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone	Outside Services	Capitalized Equipment
145 2630 Concealed Pistol Licensing Fd	\$0	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146 2640 Local C.F.O. Training Fund	0	139	0	0	0	0	0	0	0	0
152 2740 Community Corrections Fund	2,002	968	0	0	0	0	0	78	0	0
153 2760 Division On Aging Fund	9,599	22,533	0	0	0	0	0	1,097	0	0
154 2770 Home Rehabilitation Fund	0	1	0	0	0	0	0	0	0	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,378	13,257	0	1,043	0	0	0	548	0	0
161 2920-66400 In-Home Care-Intensive P	0	255	0	0	0	0	0	0	0	0
162 2920-66401 Youth & Family Support S	0	1,295	0	0	0	0	0	0	0	0
163 2920-66402 Juvenile Drug Court	0	255	0	0	0	0	0	157	0	0
164 2920-75104 Juv.Community Based Tre	0	1,131	0	0	0	0	0	0	0	0
165 2920-75105 Juv.Gender Specific Servi	0	1,075	0	0	0	0	0	0	0	0
166 Juvenile Detention Building Use	0	0	0	0	0	0	(19,895)	0	0	0
168 2930 Soldier's Relief	1,900	0	0	0	0	0	0	157	0	0
173 5090-75600 Public Golf Course	11	2,361	0	96	0	0	0	0	0	0
175 5090-75602 Public Golf Course-Club	0	1,542	0	0	0	0	0	0	0	0
177 5160 100% Tax Payment Fund (DTR)	0	1,074	0	0	0	0	0	0	0	0
178 5180 Delq Prop Tax Foreclosure	0	312	0	0	0	0	0	0	0	0
180 5350-70200 Housing Fund	1,335	2,263	0	0	0	0	0	196	0	0
181 5950 Commissary Fund	0	0	0	67	0	0	0	0	0	0
182 6770 Self-Insurance Fund-WC/UC/S&A	0	987	0	0	0	0	0	0	0	0
189 7310-27400 Retirement System Fund	0	792	0	0	0	0	0	0	0	0
202 Bay City Police	0	0	0	2,516	0	0	0	0	0	0
203 Other	44,832	0	0	2,448	0	0	0	39	0	0
Total	\$683,519	\$276,331	\$173,516	\$(16,317)	\$143,125	\$15,173	\$(19,895)	\$22,544	\$0	\$0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Total
3 1010-25300 Treasurer	\$20,952
4 1010-10100 Board of Commissioners	13,655
5 1010-19100 Accounting Department	147,340
6 1010-20200 Payroll	1,070
7 1010-21200 Budget Department	1,004
8 1010-27200 Administrative Services	1,657
9 1010-22800 Information Systems Divis	85,267
10 Financial System MUNIS	173,516
11 1010-23300 Purchasing	564
12 1010-26500 Buildings and Grounds	14,113
13 1010-26600 Corporation Counsel	9,388
14 1010-27000 Personnel & Employee Re	17,538
15 1010-29800 Risograph Printing/Postag	137
16 1010-30100 Sheriff Department	232,453
17 1010-75110 Recreation & Facilities	7,034
18 1010-75112 Parks/Recreation Mainten	10,123
20 1010-85900 Wellness Program	630
23 1010-13100 Circuit Court	38,276
24 1010-13101 Circuit Court - SSSPP Gra	566
25 1010-13131 Circuit-Adult Drug Court G	650
26 1010-13300 Circuit Court Adult Probati	4,463
27 1010-13600 District Court	51,723
28 1010-13700 District Court Adult Probat	10,609
29 1010-13731 Dist.Ct OWI Treatment Oc	678
30 1010-14100 & 2150 FOC	1,214
31 1010-14100 & 2150 FOC DP	109,010
33 1010-14700 Jury/Judicial Council	1,406
34 1010-14800 Probate Court	75,076
37 1010-17100 County Executive	4,417
38 1010-21500 Clerk	30,729
39 1010-22900 Community Outreach / Me	566
43 1010-25700 Equalization Department	7,684
46 1010-267XX Prosecuting Attorney	12,850
47 Prosecuting Attorney DP	41,636
48 1010-26800 Register of Deeds	313
49 1010-27300 Department of Criminal De	7,358
50 1010-27301 Indigent Attorney	1
51 1010-27302 Department of Public Defe	8,618
52 1010-27500 Drain Commissioner	6,352
56 1010-27801 County Survey/Remonum	113
67 1010-28300 M.S.U. Extension	3,412

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Total
69 1010-28700 Environmental Affairs	\$13,335
73 1010-28800 Geographic Information S	2,020
74 1010-31100 Circuit Court Warrant Offic	561
75 1010-31200 B.A.Y.A.N.E.T.	554
76 1010-31500 Secondary Road Patrol	10,009
78 1010-31503 2nd Rd Patrol-Bangor Tw	2,313
79 1010-31504 2nd Rd Patr-Portsmouth	553
80 1010-31505 2nd Rd Ptrl-Williams Twp	1,091
81 1010-31506 2nd Rd Patrol-Monitor Tw	1,100
82 1010-31507 2nd Rd Patrol - City of	566
83 1010-31508 2nd Road Patrol-Pinconni	1,110
84 1010-31509 2Nd Rd Patrol K-9 Pincon	379
85 1010-31510 Bangor Twps Schools & B	182
86 1010-31516 2nd Rd.Pat-Bay City Sch	566
87 1010-31600 Secondary Road Patrol Gr	1,209
88 1010-31681 Road Patrol Grant Oct-De	404
89 1010-31700 Township Road Patrol	208
91 1010-31902 Drive MI Safely/Task Forc	30
92 1010-31903 O.W.I. Alcohol Enforceme	150
93 1010-31904 Youth Alcohol Enforcemer	38
94 1010-31905 Dre Drug Recogn.Expert C	3
98 1010-33100 Marine Law Enforcement (	298
101 1010-33200 Snowmobile Law Enforcer	6
102 1010-35100 Corrections Department / .	(184,297)
103 1010-42600 Off of Emerg Serv-Civil	566
106 1010-43000 Animal Shelter/Dog Warde	7,904
119 1010-72101 Transportation Planning	549
120 1010-72181 Trans. Planning - Oct.-Dec	203
121 1010-75100 Recreation/Parks Departm	560
124 1010-75108 Veterans Park Softball	70
125 1010-75700 Community Center	1,645
126 1010-75800 Swimming Pool	848
128 1010-76000 Fairgrounds	56
129 1010-762XX Civic Arena	4,140
130 1010-76300 Pinconning Park	2,420
137 2210 Health Dept - Dist Health	80,414
139 2380 Gypsy Moth Control Fund	1,125
140 2400 Mosquito Control Fund	11,503
141 2560 Regist of Deeds Automation Fnd	7,455
143 2600 Indigent Defense Fund	46
144 2610 911 Service Fund	44,938

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Total
145 2630 Concealed Pistol Licensing Fd	\$166
146 2640 Local C.F.O. Training Fund	139
152 2740 Community Corrections Fund	3,048
153 2760 Division On Aging Fund	33,228
154 2770 Home Rehabilitation Fund	1
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23,226
161 2920-66400 In-Home Care-Intensive P	255
162 2920-66401 Youth & Family Support S	1,295
163 2920-66402 Juvenile Drug Court	412
164 2920-75104 Juv.Community Based Tre	1,131
165 2920-75105 Juv.Gender Specific Servi	1,075
166 Juvenile Detention Building Use	(19,895)
168 2930 Soldier's Relief	2,057
173 5090-75600 Public Golf Course	2,468
175 5090-75602 Public Golf Course-Club	1,542
177 5160 100% Tax Payment Fund (DTR)	1,074
178 5180 Delq Prop Tax Foreclosure	312
180 5350-70200 Housing Fund	3,794
181 5950 Commissary Fund	67
182 6770 Self-Insurance Fund-WC/UC/S&A	987
189 7310-27400 Retirement System Fund	792
202 Bay City Police	2,516
203 Other	47,318
Total	<u><u>\$1,277,996</u></u>

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

**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 2018
10/22/2019

A. Department Costs

Dept:10 Financial System MUNIS

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Custom%)

Dept:10 Financial System MUNIS

Department	First Incoming	Second Incoming	Accounting
2 Equipment Depreciation	\$19,354	\$25	\$19,380
Subtotal - Equipment Depreciation	19,354	25	19,380
5 Contract Serv.	430	304	734
Subtotal - 1010-19100 Accounting Dep	430	304	734
9 MUNIS System	150,509	23,007	173,516
Subtotal - 1010-22800 Information Sys	150,509	23,007	173,516
Total Incoming	170,294	23,336	193,630
C. Total Allocated		\$193,630	\$193,630
			100.00%

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,124	2.19%	\$3,727	\$0	\$3,727	\$0	\$3,727
4 1010-10100 Board of Commissioners	348	0.36%	611	0	611	0	611
5 1010-19100 Accounting Department	506	0.52%	888	0	888	0	888
6 1010-20200 Payroll	413	0.43%	725	0	725	0	725
7 1010-21200 Budget Department	426	0.44%	747	0	747	0	747
8 1010-27200 Administrative Services	652	0.67%	1,144	0	1,144	0	1,144
9 1010-22800 Information Systems Divis	845	0.87%	1,483	0	1,483	0	1,483
11 1010-23300 Purchasing	331	0.34%	581	0	581	84	665
12 1010-26500 Buildings and Grounds	1,889	1.95%	3,315	0	3,315	481	3,795
13 1010-26600 Corporation Counsel	415	0.43%	728	0	728	106	834
14 1010-27000 Personnel & Employee Re	490	0.50%	860	0	860	125	984
15 1010-29800 Risograph Printing/Postag	257	0.26%	451	0	451	65	516
16 1010-30100 Sheriff Department	4,971	5.12%	8,722	0	8,722	1,264	9,987
17 1010-75110 Recreation & Facilities	437	0.45%	767	0	767	111	878
18 1010-75112 Parks/Recreation Mainten.	522	0.54%	916	0	916	133	1,049
19 1010-85100 Risk Management	7	0.01%	12	0	12	2	14
20 1010-85900 Wellness Program	291	0.30%	511	0	511	74	585
21 1010-87800 Retirees Health/Life Insura	69	0.07%	121	0	121	18	139
22 1010-27900 Building Authority	70	0.07%	123	0	123	18	141
23 1010-13100 Circuit Court	1,853	1.91%	3,251	0	3,251	471	3,723
24 1010-13101 Circuit Court - SSSPP Gra	300	0.31%	526	0	526	76	603
25 1010-13131 Circuit-Adult Drug Court G	397	0.41%	697	0	697	101	798
26 1010-13300 Circuit Court Adult Probati	106	0.11%	186	0	186	27	213
27 1010-13600 District Court	929	0.96%	1,630	0	1,630	236	1,866
28 1010-13700 District Court Adult Probat	436	0.45%	765	0	765	111	876
29 1010-13731 Dist.Ct OWI Treatment Oc	399	0.41%	700	0	700	101	802
30 1010-14100 & 2150 FOC	2,523	2.60%	4,427	0	4,427	642	5,069
32 1010-14500 Law Library	7	0.01%	12	0	12	2	14
33 1010-14700 Jury/Judicial Council	637	0.66%	1,118	0	1,118	162	1,280
34 1010-14800 Probate Court	1,518	1.56%	2,664	0	2,664	386	3,050
35 1010-14802 Public Guardian	90	0.09%	158	0	158	23	181
36 1010-14805 Probate Ct. Safe Havens	57	0.06%	100	0	100	14	115
37 1010-17100 County Executive	444	0.46%	779	0	779	113	892
38 1010-21500 Clerk	1,228	1.27%	2,155	0	2,155	312	2,467
39 1010-22900 Community Outreach / Me	380	0.39%	667	0	667	97	763
41 1010-25415 2015 Delq Tax Property S	7	0.01%	12	0	12	2	14
42 1010-25416 2016 Delq Tax Property S	8	0.01%	14	0	14	2	16
43 1010-25700 Equalization Department	596	0.61%	1,046	0	1,046	152	1,197
44 1010-26200 Elections	131	0.13%	230	0	230	33	263
45 1010-26201 Board of Canvassers	141	0.15%	247	0	247	36	283
46 1010-267XX Prosecuting Attorney	2,392	2.46%	4,197	0	4,197	608	4,806
49 1010-27300 Department of Criminal De	467	0.48%	819	0	819	119	938

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27301 Indigent Attorney	300	0.31%	\$526	\$0	\$526	\$76	\$603
51 1010-27302 Department of Public Defe	572	0.59%	1,004	0	1,004	146	1,149
52 1010-27500 Drain Commissioner	655	0.67%	1,149	0	1,149	167	1,316
53 1010-27360 Department Of Indigent De	1	0.00%	2	0	2	0	2
55 1010-27507 Drain - County at Large	1	0.00%	2	0	2	0	2
56 1010-27801 County Survey/Remonum	586	0.60%	1,028	0	1,028	149	1,177
57 1010-27903 Bldg Auth-MH Grp Home,l	6	0.01%	11	0	11	2	12
58 1010-27909 Bldg Auth-MH Grp Home,z	6	0.01%	11	0	11	2	12
59 1010-27910 Bldg Auth-MH Grp Home,l	13	0.01%	23	0	23	3	26
60 1010-27911 Bldg Auth-MH Grp Home,l	23	0.02%	40	0	40	6	46
61 1010-27912 Bldg Auth-MH Grp Home,l	3	0.00%	5	0	5	1	6
62 1010-27919 Bldg Auth-MH Grp Home,l	15	0.02%	26	0	26	4	30
63 1010-27920 Bldg Auth-MH Grp Home,c	4	0.00%	7	0	7	1	8
64 1010-27921 Bldg Auth-MH Grp Home,v	18	0.02%	32	0	32	5	36
65 1010-27922 Bldg Auth-MH Grp Home,v	7	0.01%	12	0	12	2	14
66 1010-28000 Soil Conservation	138	0.14%	242	0	242	35	277
67 1010-28300 M.S.U. Extension	66	0.07%	116	0	116	17	133
69 1010-28700 Environmental Affairs	414	0.43%	726	0	726	105	832
70 1010-28703 Euclid Linear Park	1	0.00%	2	0	2	0	2
71 1010-28705 Environ-MI N. Resources	18	0.02%	32	0	32	5	36
72 1010-28706 Bay Co/Partnership Water	2	0.00%	4	0	4	1	4
73 1010-28800 Geographic Information Sy	324	0.33%	569	0	569	82	651
74 1010-31100 Circuit Court Warrant Offic	324	0.33%	569	0	569	82	651
75 1010-31200 B.A.Y.A.N.E.T.	280	0.29%	491	0	491	71	563
76 1010-31500 Secondary Road Patrol	1,034	1.07%	1,814	0	1,814	263	2,077
78 1010-31503 2nd Rd Patrol-Bangor Tw	392	0.40%	688	0	688	100	788
79 1010-31504 2nd Rd Patr-Portsmouth	325	0.33%	570	0	570	83	653
80 1010-31505 2nd Rd Ptrl-Williams Twp	367	0.38%	644	0	644	93	737
81 1010-31506 2nd Rd Patrol-Monitor Tw	359	0.37%	630	0	630	91	721
82 1010-31507 2nd Rd Patrol - City of	322	0.33%	565	0	565	82	647
83 1010-31508 2nd Road Patrol-Pinconni	373	0.38%	654	0	654	95	749
84 1010-31509 2Nd Rd Patrol K-9 Pinconr	224	0.23%	393	0	393	57	450
85 1010-31510 Bangor Twps Schools & B	104	0.11%	182	0	182	26	209
86 1010-31516 2nd Rd.Pat-Bay City Sch	360	0.37%	632	0	632	92	723
87 1010-31600 Secondary Road Patrol Gr	323	0.33%	567	0	567	82	649
88 1010-31681 Road Patrol Grant Oct-De	104	0.11%	182	0	182	26	209
89 1010-31700 Township Road Patrol	326	0.34%	572	0	572	83	655
91 1010-31902 Drive MI Safely/Task Forc	46	0.05%	81	0	81	12	92
92 1010-31903 O.W.I. Alcohol Enforceme	200	0.21%	351	0	351	51	402
93 1010-31904 Youth Alcohol Enforcemer	114	0.12%	200	0	200	29	229
94 1010-31905 Dre Drug Recogn.Expert C	38	0.04%	67	0	67	10	76
95 1010-32100 Michigan Justice Training	21	0.02%	37	0	37	5	42

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-32200 Medical Marihuana Enforc	12	0.01%	\$21	\$0	\$21	\$3	\$24
98 1010-33100 Marine Law Enforcement (	179	0.18%	314	0	314	46	360
99 1010-33101 Marine Safety	6	0.01%	11	0	11	2	12
100 1010-33102 Port Security	2	0.00%	4	0	4	1	4
101 1010-33200 Snowmobile Law Enforcer	19	0.02%	33	0	33	5	38
102 1010-35100 Corrections Department /	138	0.14%	242	0	242	35	277
103 1010-42600 Off of Emerg Serv-Civil	332	0.34%	583	0	583	84	667
104 1010-42601 Local Emergency Planning	1	0.00%	2	0	2	0	2
105 1010-42602 Homeland Security Activity	4	0.00%	7	0	7	1	8
106 1010-43000 Animal Shelter/Dog Ward	1,375	1.42%	2,413	0	2,413	350	2,762
107 1010-58000 Pere Marquette Parking	16	0.02%	28	0	28	4	32
108 1010-61700 Personal Care - Private	1	0.00%	2	0	2	0	2
110 1010-64800 Medical Examiner	305	0.31%	535	0	535	78	613
111 1010-64900 Mental Health	4	0.00%	7	0	7	1	8
112 1010-65100 Ambulance	1	0.00%	2	0	2	0	2
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	14	0	14	2	16
114 1010-67000 Mi Dept Human Serv-Bay	3	0.00%	5	0	5	1	6
115 1010-67100 Social Services-Med Care	12	0.01%	21	0	21	3	24
119 1010-72101 Transportation Planning	435	0.45%	763	0	763	111	874
120 1010-72181 Trans. Planning - Oct.-Dec	110	0.11%	193	0	193	28	221
121 1010-75100 Recreation/Parks Departm	112	0.12%	197	0	197	28	225
124 1010-75108 Veterans Park Softball	188	0.19%	330	0	330	48	378
125 1010-75700 Community Center	1,125	1.16%	1,974	0	1,974	286	2,260
126 1010-75800 Swimming Pool	160	0.16%	281	0	281	41	321
127 1010-75900 County Market	7	0.01%	12	0	12	2	14
128 1010-76000 Fairgrounds	518	0.53%	909	0	909	132	1,041
129 1010-762XX Civic Arena	4,614	4.75%	8,096	0	8,096	1,174	9,270
130 1010-76300 Pinconning Park	1,141	1.18%	2,002	0	2,002	290	2,292
132 1010-86500 401(K) Savings Plan Admi	1	0.00%	2	0	2	0	2
135 1010-89500 Midland-Bay-Saginaw Airp	23	0.02%	40	0	40	6	46
136 2010 County Road Fund	220	0.23%	386	0	386	56	442
137 2210 Health Dept - Dist Health	12,698	13.08%	22,281	0	22,281	3,230	25,511
139 2380 Gypsy Moth Control Fund	441	0.45%	774	0	774	112	886
140 2400 Mosquito Control Fund	1,288	1.33%	2,260	0	2,260	328	2,588
141 2560 Regist of Deeds Automation Fnd	1,623	1.67%	2,848	0	2,848	413	3,261
143 2600 Indigent Defense Fund	47	0.05%	82	0	82	12	94
144 2610 911 Service Fund	1,501	1.55%	2,634	0	2,634	382	3,016
145 2630 Concealed Pistol Licensing Fd	536	0.55%	940	0	940	136	1,077
146 2640 Local C.F.O. Training Fund	93	0.10%	163	0	163	24	187
148 2651 Drug Law Enforcement-Bayanet	590	0.61%	1,035	0	1,035	150	1,185
150 2690 Law Library Fund	63	0.06%	111	0	111	16	127
151 2710 Library Fund	155	0.16%	272	0	272	39	311

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 2740 Community Corrections Fund	434	0.45%	\$762	\$0	\$762	\$110	\$872
153 2760 Division On Aging Fund	9,778	10.07%	17,157	0	17,157	2,487	19,644
154 2770 Home Rehabilitation Fund	25	0.03%	44	0	44	6	50
155 2900 Social Welfare Fund	42	0.04%	74	0	74	11	84
157 2920-66200 Child Care-Probate (Child	702	0.72%	1,232	0	1,232	179	1,410
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,628	1.68%	2,857	0	2,857	414	3,271
159 2920-66205 CCF-Casa Ct.Appointed S	53	0.05%	93	0	93	13	106
160 2920-66300 Child Care-D.S.S. (State V	38	0.04%	67	0	67	10	76
161 2920-66400 In-Home Care-Intensive P	377	0.39%	662	0	662	96	757
162 2920-66401 Youth & Family Support S	452	0.47%	793	0	793	115	908
163 2920-66402 Juvenile Drug Court	339	0.35%	595	0	595	86	681
164 2920-75104 Juv.Community Based Tre	389	0.40%	683	0	683	99	782
165 2920-75105 Juv.Gender Specific Servi	466	0.48%	818	0	818	119	936
168 2930 Soldier's Relief	892	0.92%	1,565	0	1,565	227	1,792
169 2970 Historical Preservation	27	0.03%	47	0	47	7	54
170 3650 Debt-Water Supply Sys Bay	31	0.03%	54	0	54	8	62
171 3690 Bldg Authority Debt Fund	38	0.04%	67	0	67	10	76
172 4650 Water Supply Sys Bay-Const	32	0.03%	56	0	56	8	64
173 5090-75600 Public Golf Course	897	0.92%	1,574	0	1,574	228	1,802
174 5090-75601 Public Golf Course-Snack	50	0.05%	88	0	88	13	100
175 5090-75602 Public Golf Course-Club	1,365	1.41%	2,395	0	2,395	347	2,742
176 5120-67100 Medical Care Facility Func	1,104	1.14%	1,937	0	1,937	281	2,218
177 5160 100% Tax Payment Fund (DTR)	1,177	1.21%	2,065	0	2,065	299	2,365
178 5180 Delq Prop Tax Foreclosure	1,570	1.62%	2,755	0	2,755	399	3,154
179 5920 Water and Sewer Fund	10	0.01%	18	0	18	3	20
180 5350-70200 Housing Fund	1,146	1.18%	2,011	0	2,011	292	2,302
181 5950 Commissary Fund	75	0.08%	132	0	132	19	151
182 6770 Self-Insurance Fund-WC/UC/S&/	552	0.57%	969	0	969	140	1,109
183 6771 Self-Insurance Fund-Healthcare	384	0.40%	674	0	674	98	771
189 7310-27400 Retirement System Fund	1,328	1.37%	2,330	0	2,330	338	2,668
190 7360-27401 Public Employee Health C	389	0.40%	683	0	683	99	782
193 7640 Inmate Trust Fund	12	0.01%	21	0	21	3	24
194 8010 Drain	1,006	1.04%	1,765	0	1,765	256	2,021
195 8011 Hampton O&M	151	0.16%	265	0	265	38	303
196 8012 Portsmouth O&M	47	0.05%	82	0	82	12	94
197 8014 Bangor O&M	598	0.62%	1,049	0	1,049	152	1,201
199 8510 Drain Debt Ret	247	0.25%	433	0	433	63	496
200 9760 Governmental Full Accrual	167	0.17%	293	0	293	42	336
201 9770 Governmentl Full Accrual-Drain	10	0.01%	18	0	18	3	20

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	97,053	100.00%	170,294	0	170,294	23,336	193,630
Direct Bills					0		0
Total					\$170,294		\$193,630

Basis Units: Accounting Transactions
Source: PO Summary

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
3 1010-25300 Treasurer	\$3,727	\$3,727
4 1010-10100 Board of Commissioners	611	611
5 1010-19100 Accounting Department	888	888
6 1010-20200 Payroll	725	725
7 1010-21200 Budget Department	747	747
8 1010-27200 Administrative Services	1,144	1,144
9 1010-22800 Information Systems Divis	1,483	1,483
11 1010-23300 Purchasing	665	665
12 1010-26500 Buildings and Grounds	3,795	3,795
13 1010-26600 Corporation Counsel	834	834
14 1010-27000 Personnel & Employee Re	984	984
15 1010-29800 Risograph Printing/Postag	516	516
16 1010-30100 Sheriff Department	9,987	9,987
17 1010-75110 Recreation & Facilities	878	878
18 1010-75112 Parks/Recreation Mainten.	1,049	1,049
19 1010-85100 Risk Management	14	14
20 1010-85900 Wellness Program	585	585
21 1010-87800 Retirees Health/Life Insura	139	139
22 1010-27900 Building Authority	141	141
23 1010-13100 Circuit Court	3,723	3,723
24 1010-13101 Circuit Court - SSSPP Gra	603	603
25 1010-13131 Circuit-Adult Drug Court G	798	798
26 1010-13300 Circuit Court Adult Probati	213	213
27 1010-13600 District Court	1,866	1,866
28 1010-13700 District Court Adult Probat	876	876
29 1010-13731 Dist.Ct OWI Treatment Oc	802	802
30 1010-14100 & 2150 FOC	5,069	5,069
32 1010-14500 Law Library	14	14
33 1010-14700 Jury/Judicial Council	1,280	1,280
34 1010-14800 Probate Court	3,050	3,050
35 1010-14802 Public Guardian	181	181
36 1010-14805 Probate Ct. Safe Havens	115	115
37 1010-17100 County Executive	892	892
38 1010-21500 Clerk	2,467	2,467
39 1010-22900 Community Outreach / Me	763	763
41 1010-25415 2015 Delq Tax Property S	14	14
42 1010-25416 2016 Delq Tax Property S	16	16
43 1010-25700 Equalization Department	1,197	1,197
44 1010-26200 Elections	263	263
45 1010-26201 Board of Canvassers	283	283
46 1010-267XX Prosecuting Attorney	4,806	4,806

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
49 1010-27300 Department of Criminal De	\$938	\$938
50 1010-27301 Indigent Attorney	603	603
51 1010-27302 Department of Public Defe	1,149	1,149
52 1010-27500 Drain Commissioner	1,316	1,316
53 1010-27360 Department Of Indigent De	2	2
55 1010-27507 Drain - County at Large	2	2
56 1010-27801 County Survey/Remonum	1,177	1,177
57 1010-27903 Bldg Auth-MH Grp Home,l	12	12
58 1010-27909 Bldg Auth-MH Grp Home,z	12	12
59 1010-27910 Bldg Auth-MH Grp Home,l	26	26
60 1010-27911 Bldg Auth-MH Grp Home,l	46	46
61 1010-27912 Bldg Auth-MH Grp Home,l	6	6
62 1010-27919 Bldg Auth-MH Grp Home,l	30	30
63 1010-27920 Bldg Auth-MH Grp Home,(	8	8
64 1010-27921 Bldg Auth-MH Grp Home,)	36	36
65 1010-27922 Bldg Auth-MH Grp Home,)	14	14
66 1010-28000 Soil Conservation	277	277
67 1010-28300 M.S.U. Extension	133	133
69 1010-28700 Environmental Affairs	832	832
70 1010-28703 Euclid Linear Park	2	2
71 1010-28705 Environ-MI N. Resources	36	36
72 1010-28706 Bay Co/Partnership Water	4	4
73 1010-28800 Geographic Information Sy	651	651
74 1010-31100 Circuit Court Warrant Offic	651	651
75 1010-31200 B.A.Y.A.N.E.T.	563	563
76 1010-31500 Secondary Road Patrol	2,077	2,077
78 1010-31503 2nd Rd Patrol-Bangor Tw	788	788
79 1010-31504 2nd Rd Patr-Portsmouth	653	653
80 1010-31505 2nd Rd Ptrl-Williams Twp	737	737
81 1010-31506 2nd Rd Patrol-Monitor Tw	721	721
82 1010-31507 2nd Rd Patrol - City of	647	647
83 1010-31508 2nd Road Patrol-Pinconni	749	749
84 1010-31509 2Nd Rd Patrol K-9 Pincon	450	450
85 1010-31510 Bangor Twps Schools & B	209	209
86 1010-31516 2nd Rd.Pat-Bay City Sch	723	723
87 1010-31600 Secondary Road Patrol Gr	649	649
88 1010-31681 Road Patrol Grant Oct-De	209	209
89 1010-31700 Township Road Patrol	655	655
91 1010-31902 Drive MI Safely/Task Forc	92	92
92 1010-31903 O.W.I. Alcohol Enforceme	402	402
93 1010-31904 Youth Alcohol Enforcemer	229	229

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
94 1010-31905 Dre Drug Recogn.Expert C	\$76	\$76
95 1010-32100 Michigan Justice Training	42	42
96 1010-32200 Medical Marihuana Enforc	24	24
98 1010-33100 Marine Law Enforcement (	360	360
99 1010-33101 Marine Safety	12	12
100 1010-33102 Port Security	4	4
101 1010-33200 Snowmobile Law Enforcer	38	38
102 1010-35100 Corrections Department / .	277	277
103 1010-42600 Off of Emerg Serv-Civil	667	667
104 1010-42601 Local Emergency Planning	2	2
105 1010-42602 Homeland Security Activity	8	8
106 1010-43000 Animal Shelter/Dog Warde	2,762	2,762
107 1010-58000 Pere Marquette Parking	32	32
108 1010-61700 Personal Care - Private	2	2
110 1010-64800 Medical Examiner	613	613
111 1010-64900 Mental Health	8	8
112 1010-65100 Ambulance	2	2
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	16	16
114 1010-67000 Mi Dept Human Serv-Bay	6	6
115 1010-67100 Social Services-Med Care	24	24
119 1010-72101 Transportation Planning	874	874
120 1010-72181 Trans. Planning - Oct.-Dec	221	221
121 1010-75100 Recreation/Parks Departr	225	225
124 1010-75108 Veterans Park Softball	378	378
125 1010-75700 Community Center	2,260	2,260
126 1010-75800 Swimming Pool	321	321
127 1010-75900 County Market	14	14
128 1010-76000 Fairgrounds	1,041	1,041
129 1010-762XX Civic Arena	9,270	9,270
130 1010-76300 Pinconning Park	2,292	2,292
132 1010-86500 401(K) Savings Plan Admi	2	2
135 1010-89500 Midland-Bay-Saginaw Airp	46	46
136 2010 County Road Fund	442	442
137 2210 Health Dept - Dist Health	25,511	25,511
139 2380 Gypsy Moth Control Fund	886	886
140 2400 Mosquito Control Fund	2,588	2,588
141 2560 Regist of Deeds Automation Fnd	3,261	3,261
143 2600 Indigent Defense Fund	94	94
144 2610 911 Service Fund	3,016	3,016
145 2630 Concealed Pistol Licensing Fd	1,077	1,077
146 2640 Local C.F.O. Training Fund	187	187

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
148 2651 Drug Law Enforcement-Bayanet	\$1,185	\$1,185
150 2690 Law Library Fund	127	127
151 2710 Library Fund	311	311
152 2740 Community Corrections Fund	872	872
153 2760 Division On Aging Fund	19,644	19,644
154 2770 Home Rehabilitation Fund	50	50
155 2900 Social Welfare Fund	84	84
157 2920-66200 Child Care-Probate (Child	1,410	1,410
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,271	3,271
159 2920-66205 CCF-Casa Ct.Appointed S	106	106
160 2920-66300 Child Care-D.S.S. (State V	76	76
161 2920-66400 In-Home Care-Intensive P	757	757
162 2920-66401 Youth & Family Support S	908	908
163 2920-66402 Juvenile Drug Court	681	681
164 2920-75104 Juv.Community Based Tre	782	782
165 2920-75105 Juv.Gender Specific Servi	936	936
168 2930 Soldier's Relief	1,792	1,792
169 2970 Historical Preservation	54	54
170 3650 Debt-Water Supply Sys Bay	62	62
171 3690 Bldg Authority Debt Fund	76	76
172 4650 Water Supply Sys Bay-Const	64	64
173 5090-75600 Public Golf Course	1,802	1,802
174 5090-75601 Public Golf Course-Snack	100	100
175 5090-75602 Public Golf Course-Club	2,742	2,742
176 5120-67100 Medical Care Facility Func	2,218	2,218
177 5160 100% Tax Payment Fund (DTR)	2,365	2,365
178 5180 Delq Prop Tax Foreclosure	3,154	3,154
179 5920 Water and Sewer Fund	20	20
180 5350-70200 Housing Fund	2,302	2,302
181 5950 Commissary Fund	151	151
182 6770 Self-Insurance Fund-WC/UC/S&/	1,109	1,109
183 6771 Self-Insurance Fund-Healthcare	771	771
189 7310-27400 Retirement System Fund	2,668	2,668
190 7360-27401 Public Employee Health C	782	782
193 7640 Inmate Trust Fund	24	24
194 8010 Drain	2,021	2,021
195 8011 Hampton O&M	303	303
196 8012 Portsmouth O&M	94	94
197 8014 Bangor O&M	1,201	1,201
199 8510 Drain Debt Ret	496	496
200 9760 Governmental Full Accrual	336	336

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
201 9770 Governmentl Full Accrual-Drain	\$20	\$20
Total	\$193,630	\$193,630

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:11 1010-23300 Purchasing

Description	Amount	General Admin	Purchasing	General Government
Personnel Costs				
Salaries	49,325	0	49,325	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	21,287	0	21,287	0
Subtotal - Personnel Costs	70,612	0	70,612	0
Services & Supplies Cost				
72700 Office Supplies	865	0	865	0
72800 Printing and Binding	96	0	96	0
72900 Postage	59	0	59	0
82000 Memberships and Dues	660	0	660	0
85200 Telephone	53	0	53	0
86100 Conference Fees & Expenses	12	0	12	0
86500 State Travel Mileage	0	0	0	0
90000 Printing/Publishing/Advertisi	2,360	0	2,360	0
94601 Equipment Rental-Copy Machir	677	0	677	0
95500 Miscellaneous	54	0	54	0
96000 Education and Training	249	0	249	0
Subtotal - Services & Supplies	5,085	0	5,085	0
Department Cost Total	75,697	0	75,697	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	75,697	0	75,697	0
General Admin Distribution		0	0	0
Grand Total	\$75,697		\$75,697	\$0
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
1 County Building	\$77	\$0	\$77	\$0
Subtotal - Building Depreciation	77	0	77	0
3 Bank Reconciliation	146	45	191	0
Subtotal - 1010-25300 Treasurer	146	45	191	0
4 Annual Audit	296	74	371	0
Subtotal - 1010-10100 Board of Comm	296	74	371	0
5 Accounting	1,077	592	1,669	0
5 Payroll	1	1	2	0
5 Budgeting	369	206	576	0
5 Purchasing	2,450	1,338	3,788	0
5 Contract Serv.	430	304	734	0
Subtotal - 1010-19100 Accounting Dep	4,327	2,442	6,769	0
6 Payroll	305	42	348	0
6 Budgeting	26	4	29	0
Subtotal - 1010-20200 Payroll	331	46	377	0
7 Budgeting	478	125	603	0
7 Accts Payable	29	7	36	0
7 General Accounting	105	28	133	0
Subtotal - 1010-21200 Budget Departm	612	160	772	0
8 Admin Services	187	67	254	0
Subtotal - 1010-27200 Administrative S	187	67	254	0
9 Network/Server	485	79	564	0
Subtotal - 1010-22800 Information Sys	485	79	564	0
10 Accounting	581	84	665	0
Subtotal - Financial System MUNIS	581	84	665	0
12 County Building	0	4,519	4,519	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
Subtotal - 1010-26500 Buildings and G	\$0	\$4,519	\$4,519	\$0
13 Civil Counsel	0	4,740	4,740	0
Subtotal - 1010-26600 Corporation Co	0	4,740	4,740	0
14 Human Resources	0	623	623	0
14 Labor Relations	0	0	0	0
14 Education and Training	0	36	36	0
Subtotal - 1010-27000 Personnel & Err	0	659	659	0
15 Mail Services	0	13	13	0
15 Office Max Rebate	0	(17)	(17)	0
Subtotal - 1010-29800 Risograph Printi	0	(4)	(4)	0
18 County Building	0	2	2	0
Subtotal - 1010-75112 Parks/Recreatio	0	2	2	0
19 General Liability	0	359	359	0
19 County Building	0	239	239	0
Subtotal - 1010-85100 Risk Manageme	0	599	599	0
20 Wellness Program	0	168	168	0
Subtotal - 1010-85900 Wellness Progr	0	168	168	0
21 Current Retiree Fringe Benefits	0	5,372	5,372	0
21 Future Retiree Fringe Benefits	0	1	1	0
21 Supplemental Contribution	0	5,576	5,576	0
21 Term Payoff	0	298	298	0
Subtotal - 1010-87800 Retirees Health/	0	11,247	11,247	0
Total Incoming	7,043	24,928	31,971	0
C. Total Allocated		\$107,668	\$107,668	\$0
		100.00%		

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2	0.28%	\$230	\$0	\$230	\$0	\$230
4 1010-10100 Board of Commissioners	1	0.14%	115	0	115	0	115
5 1010-19100 Accounting Department	7	0.97%	804	0	804	0	804
6 1010-20200 Payroll	2	0.28%	230	0	230	0	230
7 1010-21200 Budget Department	1	0.14%	115	0	115	0	115
8 1010-27200 Administrative Services	17	2.36%	1,954	0	1,954	0	1,954
9 1010-22800 Information Systems Divis	74	10.28%	8,504	0	8,504	0	8,504
12 1010-26500 Buildings and Grounds	39	5.42%	4,482	0	4,482	1,578	6,060
13 1010-26600 Corporation Counsel	14	1.94%	1,609	0	1,609	567	2,175
14 1010-27000 Personnel & Employee Re	20	2.78%	2,298	0	2,298	809	3,108
16 1010-30100 Sheriff Department	46	6.39%	5,286	0	5,286	1,862	7,148
17 1010-75110 Recreation & Facilities	4	0.56%	460	0	460	162	622
30 1010-14100 & 2150 FOC	1	0.14%	115	0	115	40	155
37 1010-17100 County Executive	4	0.56%	460	0	460	162	622
38 1010-21500 Clerk	8	1.11%	919	0	919	324	1,243
43 1010-25700 Equalization Department	8	1.11%	919	0	919	324	1,243
44 1010-26200 Elections	6	0.83%	689	0	689	243	932
46 1010-267XX Prosecuting Attorney	21	2.92%	2,413	0	2,413	850	3,263
48 1010-26800 Register of Deeds	7	0.97%	804	0	804	283	1,088
49 1010-27300 Department of Criminal De	3	0.42%	345	0	345	121	466
51 1010-27302 Department of Public Defe	5	0.69%	575	0	575	202	777
69 1010-28700 Environmental Affairs	11	1.53%	1,264	0	1,264	445	1,709
73 1010-28800 Geographic Information Sy	8	1.11%	919	0	919	324	1,243
106 1010-43000 Animal Shelter/Dog Warde	4	0.56%	460	0	460	162	622
119 1010-72101 Transportation Planning	20	2.78%	2,298	0	2,298	809	3,108
120 1010-72181 Trans. Planning - Oct.-Dec	3	0.42%	345	0	345	121	466
125 1010-75700 Community Center	1	0.14%	115	0	115	40	155
126 1010-75800 Swimming Pool	1	0.14%	115	0	115	40	155
129 1010-762XX Civic Arena	15	2.08%	1,724	0	1,724	607	2,331
130 1010-76300 Pinconning Park	2	0.28%	230	0	230	81	311
137 2210 Health Dept - Dist Health	162	22.50%	18,616	0	18,616	6,556	25,172
139 2380 Gypsy Moth Control Fund	8	1.11%	919	0	919	324	1,243
140 2400 Mosquito Control Fund	31	4.31%	3,562	0	3,562	1,255	4,817
144 2610 911 Service Fund	93	12.92%	10,687	0	10,687	3,764	14,451
152 2740 Community Corrections Fund	2	0.28%	230	0	230	81	311
153 2760 Division On Aging Fund	39	5.42%	4,482	0	4,482	1,578	6,060
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	14	1.94%	1,609	0	1,609	567	2,175
173 5090-75600 Public Golf Course	16	2.22%	1,839	0	1,839	647	2,486

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	720	100.00%	82,740	0	82,740	24,928	107,668
Direct Bills					0		0
Total					\$82,740		\$107,668

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
3 1010-25300 Treasurer	\$230	\$0	\$230
4 1010-10100 Board of Commissioners	115	0	115
5 1010-19100 Accounting Department	804	0	804
6 1010-20200 Payroll	230	0	230
7 1010-21200 Budget Department	115	0	115
8 1010-27200 Administrative Services	1,954	0	1,954
9 1010-22800 Information Systems Divis	8,504	0	8,504
12 1010-26500 Buildings and Grounds	6,060	0	6,060
13 1010-26600 Corporation Counsel	2,175	0	2,175
14 1010-27000 Personnel & Employee Re	3,108	0	3,108
16 1010-30100 Sheriff Department	7,148	0	7,148
17 1010-75110 Recreation & Facilities	622	0	622
30 1010-14100 & 2150 FOC	155	0	155
37 1010-17100 County Executive	622	0	622
38 1010-21500 Clerk	1,243	0	1,243
43 1010-25700 Equalization Department	1,243	0	1,243
44 1010-26200 Elections	932	0	932
46 1010-267XX Prosecuting Attorney	3,263	0	3,263
48 1010-26800 Register of Deeds	1,088	0	1,088
49 1010-27300 Department of Criminal De	466	0	466
51 1010-27302 Department of Public Defe	777	0	777
69 1010-28700 Environmental Affairs	1,709	0	1,709
73 1010-28800 Geographic Information Sy	1,243	0	1,243
106 1010-43000 Animal Shelter/Dog Warde	622	0	622
119 1010-72101 Transportation Planning	3,108	0	3,108
120 1010-72181 Trans. Planning - Oct.-Dec	466	0	466
125 1010-75700 Community Center	155	0	155
126 1010-75800 Swimming Pool	155	0	155
129 1010-762XX Civic Arena	2,331	0	2,331
130 1010-76300 Pinconning Park	311	0	311
137 2210 Health Dept - Dist Health	25,172	0	25,172
139 2380 Gypsy Moth Control Fund	1,243	0	1,243
140 2400 Mosquito Control Fund	4,817	0	4,817
144 2610 911 Service Fund	14,451	0	14,451
152 2740 Community Corrections Fund	311	0	311
153 2760 Division On Aging Fund	6,060	0	6,060
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,175	0	2,175
173 5090-75600 Public Golf Course	2,486	0	2,486
Total	<u>\$107,668</u>	<u>\$0</u>	<u>\$107,668</u>

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 cost for the maintenance of the Buildings and Grounds is identified in this Cost Center.

The costs of these services has 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.

- **County Building**
- **Health Facility**
- **Courts Facility**
- **Law Enforcement Center**
- **Community Center**
- **Pinny Park**
- **Parks Maintenance**
- **Fairgrounds**
- **Central Dispatch**
- **Juvenile Detention**
- **Civic Arena**

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

- **Group Homes** - Costs for Group Homes are split equally between all of 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.

NOTE: This schedule identifies credits for items that were expensed in 2017, but were expensed in subsequent years.

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 2018
10/22/2019

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	738,935	142,969	151,829	59,305	151,955	145,925	6,455	8,375	295
<i>Salary % Split</i>			<i>19.35%</i>	<i>20.55%</i>	<i>8.03%</i>	<i>20.56%</i>	<i>19.75%</i>	<i>.87%</i>	<i>1.13%</i>	<i>.04%</i>
Finges	S	279,443	54,067	57,417	22,427	57,465	55,185	2,441	3,167	112
Subtotal - Personnel Costs		1,018,378	197,036	209,246	81,732	209,420	201,110	8,896	11,542	407
Services & Supplies Cost										
72700 Office Supplies	S	183	35	38	15	38	36	2	2	0
72800 Printing and Binding	S	275	53	57	22	57	54	2	3	0
72900 Postage	S	64	12	13	5	13	13	1	1	0
74100 Licenses	S	213	41	44	17	44	42	2	2	0
74200 Food Supplies	S	0	0	0	0	0	0	0	0	0
74600 Uniform Purchases	S	1,956	378	402	157	402	386	17	22	1
75000 Gas, Oil and Grease	S	18,767	3,631	3,856	1,506	3,859	3,706	164	213	7
75300 Chemicals	S	1,616	313	332	130	332	319	14	18	1
76000 Medical Supplies	S	381	74	78	31	78	75	3	4	0
77600 Custodial Supplies	S	26,617	5,150	5,469	2,136	5,474	5,256	233	302	11
77800 Grounds Maintenance Supplies	S	24,669	4,773	5,069	1,980	5,073	4,872	215	280	10
78100 Small Tools	S	846	164	174	68	174	167	7	10	0
79900 Other Supplies	S	1,764	341	362	142	363	348	15	20	1
80100 Professional Services	S	47,755	9,240	9,812	3,833	9,820	9,431	417	541	19
80200 Contractual Services	P	27,298	1,539	3,492	922	705	1,139	0	0	74
80400 Inspection Services	P	33,814	0	32,999	715	0	100	0	0	0
82000 Memberships and Dues	S	100	19	21	8	21	20	1	1	0
82300 Garbage Removal	P	5,787	0	983	1,935	2,869	0	0	0	0
83100 Other Services and Charges	S	4,159	805	855	334	855	821	36	47	2
85200 Telephone	S	2,487	481	511	200	511	491	22	28	1
85201 Cellphone	S	3,018	584	620	242	621	596	26	34	1
86100 Conference Fees & Expenses	S	485	94	100	39	100	96	4	5	0
86500 State Travel Mileage	S	0	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	
92000 Public Utilities P	294,438	253	104,112	17,882	171,009	0	351	0	0	
93100 Equipment Repair & Maintenance S	11,199	2,167	2,301	899	2,303	2,212	98	127	4	
93200 Vehicle Repair & Maintenance S	6,261	1,211	1,286	502	1,288	1,236	55	71	2	
93300 Bldg. Repair and Maintenance P	25,082	1,978	5,087	3,579	7,033	243	645	0	0	
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0	
93600 Grounds Maintenance S	1,585	307	326	127	326	313	14	18	1	
94600 Equipment Rental S	1,920	371	395	154	395	379	17	22	1	
94601 Equipment Rental-Copy Machir S	1,157	224	238	93	238	228	10	13	0	
95500 Miscellaneous S	3,634	703	747	292	747	718	32	41	1	
95800 Licenses and Permits S	0	0	0	0	0	0	0	0	0	
96720 Bldgs/Bldg Add & Improve Expt P	29,568	0	0	0	26,587	0	2,000	0	0	
96730 Machinery & Equipment Expense S	468	91	96	38	96	92	4	5	0	
96740 Office Equip.& Furn. Expense S	3,411	660	701	274	701	674	30	39	1	
97101 Land Improvements D	17,870	0	0	0	0	0	0	0	0	
97500 Bldgs, Bldg Additions & Improv D	5,863	0	0	0	0	0	0	0	0	
97900 Machinery And Equipment D	153,083	0	0	0	0	0	0	0	0	
98000 Office Equipment and Furniture D	0	0	0	0	0	0	0	0	0	
98100 Vehicles D	28,000	0	0	0	0	0	0	0	0	
2017 Credit for Capitalized Equipment P	(70,570)	(3,626)	0	(41,989)	0	0	0	0	0	
Subtotal - Services & Supplies	715,223	32,066	180,574	(3,714)	242,131	34,064	4,437	1,870	140	
Department Cost Total	1,733,601	229,102	389,820	78,018	451,551	235,174	13,333	13,412	546	
Adjustments to Cost										
97101 Land Improvements D	(17,870)	0	0	0	0	0	0	0	0	
97500 Bldgs, Bldg Additions & Improv D	(5,863)	0	0	0	0	0	0	0	0	
97900 Machinery And Equipment D	(153,083)	0	0	0	0	0	0	0	0	
98000 Office Equipment and Furniture D	0	0	0	0	0	0	0	0	0	
98100 Vehicles D	(28,000)	0	0	0	0	0	0	0	0	
Subtotal - Adjustments	(204,816)	0	0	0	0	0	0	0	0	
Total Costs After Adjustments	1,528,785	229,102	389,820	78,018	451,551	235,174	13,333	13,412	546	
General Admin Distribution		(229,102)	68,716	13,753	79,597	41,455	2,350	2,364	96	
Grand Total	\$1,528,785		\$458,536	\$91,771	\$531,148	\$276,629	\$15,684	\$15,776	\$643	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	738,935	4,028	13,895	11,198	3,345	2,911	0	3,783	32,466
<i>Salary % Split</i>			<i>.55%</i>	<i>1.88%</i>	<i>1.52%</i>	<i>.45%</i>	<i>.39%</i>	<i>.00%</i>	<i>.51%</i>	<i>4.39%</i>
Finges	S	279,443	1,523	5,255	4,235	1,265	1,101	0	1,431	12,278
Subtotal - Personnel Costs		1,018,378	5,551	19,150	15,433	4,610	4,012	0	5,214	44,744
Services & Supplies Cost										
72700 Office Supplies	S	183	1	3	3	1	1	0	1	8
72800 Printing and Binding	S	275	1	5	4	1	1	0	1	12
72900 Postage	S	64	0	1	1	0	0	0	0	3
74100 Licenses	S	213	1	4	3	1	1	0	1	9
74200 Food Supplies	S	0	0	0	0	0	0	0	0	0
74600 Uniform Purchases	S	1,956	11	37	30	9	8	0	10	86
75000 Gas, Oil and Grease	S	18,767	102	353	284	85	74	0	96	825
75300 Chemicals	S	1,616	9	30	24	7	6	0	8	71
76000 Medical Supplies	S	381	2	7	6	2	2	0	2	17
77600 Custodial Supplies	S	26,617	145	501	403	120	105	0	136	1,169
77800 Grounds Maintenance Supplies	S	24,669	134	464	374	112	97	0	126	1,084
78100 Small Tools	S	846	5	16	13	4	3	0	4	37
79900 Other Supplies	S	1,764	10	33	27	8	7	0	9	78
80100 Professional Services	S	47,755	260	898	724	216	188	0	244	2,098
80200 Contractual Services	P	27,298	161	0	0	0	0	0	0	0
80400 Inspection Services	P	33,814	0	0	0	0	0	0	0	0
82000 Memberships and Dues	S	100	1	2	2	0	0	0	1	4
82300 Garbage Removal	P	5,787	0	0	0	0	0	0	0	0
83100 Other Services and Charges	S	4,159	23	78	63	19	16	0	21	183
85200 Telephone	S	2,487	14	47	38	11	10	0	13	109
85201 Cellphone	S	3,018	16	57	46	14	12	0	15	133
86100 Conference Fees & Expenses	S	485	3	9	7	2	2	0	2	21
86500 State Travel Mileage	S	0	0	0	0	0	0	0	0	0

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	
92000 Public Utilities P	294,438	0	0	0	0	0	0	0	0	
93100 Equipment Repair & Maintenance S	11,199	61	211	170	51	44	0	57	492	
93200 Vehicle Repair & Maintenance S	6,261	34	118	95	28	25	0	32	275	
93300 Bldg. Repair and Maintenance P	25,082	880	0	0	0	0	0	0	0	
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0	
93600 Grounds Maintenance S	1,585	9	30	24	7	6	0	8	70	
94600 Equipment Rental S	1,920	10	36	29	9	8	0	10	84	
94601 Equipment Rental-Copy Machir S	1,157	6	22	18	5	5	0	6	51	
95500 Miscellaneous S	3,634	20	68	55	16	14	0	19	160	
95800 Licenses and Permits S	0	0	0	0	0	0	0	0	0	
96720 Bldgs/Bldg Add & Improve Expt P	29,568	0	0	0	0	0	0	0	0	
96730 Machinery & Equipment Expense S	468	3	9	7	2	2	0	2	21	
96740 Office Equip.& Furn. Expense S	3,411	19	64	52	15	13	0	17	150	
97101 Land Improvements D	17,870	0	0	0	0	0	0	0	0	
97500 Bldgs, Bldg Additions & Improv D	5,863	0	0	0	0	0	0	0	0	
97900 Machinery And Equipment D	153,083	0	0	0	0	0	0	0	0	
98000 Office Equipment and Furniture D	0	0	0	0	0	0	0	0	0	
98100 Vehicles D	28,000	0	0	0	0	0	0	0	0	
2017 Credit for Capitalized Equipment P	(70,570)	0	0	0	0	0	0	0	0	
Subtotal - Services & Supplies	715,223	1,940	3,102	2,500	747	650	0	845	7,249	
Department Cost Total	1,733,601	7,492	22,252	17,933	5,357	4,662	0	6,058	51,993	
Adjustments to Cost										
97101 Land Improvements D	(17,870)	0	0	0	0	0	0	0	0	
97500 Bldgs, Bldg Additions & Improv D	(5,863)	0	0	0	0	0	0	0	0	
97900 Machinery And Equipment D	(153,083)	0	0	0	0	0	0	0	0	
98000 Office Equipment and Furniture D	0	0	0	0	0	0	0	0	0	
98100 Vehicles D	(28,000)	0	0	0	0	0	0	0	0	
Subtotal - Adjustments	(204,816)	0	0	0	0	0	0	0	0	
Total Costs After Adjustments	1,528,785	7,492	22,252	17,933	5,357	4,662	0	6,058	51,993	
General Admin Distribution		1,321	3,923	3,161	944	822	0	1,068	9,165	
Grand Total	\$1,528,785	\$8,812	\$26,175	\$21,094	\$6,301	\$5,484	\$0	\$7,126	\$61,158	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
Personnel Costs					
Salaries	S1	738,935	0	0	200
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.03%</i>
Finges	S	279,443	0	0	76
Subtotal - Personnel Costs		1,018,378	0	0	276
Services & Supplies Cost					
72700 Office Supplies	S	183	0	0	0
72800 Printing and Binding	S	275	0	0	0
72900 Postage	S	64	0	0	0
74100 Licenses	S	213	0	0	0
74200 Food Supplies	S	0	0	0	0
74600 Uniform Purchases	S	1,956	0	0	1
75000 Gas, Oil and Grease	S	18,767	0	0	5
75300 Chemicals	S	1,616	0	0	0
76000 Medical Supplies	S	381	0	0	0
77600 Custodial Supplies	S	26,617	0	0	7
77800 Grounds Maintenance Supplies	S	24,669	0	0	7
78100 Small Tools	S	846	0	0	0
79900 Other Supplies	S	1,764	0	0	0
80100 Professional Services	S	47,755	0	0	13
80200 Contractual Services	P	27,298	0	19,266	0
80400 Inspection Services	P	33,814	0	0	0
82000 Memberships and Dues	S	100	0	0	0
82300 Garbage Removal	P	5,787	0	0	0
83100 Other Services and Charges	S	4,159	0	0	1
85200 Telephone	S	2,487	0	0	1
85201 Cellphone	S	3,018	0	0	1
86100 Conference Fees & Expenses	S	485	0	0	0
86500 State Travel Mileage	S	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
92000 Public Utilities P	294,438	0	831	0
93100 Equipment Repair & Mainten S	11,199	0	0	3
93200 Vehicle Repair & Maintenance S	6,261	0	0	2
93300 Bldg. Repair and Maintenance P	25,082	0	5,638	0
93500 Telephone Repair & Mainten S	0	0	0	0
93600 Grounds Maintenance S	1,585	0	0	0
94600 Equipment Rental S	1,920	0	0	1
94601 Equipment Rental-Copy Machir S	1,157	0	0	0
95500 Miscellaneous S	3,634	0	0	1
95800 Licenses and Permits S	0	0	0	0
96720 Bldgs/Bldg Add & Improve Expt P	29,568	0	981	0
96730 Machinery & Equipment Expen: S	468	0	0	0
96740 Office Equip.& Furn. Expense S	3,411	0	0	1
97101 Land Improvements D	17,870	0	0	0
97500 Bldgs, Bldg Additions & Improv D	5,863	0	0	0
97900 Machinery And Equipment D	153,083	0	0	0
98000 Office Equipment and Furniture D	0	0	0	0
98100 Vehicles D	28,000	0	0	0
2017 Credit for Capitalized Equipment P	(70,570)	(24,955)	0	0
Subtotal - Services & Supplies	715,223	(24,955)	26,715	45
Department Cost Total	1,733,601	(24,955)	26,715	320
Adjustments to Cost				
97101 Land Improvements D	(17,870)	0	0	0
97500 Bldgs, Bldg Additions & Improv D	(5,863)	0	0	0
97900 Machinery And Equipment D	(153,083)	0	0	0
98000 Office Equipment and Furniture D	0	0	0	0
98100 Vehicles D	(28,000)	0	0	0
Subtotal - Adjustments	(204,816)	0	0	0
Total Costs After Adjustments	1,528,785	(24,955)	26,715	320
General Admin Distribution		(4,399)	4,709	56
Grand Total	\$1,528,785	\$(29,354)	\$31,425	\$377
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$232	\$0	\$70	\$14	\$81	\$42	\$2	\$2	\$0	\$1
Subtotal - Building Depreciation	232	0	70	14	81	42	2	2	0	1
2 Equipment Depreciation	33,861	44	10,170	2,035	11,780	6,135	348	350	14	195
2 Telephone Equipoment	293	0	88	18	102	53	3	3	0	2
Subtotal - Equipment Depreciation	34,154	45	10,257	2,053	11,882	6,188	351	353	14	197
3 Cash Receipts	288	90	113	23	131	68	4	4	0	2
3 Bank Reconciliation	4,901	1,512	1,923	385	2,228	1,160	66	66	3	37
Subtotal - 1010-25300 Treasurer	5,190	1,601	2,037	408	2,359	1,229	70	70	3	39
4 Annual Audit	1,690	425	634	127	735	383	22	22	1	12
Subtotal - 1010-10100 Board of Comm	1,690	425	634	127	735	383	22	22	1	12
5 Accounting	6,144	3,381	2,857	572	3,309	1,724	98	98	4	55
5 Payroll	21	12	10	2	11	6	0	0	0	0
5 Budgeting	1,041	581	487	97	564	294	17	17	1	9
5 Contract Serv.	430	304	220	44	255	133	8	8	0	4
Subtotal - 1010-19100 Accounting Dep	7,636	4,278	3,574	715	4,139	2,156	122	123	5	69
6 Payroll	5,777	803	1,973	395	2,286	1,191	67	68	3	38
6 Budgeting	73	10	25	5	29	15	1	1	0	0
Subtotal - 1010-20200 Payroll	5,850	813	1,998	400	2,315	1,206	68	69	3	38
7 Budgeting	1,347	353	510	102	591	308	17	18	1	10
7 Accts Payable	899	231	339	68	393	205	12	12	0	7
7 General Accounting	601	158	228	46	264	137	8	8	0	4
Subtotal - 1010-21200 Budget Departr	2,848	743	1,077	216	1,247	650	37	37	2	21
8 Admin Services	3,539	1,268	1,442	289	1,670	870	49	50	2	28
Subtotal - 1010-27200 Administrative S	3,539	1,268	1,442	289	1,670	870	49	50	2	28
9 Tech Support	2,388	618	902	180	1,044	544	31	31	1	17
9 Network/Server	9,176	1,501	3,202	641	3,709	1,932	110	110	4	62
9 Telephone	370	61	129	26	150	78	4	4	0	2

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$11,933	\$2,180	\$4,233	\$847	\$4,903	\$2,554	\$145	\$146	\$6	\$81
10 Accounting	3,315	481	1,138	228	1,319	687	39	39	2	22
Subtotal - Financial System MUNIS	3,315	481	1,138	228	1,319	687	39	39	2	22
11 Purchasing	4,482	1,578	1,818	364	2,105	1,097	62	63	3	35
Subtotal - 1010-23300 Purchasing	4,482	1,578	1,818	364	2,105	1,097	62	63	3	35
12 County Building	0	13,537	4,060	813	4,703	2,449	139	140	6	78
12 Telephone Upgrade/Maintenance	0	(584)	(175)	(35)	(203)	(106)	(6)	(6)	(0)	(3)
Subtotal - 1010-26500 Buildings and G	0	12,953	3,885	778	4,500	2,344	133	134	5	75
13 Civil Counsel	0	5,586	1,675	335	1,941	1,011	57	58	2	32
Subtotal - 1010-26600 Corporation Co	0	5,586	1,675	335	1,941	1,011	57	58	2	32
14 Human Resources	0	11,787	3,535	708	4,095	2,133	121	122	5	68
14 Labor Relations	0	0	0	0	0	0	0	0	0	0
14 Education and Training	0	689	207	41	239	125	7	7	0	4
Subtotal - 1010-27000 Personnel & Err	0	12,476	3,742	749	4,335	2,257	128	129	5	72
15 Mail Services	0	14	4	1	5	3	0	0	0	0
15 Office Max Rebate	0	(10)	(3)	(1)	(4)	(2)	(0)	(0)	(0)	(0)
Subtotal - 1010-29800 Risograph Printi	0	4	1	0	1	1	0	0	0	0
17 Administrative Support	0	70,771	21,227	4,248	24,588	12,806	726	730	30	408
Subtotal - 1010-75110 Recreation & Fa	0	70,771	21,227	4,248	24,588	12,806	726	730	30	408
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	4,912	1,473	295	1,707	889	50	51	2	28
18 Vehicle Maintenance	0	639	192	38	222	116	7	7	0	4
18 County Building	0	7	2	0	3	1	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	5,559	1,667	334	1,931	1,006	57	57	2	32
19 General Liability	0	6,798	2,039	408	2,362	1,230	70	70	3	39
19 Vehicle Insurance	0	9,094	2,728	546	3,160	1,646	93	94	4	52

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$203	\$61	\$12	\$71	\$37	\$2	\$2	\$0	\$1
19 County Building	0	717	215	43	249	130	7	7	0	4
Subtotal - 1010-85100 Risk Manageme	0	16,812	5,043	1,009	5,841	3,042	172	173	7	97
20 Wellness Program	0	3,181	954	191	1,105	576	33	33	1	18
Subtotal - 1010-85900 Wellness Progr	0	3,181	954	191	1,105	576	33	33	1	18
21 Current Retiree Fringe Benefits	0	44,213	13,261	2,654	15,361	8,000	454	456	19	255
21 Future Retiree Fringe Benefits	0	7	2	0	2	1	0	0	0	0
21 Supplemental Contribution	0	45,897	13,766	2,755	15,946	8,305	471	474	19	265
21 Term Payoff	0	4,463	1,339	268	1,551	808	46	46	2	26
Subtotal - 1010-87800 Retirees Health/	0	94,580	28,368	5,677	32,860	17,114	970	976	40	545
Total Incoming	80,868	235,332	94,839	18,981	109,858	57,216	3,244	3,263	133	1,823
C. Total Allocated		\$1,844,985	\$553,375	\$110,752	\$641,006	\$333,845	\$18,928	\$19,039	\$776	\$10,635
			29.99%	6.00%	34.74%	18.09%	1.03%	1.03%	0.04%	0.58%

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Maintenance
1 County Building	\$232	\$0	\$4	\$3	\$1	\$1	\$0	\$1	\$9	\$(4)
Subtotal - Building Depreciation	232	0	4	3	1	1	0	1	9	(4)
2 Equipment Depreciation	33,861	44	581	468	140	122	0	158	1,356	(651)
2 Telephone Equipment	293	0	5	4	1	1	0	1	12	(6)
Subtotal - Equipment Depreciation	34,154	45	586	472	141	123	0	159	1,368	(657)
3 Cash Receipts	288	90	6	5	2	1	0	2	15	(7)
3 Bank Reconciliation	4,901	1,512	110	88	26	23	0	30	257	(123)
Subtotal - 1010-25300 Treasurer	5,190	1,601	116	94	28	24	0	32	272	(130)
4 Annual Audit	1,690	425	36	29	9	8	0	10	85	(41)
Subtotal - 1010-10100 Board of Comm	1,690	425	36	29	9	8	0	10	85	(41)
5 Accounting	6,144	3,381	163	131	39	34	0	44	381	(183)
5 Payroll	21	12	1	0	0	0	0	0	1	(1)
5 Budgeting	1,041	581	28	22	7	6	0	8	65	(31)
5 Contract Serv.	430	304	13	10	3	3	0	3	29	(14)
Subtotal - 1010-19100 Accounting Dep	7,636	4,278	204	164	49	43	0	56	477	(229)
6 Payroll	5,777	803	113	91	27	24	0	31	263	(126)
6 Budgeting	73	10	1	1	0	0	0	0	3	(2)
Subtotal - 1010-20200 Payroll	5,850	813	114	92	27	24	0	31	267	(128)
7 Budgeting	1,347	353	29	23	7	6	0	8	68	(33)
7 Accts Payable	899	231	19	16	5	4	0	5	45	(22)
7 General Accounting	601	158	13	10	3	3	0	4	30	(15)
Subtotal - 1010-21200 Budget Departr	2,848	743	61	50	15	13	0	17	144	(69)
8 Admin Services	3,539	1,268	82	66	20	17	0	22	192	(92)
Subtotal - 1010-27200 Administrative S	3,539	1,268	82	66	20	17	0	22	192	(92)
9 Tech Support	2,388	618	51	41	12	11	0	14	120	(58)
9 Network/Server	9,176	1,501	183	147	44	38	0	50	427	(205)
9 Telephone	370	61	7	6	2	2	0	2	17	(8)

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Maintenance
Subtotal - 1010-22800 Information Sys	\$11,933	\$2,180	\$242	\$195	\$58	\$51	\$0	\$66	\$565	\$(271)
10 Accounting	3,315	481	65	52	16	14	0	18	152	(73)
Subtotal - Financial System MUNIS	3,315	481	65	52	16	14	0	18	152	(73)
11 Purchasing	4,482	1,578	104	84	25	22	0	28	242	(116)
Subtotal - 1010-23300 Purchasing	4,482	1,578	104	84	25	22	0	28	242	(116)
12 County Building	0	13,537	232	187	56	49	0	63	542	(260)
12 Telephone Upgrade/Maintenance	0	(584)	(10)	(8)	(2)	(2)	0	(3)	(23)	11
Subtotal - 1010-26500 Buildings and G	0	12,953	222	179	53	46	0	60	518	(249)
13 Civil Counsel	0	5,586	96	77	23	20	0	26	223	(107)
Subtotal - 1010-26600 Corporation Cot	0	5,586	96	77	23	20	0	26	223	(107)
14 Human Resources	0	11,787	202	163	49	42	0	55	472	(226)
14 Labor Relations	0	0	0	0	0	0	0	0	0	0
14 Education and Training	0	689	12	10	3	2	0	3	28	(13)
Subtotal - 1010-27000 Personnel & Err	0	12,476	214	172	51	45	0	58	499	(240)
15 Mail Services	0	14	0	0	0	0	0	0	1	(0)
15 Office Max Rebate	0	(10)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
Subtotal - 1010-29800 Risograph Printi	0	4	0	0	0	0	0	0	0	(0)
17 Administrative Support	0	70,771	1,212	977	292	254	0	330	2,831	(1,359)
Subtotal - 1010-75110 Recreation & Fa	0	70,771	1,212	977	292	254	0	330	2,831	(1,359)
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	4,912	84	68	20	18	0	23	197	(94)
18 Vehicle Maintenance	0	639	11	9	3	2	0	3	26	(12)
18 County Building	0	7	0	0	0	0	0	0	0	(0)
Subtotal - 1010-75112 Parks/Recreatio	0	5,559	95	77	23	20	0	26	222	(107)
19 General Liability	0	6,798	116	94	28	24	0	32	272	(131)
19 Vehicle Insurance	0	9,094	156	125	37	33	0	42	364	(175)

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Mai ntenance
19 Property Other	\$0	\$203	\$3	\$3	\$1	\$1	\$0	\$1	\$8	\$(4)
19 County Building	0	717	12	10	3	3	0	3	29	(14)
Subtotal - 1010-85100 Risk Manageme	0	16,812	288	232	69	60	0	78	673	(323)
20 Wellness Program	0	3,181	54	44	13	11	0	15	127	(61)
Subtotal - 1010-85900 Wellness Progr	0	3,181	54	44	13	11	0	15	127	(61)
21 Current Retiree Fringe Benefits	0	44,213	757	610	182	159	0	206	1,769	(849)
21 Future Retiree Fringe Benefits	0	7	0	0	0	0	0	0	0	(0)
21 Supplemental Contribution	0	45,897	786	633	189	165	0	214	1,836	(881)
21 Term Payoff	0	4,463	76	62	18	16	0	21	179	(86)
Subtotal - 1010-87800 Retirees Health/	0	94,580	1,619	1,305	390	339	0	441	3,784	(1,816)
Total Incoming	80,868	235,332	5,414	4,363	1,303	1,134	0	1,474	12,649	(6,071)
C. Total Allocated		\$1,844,985	\$31,588	\$25,457	\$7,604	\$6,618	\$0	\$8,600	\$73,807	\$(35,425)
			1.71%	1.38%	0.41%	0.36%		0.47%	4.00%	(1.92)%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$232	\$0	\$5	\$0
Subtotal - Building Depreciation	232	0	5	0
2 Equipment Depreciation	33,861	44	697	8
2 Telephone Equipoment	293	0	6	0
Subtotal - Equipment Depreciation	34,154	45	703	8
3 Cash Receipts	288	90	8	0
3 Bank Reconciliation	4,901	1,512	132	2
Subtotal - 1010-25300 Treasurer	5,190	1,601	140	2
4 Annual Audit	1,690	425	43	1
Subtotal - 1010-10100 Board of Comm	1,690	425	43	1
5 Accounting	6,144	3,381	196	2
5 Payroll	21	12	1	0
5 Budgeting	1,041	581	33	0
5 Contract Serv.	430	304	15	0
Subtotal - 1010-19100 Accounting Dep	7,636	4,278	245	3
6 Payroll	5,777	803	135	2
6 Budgeting	73	10	2	0
Subtotal - 1010-20200 Payroll	5,850	813	137	2
7 Budgeting	1,347	353	35	0
7 Accts Payable	899	231	23	0
7 General Accounting	601	158	16	0
Subtotal - 1010-21200 Budget Departr	2,848	743	74	1
8 Admin Services	3,539	1,268	99	1
Subtotal - 1010-27200 Administrative S	3,539	1,268	99	1
9 Tech Support	2,388	618	62	1
9 Network/Server	9,176	1,501	219	3
9 Telephone	370	61	9	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$11,933	\$2,180	\$290	\$3
10 Accounting	3,315	481	78	1
Subtotal - Financial System MUNIS	3,315	481	78	1
11 Purchasing	4,482	1,578	125	1
Subtotal - 1010-23300 Purchasing	4,482	1,578	125	1
12 County Building	0	13,537	278	3
12 Telephone Upgrade/Maintenance	0	(584)	(12)	(0)
Subtotal - 1010-26500 Buildings and G	0	12,953	266	3
13 Civil Counsel	0	5,586	115	1
Subtotal - 1010-26600 Corporation Cot	0	5,586	115	1
14 Human Resources	0	11,787	242	3
14 Labor Relations	0	0	0	0
14 Education and Training	0	689	14	0
Subtotal - 1010-27000 Personnel & Err	0	12,476	256	3
15 Mail Services	0	14	0	0
15 Office Max Rebate	0	(10)	(0)	(0)
Subtotal - 1010-29800 Risograph Printi	0	4	0	0
17 Administrative Support	0	70,771	1,455	17
Subtotal - 1010-75110 Recreation & Fa	0	70,771	1,455	17
18 Grounds Maintenance	0	0	0	0
18 Parking Lot	0	4,912	101	1
18 Vehicle Maintenance	0	639	13	0
18 County Building	0	7	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	5,559	114	1
19 General Liability	0	6,798	140	2
19 Vehicle Insurance	0	9,094	187	2

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$203	\$4	\$0
19 County Building	0	717	15	0
Subtotal - 1010-85100 Risk Manageme	0	16,812	346	4
20 Wellness Program	0	3,181	65	1
Subtotal - 1010-85900 Wellness Progr	0	3,181	65	1
21 Current Retiree Fringe Benefits	0	44,213	909	11
21 Future Retiree Fringe Benefits	0	7	0	0
21 Supplemental Contribution	0	45,897	943	11
21 Term Payoff	0	4,463	92	1
Subtotal - 1010-87800 Retirees Health/	0	94,580	1,944	23
Total Incoming	80,868	235,332	6,500	78
C. Total Allocated		\$1,844,985	\$37,924	\$455
			2.06%	0.02%

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	1,469	3.21%	\$15,512	\$0	\$15,512	\$0	\$15,512
4 1010-10100 Board of Commissioners	4,434	9.70%	46,820	0	46,820	0	46,820
5 1010-19100 Accounting Department	2,715	5.94%	28,668	0	28,668	0	28,668
6 1010-20200 Payroll	1,045	2.29%	11,034	0	11,034	0	11,034
7 1010-21200 Budget Department	987	2.16%	10,422	0	10,422	0	10,422
8 1010-27200 Administrative Services	435	0.95%	4,593	0	4,593	0	4,593
9 1010-22800 Information Systems Divis	3,210	7.02%	33,895	0	33,895	0	33,895
11 1010-23300 Purchasing	428	0.94%	4,519	0	4,519	0	4,519
12 1010-26500 Buildings and Grounds	1,282	2.80%	13,537	0	13,537	0	13,537
13 1010-26600 Corporation Counsel	392	0.86%	4,139	0	4,139	931	5,070
14 1010-27000 Personnel & Employee Re	1,929	4.22%	20,369	0	20,369	4,582	24,951
15 1010-29800 Risograph Printing/Postag	838	1.83%	8,849	0	8,849	1,990	10,839
37 1010-17100 County Executive	2,505	5.48%	26,451	0	26,451	5,950	32,401
38 1010-21500 Clerk	4,698	10.28%	49,607	0	49,607	11,159	60,766
43 1010-25700 Equalization Department	2,162	4.73%	22,829	0	22,829	5,135	27,964
48 1010-26800 Register of Deeds	1,869	4.09%	19,735	0	19,735	4,439	24,175
52 1010-27500 Drain Commissioner	1,912	4.18%	20,189	0	20,189	4,541	24,731
56 1010-27801 County Survey/Remonum	56	0.12%	591	0	591	133	724
67 1010-28300 M.S.U. Extension	2,492	5.45%	26,314	0	26,314	5,919	32,233
69 1010-28700 Environmental Affairs	601	1.31%	6,346	0	6,346	1,428	7,774
73 1010-28800 Geographic Information S)	254	0.56%	2,682	0	2,682	603	3,285
119 1010-72101 Transportation Planning	508	1.11%	5,364	0	5,364	1,207	6,571
139 2380 Gypsy Moth Control Fund	605	1.32%	6,388	0	6,388	1,437	7,825
153 2760 Division On Aging Fund	4,322	9.45%	45,637	0	45,637	10,266	55,903
168 2930 Soldier's Relief	697	1.52%	7,360	0	7,360	1,656	9,015
182 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	1,035	0	1,035	233	1,268
189 7310-27400 Retirement System Fund	736	1.61%	7,772	0	7,772	1,748	9,520
203 Other	3,043	6.66%	32,132	0	32,132	7,228	39,360
Subtotal	45,722	100.00%	482,791	0	482,791	70,584	553,375
Direct Bills					0		0
Total					\$482,791		\$553,375

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Health Facility Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 2210 Health Dept - Dist Health	100	100.00%	\$96,625	\$0	\$96,625	\$14,127	\$110,752
Subtotal	100	100.00%	96,625	0	96,625	14,127	110,752
Direct Bills					0		0
Total					\$96,625		\$110,752

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$137,358	\$0	\$137,358	\$20,082	\$157,440
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	34,488	0	34,488	5,042	39,530
27 1010-13600 District Court	10,193	21.68%	121,220	0	121,220	17,722	138,943
28 1010-13700 District Court Adult Probat	1,538	3.27%	18,291	0	18,291	2,674	20,965
30 1010-14100 & 2150 FOC	4,500	9.57%	53,516	0	53,516	7,824	61,340
32 1010-14500 Law Library	731	1.55%	8,693	0	8,693	1,271	9,964
34 1010-14800 Probate Court	7,181	15.27%	85,400	0	85,400	12,486	97,886
46 1010-267XX Prosecuting Attorney	6,140	13.06%	73,020	0	73,020	10,676	83,695
51 1010-27302 Department of Public Defe	1,308	2.78%	15,555	0	15,555	2,274	17,830
152 2740 Community Corrections Fund	112	0.24%	1,332	0	1,332	195	1,527
203 Other	872	1.85%	10,370	0	10,370	1,516	11,886
Subtotal	47,025	100.00%	559,244	0	559,244	81,762	641,006
Direct Bills					0		0
Total					\$559,244		\$641,006

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$243,623	\$0	\$243,623	\$35,618	\$279,241
181 5950 Commissary Fund	288	0.42%	1,222	0	1,222	179	1,401
202 Bay City Police	10,939	15.94%	46,417	0	46,417	6,786	53,203
Subtotal	68,641	100.00%	291,262	0	291,262	42,583	333,845
Direct Bills					0		0
Total					\$291,262		\$333,845

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Community Center Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 1010-75700 Community Center	100	100.00%	\$16,513	\$0	\$16,513	\$2,414	\$18,928
Subtotal	100	100.00%	16,513	0	16,513	2,414	18,928
Direct Bills					0		0
Total					\$16,513		\$18,928

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Pinny Park Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 1010-76300 Pinconning Park	100	100.00%	\$16,611	\$0	\$16,611	\$2,429	\$19,039
Subtotal	100	100.00%	16,611	0	16,611	2,429	19,039
Direct Bills					0		0
Total					\$16,611		\$19,039

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$677	\$0	\$677	\$99	\$776
Subtotal	100	100.00%	677	0	677	99	776
Direct Bills					0		0
Total					\$677		\$776

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Fairgrounds Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 1010-76000 Fairgrounds	100	100.00%	\$9,278	\$0	\$9,278	\$1,357	\$10,635
Subtotal	100	100.00%	9,278	0	9,278	1,357	10,635
Direct Bills					0		0
Total					\$9,278		\$10,635

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Central Dispatch Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$893	\$0	\$893	\$131	\$1,023
144 2610 911 Service Fund	4,838	96.76%	26,666	0	26,666	3,899	30,565
Subtotal	5,000	100.00%	27,559	0	27,559	4,029	31,588
Direct Bills					0		0
Total					\$27,559		\$31,588

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Juvenile Detention Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
166 Juvenile Detention Building Use	100	100.00%	\$22,210	\$0	\$22,210	\$3,247	\$25,457
Subtotal	100	100.00%	22,210	0	22,210	3,247	25,457
Direct Bills					0		0
Total					\$22,210		\$25,457

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Civic Arena Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
129 1010-762XX Civic Arena	100	100.00%	\$6,634	\$0	\$6,634	\$970	\$7,604
Subtotal	100	100.00%	6,634	0	6,634	970	7,604
Direct Bills					0		0
Total					\$6,634		\$7,604

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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,l	1	11.11%	\$642	\$0	\$642	\$94	\$735
58 1010-27909 Bldg Auth-MH Grp Home,z	1	11.11%	642	0	642	94	735
59 1010-27910 Bldg Auth-MH Grp Home,l	1	11.11%	642	0	642	94	735
60 1010-27911 Bldg Auth-MH Grp Home,l	1	11.11%	642	0	642	94	735
61 1010-27912 Bldg Auth-MH Grp Home,l	1	11.11%	642	0	642	94	735
62 1010-27919 Bldg Auth-MH Grp Home,l	1	11.11%	642	0	642	94	735
63 1010-27920 Bldg Auth-MH Grp Home,(	1	11.11%	642	0	642	94	735
64 1010-27921 Bldg Auth-MH Grp Home,v	1	11.11%	642	0	642	94	735
65 1010-27922 Bldg Auth-MH Grp Home,v	1	11.11%	642	0	642	94	735
Subtotal	9	100.00%	5,774	0	5,774	844	6,618
Direct Bills					0		0
Total					\$5,774		\$6,618

Basis Units: Split Equally
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$0	\$0	\$0	\$0	\$0
27 1010-13600 District Court	630	35.45%	0	0	0	0	0
30 1010-14100 & 2150 FOC	97	5.46%	0	0	0	0	0
38 1010-21500 Clerk	97	5.46%	0	0	0	0	0
46 1010-267XX Prosecuting Attorney	801	45.08%	0	0	0	0	0
48 1010-26800 Register of Deeds	55	3.10%	0	0	0	0	0
Subtotal	1,777	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$7,503	\$0	\$7,503	\$1,097	\$8,600
Subtotal	100	100.00%	7,503	0	7,503	1,097	8,600
Direct Bills					0		0
Total					\$7,503		\$8,600

Basis Units: Split Equally between B&G and Pierre Marquette
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Maintenance Other Bld Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
124 1010-75108 Veterans Park Softball	177	3.56%	\$2,291	\$0	\$2,291	\$335	\$2,626
127 1010-75900 County Market	197	3.96%	2,550	0	2,550	373	2,923
153 2760 Division On Aging Fund	3,522	70.81%	45,595	0	45,595	6,666	52,262
173 5090-75600 Public Golf Course	239	4.80%	3,094	0	3,094	452	3,546
180 5350-70200 Housing Fund	601	12.08%	7,780	0	7,780	1,138	8,918
203 Other	238	4.78%	3,081	0	3,081	450	3,532
Subtotal	4,974	100.00%	64,393	0	64,393	9,414	73,807
Direct Bills					0		0
Total					\$64,393		\$73,807

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

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	10	1.72%	\$(531)	\$0	\$(531)	\$0	\$(531)
4 1010-10100 Board of Commissioners	6	1.03%	(319)	0	(319)	0	(319)
5 1010-19100 Accounting Department	16	2.75%	(850)	0	(850)	0	(850)
8 1010-27200 Administrative Services	1	0.17%	(53)	0	(53)	0	(53)
9 1010-22800 Information Systems Divis	12	2.06%	(637)	0	(637)	0	(637)
12 1010-26500 Buildings and Grounds	11	1.89%	(584)	0	(584)	0	(584)
13 1010-26600 Corporation Counsel	4	0.69%	(212)	0	(212)	(34)	(247)
14 1010-27000 Personnel & Employee Re	10	1.72%	(531)	0	(531)	(86)	(617)
16 1010-30100 Sheriff Department	104	17.87%	(5,523)	0	(5,523)	(893)	(6,416)
17 1010-75110 Recreation & Facilities	2	0.34%	(106)	0	(106)	(17)	(123)
18 1010-75112 Parks/Recreation Mainten.	11	1.89%	(584)	0	(584)	(94)	(679)
23 1010-13100 Circuit Court	36	6.19%	(1,912)	0	(1,912)	(309)	(2,221)
26 1010-13300 Circuit Court Adult Probati	21	3.61%	(1,115)	0	(1,115)	(180)	(1,296)
27 1010-13600 District Court	29	4.98%	(1,540)	0	(1,540)	(249)	(1,789)
28 1010-13700 District Court Adult Probat	10	1.72%	(531)	0	(531)	(86)	(617)
30 1010-14100 & 2150 FOC	31	5.33%	(1,646)	0	(1,646)	(266)	(1,913)
34 1010-14800 Probate Court	19	3.26%	(1,009)	0	(1,009)	(163)	(1,172)
37 1010-17100 County Executive	8	1.37%	(425)	0	(425)	(69)	(494)
38 1010-21500 Clerk	11	1.89%	(584)	0	(584)	(94)	(679)
43 1010-25700 Equalization Department	4	0.69%	(212)	0	(212)	(34)	(247)
46 1010-267XX Prosecuting Attorney	27	4.64%	(1,434)	0	(1,434)	(232)	(1,666)
48 1010-26800 Register of Deeds	8	1.37%	(425)	0	(425)	(69)	(494)
49 1010-27300 Department of Criminal De	5	0.86%	(266)	0	(266)	(43)	(308)
51 1010-27302 Department of Public Defe	6	1.03%	(319)	0	(319)	(52)	(370)
52 1010-27500 Drain Commissioner	5	0.86%	(266)	0	(266)	(43)	(308)
67 1010-28300 M.S.U. Extension	8	1.37%	(425)	0	(425)	(69)	(494)
69 1010-28700 Environmental Affairs	7	1.20%	(372)	0	(372)	(60)	(432)
106 1010-43000 Animal Shelter/Dog Warde	10	1.72%	(531)	0	(531)	(86)	(617)
129 1010-762XX Civic Arena	1	0.17%	(53)	0	(53)	(9)	(62)
137 2210 Health Dept - Dist Health	71	12.20%	(3,770)	0	(3,770)	(610)	(4,380)
140 2400 Mosquito Control Fund	14	2.41%	(743)	0	(743)	(120)	(864)
144 2610 911 Service Fund	6	1.03%	(319)	0	(319)	(52)	(370)
152 2740 Community Corrections Fund	2	0.34%	(106)	0	(106)	(17)	(123)
153 2760 Division On Aging Fund	28	4.81%	(1,487)	0	(1,487)	(241)	(1,727)
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	14	2.41%	(743)	0	(743)	(120)	(864)
163 2920-66402 Juvenile Drug Court	4	0.69%	(212)	0	(212)	(34)	(247)
168 2930 Soldier's Relief	4	0.69%	(212)	0	(212)	(34)	(247)
180 5350-70200 Housing Fund	5	0.86%	(266)	0	(266)	(43)	(308)
203 Other	1	0.17%	(53)	0	(53)	(9)	(62)

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	582	100.00%	(30,907)	0	(30,907)	(4,519)	(35,425)
Direct Bills					0		0
Total					\$(30,907)		\$(35,425)

Basis Units: Phone Lines by Department
Source: Telephone Directory

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Direct Supplies Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 1010-267XX Prosecuting Attorney	21	0.08%	\$26	\$0	\$26	\$4	\$30
136 2010 County Road Fund	1,250	4.68%	1,548	0	1,548	226	1,774
153 2760 Division On Aging Fund	305	1.14%	378	0	378	55	433
173 5090-75600 Public Golf Course	5,198	19.46%	6,438	0	6,438	941	7,379
180 5350-70200 Housing Fund	18,960	70.97%	23,482	0	23,482	3,433	26,915
203 Other	981	3.67%	1,215	0	1,215	178	1,393
Subtotal	26,715	100.00%	33,087	0	33,087	4,837	37,924
Direct Bills					0		0
Total					\$33,087		\$37,924

Basis Units: Dollar Value of Purchases
Source: Actual Expenses

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$15,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	46,820	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	28,668	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	11,034	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	10,422	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	4,593	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	33,895	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	4,519	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	13,537	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	5,070	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	24,951	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	10,839	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	279,241	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	776	0	0	0
23 1010-13100 Circuit Court	0	0	157,440	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	39,530	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	138,943	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	20,965	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	61,340	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	9,964	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	97,886	0	0	0	0	0	0	0
37 1010-17100 County Executive	32,401	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	60,766	0	0	0	0	0	0	0	0	0
43 1010-25700 Equalization Department	27,964	0	0	0	0	0	0	0	0	0
46 1010-267XX Prosecuting Attorney	0	0	83,695	0	0	0	0	0	0	0
48 1010-26800 Register of Deeds	24,175	0	0	0	0	0	0	0	0	0
49 1010-27300 Department of Criminal De	0	0	0	0	0	0	0	0	0	0
51 1010-27302 Department of Public Defe	0	0	17,830	0	0	0	0	0	0	0
52 1010-27500 Drain Commissioner	24,731	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	724	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,z	0	0	0	0	0	0	0	0	0	0
59 1010-27910 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
60 1010-27911 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
61 1010-27912 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
62 1010-27919 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
63 1010-27920 Bldg Auth-MH Grp Home,(	0	0	0	0	0	0	0	0	0	0
64 1010-27921 Bldg Auth-MH Grp Home,)	0	0	0	0	0	0	0	0	0	0
65 1010-27922 Bldg Auth-MH Grp Home,)	0	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	32,233	0	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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
69 1010-28700 Environmental Affairs	\$7,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 1010-28800 Geographic Information S	3,285	0	0	0	0	0	0	0	0	0
103 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	1,023	0
106 1010-43000 Animal Shelter/Dog Warde	0	0	0	0	0	0	0	0	0	0
119 1010-72101 Transportation Planning	6,571	0	0	0	0	0	0	0	0	0
124 1010-75108 Veterans Park Softball	0	0	0	0	0	0	0	0	0	0
125 1010-75700 Community Center	0	0	0	0	18,928	0	0	0	0	0
127 1010-75900 County Market	0	0	0	0	0	0	0	0	0	0
128 1010-76000 Fairgrounds	0	0	0	0	0	0	0	10,635	0	0
129 1010-762XX Civic Arena	0	0	0	0	0	0	0	0	0	0
130 1010-76300 Pinconning Park	0	0	0	0	0	19,039	0	0	0	0
136 2010 County Road Fund	0	0	0	0	0	0	0	0	0	0
137 2210 Health Dept - Dist Health	0	110,752	0	0	0	0	0	0	0	0
139 2380 Gypsy Moth Control Fund	7,825	0	0	0	0	0	0	0	0	0
140 2400 Mosquito Control Fund	0	0	0	0	0	0	0	0	0	0
144 2610 911 Service Fund	0	0	0	0	0	0	0	0	30,565	0
152 2740 Community Corrections Fund	0	0	1,527	0	0	0	0	0	0	0
153 2760 Division On Aging Fund	55,903	0	0	0	0	0	0	0	0	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	0	0	0	0	0	0	0	0
163 2920-66402 Juvenile Drug Court	0	0	0	0	0	0	0	0	0	0
166 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	25,457
168 2930 Soldier's Relief	9,015	0	0	0	0	0	0	0	0	0
173 5090-75600 Public Golf Course	0	0	0	0	0	0	0	0	0	0
180 5350-70200 Housing Fund	0	0	0	0	0	0	0	0	0	0
181 5950 Commissary Fund	0	0	0	1,401	0	0	0	0	0	0
182 6770 Self-Insurance Fund-WC/UC/S&/	1,268	0	0	0	0	0	0	0	0	0
189 7310-27400 Retirement System Fund	9,520	0	0	0	0	0	0	0	0	0
202 Bay City Police	0	0	0	53,203	0	0	0	0	0	0
203 Other	39,360	0	11,886	0	0	0	0	0	0	0
Total	\$553,375	\$110,752	\$641,006	\$333,845	\$18,928	\$19,039	\$776	\$10,635	\$31,588	\$25,457

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
3 1010-25300 Treasurer	\$0	\$0	\$0	\$0	\$0	\$(531)	\$0	\$0	\$14,981
4 1010-10100 Board of Commissioners	0	0	0	0	0	(319)	0	0	46,501
5 1010-19100 Accounting Department	0	0	0	0	0	(850)	0	0	27,819
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	11,034
7 1010-21200 Budget Department	0	0	0	0	0	0	0	0	10,422
8 1010-27200 Administrative Services	0	0	0	0	0	(53)	0	0	4,540
9 1010-22800 Information Systems Divis	0	0	0	0	0	(637)	0	0	33,258
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	4,519
12 1010-26500 Buildings and Grounds	0	0	0	0	0	(584)	0	0	12,953
13 1010-26600 Corporation Counsel	0	0	0	0	0	(247)	0	0	4,824
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	(617)	0	0	24,334
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	10,839
16 1010-30100 Sheriff Department	0	0	0	0	0	(6,416)	0	0	272,825
17 1010-75110 Recreation & Facilities	0	0	0	0	0	(123)	0	0	(123)
18 1010-75112 Parks/Recreation Mainten.	0	0	0	8,600	0	(679)	0	0	8,697
23 1010-13100 Circuit Court	0	0	0	0	0	(2,221)	0	0	155,219
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	(1,296)	0	0	38,235
27 1010-13600 District Court	0	0	0	0	0	(1,789)	0	0	137,154
28 1010-13700 District Court Adult Probat	0	0	0	0	0	(617)	0	0	20,348
30 1010-14100 & 2150 FOC	0	0	0	0	0	(1,913)	0	0	59,428
32 1010-14500 Law Library	0	0	0	0	0	0	0	0	9,964
34 1010-14800 Probate Court	0	0	0	0	0	(1,172)	0	0	96,713
37 1010-17100 County Executive	0	0	0	0	0	(494)	0	0	31,907
38 1010-21500 Clerk	0	0	0	0	0	(679)	0	0	60,088
43 1010-25700 Equalization Department	0	0	0	0	0	(247)	0	0	27,718
46 1010-267XX Prosecuting Attorney	0	0	0	0	0	(1,666)	30	0	82,060
48 1010-26800 Register of Deeds	0	0	0	0	0	(494)	0	0	23,681
49 1010-27300 Department of Criminal De	0	0	0	0	0	(308)	0	0	(308)
51 1010-27302 Department of Public Defe	0	0	0	0	0	(370)	0	0	17,459
52 1010-27500 Drain Commissioner	0	0	0	0	0	(308)	0	0	24,422
56 1010-27801 County Survey/Remonum	0	0	0	0	0	0	0	0	724
57 1010-27903 Bldg Auth-MH Grp Home,l	0	735	0	0	0	0	0	0	735
58 1010-27909 Bldg Auth-MH Grp Home,z	0	735	0	0	0	0	0	0	735
59 1010-27910 Bldg Auth-MH Grp Home,l	0	735	0	0	0	0	0	0	735
60 1010-27911 Bldg Auth-MH Grp Home,l	0	735	0	0	0	0	0	0	735
61 1010-27912 Bldg Auth-MH Grp Home,l	0	735	0	0	0	0	0	0	735
62 1010-27919 Bldg Auth-MH Grp Home,l	0	735	0	0	0	0	0	0	735
63 1010-27920 Bldg Auth-MH Grp Home,(	0	735	0	0	0	0	0	0	735
64 1010-27921 Bldg Auth-MH Grp Home,)	0	735	0	0	0	0	0	0	735
65 1010-27922 Bldg Auth-MH Grp Home,)	0	735	0	0	0	0	0	0	735
67 1010-28300 M.S.U. Extension	0	0	0	0	0	(494)	0	0	31,739

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
69 1010-28700 Environmental Affairs	\$0	\$0	\$0	\$0	\$0	\$(432)	\$0	\$0	\$7,342
73 1010-28800 Geographic Information S)	0	0	0	0	0	0	0	0	3,285
103 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	1,023
106 1010-43000 Animal Shelter/Dog Warde	0	0	0	0	0	(617)	0	0	(617)
119 1010-72101 Transportation Planning	0	0	0	0	0	0	0	0	6,571
124 1010-75108 Veterans Park Softball	0	0	0	0	2,626	0	0	0	2,626
125 1010-75700 Community Center	0	0	0	0	0	0	0	0	18,928
127 1010-75900 County Market	0	0	0	0	2,923	0	0	0	2,923
128 1010-76000 Fairgrounds	0	0	0	0	0	0	0	0	10,635
129 1010-762XX Civic Arena	7,604	0	0	0	0	(62)	0	0	7,543
130 1010-76300 Pinconning Park	0	0	0	0	0	0	0	0	19,039
136 2010 County Road Fund	0	0	0	0	0	0	1,774	0	1,774
137 2210 Health Dept - Dist Health	0	0	0	0	0	(4,380)	0	0	106,372
139 2380 Gypsy Moth Control Fund	0	0	0	0	0	0	0	0	7,825
140 2400 Mosquito Control Fund	0	0	0	0	0	(864)	0	0	(864)
144 2610 911 Service Fund	0	0	0	0	0	(370)	0	0	30,195
152 2740 Community Corrections Fund	0	0	0	0	0	(123)	0	0	1,403
153 2760 Division On Aging Fund	0	0	0	0	52,262	(1,727)	433	0	106,870
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	0	0	0	(864)	0	0	(864)
163 2920-66402 Juvenile Drug Court	0	0	0	0	0	(247)	0	0	(247)
166 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	25,457
168 2930 Soldier's Relief	0	0	0	0	0	(247)	0	0	8,769
173 5090-75600 Public Golf Course	0	0	0	0	3,546	0	7,379	0	10,925
180 5350-70200 Housing Fund	0	0	0	0	8,918	(308)	26,915	0	35,525
181 5950 Commissary Fund	0	0	0	0	0	0	0	0	1,401
182 6770 Self-Insurance Fund-WC/UC/S&/	0	0	0	0	0	0	0	0	1,268
189 7310-27400 Retirement System Fund	0	0	0	0	0	0	0	0	9,520
202 Bay City Police	0	0	0	0	0	0	0	0	53,203
203 Other	0	0	0	0	3,532	(62)	1,393	0	56,109
Total	\$7,604	\$6,618	\$0	\$8,600	\$73,807	\$(35,425)	\$37,924	\$0	\$1,844,530

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 2018
10/22/2019

A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description	Amount	General Admin	Civil Counsel	Legal Fees	General Government
Personnel Costs					
Salaries	203,526	0	203,526	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	68,382	0	68,382	0	0
Subtotal - Personnel Costs	271,908	0	271,908	0	0
Services & Supplies Cost					
72700 Office Supplies	500	0	500	0	0
72702 Book Supplies	644	0	644	0	0
72800 Printing and Binding	17	0	17	0	0
72900 Postage	141	0	141	0	0
73000 Magazines and Periodicals	0	0	0	0	0
74200 Food Supplies	262	0	262	0	0
75100 Computer Supplies	164	0	164	0	0
79900 Other Supplies	37	0	37	0	0
81301 Internet/Cable Services	5,588	0	5,588	0	0
81700 Legal Fees	14,699	0	0	13,755	944
82000 Memberships and Dues	2,884	0	2,884	0	0
82900 Filing Fees	35	0	35	0	0
85200 Telephone	359	0	359	0	0
86100 Conference Fees & Expenses	2,270	0	2,270	0	0
86500 State Travel Mileage	874	0	874	0	0
86600 Local Travel Mileage	21	0	21	0	0
94601 Equipment Rental-Copy Machir	633	0	633	0	0
95500 Miscellaneous	21	0	21	0	0
67601 Reimbursement - Individuals	(32)	(32)	0	0	0
67607 Reimbursement - FOIA Request	(64)	(64)	0	0	0
Subtotal - Services & Supplies	29,053	(96)	14,450	13,755	944
Department Cost Total	300,961	(96)	286,358	13,755	944
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	300,961	(96)	286,358	13,755	944
General Admin Distribution		96	(91)	(4)	(0)
Grand Total	\$300,961		\$286,267	\$13,751	\$944
					not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$71	\$0	\$67	\$3	\$0
Subtotal - Building Depreciation	71	0	67	3	0
2 Telephone Equipment	106	0	101	5	0
Subtotal - Equipment Depreciation	106	0	101	5	0
3 Cash Receipts	13	4	16	1	0
3 Bank Reconciliation	348	107	433	21	1
Subtotal - 1010-25300 Treasurer	361	111	450	22	1
4 Annual Audit	371	93	442	21	1
Subtotal - 1010-10100 Board of Comm	371	93	442	21	1
5 Accounting	1,350	743	1,990	96	7
5 Payroll	3	2	5	0	0
5 Budgeting	520	291	771	37	3
5 Contract Serv.	430	304	699	34	2
Subtotal - 1010-19100 Accounting Dep	2,304	1,339	3,465	166	11
6 Payroll	856	119	927	45	3
6 Budgeting	36	5	39	2	0
Subtotal - 1010-20200 Payroll	892	124	967	46	3
7 Budgeting	674	176	809	39	3
7 Accts Payable	64	16	76	4	0
7 General Accounting	132	35	159	8	1
Subtotal - 1010-21200 Budget Departm	870	228	1,044	50	3
8 Admin Services	524	188	678	33	2
Subtotal - 1010-27200 Administrative S	524	188	678	33	2
9 Tech Support	6,077	1,572	7,275	349	24
9 Network/Server	1,360	222	1,505	72	5
9 Telephone	134	22	149	7	0
Subtotal - 1010-22800 Information Sys	7,571	1,816	8,929	429	29
10 Accounting	728	106	793	38	3

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
Subtotal - Financial System MUNIS	\$728	\$106	\$793	\$38	\$3
11 Purchasing	1,609	567	2,069	99	7
Subtotal - 1010-23300 Purchasing	1,609	567	2,069	99	7
12 County Building	4,139	931	4,823	232	16
12 Telephone Upgrade/Maintenance	(212)	(34)	(235)	(11)	(1)
Subtotal - 1010-26500 Buildings and G	3,927	897	4,588	220	15
14 Human Resources	0	1,747	1,661	80	5
14 Labor Relations	0	0	0	0	0
14 Education and Training	0	102	97	5	0
Subtotal - 1010-27000 Personnel & Err	0	1,849	1,759	84	6
15 Mail Services	0	31	29	1	0
15 Office Max Rebate	0	(11)	(11)	(1)	(0)
Subtotal - 1010-29800 Risograph Printi	0	20	19	1	0
18 County Building	0	2	2	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	2	2	0	0
19 General Liability	0	1,007	958	46	3
19 County Building	0	219	209	10	1
Subtotal - 1010-85100 Risk Manageme	0	1,227	1,167	56	4
20 Wellness Program	0	471	448	22	1
Subtotal - 1010-85900 Wellness Progr	0	471	448	22	1
21 Term Payoff	0	1,229	1,169	56	4
Subtotal - 1010-87800 Retirees Health/	0	1,229	1,169	56	4
Total Incoming	19,335	10,267	28,156	1,352	93
C. Total Allocated		\$330,563	\$314,423	\$15,103	\$1,037
			95.12%	4.57%	0.31%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	4,208	2.44%	\$7,448	\$0	\$7,448	\$0	\$7,448
4 1010-10100 Board of Commissioners	4,016	2.33%	7,108	0	7,108	0	7,108
5 1010-19100 Accounting Department	7,841	4.56%	13,878	0	13,878	0	13,878
8 1010-27200 Administrative Services	8,798	5.11%	15,572	0	15,572	0	15,572
9 1010-22800 Information Systems Divis	5,546	3.22%	9,816	0	9,816	0	9,816
11 1010-23300 Purchasing	2,678	1.56%	4,740	0	4,740	0	4,740
12 1010-26500 Buildings and Grounds	3,156	1.83%	5,586	0	5,586	0	5,586
14 1010-27000 Personnel & Employee Re	15,874	9.22%	28,096	0	28,096	1,141	29,237
16 1010-30100 Sheriff Department	18,934	11.00%	33,512	0	33,512	1,361	34,873
17 1010-75110 Recreation & Facilities	6,789	3.94%	12,016	0	12,016	488	12,504
23 1010-13100 Circuit Court	3,825	2.22%	6,770	0	6,770	275	7,045
27 1010-13600 District Court	3,825	2.22%	6,770	0	6,770	275	7,045
30 1010-14100 & 2150 FOC	383	0.22%	678	0	678	28	705
34 1010-14800 Probate Court	956	0.56%	1,692	0	1,692	69	1,761
37 1010-17100 County Executive	19,699	11.44%	34,866	0	34,866	1,416	36,282
38 1010-21500 Clerk	2,869	1.67%	5,078	0	5,078	206	5,284
43 1010-25700 Equalization Department	478	0.28%	846	0	846	34	880
46 1010-267XX Prosecuting Attorney	7,459	4.33%	13,202	0	13,202	536	13,738
48 1010-26800 Register of Deeds	3,825	2.22%	6,770	0	6,770	275	7,045
49 1010-27300 Department of Criminal De	3,825	2.22%	6,770	0	6,770	275	7,045
69 1010-28700 Environmental Affairs	1,913	1.11%	3,386	0	3,386	137	3,523
73 1010-28800 Geographic Information Sy	1,339	0.78%	2,370	0	2,370	96	2,466
104 1010-42601 Local Emergency Plannin	765	0.44%	1,354	0	1,354	55	1,409
119 1010-72101 Transportation Planning	1,626	0.94%	2,878	0	2,878	117	2,995
137 2210 Health Dept - Dist Health	13,196	7.67%	23,356	0	23,356	948	24,304
140 2400 Mosquito Control Fund	765	0.44%	1,354	0	1,354	55	1,409
144 2610 911 Service Fund	2,104	1.22%	3,724	0	3,724	151	3,875
152 2740 Community Corrections Fund	383	0.22%	678	0	678	28	705
153 2760 Division On Aging Fund	3,634	2.11%	6,432	0	6,432	261	6,693
154 2770 Home Rehabilitation Fund	956	0.56%	1,692	0	1,692	69	1,761
158 2920-66203 Instit.Care-Det.Fac(Juv.Hk	383	0.22%	678	0	678	28	705
180 5350-70200 Housing Fund	3,251	1.89%	5,754	0	5,754	234	5,988
189 7310-27400 Retirement System Fund	16,065	9.33%	28,434	0	28,434	1,155	29,589
194 8010 Drain	765	0.44%	1,354	0	1,354	55	1,409

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Civil Counsel Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	172,129	100.00%	304,658	0	304,658	9,766	314,423
Direct Bills					0		0
Total					\$304,658		\$314,423

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Legal Fees Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	184	1.34%	\$196	\$0	\$196	\$6	\$202
23 1010-13100 Circuit Court	1,140	8.29%	1,213	0	1,213	39	1,252
24 1010-13101 Circuit Court - SSSPP Gra	97	0.71%	103	0	103	3	107
25 1010-13131 Circuit-Adult Drug Court G	125	0.91%	133	0	133	4	137
26 1010-13300 Circuit Court Adult Probati	8	0.06%	9	0	9	0	9
27 1010-13600 District Court	1,403	10.20%	1,493	0	1,493	48	1,541
28 1010-13700 District Court Adult Probat	495	3.60%	527	0	527	17	544
29 1010-13731 Dist.Ct OWI Treatment Oc	136	0.99%	145	0	145	5	149
30 1010-14100 & 2150 FOC	2,373	17.25%	2,525	0	2,525	81	2,606
34 1010-14800 Probate Court	1,232	8.96%	1,311	0	1,311	42	1,353
36 1010-14805 Probate Ct. Safe Havens	42	0.31%	45	0	45	1	46
157 2920-66200 Child Care-Probate (Child	2,509	18.24%	2,669	0	2,669	86	2,755
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,621	19.05%	2,788	0	2,788	89	2,878
159 2920-66205 CCF-Casa Ct.Appointed S	57	0.41%	61	0	61	2	63
160 2920-66300 Child Care-D.S.S. (State V	231	1.68%	246	0	246	8	254
161 2920-66400 In-Home Care-Intensive P	82	0.60%	87	0	87	3	90
162 2920-66401 Youth & Family Support S	342	2.49%	364	0	364	12	376
163 2920-66402 Juvenile Drug Court	136	0.99%	145	0	145	5	149
164 2920-75104 Juv.Community Based Tre	274	1.99%	292	0	292	9	301
165 2920-75105 Juv.Gender Specific Servi	268	1.95%	285	0	285	9	294
Subtotal	13,755	100.00%	14,634	0	14,634	469	15,103
Direct Bills					0		0
Total					\$14,634		\$15,103

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:13 1010-26600 Corporation Counsel

Department	Civil Counsel	Legal Fees	General Government	Total
3 1010-25300 Treasurer	\$7,448	\$0	\$0	\$7,448
4 1010-10100 Board of Commissioners	7,108	0	0	7,108
5 1010-19100 Accounting Department	13,878	0	0	13,878
8 1010-27200 Administrative Services	15,572	0	0	15,572
9 1010-22800 Information Systems Divis	9,816	0	0	9,816
11 1010-23300 Purchasing	4,740	0	0	4,740
12 1010-26500 Buildings and Grounds	5,586	0	0	5,586
14 1010-27000 Personnel & Employee Re	29,237	0	0	29,237
16 1010-30100 Sheriff Department	34,873	202	0	35,075
17 1010-75110 Recreation & Facilities	12,504	0	0	12,504
23 1010-13100 Circuit Court	7,045	1,252	0	8,297
24 1010-13101 Circuit Court - SSSPP Gra	0	107	0	107
25 1010-13131 Circuit-Adult Drug Court G	0	137	0	137
26 1010-13300 Circuit Court Adult Probati	0	9	0	9
27 1010-13600 District Court	7,045	1,541	0	8,585
28 1010-13700 District Court Adult Probat	0	544	0	544
29 1010-13731 Dist.Ct OWI Treatment Oc	0	149	0	149
30 1010-14100 & 2150 FOC	705	2,606	0	3,311
34 1010-14800 Probate Court	1,761	1,353	0	3,114
36 1010-14805 Probate Ct. Safe Havens	0	46	0	46
37 1010-17100 County Executive	36,282	0	0	36,282
38 1010-21500 Clerk	5,284	0	0	5,284
43 1010-25700 Equalization Department	880	0	0	880
46 1010-267XX Prosecuting Attorney	13,738	0	0	13,738
48 1010-26800 Register of Deeds	7,045	0	0	7,045
49 1010-27300 Department of Criminal De	7,045	0	0	7,045
69 1010-28700 Environmental Affairs	3,523	0	0	3,523
73 1010-28800 Geographic Information Sy	2,466	0	0	2,466
104 1010-42601 Local Emergency Plannin	1,409	0	0	1,409
119 1010-72101 Transportation Planning	2,995	0	0	2,995
137 2210 Health Dept - Dist Health	24,304	0	0	24,304
140 2400 Mosquito Control Fund	1,409	0	0	1,409
144 2610 911 Service Fund	3,875	0	0	3,875
152 2740 Community Corrections Fund	705	0	0	705
153 2760 Division On Aging Fund	6,693	0	0	6,693
154 2770 Home Rehabilitation Fund	1,761	0	0	1,761
157 2920-66200 Child Care-Probate (Child	0	2,755	0	2,755
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	705	2,878	0	3,583
159 2920-66205 CCF-Casa Ct.Appointed S	0	63	0	63
160 2920-66300 Child Care-D.S.S. (State V	0	254	0	254
161 2920-66400 In-Home Care-Intensive P	0	90	0	90

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:13 1010-26600 Corporation Counsel

Department	Civil Counsel	Legal Fees	General Government	Total
162 2920-66401 Youth & Family Support S	\$0	\$376	\$0	\$376
163 2920-66402 Juvenile Drug Court	0	149	0	149
164 2920-75104 Juv.Community Based Tre	0	301	0	301
165 2920-75105 Juv.Gender Specific Servi	0	294	0	294
180 5350-70200 Housing Fund	5,988	0	0	5,988
189 7310-27400 Retirement System Fund	29,589	0	0	29,589
194 8010 Drain	1,409	0	0	1,409
Total	\$314,423	\$15,103	\$0	\$329,526

**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 are 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 2018
10/22/2019

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	137,111	6,698	119,303	0	0	0	7,276	3,834	0
<i>Salary % Split</i>			<i>4.89%</i>	<i>87.01%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>5.31%</i>	<i>2.80%</i>	<i>.00%</i>
Benefits	S	60,596	2,960	52,726	0	0	0	3,216	1,694	0
Subtotal - Personnel Costs		197,707	9,658	172,029	0	0	0	10,492	5,528	0
Services & Supplies Cost										
72700 Office Supplies	S	1,381	67	1,202	0	0	0	73	39	0
72800 Printing And Binding	S	388	19	338	0	0	0	21	11	0
72900 Postage	S	795	39	692	0	0	0	42	22	0
74200 Food Supplies	S	159	8	138	0	0	0	8	4	0
74800 Kitchen Supplies	S	31	2	27	0	0	0	2	1	0
75100 Computer Supplies	S	294	14	256	0	0	0	16	8	0
79900 Other Supplies	S	1,386	68	1,206	0	0	0	74	39	0
80100 Professional Services	S	3,159	154	2,749	0	0	0	168	88	0
80200 Contractual Services	S	55,000	2,687	47,857	0	0	0	2,919	1,538	0
79900 Other Supplies	S	0	0	0	0	0	0	0	0	0
80101 Actuarial Services	S	0	0	0	0	0	0	0	0	0
82000 Memberships And Dues	S	1,115	54	970	0	0	0	59	31	0
83500 Health Services	P	2,839	0	2,839	0	0	0	0	0	0
85200 Telephone	S	160	8	139	0	0	0	8	4	0
86100 Conference Fees & Expenses	S	2,226	109	1,937	0	0	0	118	62	0
86500 State Travel Mileage	S	720	35	626	0	0	0	38	20	0
90000 Printing/Publishing/Advertisi	S	548	27	477	0	0	0	29	15	0
94600 Equipment Rental	S	27	1	23	0	0	0	1	1	0
94601 Equipment Rental-Copy Machir	S	1,158	57	1,008	0	0	0	61	32	0
96000 Education and Training	P	13,703	0	0	0	13,703	0	0	0	0
67607 Reimbursement - FOIA Request	S	(42)	(2)	(37)	0	0	0	(2)	(1)	0
Subtotal - Services & Supplies		85,047	3,347	62,446	0	13,703	0	3,635	1,916	0
Department Cost Total		282,754	13,005	234,475	0	13,703	0	14,127	7,444	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		282,754	13,005	234,475	0	13,703	0	14,127	7,444	0
General Admin Distribution			(13,005)	11,304	0	661	0	681	359	0
Grand Total		\$282,754		\$245,779	\$0	\$14,364	\$0	\$14,808	\$7,803	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$349	\$0	\$303	\$0	\$18	\$0	\$18	\$10	\$0
Subtotal - Building Depreciation	349	0	303	0	18	0	18	10	0
2 Telephone Equipment	266	0	232	0	14	0	14	7	0
Subtotal - Equipment Depreciation	266	0	232	0	14	0	14	7	0
3 Cash Receipts	4	1	5	0	0	0	0	0	0
3 Bank Reconciliation	457	141	520	0	30	0	31	16	0
Subtotal - 1010-25300 Treasurer	461	142	524	0	31	0	32	17	0
4 Annual Audit	438	110	477	0	28	0	29	15	0
Subtotal - 1010-10100 Board of Comm	438	110	477	0	28	0	29	15	0
5 Accounting	1,594	877	2,148	0	126	0	129	68	0
5 Payroll	3	2	4	0	0	0	0	0	0
5 Budgeting	554	309	750	0	44	0	45	24	0
5 Contract Serv.	430	304	638	0	37	0	38	20	0
Subtotal - 1010-19100 Accounting Dep	2,581	1,492	3,540	0	207	0	213	112	0
6 Payroll	769	107	761	0	44	0	46	24	0
6 Budgeting	39	5	38	0	2	0	2	1	0
Subtotal - 1010-20200 Payroll	808	112	800	0	47	0	48	25	0
7 Budgeting	717	188	787	0	46	0	47	25	0
7 Accts Payable	88	23	96	0	6	0	6	3	0
7 General Accounting	156	41	171	0	10	0	10	5	0
Subtotal - 1010-21200 Budget Departm	961	252	1,054	0	62	0	64	33	0
8 Admin Services	471	169	556	0	33	0	34	18	0
Subtotal - 1010-27200 Administrative S	471	169	556	0	33	0	34	18	0
9 Tech Support	12,494	3,231	13,669	0	799	0	824	434	0
9 Network/Server	1,221	200	1,235	0	72	0	74	39	0
9 Telephone	336	56	340	0	20	0	21	11	0
Subtotal - 1010-22800 Information Sys	14,051	3,487	15,245	0	891	0	918	484	0
10 Accounting	860	125	856	0	50	0	52	27	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$860	\$125	\$856	\$0	\$50	\$0	\$52	\$27	\$0
11 Purchasing	2,298	809	2,701	0	158	0	163	86	0
Subtotal - 1010-23300 Purchasing	2,298	809	2,701	0	158	0	163	86	0
12 County Building	20,369	4,582	21,688	0	1,267	0	1,307	689	0
12 Telephone Upgrade/Maintenance	(531)	(86)	(536)	0	(31)	0	(32)	(17)	0
Subtotal - 1010-26500 Buildings and G	19,838	4,496	21,152	0	1,236	0	1,274	672	0
13 Civil Counsel	28,096	1,141	25,414	0	1,485	0	1,531	807	0
Subtotal - 1010-26600 Corporation Cot	28,096	1,141	25,414	0	1,485	0	1,531	807	0
14 Human Resources	0	1,569	1,364	0	80	0	82	43	0
14 Education and Training	0	92	80	0	5	0	5	3	0
Subtotal - 1010-27000 Personnel & Err	0	1,661	1,443	0	84	0	87	46	0
15 Mail Services	0	174	151	0	9	0	9	5	0
15 Office Max Rebate	0	(30)	(26)	0	(2)	0	(2)	(1)	0
Subtotal - 1010-29800 Risograph Printi	0	143	125	0	7	0	8	4	0
18 County Building	0	11	10	0	1	0	1	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	11	10	0	1	0	1	0	0
19 General Liability	0	905	786	0	46	0	47	25	0
19 County Building	0	1,079	938	0	55	0	57	30	0
Subtotal - 1010-85100 Risk Manageme	0	1,984	1,724	0	101	0	104	55	0
20 Wellness Program	0	423	368	0	22	0	22	12	0
Subtotal - 1010-85900 Wellness Progr	0	423	368	0	22	0	22	12	0
21 Current Retiree Fringe Benefits	0	12,952	11,259	0	658	0	678	357	0
21 Future Retiree Fringe Benefits	0	2	2	0	0	0	0	0	0
21 Supplemental Contribution	0	13,446	11,688	0	683	0	704	371	0
21 Term Payoff	0	850	738	0	43	0	44	23	0
Subtotal - 1010-87800 Retirees Health/	0	27,250	23,687	0	1,384	0	1,427	752	0
Total Incoming	71,478	43,807	100,210	0	5,856	0	6,038	3,181	0
C. Total Allocated		\$398,039	\$345,989	\$0	\$20,220	\$0	\$20,846	\$10,984	\$0
		86.92%			5.08%		5.24%	2.76%	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	5.10	1.03%	\$3,184	\$0	\$3,184	\$0	\$3,184
4 1010-10100 Board of Commissioners	5.83	1.18%	3,642	0	3,642	0	3,642
5 1010-19100 Accounting Department	5.86	1.19%	3,661	0	3,661	0	3,661
6 1010-20200 Payroll	2.20	0.45%	1,375	0	1,375	0	1,375
7 1010-21200 Budget Department	2.06	0.42%	1,290	0	1,290	0	1,290
8 1010-27200 Administrative Services	2.28	0.46%	1,421	0	1,421	0	1,421
9 1010-22800 Information Systems Divis	9.00	1.82%	5,619	0	5,619	0	5,619
11 1010-23300 Purchasing	1.00	0.20%	623	0	623	0	623
12 1010-26500 Buildings and Grounds	18.87	3.83%	11,787	0	11,787	0	11,787
13 1010-26600 Corporation Counsel	2.80	0.57%	1,747	0	1,747	0	1,747
14 1010-27000 Personnel & Employee Re	2.51	0.51%	1,569	0	1,569	0	1,569
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	151	0	151	21	172
16 1010-30100 Sheriff Department	54.48	11.05%	34,022	0	34,022	4,763	38,785
17 1010-75110 Recreation & Facilities	1.29	0.26%	806	0	806	113	919
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	1,431	0	1,431	200	1,631
20 1010-85900 Wellness Program	1.11	0.23%	695	0	695	97	792
23 1010-13100 Circuit Court	15.14	3.07%	9,457	0	9,457	1,324	10,781
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	624	0	624	87	712
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	717	0	717	100	817
27 1010-13600 District Court	18.25	3.70%	11,395	0	11,395	1,595	12,990
28 1010-13700 District Court Adult Probat	6.00	1.22%	3,745	0	3,745	524	4,270
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	749	0	749	105	854
30 1010-14100 & 2150 FOC	27.17	5.51%	16,965	0	16,965	2,375	19,340
33 1010-14700 Jury/Judicial Council	2.48	0.50%	1,552	0	1,552	217	1,769
34 1010-14800 Probate Court	13.74	2.79%	8,582	0	8,582	1,201	9,783
37 1010-17100 County Executive	2.47	0.50%	1,540	0	1,540	216	1,755
38 1010-21500 Clerk	3.98	0.81%	2,487	0	2,487	348	2,835
39 1010-22900 Community Outreach / Me	1.00	0.20%	624	0	624	87	712
43 1010-25700 Equalization Department	3.29	0.67%	2,054	0	2,054	288	2,342
46 1010-267XX Prosecuting Attorney	20.85	4.23%	13,019	0	13,019	1,823	14,842
48 1010-26800 Register of Deeds	4.92	1.00%	3,073	0	3,073	430	3,503
49 1010-27300 Department of Criminal De	2.95	0.60%	1,842	0	1,842	258	2,100
50 1010-27301 Indigent Attorney	0.00	0.00%	1	0	1	0	2
51 1010-27302 Department of Public Defe	5.02	1.02%	3,135	0	3,135	439	3,574
52 1010-27500 Drain Commissioner	7.16	1.45%	4,474	0	4,474	626	5,101
56 1010-27801 County Survey/Remonum	0.20	0.04%	125	0	125	17	142
69 1010-28700 Environmental Affairs	1.71	0.35%	1,069	0	1,069	150	1,219
73 1010-28800 Geographic Information Sy	0.79	0.16%	492	0	492	69	561
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	619	0	619	87	706
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	612	0	612	86	698
76 1010-31500 Secondary Road Patrol	17.69	3.59%	11,050	0	11,050	1,547	12,597
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	2,554	0	2,554	358	2,912

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$611	\$0	\$611	\$86	\$696
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	1,205	0	1,205	169	1,373
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	1,214	0	1,214	170	1,384
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	624	0	624	87	712
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	1,225	0	1,225	172	1,397
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	418	0	418	59	477
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	201	0	201	28	229
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	624	0	624	87	712
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	1,335	0	1,335	187	1,522
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	446	0	446	62	508
89 1010-31700 Township Road Patrol	0.37	0.07%	229	0	229	32	262
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	33	0	33	5	38
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	166	0	166	23	189
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	41	0	41	6	47
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	3	0	3	0	3
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	329	0	329	46	375
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	6	0	6	1	7
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	624	0	624	87	712
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	4,603	0	4,603	644	5,247
119 1010-72101 Transportation Planning	0.97	0.20%	606	0	606	85	690
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	224	0	224	31	255
121 1010-75100 Recreation/Parks Departm	0.99	0.20%	619	0	619	87	705
124 1010-75108 Veterans Park Softball	0.12	0.03%	78	0	78	11	88
125 1010-75700 Community Center	2.91	0.59%	1,816	0	1,816	254	2,070
126 1010-75800 Swimming Pool	1.50	0.30%	936	0	936	131	1,068
128 1010-76000 Fairgrounds	0.10	0.02%	61	0	61	9	70
129 1010-762XX Civic Arena	7.25	1.47%	4,527	0	4,527	634	5,161
130 1010-76300 Pinconning Park	2.44	0.49%	1,521	0	1,521	213	1,734
137 2210 Health Dept - Dist Health	41.84	8.49%	26,129	0	26,129	3,658	29,787
139 2380 Gypsy Moth Control Fund	1.99	0.40%	1,242	0	1,242	174	1,416
140 2400 Mosquito Control Fund	13.70	2.78%	8,556	0	8,556	1,198	9,754
143 2600 Indigent Defense Fund	0.08	0.02%	51	0	51	7	58
144 2610 911 Service Fund	26.22	5.32%	16,375	0	16,375	2,292	18,667
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	184	0	184	26	209
146 2640 Local C.F.O. Training Fund	0.25	0.05%	154	0	154	22	175
152 2740 Community Corrections Fund	1.71	0.35%	1,068	0	1,068	150	1,218
153 2760 Division On Aging Fund	39.83	8.08%	24,877	0	24,877	3,483	28,359
154 2770 Home Rehabilitation Fund	0.00	0.00%	2	0	2	0	2
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	14,636	0	14,636	2,049	16,685
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	282	0	282	39	321
162 2920-66401 Youth & Family Support S	2.29	0.46%	1,430	0	1,430	200	1,630
163 2920-66402 Juvenile Drug Court	0.45	0.09%	282	0	282	39	321

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$1,249	\$0	\$1,249	\$175	\$1,424
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	1,187	0	1,187	166	1,353
173 5090-75600 Public Golf Course	4.17	0.85%	2,607	0	2,607	365	2,972
175 5090-75602 Public Golf Course-Club	2.73	0.55%	1,702	0	1,702	238	1,940
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	1,186	0	1,186	166	1,352
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	344	0	344	48	392
180 5350-70200 Housing Fund	4.00	0.81%	2,498	0	2,498	350	2,848
182 6770 Self-Insurance Fund-WC/UC/S&#	1.75	0.35%	1,090	0	1,090	153	1,242
189 7310-27400 Retirement System Fund	1.40	0.28%	874	0	874	122	997
Subtotal	493.06	100.00%	307,910	0	307,910	38,078	345,989
Direct Bills					0		0
Total					\$307,910		\$345,989

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	3	0.87%	\$0	\$0	\$0	\$0	\$0
5 1010-19100 Accounting Department	4	1.17%	0	0	0	0	0
6 1010-20200 Payroll	2	0.58%	0	0	0	0	0
7 1010-21200 Budget Department	2	0.58%	0	0	0	0	0
9 1010-22800 Information Systems Divis	9	2.62%	0	0	0	0	0
11 1010-23300 Purchasing	1	0.29%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	19	5.54%	0	0	0	0	0
13 1010-26600 Corporation Counsel	1	0.29%	0	0	0	0	0
16 1010-30100 Sheriff Department	46	13.41%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	2	0.58%	0	0	0	0	0
23 1010-13100 Circuit Court	5	1.46%	0	0	0	0	0
27 1010-13600 District Court	10	2.92%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	2	0.58%	0	0	0	0	0
30 1010-14100 & 2150 FOC	17	4.96%	0	0	0	0	0
33 1010-14700 Jury/Judicial Council	1	0.29%	0	0	0	0	0
34 1010-14800 Probate Court	8	2.33%	0	0	0	0	0
38 1010-21500 Clerk	2	0.58%	0	0	0	0	0
39 1010-22900 Community Outreach / Me	1	0.29%	0	0	0	0	0
43 1010-25700 Equalization Department	1	0.29%	0	0	0	0	0
46 1010-267XX Prosecuting Attorney	10	2.92%	0	0	0	0	0
48 1010-26800 Register of Deeds	3	0.87%	0	0	0	0	0
49 1010-27300 Department of Criminal De	1	0.29%	0	0	0	0	0
51 1010-27302 Department of Public Defe	2	0.58%	0	0	0	0	0
52 1010-27500 Drain Commissioner	5	1.46%	0	0	0	0	0
69 1010-28700 Environmental Affairs	1	0.29%	0	0	0	0	0
73 1010-28800 Geographic Information Sy	1	0.29%	0	0	0	0	0
74 1010-31100 Circuit Court Warrant Offic	1	0.29%	0	0	0	0	0
75 1010-31200 B.A.Y.A.N.E.T.	1	0.29%	0	0	0	0	0
76 1010-31500 Secondary Road Patrol	18	5.25%	0	0	0	0	0
78 1010-31503 2nd Rd Patrol-Bangor Tw	4	1.17%	0	0	0	0	0
79 1010-31504 2nd Rd Patr-Portsmouth	1	0.29%	0	0	0	0	0
80 1010-31505 2nd Rd Ptrl-Williams Twp	2	0.58%	0	0	0	0	0
81 1010-31506 2nd Rd Patrol-Monitor Tw	2	0.58%	0	0	0	0	0
82 1010-31507 2nd Rd Patrol - City of	1	0.29%	0	0	0	0	0
83 1010-31508 2nd Road Patrol-Pinconni	2	0.58%	0	0	0	0	0
84 1010-31509 2Nd Rd Patrol K-9 Pincon	1	0.29%	0	0	0	0	0
86 1010-31516 2nd Rd.Pat-Bay City Sch	1	0.29%	0	0	0	0	0
87 1010-31600 Secondary Road Patrol Gr	2	0.58%	0	0	0	0	0
88 1010-31681 Road Patrol Grant Oct-De	1	0.29%	0	0	0	0	0
103 1010-42600 Off of Emerg Serv-Civil	1	0.29%	0	0	0	0	0
106 1010-43000 Animal Shelter/Dog Warde	6	1.75%	0	0	0	0	0
119 1010-72101 Transportation Planning	1	0.29%	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Labor Relations Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 1010-75700 Community Center	3	0.87%	\$0	\$0	\$0	\$0	\$0
129 1010-762XX Civic Arena	3	0.87%	0	0	0	0	0
130 1010-76300 Pinconning Park	1	0.29%	0	0	0	0	0
137 2210 Health Dept - Dist Health	38	11.08%	0	0	0	0	0
139 2380 Gypsy Moth Control Fund	2	0.58%	0	0	0	0	0
140 2400 Mosquito Control Fund	7	2.04%	0	0	0	0	0
144 2610 911 Service Fund	21	6.12%	0	0	0	0	0
152 2740 Community Corrections Fund	1	0.29%	0	0	0	0	0
153 2760 Division On Aging Fund	31	9.04%	0	0	0	0	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	19	5.54%	0	0	0	0	0
162 2920-66401 Youth & Family Support S	1	0.29%	0	0	0	0	0
164 2920-75104 Juv.Community Based Tre	2	0.58%	0	0	0	0	0
165 2920-75105 Juv.Gender Specific Servi	1	0.29%	0	0	0	0	0
173 5090-75600 Public Golf Course	1	0.29%	0	0	0	0	0
175 5090-75602 Public Golf Course-Club	1	0.29%	0	0	0	0	0
177 5160 100% Tax Payment Fund (DTR)	2	0.58%	0	0	0	0	0
180 5350-70200 Housing Fund	3	0.87%	0	0	0	0	0
182 6770 Self-Insurance Fund-WC/UC/S&/	1	0.29%	0	0	0	0	0
189 7310-27400 Retirement System Fund	1	0.29%	0	0	0	0	0
Subtotal	343	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Union FTEs
Source: Union Roster

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	5.10	1.03%	\$186	\$0	\$186	\$0	\$186
4 1010-10100 Board of Commissioners	5.83	1.18%	213	0	213	0	213
5 1010-19100 Accounting Department	5.86	1.19%	214	0	214	0	214
6 1010-20200 Payroll	2.20	0.45%	80	0	80	0	80
7 1010-21200 Budget Department	2.06	0.42%	75	0	75	0	75
8 1010-27200 Administrative Services	2.28	0.46%	83	0	83	0	83
9 1010-22800 Information Systems Divis	9.00	1.82%	328	0	328	0	328
11 1010-23300 Purchasing	1.00	0.20%	36	0	36	0	36
12 1010-26500 Buildings and Grounds	18.87	3.83%	689	0	689	0	689
13 1010-26600 Corporation Counsel	2.80	0.57%	102	0	102	0	102
14 1010-27000 Personnel & Employee Re	2.51	0.51%	92	0	92	0	92
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	9	0	9	1	10
16 1010-30100 Sheriff Department	54.48	11.05%	1,988	0	1,988	278	2,267
17 1010-75110 Recreation & Facilities	1.29	0.26%	47	0	47	7	54
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	84	0	84	12	95
20 1010-85900 Wellness Program	1.11	0.23%	41	0	41	6	46
23 1010-13100 Circuit Court	15.14	3.07%	553	0	553	77	630
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	36	0	36	5	42
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	42	0	42	6	48
27 1010-13600 District Court	18.25	3.70%	666	0	666	93	759
28 1010-13700 District Court Adult Probat	6.00	1.22%	219	0	219	31	250
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	44	0	44	6	50
30 1010-14100 & 2150 FOC	27.17	5.51%	991	0	991	139	1,130
33 1010-14700 Jury/Judicial Council	2.48	0.50%	91	0	91	13	103
34 1010-14800 Probate Court	13.74	2.79%	502	0	502	70	572
37 1010-17100 County Executive	2.47	0.50%	90	0	90	13	103
38 1010-21500 Clerk	3.98	0.81%	145	0	145	20	166
39 1010-22900 Community Outreach / Me	1.00	0.20%	36	0	36	5	42
43 1010-25700 Equalization Department	3.29	0.67%	120	0	120	17	137
46 1010-267XX Prosecuting Attorney	20.85	4.23%	761	0	761	107	867
48 1010-26800 Register of Deeds	4.92	1.00%	180	0	180	25	205
49 1010-27300 Department of Criminal De	2.95	0.60%	108	0	108	15	123
50 1010-27301 Indigent Attorney	0.00	0.00%	0	0	0	0	0
51 1010-27302 Department of Public Defe	5.02	1.02%	183	0	183	26	209
52 1010-27500 Drain Commissioner	7.16	1.45%	261	0	261	37	298
56 1010-27801 County Survey/Remonum	0.20	0.04%	7	0	7	1	8
69 1010-28700 Environmental Affairs	1.71	0.35%	62	0	62	9	71
73 1010-28800 Geographic Information Sy	0.79	0.16%	29	0	29	4	33
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	36	0	36	5	41
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	36	0	36	5	41
76 1010-31500 Secondary Road Patrol	17.69	3.59%	646	0	646	90	736
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	149	0	149	21	170

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$36	\$0	\$36	\$5	\$41
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	70	0	70	10	80
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	71	0	71	10	81
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	36	0	36	5	42
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	72	0	72	10	82
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	24	0	24	3	28
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	12	0	12	2	13
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	36	0	36	5	42
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	78	0	78	11	89
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	26	0	26	4	30
89 1010-31700 Township Road Patrol	0.37	0.07%	13	0	13	2	15
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	2	0	2	0	2
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	10	0	10	1	11
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	2	0	2	0	3
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	19	0	19	3	22
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	0	0	0	0	0
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	36	0	36	5	42
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	269	0	269	38	307
119 1010-72101 Transportation Planning	0.97	0.20%	35	0	35	5	40
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	13	0	13	2	15
121 1010-75100 Recreation/Parks Departm	0.99	0.20%	36	0	36	5	41
124 1010-75108 Veterans Park Softball	0.12	0.03%	5	0	5	1	5
125 1010-75700 Community Center	2.91	0.59%	106	0	106	15	121
126 1010-75800 Swimming Pool	1.50	0.30%	55	0	55	8	62
128 1010-76000 Fairgrounds	0.10	0.02%	4	0	4	1	4
129 1010-762XX Civic Arena	7.25	1.47%	265	0	265	37	302
130 1010-76300 Pinconning Park	2.44	0.49%	89	0	89	12	101
137 2210 Health Dept - Dist Health	41.84	8.49%	1,527	0	1,527	214	1,741
139 2380 Gypsy Moth Control Fund	1.99	0.40%	73	0	73	10	83
140 2400 Mosquito Control Fund	13.70	2.78%	500	0	500	70	570
143 2600 Indigent Defense Fund	0.08	0.02%	3	0	3	0	3
144 2610 911 Service Fund	26.22	5.32%	957	0	957	134	1,091
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	11	0	11	2	12
146 2640 Local C.F.O. Training Fund	0.25	0.05%	9	0	9	1	10
152 2740 Community Corrections Fund	1.71	0.35%	62	0	62	9	71
153 2760 Division On Aging Fund	39.83	8.08%	1,454	0	1,454	204	1,657
154 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	855	0	855	120	975
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	16	0	16	2	19
162 2920-66401 Youth & Family Support S	2.29	0.46%	84	0	84	12	95
163 2920-66402 Juvenile Drug Court	0.45	0.09%	16	0	16	2	19

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$73	\$0	\$73	\$10	\$83
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	69	0	69	10	79
173 5090-75600 Public Golf Course	4.17	0.85%	152	0	152	21	174
175 5090-75602 Public Golf Course-Club	2.73	0.55%	99	0	99	14	113
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	69	0	69	10	79
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	20	0	20	3	23
180 5350-70200 Housing Fund	4.00	0.81%	146	0	146	20	166
182 6770 Self-Insurance Fund-WC/UC/S/	1.75	0.35%	64	0	64	9	73
189 7310-27400 Retirement System Fund	1.40	0.28%	51	0	51	7	58
Subtotal	493.06	100.00%	17,995	0	17,995	2,225	20,220
Direct Bills					0		0
Total					\$17,995		\$20,220

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 2018
10/22/2019

A. Department Costs

Dept:15 1010-29800 Risograph Printing/Postage

Description		Amount	General Admin	Mail Services	Office Max Rebate
Personnel Costs					
Salaries	S1	7,337	0	7,337	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	1,835	0	1,835	0
Subtotal - Personnel Costs		9,172	0	9,172	0
Services & Supplies Cost					
72801 Printing Press Supplies	S	1,793	0	1,793	0
74000 Operating Supplies	S	204	0	204	0
85200 Telephone	S	7	0	7	0
93100 Equipment Repair & Maintenanc	S	68	0	68	0
94600 Equipment Rental	S	1,273	0	1,273	0
68700 Refunds - Rebates	P	(1,262)	0	0	(1,262)
Subtotal - Services & Supplies		2,083	0	3,345	(1,262)
Department Cost Total		11,255	0	12,517	(1,262)
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		11,255	0	12,517	(1,262)
General Admin Distribution			0	0	0
Grand Total		\$11,255		\$12,517	\$(1,262)

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$152	\$0	\$169	\$(17)
Subtotal - Building Depreciation	152	0	169	(17)
2 Equipment Depreciation	1,474	2	1,641	(165)
Subtotal - Equipment Depreciation	1,474	2	1,641	(165)
3 Cash Receipts	2	1	3	(0)
3 Bank Reconciliation	49	15	71	(7)
Subtotal - 1010-25300 Treasurer	51	16	74	(7)
4 Annual Audit	230	58	320	(32)
Subtotal - 1010-10100 Board of Comm	230	58	320	(32)
5 Accounting	836	460	1,441	(145)
5 Payroll	0	0	0	(0)
5 Budgeting	269	150	466	(47)
5 Contract Serv.	430	304	817	(82)
Subtotal - 1010-19100 Accounting Dep	1,535	914	2,724	(275)
6 Payroll	74	10	94	(9)
6 Budgeting	19	3	24	(2)
Subtotal - 1010-20200 Payroll	93	13	117	(12)
7 Budgeting	348	91	488	(49)
7 Accts Payable	9	2	12	(1)
7 General Accounting	82	22	115	(12)
Subtotal - 1010-21200 Budget Departm	438	115	615	(62)
8 Admin Services	45	16	68	(7)
Subtotal - 1010-27200 Administrative S	45	16	68	(7)
9 Network/Server	117	19	152	(15)
Subtotal - 1010-22800 Information Sys	117	19	152	(15)
10 Accounting	451	65	574	(58)

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:15 1010-29800 Risograph Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
Subtotal - Financial System MUNIS	\$451	\$65	\$574	\$(58)
12 County Building	8,849	1,990	12,054	(1,215)
Subtotal - 1010-26500 Buildings and G	8,849	1,990	12,054	(1,215)
14 Human Resources	151	21	191	(19)
14 Education and Training	9	1	11	(1)
Subtotal - 1010-27000 Personnel & Err	160	22	202	(20)
15 Office Max Rebate	0	(12)	(14)	1
Subtotal - 1010-29800 Risograph Printi	0	(12)	(14)	1
17 Administrative Support	0	11,175	12,428	(1,253)
Subtotal - 1010-75110 Recreation & Fa	0	11,175	12,428	(1,253)
18 County Building	0	5	5	(1)
Subtotal - 1010-75112 Parks/Recreatio	0	5	5	(1)
19 General Liability	0	87	97	(10)
19 County Building	0	469	521	(53)
Subtotal - 1010-85100 Risk Manageme	0	556	618	(62)
20 Wellness Program	0	41	45	(5)
Subtotal - 1010-85900 Wellness Progr	0	41	45	(5)
21 Current Retiree Fringe Benefits	0	135	150	(15)
21 Future Retiree Fringe Benefits	0	0	0	(0)
21 Supplemental Contribution	0	140	156	(16)
21 Term Payoff	0	44	49	(5)
Subtotal - 1010-87800 Retirees Health/	0	319	355	(36)
Total Incoming	13,594	15,314	32,150	(3,241)
C. Total Allocated		\$40,163	\$44,667	\$(4,503)
			111.21%	(11.21)%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	3,665	2.90%	\$801	\$0	\$801	\$0	\$801
4 1010-10100 Board of Commissioners	24	0.02%	5	0	5	0	5
5 1010-19100 Accounting Department	866	0.69%	189	0	189	0	189
6 1010-20200 Payroll	660	0.52%	144	0	144	0	144
7 1010-21200 Budget Department	223	0.18%	49	0	49	0	49
8 1010-27200 Administrative Services	423	0.33%	92	0	92	0	92
9 1010-22800 Information Systems Divis	47	0.04%	10	0	10	0	10
11 1010-23300 Purchasing	59	0.05%	13	0	13	0	13
12 1010-26500 Buildings and Grounds	64	0.05%	14	0	14	0	14
13 1010-26600 Corporation Counsel	141	0.11%	31	0	31	0	31
14 1010-27000 Personnel & Employee Re	795	0.63%	174	0	174	0	174
16 1010-30100 Sheriff Department	1,278	1.01%	279	0	279	182	462
17 1010-75110 Recreation & Facilities	22	0.02%	5	0	5	3	8
20 1010-85900 Wellness Program	2	0.00%	0	0	0	0	1
22 1010-27900 Building Authority	8	0.01%	2	0	2	1	3
23 1010-13100 Circuit Court	5,469	4.33%	1,196	0	1,196	780	1,975
26 1010-13300 Circuit Court Adult Probati	467	0.37%	102	0	102	67	169
27 1010-13600 District Court	12,945	10.24%	2,830	0	2,830	1,846	4,676
28 1010-13700 District Court Adult Probat	1,012	0.80%	221	0	221	144	366
29 1010-13731 Dist.Ct OWI Treatment Oc	1	0.00%	0	0	0	0	0
30 1010-14100 & 2150 FOC	13,041	10.32%	2,851	0	2,851	1,859	4,710
33 1010-14700 Jury/Judicial Council	9,891	7.82%	2,162	0	2,162	1,410	3,572
34 1010-14800 Probate Court	4,759	3.76%	1,040	0	1,040	679	1,719
37 1010-17100 County Executive	32	0.03%	7	0	7	5	12
38 1010-21500 Clerk	2,913	2.30%	637	0	637	415	1,052
43 1010-25700 Equalization Department	18,384	14.54%	4,019	0	4,019	2,621	6,640
44 1010-26200 Elections	444	0.35%	97	0	97	63	160
46 1010-267XX Prosecuting Attorney	10,213	8.08%	2,233	0	2,233	1,456	3,689
48 1010-26800 Register of Deeds	139	0.11%	30	0	30	20	50
51 1010-27302 Department of Public Defe	1,937	1.53%	423	0	423	276	700
52 1010-27500 Drain Commissioner	2,842	2.25%	621	0	621	405	1,026
56 1010-27801 County Survey/Remonum	57	0.05%	12	0	12	8	21
67 1010-28300 M.S.U. Extension	193	0.15%	42	0	42	28	70
69 1010-28700 Environmental Affairs	85	0.07%	19	0	19	12	31
73 1010-28800 Geographic Information Sy	1	0.00%	0	0	0	0	0
76 1010-31500 Secondary Road Patrol	187	0.15%	41	0	41	27	68
98 1010-33100 Marine Law Enforcement (	184	0.15%	40	0	40	26	66
103 1010-42600 Off of Emerg Serv-Civil	4	0.00%	1	0	1	1	1
106 1010-43000 Animal Shelter/Dog Ward	467	0.37%	102	0	102	67	169
110 1010-64800 Medical Examiner	105	0.08%	23	0	23	15	38
129 1010-762XX Civic Arena	16	0.01%	3	0	3	2	6
137 2210 Health Dept - Dist Health	7,600	6.01%	1,661	0	1,661	1,084	2,745

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Mail Services Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 2400 Mosquito Control Fund	746	0.59%	\$163	\$0	\$163	\$106	\$269
144 2610 911 Service Fund	65	0.05%	14	0	14	9	23
145 2630 Concealed Pistol Licensing Fd	37	0.03%	8	0	8	5	13
148 2651 Drug Law Enforcement-Bayanet	308	0.24%	67	0	67	44	111
153 2760 Division On Aging Fund	17,935	14.19%	3,921	0	3,921	2,557	6,478
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	95	0.08%	21	0	21	14	34
165 2920-75105 Juv.Gender Specific Servi	70	0.06%	15	0	15	10	25
168 2930 Soldier's Relief	85	0.07%	19	0	19	12	31
175 5090-75602 Public Golf Course-Club	42	0.03%	9	0	9	6	15
177 5160 100% Tax Payment Fund (DTR)	4,596	3.64%	1,005	0	1,005	655	1,660
180 5350-70200 Housing Fund	316	0.25%	69	0	69	45	114
189 7310-27400 Retirement System Fund	456	0.36%	100	0	100	65	165
190 7360-27401 Public Employee Health C	2	0.00%	0	0	0	0	1
Subtotal	126,418	100.00%	27,636	0	27,636	17,031	44,667
Direct Bills					0		0
Total					\$27,636		\$44,667

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

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	1,453	1.18%	\$(33)	\$0	\$(33)	\$0	\$(33)
4 1010-10100 Board of Commissioners	328	0.27%	(7)	0	(7)	0	(7)
5 1010-19100 Accounting Department	1,870	1.52%	(42)	0	(42)	0	(42)
6 1010-20200 Payroll	625	0.51%	(14)	0	(14)	0	(14)
7 1010-21200 Budget Department	1,245	1.01%	(28)	0	(28)	0	(28)
8 1010-27200 Administrative Services	2,744	2.23%	(62)	0	(62)	0	(62)
9 1010-22800 Information Systems Divis	211	0.17%	(5)	0	(5)	0	(5)
11 1010-23300 Purchasing	767	0.62%	(17)	0	(17)	0	(17)
12 1010-26500 Buildings and Grounds	458	0.37%	(10)	0	(10)	0	(10)
13 1010-26600 Corporation Counsel	500	0.41%	(11)	0	(11)	0	(11)
14 1010-27000 Personnel & Employee Re	1,343	1.09%	(30)	0	(30)	0	(30)
15 1010-29800 Risograph Printing/Postag	545	0.44%	(12)	0	(12)	0	(12)
16 1010-30100 Sheriff Department	11,532	9.36%	(261)	0	(261)	(178)	(439)
17 1010-75110 Recreation & Facilities	599	0.49%	(14)	0	(14)	(9)	(23)
20 1010-85900 Wellness Program	257	0.21%	(6)	0	(6)	(4)	(10)
23 1010-13100 Circuit Court	8,472	6.87%	(192)	0	(192)	(131)	(322)
26 1010-13300 Circuit Court Adult Probati	1,750	1.42%	(40)	0	(40)	(27)	(67)
27 1010-13600 District Court	6,922	5.62%	(156)	0	(156)	(107)	(263)
28 1010-13700 District Court Adult Probat	1,649	1.34%	(37)	0	(37)	(25)	(63)
30 1010-14100 & 2150 FOC	8,469	6.87%	(191)	0	(191)	(131)	(322)
33 1010-14700 Jury/Judicial Council	570	0.46%	(13)	0	(13)	(9)	(22)
34 1010-14800 Probate Court	4,848	3.93%	(110)	0	(110)	(75)	(184)
37 1010-17100 County Executive	777	0.63%	(18)	0	(18)	(12)	(30)
38 1010-21500 Clerk	3,040	2.47%	(69)	0	(69)	(47)	(116)
39 1010-22900 Community Outreach / Me	63	0.05%	(1)	0	(1)	(1)	(2)
43 1010-25700 Equalization Department	2,394	1.94%	(54)	0	(54)	(37)	(91)
46 1010-267XX Prosecuting Attorney	12,714	10.31%	(287)	0	(287)	(196)	(484)
48 1010-26800 Register of Deeds	806	0.65%	(18)	0	(18)	(12)	(31)
49 1010-27300 Department of Criminal De	3,326	2.70%	(75)	0	(75)	(51)	(127)
51 1010-27302 Department of Public Defe	2,901	2.35%	(66)	0	(66)	(45)	(110)
55 1010-27507 Drain - County at Large	834	0.68%	(19)	0	(19)	(13)	(32)
69 1010-28700 Environmental Affairs	533	0.43%	(12)	0	(12)	(8)	(20)
73 1010-28800 Geographic Information S)	419	0.34%	(9)	0	(9)	(6)	(16)
76 1010-31500 Secondary Road Patrol	1,553	1.26%	(35)	0	(35)	(24)	(59)
106 1010-43000 Animal Shelter/Dog Warde	3,419	2.77%	(77)	0	(77)	(53)	(130)
119 1010-72101 Transportation Planning	511	0.41%	(12)	0	(12)	(8)	(19)
120 1010-72181 Trans. Planning - Oct.-Dec	442	0.36%	(10)	0	(10)	(7)	(17)
125 1010-75700 Community Center	374	0.30%	(8)	0	(8)	(6)	(14)
129 1010-762XX Civic Arena	1,915	1.55%	(43)	0	(43)	(30)	(73)
130 1010-76300 Pinconning Park	126	0.10%	(3)	0	(3)	(2)	(5)
137 2210 Health Dept - Dist Health	11,081	8.99%	(250)	0	(250)	(171)	(422)
139 2380 Gypsy Moth Control Fund	596	0.48%	(13)	0	(13)	(9)	(23)

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Office Max Rebate Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 2400 Mosquito Control Fund	1,695	1.38%	\$(38)	\$0	\$(38)	\$(26)	\$(64)
144 2610 911 Service Fund	3,101	2.52%	(70)	0	(70)	(48)	(118)
152 2740 Community Corrections Fund	287	0.23%	(6)	0	(6)	(4)	(11)
153 2760 Division On Aging Fund	8,987	7.29%	(203)	0	(203)	(139)	(342)
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,810	1.47%	(41)	0	(41)	(28)	(69)
164 2920-75104 Juv.Community Based Tre	5	0.00%	(0)	0	(0)	(0)	(0)
168 2930 Soldier's Relief	526	0.43%	(12)	0	(12)	(8)	(20)
175 5090-75602 Public Golf Course-Club	510	0.41%	(12)	0	(12)	(8)	(19)
177 5160 100% Tax Payment Fund (DTR)	611	0.50%	(14)	0	(14)	(9)	(23)
189 7310-27400 Retirement System Fund	714	0.58%	(16)	0	(16)	(11)	(27)
197 8014 Bangor O&M	39	0.03%	(1)	0	(1)	(1)	(1)
Subtotal	123,266	100.00%	(2,786)	0	(2,786)	(1,717)	(4,503)
Direct Bills					0		0
Total					\$(2,786)		\$(4,503)

Basis Units: Amount Spent on Office Max
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:15 1010-29800 Risograph Printing/Postage

Department	Mail Services	Office Max Rebate	Total
3 1010-25300 Treasurer	\$801	\$(33)	\$768
4 1010-10100 Board of Commissioners	5	(7)	(2)
5 1010-19100 Accounting Department	189	(42)	147
6 1010-20200 Payroll	144	(14)	130
7 1010-21200 Budget Department	49	(28)	21
8 1010-27200 Administrative Services	92	(62)	30
9 1010-22800 Information Systems Divis	10	(5)	6
11 1010-23300 Purchasing	13	(17)	(4)
12 1010-26500 Buildings and Grounds	14	(10)	4
13 1010-26600 Corporation Counsel	31	(11)	20
14 1010-27000 Personnel & Employee Re	174	(30)	143
15 1010-29800 Risograph Printing/Postag	0	(12)	(12)
16 1010-30100 Sheriff Department	462	(439)	23
17 1010-75110 Recreation & Facilities	8	(23)	(15)
20 1010-85900 Wellness Program	1	(10)	(9)
22 1010-27900 Building Authority	3	0	3
23 1010-13100 Circuit Court	1,975	(322)	1,653
26 1010-13300 Circuit Court Adult Probati	169	(67)	102
27 1010-13600 District Court	4,676	(263)	4,412
28 1010-13700 District Court Adult Probat	366	(63)	303
29 1010-13731 Dist.Ct OWI Treatment Oc	0	0	0
30 1010-14100 & 2150 FOC	4,710	(322)	4,388
33 1010-14700 Jury/Judicial Council	3,572	(22)	3,551
34 1010-14800 Probate Court	1,719	(184)	1,534
37 1010-17100 County Executive	12	(30)	(18)
38 1010-21500 Clerk	1,052	(116)	936
39 1010-22900 Community Outreach / Me	0	(2)	(2)
43 1010-25700 Equalization Department	6,640	(91)	6,549
44 1010-26200 Elections	160	0	160
46 1010-267XX Prosecuting Attorney	3,689	(484)	3,205
48 1010-26800 Register of Deeds	50	(31)	20
49 1010-27300 Department of Criminal De	0	(127)	(127)
51 1010-27302 Department of Public Defe	700	(110)	589
52 1010-27500 Drain Commissioner	1,026	0	1,026
55 1010-27507 Drain - County at Large	0	(32)	(32)
56 1010-27801 County Survey/Remonum	21	0	21
67 1010-28300 M.S.U. Extension	70	0	70
69 1010-28700 Environmental Affairs	31	(20)	10
73 1010-28800 Geographic Information Sy	0	(16)	(16)
76 1010-31500 Secondary Road Patrol	68	(59)	8
98 1010-33100 Marine Law Enforcement (	66	0	66

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:15 1010-29800 Risograph Printing/Postage

Department	Mail Services	Office Max Rebate	Total
103 1010-42600 Off of Emerg Serv-Civil	\$1	\$0	\$1
106 1010-43000 Animal Shelter/Dog Warde	169	(130)	39
110 1010-64800 Medical Examiner	38	0	38
119 1010-72101 Transportation Planning	0	(19)	(19)
120 1010-72181 Trans. Planning - Oct.-Dec	0	(17)	(17)
125 1010-75700 Community Center	0	(14)	(14)
129 1010-762XX Civic Arena	6	(73)	(67)
130 1010-76300 Pinconning Park	0	(5)	(5)
137 2210 Health Dept - Dist Health	2,745	(422)	2,323
139 2380 Gypsy Moth Control Fund	0	(23)	(23)
140 2400 Mosquito Control Fund	269	(64)	205
144 2610 911 Service Fund	23	(118)	(95)
145 2630 Concealed Pistol Licensing Fd	13	0	13
148 2651 Drug Law Enforcement-Bayanet	111	0	111
152 2740 Community Corrections Fund	0	(11)	(11)
153 2760 Division On Aging Fund	6,478	(342)	6,136
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	34	(69)	(35)
164 2920-75104 Juv.Community Based Tre	0	(0)	(0)
165 2920-75105 Juv.Gender Specific Servi	25	0	25
168 2930 Soldier's Relief	31	(20)	11
175 5090-75602 Public Golf Course-Club	15	(19)	(4)
177 5160 100% Tax Payment Fund (DTR)	1,660	(23)	1,637
180 5350-70200 Housing Fund	114	0	114
189 7310-27400 Retirement System Fund	165	(27)	138
190 7360-27401 Public Employee Health C	1	0	1
197 8014 Bangor O&M	0	(1)	(1)
Total	\$44,667	\$(4,503)	\$40,163

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 2018
10/22/2019

A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description		Amount	General Admin	Courthouse Security	General Government
Personnel Costs					
Salaries	S1	2,757,379	228,693	107,979	2,420,707
<i>Salary % Split</i>			<i>8.29%</i>	<i>3.92%</i>	<i>87.79%</i>
Benefits	S	986,760	81,840	38,642	866,278
Subtotal - Personnel Costs		3,744,139	310,533	146,621	3,286,985
Services & Supplies Cost					
72700 Office Supplies	S	6,879	571	269	6,039
72702 Book Supplies	S	397	33	16	349
72800 Printing and Binding	S	1,379	114	54	1,211
72900 Postage	P	1,278	0	0	1,278
74000 Operating Supplies	P	306	0	0	306
74200 Food Supplies	P	235,724	0	0	235,724
74400 Jail Supplies	P	29,343	0	0	29,343
74500 Road/Marine Patrol Supplies	P	7,569	0	0	7,569
74600 Uniform Purchases	S	18,485	1,533	724	16,228
74800 Kitchen Supplies	P	12,398	0	0	12,398
75000 Gas, Oil and Grease	P	8,688	0	0	8,688
75001 Fuel Oil	P	0	0	0	0
75100 Computer Supplies	S	7,152	593	280	6,279
75300 Chemicals	P	2,541	0	0	2,541
75400 Clothing and Bedding	P	6,079	0	0	6,079
75700 Training Supplies	S	6,283	521	246	5,516
76000 Medical Supplies	P	819	0	0	819
76100 D.N.A.,Drugs,Ect. Testing Kits	P	8,713	0	0	8,713
76200 P.B.T. Testing Supplies	P	139	0	0	139
77600 Custodial Supplies	P	19,674	0	0	19,674
78100 Small Tools	P	653	0	0	653
79900 Other Supplies	S	1,392	115	55	1,222
80100 Professional Services	S	17	1	1	15

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description	Amount	General Admin	Courthouse Security	General Government
80200 Contractual Services S	10,251	850	401	8,999
80500 Laundry Services S	7,731	641	303	6,787
81301 Internet/Cable Services P	2,456	0	0	2,456
82000 Memberships and Dues S	2,560	212	100	2,247
82200 Administrative Services S	98,826	8,196	3,870	86,759
82300 Garbage Removal P	4,999	0	0	4,999
83500 Health Services P	364,383	0	0	364,383
85100 Radio Maintenance S	5,709	473	224	5,012
85200 Telephone P	4,447	0	0	4,447
85201 Cellphone S	2,190	182	86	1,923
85300 Law Enforce.Info. Network P	1,326	0	0	1,326
86100 Conference Fees & Expenses S	1,315	109	51	1,154
86200 Prisoner Transport P	445	0	0	445
92000 Public Utilities P	454,908	0	0	454,908
93100 Equipment Repair & Maintenance S	4,516	375	177	3,965
93200 Vehicle Repair & Maintenance P	17,144	0	0	17,144
93300 Bldg. Repair and Maintenance P	38,606	0	0	38,606
93600 Grounds Maintenance P	927	0	0	927
93700 Hard/Software Repair & Maint S	11,900	987	466	10,447
94600 Equipment Rental S	11,204	929	439	9,836
94601 Equipment Rental-Copy Machir S	4,884	405	191	4,288
95505 Bad Debts/Write Offs D	114,926	0	0	0
95800 Licenses and Permits S	148	12	6	130
96000 Education And Training S	3,853	320	151	3,383
96720 Bldgs/Bldg Add.& Improve Expt P	38,005	0	0	38,005
96730 Machinery & Equipment Expense P	12,937	0	0	12,937
96740 Office Equip.& Furn. Expense S	2,213	184	87	1,943
96751 Vehicle Equipment Expense P	2,593	0	0	2,593
96760 Audio / Visual Expense P	17,020	0	0	17,020
96761 Radio Equipment Expense P	111,754	0	0	111,754
Subtotal - Services & Supplies	1,730,084	17,358	8,196	1,589,605
Department Cost Total	5,474,223	327,891	154,816	4,876,590
Adjustments to Cost				
95505 Bad Debts/Write Offs D	(114,926)	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description	Amount	General Admin	Courthouse Security	General Government
Subtotal - Adjustments	(114,926)	0	0	0
Total Costs After Adjustments	5,359,297	327,891	154,816	4,876,590
General Admin Distribution		(327,891)	10,089	317,802
Grand Total	\$5,359,297		\$164,905	\$5,194,392
				not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$240,241	\$152	\$7,397	\$232,996
1 Storage Bldg	55	0	2	53
Subtotal - Building Depreciation	240,296	152	7,399	233,049
2 Equipment Depreciation	108,044	142	3,329	104,857
2 Telephone Equipment	2,769	4	85	2,687
Subtotal - Equipment Depreciation	110,813	146	3,414	107,545
3 Cash Receipts	5,182	1,610	209	6,584
3 Bank Reconciliation	12,326	3,801	496	15,631
Subtotal - 1010-25300 Treasurer	17,509	5,412	705	22,215
4 Annual Audit	4,447	1,117	171	5,393
Subtotal - 1010-10100 Board of Comm	4,447	1,117	171	5,393
5 Accounting	16,169	8,897	771	24,295
5 Payroll	61	34	3	92
5 Budgeting	1,678	938	80	2,536
5 Contract Serv.	430	304	23	712
Subtotal - 1010-19100 Accounting Dep	18,338	10,173	877	27,634
6 Payroll	16,674	2,317	584	18,407
6 Budgeting	117	16	4	129
Subtotal - 1010-20200 Payroll	16,791	2,333	588	18,536
7 Budgeting	2,173	569	84	2,658
7 Accts Payable	1,390	358	54	1,694
7 General Accounting	1,581	417	61	1,937
Subtotal - 1010-21200 Budget Departm	5,145	1,344	200	6,289
8 Admin Services	10,215	3,660	427	13,449
Subtotal - 1010-27200 Administrative S	10,215	3,660	427	13,449
9 Tech Support	50,015	12,935	1,937	61,013
9 Network/Server	26,484	4,332	948	29,868

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
9 Specific Services	\$123,142	\$11,470	\$4,142	\$130,471
9 Telephone	3,494	579	125	3,948
Subtotal - 1010-22800 Information Sys	203,136	29,317	7,153	225,300
10 Accounting	8,722	1,264	307	9,680
Subtotal - Financial System MUNIS	8,722	1,264	307	9,680
11 Purchasing	5,286	1,862	220	6,928
Subtotal - 1010-23300 Purchasing	5,286	1,862	220	6,928
12 Law Enforcement Center	243,623	35,618	8,592	270,649
12 Storage Building	0	0	0	0
12 Telephone Upgrade/Maintenance	(5,523)	(893)	(197)	(6,219)
Subtotal - 1010-26500 Buildings and G	238,100	34,724	8,395	264,430
13 Civil Counsel	33,512	1,361	1,073	33,800
13 Legal Fees	196	6	6	196
Subtotal - 1010-26600 Corporation Cot	33,708	1,367	1,079	33,995
14 Human Resources	34,022	4,763	1,193	37,592
14 Labor Relations	0	0	0	0
14 Education and Training	1,988	278	70	2,197
Subtotal - 1010-27000 Personnel & Err	36,010	5,041	1,263	39,789
15 Mail Services	279	182	14	447
15 Office Max Rebate	(261)	(178)	(14)	(425)
Subtotal - 1010-29800 Risograph Printi	19	4	1	22
18 Vehicle Maintenance	0	518	16	502
18 Law Enforcement Center	0	1,071	33	1,038
Subtotal - 1010-75112 Parks/Recreatio	0	1,589	49	1,540
19 General Liability	0	19,621	604	19,017
19 Police Prof	0	114,952	3,537	111,415
19 Vehicle Insurance	0	7,362	227	7,136

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
19 Property Other	\$0	\$24,928	\$767	\$24,161
19 Law Enforcement Center	0	9,682	298	9,384
Subtotal - 1010-85100 Risk Manageme	0	176,545	5,432	171,113
20 Wellness Program	0	9,180	282	8,898
Subtotal - 1010-85900 Wellness Progr	0	9,180	282	8,898
21 Current Retiree Fringe Benefits	0	193,822	5,964	187,859
21 Future Retiree Fringe Benefits	0	30	1	29
21 Supplemental Contribution	0	201,206	6,191	195,015
21 Term Payoff	0	(13,415)	(413)	(13,002)
Subtotal - 1010-87800 Retirees Health/	0	381,643	11,743	369,900
Total Incoming	948,536	666,874	49,706	1,565,704
C. Total Allocated		\$6,974,707	\$214,611	\$6,760,096
			3.08%	96.92%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$47,672	\$0	\$47,672	\$5,040	\$52,712
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	11,970	0	11,970	1,265	13,235
27 1010-13600 District Court	10,193	21.68%	42,071	0	42,071	4,448	46,519
28 1010-13700 District Court Adult Probat	1,538	3.27%	6,348	0	6,348	671	7,019
30 1010-14100 & 2150 FOC	4,500	9.57%	18,573	0	18,573	1,964	20,537
32 1010-14500 Law Library	731	1.55%	3,017	0	3,017	319	3,336
34 1010-14800 Probate Court	7,181	15.27%	29,639	0	29,639	3,133	32,772
46 1010-267XX Prosecuting Attorney	6,140	13.06%	25,342	0	25,342	2,679	28,022
51 1010-27302 Department of Public Defe	1,308	2.78%	5,399	0	5,399	571	5,969
152 2740 Community Corrections Fund	112	0.24%	462	0	462	49	511
203 Other	872	1.85%	3,599	0	3,599	381	3,980
Subtotal	47,025	100.00%	194,092	0	194,092	20,520	214,611
Direct Bills					0		0
Total					\$194,092		\$214,611

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:16 1010-30100 Sheriff Department

Department	Courthouse Security	General Government	Total
23 1010-13100 Circuit Court	\$52,712	\$0	\$52,712
26 1010-13300 Circuit Court Adult Probati	13,235	0	13,235
27 1010-13600 District Court	46,519	0	46,519
28 1010-13700 District Court Adult Probat	7,019	0	7,019
30 1010-14100 & 2150 FOC	20,537	0	20,537
32 1010-14500 Law Library	3,336	0	3,336
34 1010-14800 Probate Court	32,772	0	32,772
46 1010-267XX Prosecuting Attorney	28,022	0	28,022
51 1010-27302 Department of Public Defe	5,969	0	5,969
152 2740 Community Corrections Fund	511	0	511
203 Other	3,980	0	3,980
Total	\$214,611	\$0	\$214,611

**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 2018
10/22/2019

A. Department Costs

Dept:17 1010-75110 Recreation & Facilities

Description		Amount	General Admin	Administrativ e Support
Personnel Costs				
Salaries	S1	91,128	0	91,128
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	18,951	0	18,951
Subtotal - Personnel Costs		110,079	0	110,079
Services & Supplies Cost				
72700 Office Supplies	S	599	0	599
72800 Printing and Binding	S	17	0	17
72900 Postage	S	22	0	22
74200 Food Supplies	S	250	0	250
79900 Other Supplies	S	30	0	30
80200 Contractual Services	S	4,567	0	4,567
81900 Consultants	S	150	0	150
82000 Memberships and Dues	S	30	0	30
85200 Telephone	S	175	0	175
86100 Conference Fees & Expenses	S	546	0	546
86500 State Travel Mileage	S	124	0	124
90000 Printing/Publishing/Advertisi	S	748	0	748
94600 Equipment Rental	S	28	0	28
94601 Equipment Rental-Copy Machir	S	81	0	81
Subtotal - Services & Supplies		7,367	0	7,367
Department Cost Total		117,446	0	117,446
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		117,446	0	117,446
General Admin Distribution			0	0
Grand Total		\$117,446		\$117,446

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
2 Equipment Depreciation	\$3,503	\$5	\$3,508
2 Telephone Equipoment	53	0	53
Subtotal - Equipment Depreciation	3,556	5	3,561
3 Bank Reconciliation	191	59	250
Subtotal - 1010-25300 Treasurer	191	59	250
4 Annual Audit	391	98	489
Subtotal - 1010-10100 Board of Comm	391	98	489
5 Accounting	1,421	782	2,204
5 Payroll	1	1	2
5 Budgeting	487	272	759
5 Contract Serv.	430	304	734
Subtotal - 1010-19100 Accounting Dep	2,340	1,359	3,699
6 Payroll	395	55	450
6 Budgeting	34	5	39
Subtotal - 1010-20200 Payroll	429	60	489
7 Budgeting	630	165	795
7 Accts Payable	37	10	47
7 General Accounting	139	37	176
Subtotal - 1010-21200 Budget Departm	807	211	1,018
8 Admin Services	242	87	329
Subtotal - 1010-27200 Administrative S	242	87	329
9 Tech Support	3,326	860	4,186
9 Network/Server	627	103	730
9 Specific Services	1,866	174	2,040
9 Telephone	67	11	78
Subtotal - 1010-22800 Information Sys	5,886	1,148	7,034
10 Accounting	767	111	878

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
Subtotal - Financial System MUNIS	\$767	\$111	\$878
11 Purchasing	460	162	622
Subtotal - 1010-23300 Purchasing	460	162	622
12 Telephone Upgrade/Maintenance	(106)	(17)	(123)
Subtotal - 1010-26500 Buildings and G	(106)	(17)	(123)
13 Civil Counsel	12,016	488	12,504
Subtotal - 1010-26600 Corporation Cou	12,016	488	12,504
14 Human Resources	806	113	919
14 Education and Training	47	7	54
Subtotal - 1010-27000 Personnel & Err	853	119	973
15 Mail Services	5	3	8
15 Office Max Rebate	(14)	(9)	(23)
Subtotal - 1010-29800 Risograph Printi	(9)	(6)	(15)
19 General Liability	0	465	465
Subtotal - 1010-85100 Risk Manageme	0	465	465
20 Wellness Program	0	218	218
Subtotal - 1010-85900 Wellness Progr	0	218	218
21 Current Retiree Fringe Benefits	0	1,304	1,304
21 Future Retiree Fringe Benefits	0	0	0
21 Supplemental Contribution	0	1,353	1,353
21 Term Payoff	0	558	558
Subtotal - 1010-87800 Retirees Health/	0	3,215	3,215
Total Incoming	27,823	7,781	35,604
C. Total Allocated		\$153,050	\$153,050
		100.00%	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	30,918	48.72%	\$70,771	\$0	\$70,771	\$0	\$70,771
15 1010-29800 Risograph Printing/Postag	4,882	7.69%	11,175	0	11,175	0	11,175
19 1010-85100 Risk Management	814	1.28%	1,863	0	1,863	229	2,092
125 1010-75700 Community Center	6,509	10.26%	14,899	0	14,899	1,831	16,730
126 1010-75800 Swimming Pool	1,627	2.56%	3,724	0	3,724	458	4,182
127 1010-75900 County Market	1,627	2.56%	3,724	0	3,724	458	4,182
128 1010-76000 Fairgrounds	814	1.28%	1,863	0	1,863	229	2,092
129 1010-762XX Civic Arena	9,764	15.39%	22,350	0	22,350	2,746	25,096
130 1010-76300 Pinconning Park	4,068	6.41%	9,312	0	9,312	1,144	10,456
203 Other	2,441	3.85%	5,587	0	5,587	687	6,274
Subtotal	63,464	100.00%	145,269	0	145,269	7,781	153,050
Direct Bills					0		0
Total					\$145,269		\$153,050

Basis Units: Wages by Department
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:17 1010-75110 Recreation & Facilities

Department	Administrative Support	Total
12 1010-26500 Buildings and Grounds	\$70,771	\$70,771
15 1010-29800 Risograph Printing/Postag	11,175	11,175
19 1010-85100 Risk Management	2,092	2,092
125 1010-75700 Community Center	16,730	16,730
126 1010-75800 Swimming Pool	4,182	4,182
127 1010-75900 County Market	4,182	4,182
128 1010-76000 Fairgrounds	2,092	2,092
129 1010-762XX Civic Arena	25,096	25,096
130 1010-76300 Pinconning Park	10,456	10,456
203 Other	6,274	6,274
Total	\$153,050	\$153,050

**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 grounds 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.

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**1010-75112 Parks/Recreation Maintenance
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 2018
10/22/2019

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	80,273	4,731	0	1,160	2,053	130	3,637	640	67,923	
<i>Salary % Split</i>		<i>5.89%</i>	<i>.00%</i>	<i>1.44%</i>	<i>2.56%</i>	<i>.16%</i>	<i>4.53%</i>	<i>.80%</i>	<i>84.61%</i>	
Benefits S	32,113	1,893	0	464	821	52	1,455	256	27,172	
Subtotal - Personnel Costs	112,386	6,623	0	1,624	2,874	181	5,092	896	95,095	
Services & Supplies Cost										
72200 Sick And Accident Insurance S	965	57	0	14	25	2	44	8	817	
72301 Uniform Allowance S	250	15	0	4	6	0	11	2	212	
72500 Unemployment Compensation S	121	7	0	2	3	0	5	1	102	
74600 Uniform Purchases S	510	30	0	7	13	1	23	4	432	
75000 Gas, Oil and Grease S	2,478	146	0	36	63	4	112	20	2,097	
77800 Grounds Maintenance Supplies S	70	4	0	1	2	0	3	1	59	
78100 Small Tools S	65	4	0	1	2	0	3	1	55	
79900 Other Supplies S	536	32	0	8	14	1	24	4	454	
92000 Public Utilities S	4,556	269	0	66	117	7	206	36	3,855	
93100 Equipment Repair & Maintenance S	2,422	143	0	35	62	4	110	19	2,049	
93200 Vehicle Repair & Maintenance S	4,422	261	0	64	113	7	200	35	3,742	
93300 Bldg. Repair and Maintenance S	350	21	0	5	9	1	16	3	296	
93600 Grounds Maintenance S	744	44	0	11	19	1	34	6	630	
94000 Rentals / Leases S	944	56	0	14	24	2	43	8	799	
96720 Bldgs/Bldg Add.& Improve Expr S	2,520	149	0	36	64	4	114	20	2,132	
67104 Miscellaneous Revenues S	(1,800)	(106)	0	(26)	(46)	(3)	(82)	(14)	(1,523)	
Subtotal - Services & Supplies	19,153	1,129	0	277	490	31	868	153	16,206	
Department Cost Total	131,539	7,752	0	1,900	3,364	212	5,960	1,048	111,302	
Adjustments to Cost										
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0	
Total Costs After Adjustments	131,539	7,752	0	1,900	3,364	212	5,960	1,048	111,302	
General Admin Distribution		(7,752)	0	119	211	13	373	66	6,970	
Grand Total	\$131,539		\$0	\$2,019	\$3,575	\$226	\$6,333	\$1,114	\$118,272	

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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 Equipment Depreciation	\$2,712	\$4	\$0	\$42	\$74	\$5	\$131	\$23	\$2,442
2 Telephone Equipoment	293	0	0	5	8	1	14	2	264
Subtotal - Equipment Depreciation	3,005	4	0	46	82	5	145	25	2,706
3 Cash Receipts	9	3	0	0	0	0	1	0	10
3 Bank Reconciliation	801	247	0	16	28	2	50	9	943
Subtotal - 1010-25300 Treasurer	810	250	0	16	29	2	51	9	953
4 Annual Audit	467	117	0	9	16	1	28	5	525
Subtotal - 1010-10100 Board of Comm	467	117	0	9	16	1	28	5	525
5 Accounting	1,698	934	0	40	72	5	127	22	2,367
5 Payroll	3	1	0	0	0	0	0	0	4
5 Budgeting	487	272	0	12	21	1	37	6	682
5 Contract Serv.	430	304	0	11	20	1	35	6	660
Subtotal - 1010-19100 Accounting Dep	2,618	1,512	0	63	112	7	199	35	3,713
6 Payroll	701	97	0	12	22	1	38	7	718
6 Budgeting	34	5	0	1	1	0	2	0	35
Subtotal - 1010-20200 Payroll	735	102	0	13	23	1	40	7	753
7 Budgeting	630	165	0	12	22	1	38	7	715
7 Accts Payable	157	40	0	3	5	0	10	2	178
7 General Accounting	166	44	0	3	6	0	10	2	189
Subtotal - 1010-21200 Budget Departr	953	249	0	18	33	2	58	10	1,081
8 Admin Services	430	154	0	9	16	1	28	5	525
Subtotal - 1010-27200 Administrative S	430	154	0	9	16	1	28	5	525
9 Tech Support	6,671	1,725	0	129	228	14	404	71	7,549
9 Network/Server	1,114	182	0	20	35	2	62	11	1,165
9 Telephone	370	61	0	7	12	1	21	4	387
Subtotal - 1010-22800 Information Sys	8,154	1,969	0	155	275	17	487	86	9,102
10 Accounting	916	133	0	16	29	2	50	9	943

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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
Subtotal - Financial System MUNIS	\$916	\$133	\$0	\$16	\$29	\$2	\$50	\$9	\$943
12 Parks Maintenance	677	99	0	12	21	1	37	7	697
12 Snow Plowing *	7,503	1,097	0	8,600	0	0	0	0	0
12 Telephone Upgrade/Maintenance	(584)	(94)	0	(10)	(18)	(1)	(33)	(6)	(610)
Subtotal - 1010-26500 Buildings and G	7,596	1,101	0	8,602	3	0	5	1	87
14 Human Resources	1,431	200	0	25	44	3	79	14	1,466
14 Labor Relations	0	0	0	0	0	0	0	0	0
14 Education and Training	84	12	0	1	3	0	5	1	86
Subtotal - 1010-27000 Personnel & Err	1,514	212	0	26	47	3	83	15	1,552
19 General Liability	0	825	0	13	22	1	40	7	742
Subtotal - 1010-85100 Risk Manageme	0	825	0	13	22	1	40	7	742
20 Wellness Program	0	386	0	6	10	1	19	3	347
Subtotal - 1010-85900 Wellness Progr	0	386	0	6	10	1	19	3	347
21 Current Retiree Fringe Benefits	0	4,511	0	69	123	8	217	38	4,056
21 Future Retiree Fringe Benefits	0	1	0	0	0	0	0	0	1
21 Supplemental Contribution	0	4,682	0	72	127	8	225	40	4,210
21 Term Payoff	0	485	0	7	13	1	23	4	436
Subtotal - 1010-87800 Retirees Health/	0	9,678	0	149	263	17	466	82	8,702
Total Incoming	27,198	16,692	0	9,142	959	61	1,699	299	31,731
C. Total Allocated		\$175,429	\$0	\$11,161	\$4,534	\$286	\$8,032	\$1,413	\$150,003
				6.36%	2.58%	0.16%	4.58%	0.81%	85.51%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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%	\$4,912	\$0	\$4,912	\$0	\$4,912
107 1010-58000 Pere Marquette Parking	50	50.00%	4,912	0	4,912	1,336	6,249
Subtotal	100	100.00%	9,825	0	9,825	1,336	11,161
Direct Bills					0		0
Total					\$9,825		\$11,161

Basis Units: Equal Distribution Between Serviced Lots

Source: Facilities

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	2	1.48%	\$61	\$0	\$61	\$0	\$61
8 1010-27200 Administrative Services	3	2.22%	91	0	91	0	91
9 1010-22800 Information Systems Divis	1	0.74%	30	0	30	0	30
12 1010-26500 Buildings and Grounds	21	15.56%	639	0	639	0	639
16 1010-30100 Sheriff Department	17	12.59%	518	0	518	0	518
23 1010-13100 Circuit Court	1	0.74%	30	0	30	5	35
33 1010-14700 Jury/Judicial Council	1	0.74%	30	0	30	5	35
52 1010-27500 Drain Commissioner	7	5.19%	213	0	213	33	246
76 1010-31500 Secondary Road Patrol	16	11.85%	487	0	487	75	562
87 1010-31600 Secondary Road Patrol Gr	2	1.48%	61	0	61	9	70
99 1010-33101 Marine Safety	1	0.74%	30	0	30	5	35
103 1010-42600 Off of Emerg Serv-Civil	1	0.74%	30	0	30	5	35
106 1010-43000 Animal Shelter/Dog Warde	3	2.22%	91	0	91	14	105
121 1010-75100 Recreation/Parks Departm	1	0.74%	30	0	30	5	35
129 1010-762XX Civic Arena	3	2.22%	91	0	91	14	105
137 2210 Health Dept - Dist Health	4	2.96%	122	0	122	19	140
139 2380 Gypsy Moth Control Fund	1	0.74%	30	0	30	5	35
140 2400 Mosquito Control Fund	32	23.70%	974	0	974	149	1,123
153 2760 Division On Aging Fund	14	10.37%	426	0	426	65	491
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.74%	30	0	30	5	35
173 5090-75600 Public Golf Course	1	0.74%	30	0	30	5	35
194 8010 Drain	2	1.48%	61	0	61	9	70
Subtotal	135	100.00%	4,110	0	4,110	424	4,534
Direct Bills					0		0
Total					\$4,110		\$4,534

Basis Units: Number of Departmental Vehicles

Source: Fixed Assets

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	1,469	3.21%	\$8	\$0	\$8	\$0	\$8
4 1010-10100 Board of Commissioners	4,434	9.70%	25	0	25	0	25
5 1010-19100 Accounting Department	2,715	5.94%	15	0	15	0	15
6 1010-20200 Payroll	1,045	2.29%	6	0	6	0	6
7 1010-21200 Budget Department	987	2.16%	6	0	6	0	6
8 1010-27200 Administrative Services	435	0.95%	2	0	2	0	2
9 1010-22800 Information Systems Divis	3,210	7.02%	18	0	18	0	18
11 1010-23300 Purchasing	428	0.94%	2	0	2	0	2
12 1010-26500 Buildings and Grounds	1,282	2.80%	7	0	7	0	7
13 1010-26600 Corporation Counsel	392	0.86%	2	0	2	0	2
14 1010-27000 Personnel & Employee Re	1,929	4.22%	11	0	11	0	11
15 1010-29800 Risograph Printing/Postag	838	1.83%	5	0	5	0	5
37 1010-17100 County Executive	2,505	5.48%	14	0	14	3	17
38 1010-21500 Clerk	4,698	10.28%	27	0	27	5	31
43 1010-25700 Equalization Department	2,162	4.73%	12	0	12	2	14
48 1010-26800 Register of Deeds	1,869	4.09%	11	0	11	2	12
52 1010-27500 Drain Commissioner	1,912	4.18%	11	0	11	2	13
56 1010-27801 County Survey/Remonum	56	0.12%	0	0	0	0	0
67 1010-28300 M.S.U. Extension	2,492	5.45%	14	0	14	3	17
69 1010-28700 Environmental Affairs	601	1.31%	3	0	3	1	4
73 1010-28800 Geographic Information S)	254	0.56%	1	0	1	0	2
119 1010-72101 Transportation Planning	508	1.11%	3	0	3	1	3
139 2380 Gypsy Moth Control Fund	605	1.32%	3	0	3	1	4
153 2760 Division On Aging Fund	4,322	9.45%	25	0	25	4	29
168 2930 Soldier's Relief	697	1.52%	4	0	4	1	5
182 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	1	0	1	0	1
189 7310-27400 Retirement System Fund	736	1.61%	4	0	4	1	5
203 Other	3,043	6.66%	17	0	17	3	20
Subtotal	45,722	100.00%	259	0	259	27	286
Direct Bills					0		0
Total					\$259		\$286

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$1,788	\$0	\$1,788	\$184	\$1,973
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	449	0	449	46	495
27 1010-13600 District Court	10,193	21.68%	1,578	0	1,578	163	1,741
28 1010-13700 District Court Adult Probat	1,538	3.27%	238	0	238	25	263
30 1010-14100 & 2150 FOC	4,500	9.57%	697	0	697	72	769
32 1010-14500 Law Library	731	1.55%	113	0	113	12	125
34 1010-14800 Probate Court	7,181	15.27%	1,112	0	1,112	115	1,227
46 1010-267XX Prosecuting Attorney	6,140	13.06%	951	0	951	98	1,049
51 1010-27302 Department of Public Defe	1,308	2.78%	203	0	203	21	223
152 2740 Community Corrections Fund	112	0.24%	17	0	17	2	19
203 Other	872	1.85%	135	0	135	14	149
Subtotal	47,025	100.00%	7,282	0	7,282	751	8,032
Direct Bills					0		0
Total					\$7,282		\$8,032

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$1,071	\$0	\$1,071	\$0	\$1,071
181 5950 Commissary Fund	288	0.42%	5	0	5	3	9
202 Bay City Police	10,939	15.94%	204	0	204	129	333
Subtotal	68,641	100.00%	1,281	0	1,281	132	1,413
Direct Bills					0		0
Total					\$1,281		\$1,413

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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,l	49.00	0.08%	\$103	\$0	\$103	\$11	\$113
58 1010-27909 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
59 1010-27910 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
60 1010-27911 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
61 1010-27912 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
62 1010-27919 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
63 1010-27920 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
64 1010-27921 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
65 1010-27922 Bldg Auth-MH Grp Home,l	49.00	0.08%	103	0	103	11	113
106 1010-43000 Animal Shelter/Dog Ward	124.00	0.19%	260	0	260	27	286
121 1010-75100 Recreation/Parks Departm	32,169.00	49.55%	67,374	0	67,374	6,948	74,322
124 1010-75108 Veterans Park Softball	911.00	1.40%	1,908	0	1,908	197	2,105
127 1010-75900 County Market	255.00	0.39%	534	0	534	55	589
128 1010-76000 Fairgrounds	6,761.00	10.41%	14,160	0	14,160	1,460	15,620
129 1010-762XX Civic Arena	255.00	0.39%	534	0	534	55	589
130 1010-76300 Pinconning Park	1,840.00	2.83%	3,854	0	3,854	397	4,251
137 2210 Health Dept - Dist Health	1,067.00	1.64%	2,235	0	2,235	230	2,465
140 2400 Mosquito Control Fund	189.00	0.29%	396	0	396	41	437
144 2610 911 Service Fund	510.00	0.79%	1,068	0	1,068	110	1,178
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	548.00	0.84%	1,148	0	1,148	118	1,266
173 5090-75600 Public Golf Course	139.00	0.21%	291	0	291	30	321
180 5350-70200 Housing Fund	116.00	0.18%	243	0	243	25	268
203 Other	19,601.00	30.19%	41,052	0	41,052	4,233	45,285
Subtotal	64,926.00	100.00%	135,980	0	135,980	14,023	150,003
Direct Bills					0		0
Total					\$135,980		\$150,003

Basis Units: Dollar Value of Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	\$8	\$0	\$0	\$0	\$8
4 1010-10100 Board of Commissioners	0	0	0	25	0	0	0	25
5 1010-19100 Accounting Department	0	0	61	15	0	0	0	76
6 1010-20200 Payroll	0	0	0	6	0	0	0	6
7 1010-21200 Budget Department	0	0	0	6	0	0	0	6
8 1010-27200 Administrative Services	0	0	91	2	0	0	0	94
9 1010-22800 Information Systems Divis	0	0	30	18	0	0	0	49
11 1010-23300 Purchasing	0	0	0	2	0	0	0	2
12 1010-26500 Buildings and Grounds	0	4,912	639	7	0	0	0	5,559
13 1010-26600 Corporation Counsel	0	0	0	2	0	0	0	2
14 1010-27000 Personnel & Employee Re	0	0	0	11	0	0	0	11
15 1010-29800 Risograph Printing/Postag	0	0	0	5	0	0	0	5
16 1010-30100 Sheriff Department	0	0	518	0	0	1,071	0	1,589
23 1010-13100 Circuit Court	0	0	35	0	1,973	0	0	2,008
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	495	0	0	495
27 1010-13600 District Court	0	0	0	0	1,741	0	0	1,741
28 1010-13700 District Court Adult Probat	0	0	0	0	263	0	0	263
30 1010-14100 & 2150 FOC	0	0	0	0	769	0	0	769
32 1010-14500 Law Library	0	0	0	0	125	0	0	125
33 1010-14700 Jury/Judicial Council	0	0	35	0	0	0	0	35
34 1010-14800 Probate Court	0	0	0	0	1,227	0	0	1,227
37 1010-17100 County Executive	0	0	0	17	0	0	0	17
38 1010-21500 Clerk	0	0	0	31	0	0	0	31
43 1010-25700 Equalization Department	0	0	0	14	0	0	0	14
46 1010-267XX Prosecuting Attorney	0	0	0	0	1,049	0	0	1,049
48 1010-26800 Register of Deeds	0	0	0	12	0	0	0	12
51 1010-27302 Department of Public Defe	0	0	0	0	223	0	0	223
52 1010-27500 Drain Commissioner	0	0	246	13	0	0	0	259
56 1010-27801 County Survey/Remonum	0	0	0	0	0	0	0	0
57 1010-27903 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
58 1010-27909 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
59 1010-27910 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
60 1010-27911 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
61 1010-27912 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
62 1010-27919 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
63 1010-27920 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
64 1010-27921 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
65 1010-27922 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	113	113
67 1010-28300 M.S.U. Extension	0	0	0	17	0	0	0	17
69 1010-28700 Environmental Affairs	0	0	0	4	0	0	0	4
73 1010-28800 Geographic Information Sy	0	0	0	2	0	0	0	2

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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
76 1010-31500 Secondary Road Patrol	\$0	\$0	\$562	\$0	\$0	\$0	\$0	\$562
87 1010-31600 Secondary Road Patrol Gr	0	0	70	0	0	0	0	70
99 1010-33101 Marine Safety	0	0	35	0	0	0	0	35
103 1010-42600 Off of Emerg Serv-Civil	0	0	35	0	0	0	0	35
106 1010-43000 Animal Shelter/Dog Warde	0	0	105	0	0	0	286	392
107 1010-58000 Pere Marquette Parking	0	6,249	0	0	0	0	0	6,249
119 1010-72101 Transportation Planning	0	0	0	3	0	0	0	3
121 1010-75100 Recreation/Parks Departr	0	0	35	0	0	0	74,322	74,357
124 1010-75108 Veterans Park Softball	0	0	0	0	0	0	2,105	2,105
127 1010-75900 County Market	0	0	0	0	0	0	589	589
128 1010-76000 Fairgrounds	0	0	0	0	0	0	15,620	15,620
129 1010-762XX Civic Arena	0	0	105	0	0	0	589	694
130 1010-76300 Pinconning Park	0	0	0	0	0	0	4,251	4,251
137 2210 Health Dept - Dist Health	0	0	140	0	0	0	2,465	2,606
139 2380 Gypsy Moth Control Fund	0	0	35	4	0	0	0	39
140 2400 Mosquito Control Fund	0	0	1,123	0	0	0	437	1,560
144 2610 911 Service Fund	0	0	0	0	0	0	1,178	1,178
152 2740 Community Corrections Fund	0	0	0	0	19	0	0	19
153 2760 Division On Aging Fund	0	0	491	29	0	0	0	520
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	35	0	0	0	1,266	1,301
168 2930 Soldier's Relief	0	0	0	5	0	0	0	5
173 5090-75600 Public Golf Course	0	0	35	0	0	0	321	356
180 5350-70200 Housing Fund	0	0	0	0	0	0	268	268
181 5950 Commissary Fund	0	0	0	0	0	9	0	9
182 6770 Self-Insurance Fund-WC/UC/S&I	0	0	0	1	0	0	0	1
189 7310-27400 Retirement System Fund	0	0	0	5	0	0	0	5
194 8010 Drain	0	0	70	0	0	0	0	70
202 Bay City Police	0	0	0	0	0	333	0	333
203 Other	0	0	0	20	149	0	45,285	45,455
Total	\$0	\$11,161	\$4,534	\$286	\$8,032	\$1,413	\$150,003	\$175,429

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 in order 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.

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 2018
10/22/2019

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	0	0	0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	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	0	0	0	0	0	0	0	0	0
86500 State Travel Mileage	233	233	0	0	0	0	0	0	0
95504 Other Operating Expenses	17	17	0	0	0	0	0	0	0
96500 Insurance And Bonds	451,418	0	120,383	176,555	52,282	61,135	22,868	7,091	10,351
96502 Self Ins Retent-Expense	50,000	50,000	0	0	0	0	0	0	0
Health Department Insurance Adjustm	38,413	0	38,413	0	0	0	0	0	0
Subtotal - Services & Supplies	540,081	50,250	158,796	176,555	52,282	61,135	22,868	7,091	10,351
Department Cost Total	540,081	50,250	158,796	176,555	52,282	61,135	22,868	7,091	10,351
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	540,081	50,250	158,796	176,555	52,282	61,135	22,868	7,091	10,351
General Admin Distribution		(50,250)	16,290	18,112	5,363	6,272	2,346	727	1,062
Grand Total	\$540,081		\$175,086	\$194,667	\$57,645	\$67,406	\$25,214	\$7,819	\$11,413

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:19 1010-85100 Risk Management

Description	Amount	Central Disapatch
<hr/>		
Personnel Costs		
Salaries	0	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	0	0
Subtotal - Personnel Costs	<hr/>	<hr/>
	0	0
Services & Supplies Cost		
86100 Conference Fees & Expenses	0	0
86500 State Travel Mileage	233	0
95504 Other Operating Expenses	17	0
96500 Insurance And Bonds	451,418	754
96502 Self Ins Retent-Expense	50,000	0
Health Department Insurance Adjustm	38,413	0
Subtotal - Services & Supplies	<hr/>	<hr/>
	540,081	754
Department Cost Total	540,081	754
Adjustments to Cost		
Subtotal - Adjustments	<hr/>	<hr/>
	0	0
Total Costs After Adjustments	540,081	754
General Admin Distribution		77
Grand Total	<hr/> <hr/>	<hr/> <hr/>
	\$540,081	\$831

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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 Disapatch
3 Bank Reconciliation	\$19	\$6	\$8	\$9	\$3	\$3	\$1	\$0	\$1	\$0
Subtotal - 1010-25300 Treasurer	19	6	8	9	3	3	1	0	1	0
4 Annual Audit	6	2	3	3	1	1	0	0	0	0
Subtotal - 1010-10100 Board of Comm	6	2	3	3	1	1	0	0	0	0
5 Accounting	23	13	11	13	4	4	2	1	1	0
5 Budgeting	67	38	34	38	11	13	5	2	2	0
5 Contract Serv.	430	304	238	265	78	92	34	11	16	1
Subtotal - 1010-19100 Accounting Dep	520	354	283	315	93	109	41	13	18	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	23	36	40	12	14	5	2	2	0
7 Accts Payable	4	1	1	2	0	1	0	0	0	0
7 General Accounting	2	1	1	1	0	0	0	0	0	0
Subtotal - 1010-21200 Budget Departr	93	24	38	42	13	15	5	2	2	0
8 Support Service	5,151	1,758	2,240	2,490	737	862	323	100	146	11
Subtotal - 1010-27200 Administrative S	5,151	1,758	2,240	2,490	737	862	323	100	146	11
10 Accounting	12	2	5	5	2	2	1	0	0	0
Subtotal - Financial System MUNIS	12	2	5	5	2	2	1	0	0	0
17 Administrative Support	1,863	229	678	754	223	261	98	30	44	3
Subtotal - 1010-75110 Recreation & Fa	1,863	229	678	754	223	261	98	30	44	3
Total Incoming	7,669	2,376	3,256	3,620	1,072	1,254	469	145	212	15
C. Total Allocated		\$550,125	\$178,342	\$198,288	\$58,717	\$68,660	\$25,683	\$7,964	\$11,625	\$846
			32.42%	36.04%	10.67%	12.48%	4.67%	1.45%	2.11%	0.15%

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	5.10	1.03%	\$1,836	\$0	\$1,836	\$0	\$1,836
4 1010-10100 Board of Commissioners	5.83	1.18%	2,100	0	2,100	0	2,100
5 1010-19100 Accounting Department	5.86	1.19%	2,111	0	2,111	0	2,111
6 1010-20200 Payroll	2.20	0.45%	793	0	793	0	793
7 1010-21200 Budget Department	2.06	0.42%	744	0	744	0	744
8 1010-27200 Administrative Services	2.28	0.46%	819	0	819	0	819
9 1010-22800 Information Systems Divis	9.00	1.82%	3,241	0	3,241	0	3,241
11 1010-23300 Purchasing	1.00	0.20%	359	0	359	0	359
12 1010-26500 Buildings and Grounds	18.87	3.83%	6,798	0	6,798	0	6,798
13 1010-26600 Corporation Counsel	2.80	0.57%	1,007	0	1,007	0	1,007
14 1010-27000 Personnel & Employee Re	2.51	0.51%	905	0	905	0	905
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	87	0	87	0	87
16 1010-30100 Sheriff Department	54.48	11.05%	19,621	0	19,621	0	19,621
17 1010-75110 Recreation & Facilities	1.29	0.26%	465	0	465	0	465
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	825	0	825	0	825
20 1010-85900 Wellness Program	1.11	0.23%	401	0	401	2	403
23 1010-13100 Circuit Court	15.14	3.07%	5,454	0	5,454	31	5,485
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	360	0	360	2	362
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	414	0	414	2	416
27 1010-13600 District Court	18.25	3.70%	6,572	0	6,572	37	6,609
28 1010-13700 District Court Adult Probat	6.00	1.22%	2,160	0	2,160	12	2,172
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	432	0	432	2	434
30 1010-14100 & 2150 FOC	27.17	5.51%	9,784	0	9,784	55	9,839
33 1010-14700 Jury/Judicial Council	2.48	0.50%	895	0	895	5	900
34 1010-14800 Probate Court	13.74	2.79%	4,949	0	4,949	28	4,977
37 1010-17100 County Executive	2.47	0.50%	888	0	888	5	893
38 1010-21500 Clerk	3.98	0.81%	1,434	0	1,434	8	1,442
39 1010-22900 Community Outreach / Me	1.00	0.20%	360	0	360	2	362
43 1010-25700 Equalization Department	3.29	0.67%	1,185	0	1,185	7	1,191
46 1010-267XX Prosecuting Attorney	20.85	4.23%	7,508	0	7,508	43	7,551
48 1010-26800 Register of Deeds	4.92	1.00%	1,772	0	1,772	10	1,782
49 1010-27300 Department of Criminal De	2.95	0.60%	1,062	0	1,062	6	1,068
50 1010-27301 Indigent Attorney	0.00	0.00%	1	0	1	0	1
51 1010-27302 Department of Public Defe	5.02	1.02%	1,808	0	1,808	10	1,818
52 1010-27500 Drain Commissioner	7.16	1.45%	2,580	0	2,580	15	2,595
56 1010-27801 County Survey/Remonum	0.20	0.04%	72	0	72	0	72
69 1010-28700 Environmental Affairs	1.71	0.35%	616	0	616	3	620
73 1010-28800 Geographic Information Sy	0.79	0.16%	284	0	284	2	286
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	357	0	357	2	359
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	353	0	353	2	355
76 1010-31500 Secondary Road Patrol	17.69	3.59%	6,373	0	6,373	36	6,409
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	1,473	0	1,473	8	1,481

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

General Liability Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$352	\$0	\$352	\$2	\$354
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	695	0	695	4	699
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	700	0	700	4	704
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	360	0	360	2	362
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	707	0	707	4	711
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	241	0	241	1	243
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	116	0	116	1	116
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	360	0	360	2	362
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	770	0	770	4	774
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	257	0	257	1	259
89 1010-31700 Township Road Patrol	0.37	0.07%	132	0	132	1	133
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	19	0	19	0	19
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	95	0	95	1	96
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	24	0	24	0	24
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	2
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	190	0	190	1	191
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	4	0	4	0	4
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	360	0	360	2	362
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	2,655	0	2,655	15	2,670
119 1010-72101 Transportation Planning	0.97	0.20%	349	0	349	2	351
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	129	0	129	1	130
121 1010-75100 Recreation/Parks Departm	0.99	0.20%	357	0	357	2	359
124 1010-75108 Veterans Park Softball	0.12	0.03%	45	0	45	0	45
125 1010-75700 Community Center	2.91	0.59%	1,047	0	1,047	6	1,053
126 1010-75800 Swimming Pool	1.50	0.30%	540	0	540	3	543
128 1010-76000 Fairgrounds	0.10	0.02%	35	0	35	0	36
129 1010-762XX Civic Arena	7.25	1.47%	2,611	0	2,611	15	2,625
130 1010-76300 Pinconning Park	2.44	0.49%	877	0	877	5	882
137 2210 Health Dept - Dist Health	41.84	8.49%	15,069	(38,413)	(23,344)	85	(23,259)
139 2380 Gypsy Moth Control Fund	1.99	0.40%	717	0	717	4	721
140 2400 Mosquito Control Fund	13.70	2.78%	4,934	0	4,934	28	4,962
143 2600 Indigent Defense Fund	0.08	0.02%	29	0	29	0	29
144 2610 911 Service Fund	26.22	5.32%	9,443	0	9,443	54	9,497
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	106	0	106	1	107
146 2640 Local C.F.O. Training Fund	0.25	0.05%	89	0	89	1	89
152 2740 Community Corrections Fund	1.71	0.35%	616	0	616	3	620
153 2760 Division On Aging Fund	39.83	8.08%	14,346	0	14,346	81	14,428
154 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	8,441	0	8,441	48	8,488
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	162	0	162	1	163
162 2920-66401 Youth & Family Support S	2.29	0.46%	825	0	825	5	829
163 2920-66402 Juvenile Drug Court	0.45	0.09%	162	0	162	1	163

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

General Liability Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$720	\$0	\$720	\$4	\$724
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	685	0	685	4	689
173 5090-75600 Public Golf Course	4.17	0.85%	1,503	0	1,503	9	1,512
175 5090-75602 Public Golf Course-Club	2.73	0.55%	982	0	982	6	987
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	684	0	684	4	688
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	198	0	198	1	200
180 5350-70200 Housing Fund	4.00	0.81%	1,441	0	1,441	8	1,449
182 6770 Self-Insurance Fund-WC/UC/S&#	1.75	0.35%	628	0	628	4	632
189 7310-27400 Retirement System Fund	1.40	0.28%	504	0	504	3	507
Subtotal	493.06	100.00%	177,572	(38,413)	139,159	770	139,929
Direct Bills					38,413		38,413
Total					\$177,572		\$178,342

Basis Units: FTEs

Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	54.48	58.22%	\$114,952	\$0	\$114,952	\$0	\$114,952
74 1010-31100 Circuit Court Warrant Offic	0.99	1.06%	2,089	0	2,089	22	2,111
75 1010-31200 B.A.Y.A.N.E.T.	0.98	1.05%	2,068	0	2,068	21	2,089
76 1010-31500 Secondary Road Patrol	17.69	18.91%	37,326	0	37,326	387	37,713
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	4.37%	8,630	0	8,630	90	8,719
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	1.05%	2,068	0	2,068	21	2,089
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	2.06%	4,072	0	4,072	42	4,115
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	2.07%	4,093	0	4,093	42	4,136
82 1010-31507 2nd Rd Patrol - City of	1.00	1.07%	2,110	0	2,110	22	2,132
83 1010-31508 2nd Road Patrol-Pinconni	1.96	2.09%	4,136	0	4,136	43	4,179
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.72%	1,414	0	1,414	15	1,428
86 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	1.07%	2,110	0	2,110	22	2,132
87 1010-31600 Secondary Road Patrol Gr	2.14	2.29%	4,515	0	4,515	47	4,562
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.76%	1,498	0	1,498	16	1,514
89 1010-31700 Township Road Patrol	0.37	0.40%	781	0	781	8	789
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.05%	105	0	105	1	107
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.29%	570	0	570	6	576
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.07%	148	0	148	2	149
98 1010-33100 Marine Law Enforcement (	0.53	0.57%	1,118	0	1,118	12	1,130
101 1010-33200 Snowmobile Law Enforcer	0.01	0.01%	21	0	21	0	21
152 2740 Community Corrections Fund	1.71	1.83%	3,608	0	3,608	37	3,646
Subtotal	93.57	100.00%	197,431	0	197,431	856	198,288
Direct Bills					0		0
Total					\$197,431		\$198,288

Basis Units: Sheriff Department Employees
Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	2	1.48%	\$866	\$0	\$866	\$0	\$866
8 1010-27200 Administrative Services	3	2.22%	1,299	0	1,299	0	1,299
9 1010-22800 Information Systems Divis	1	0.74%	433	0	433	0	433
12 1010-26500 Buildings and Grounds	21	15.56%	9,094	0	9,094	0	9,094
16 1010-30100 Sheriff Department	17	12.59%	7,362	0	7,362	0	7,362
23 1010-13100 Circuit Court	1	0.74%	433	0	433	3	436
33 1010-14700 Jury/Judicial Council	1	0.74%	433	0	433	3	436
52 1010-27500 Drain Commissioner	7	5.19%	3,031	0	3,031	20	3,051
76 1010-31500 Secondary Road Patrol	16	11.85%	6,929	0	6,929	45	6,974
87 1010-31600 Secondary Road Patrol Gr	2	1.48%	866	0	866	6	872
99 1010-33101 Marine Safety	1	0.74%	433	0	433	3	436
103 1010-42600 Off of Emerg Serv-Civil	1	0.74%	433	0	433	3	436
106 1010-43000 Animal Shelter/Dog Warde	3	2.22%	1,299	0	1,299	8	1,308
121 1010-75100 Recreation/Parks Departm	1	0.74%	433	0	433	3	436
129 1010-762XX Civic Arena	3	2.22%	1,299	0	1,299	8	1,308
137 2210 Health Dept - Dist Health	4	2.96%	1,732	0	1,732	11	1,743
139 2380 Gypsy Moth Control Fund	1	0.74%	433	0	433	3	436
140 2400 Mosquito Control Fund	32	23.70%	13,858	0	13,858	89	13,947
153 2760 Division On Aging Fund	14	10.37%	6,063	0	6,063	39	6,102
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.74%	433	0	433	3	436
173 5090-75600 Public Golf Course	1	0.74%	433	0	433	3	436
194 8010 Drain	2	1.48%	866	0	866	6	872
Subtotal	135	100.00%	58,463	0	58,463	254	58,717
Direct Bills					0		0
Total					\$58,463		\$58,717

Basis Units: Number of Departmental Vehicles

Source: Vehicle Inventory

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	178,702	0.30%	\$203	\$0	\$203	\$0	\$203
16 1010-30100 Sheriff Department	21,913,996	36.46%	24,928	0	24,928	0	24,928
57 1010-27903 Bldg Auth-MH Grp Home,I	286,224	0.48%	326	0	326	2	328
58 1010-27909 Bldg Auth-MH Grp Home,I	485,262	0.81%	552	0	552	4	556
59 1010-27910 Bldg Auth-MH Grp Home,I	401,700	0.67%	457	0	457	3	460
60 1010-27911 Bldg Auth-MH Grp Home,I	561,776	0.93%	639	0	639	4	643
61 1010-27912 Bldg Auth-MH Grp Home,I	490,296	0.82%	558	0	558	4	562
62 1010-27919 Bldg Auth-MH Grp Home,I	460,093	0.77%	523	0	523	4	527
63 1010-27920 Bldg Auth-MH Grp Home,I	337,267	0.56%	384	0	384	3	386
64 1010-27921 Bldg Auth-MH Grp Home,I	378,544	0.63%	431	0	431	3	434
65 1010-27922 Bldg Auth-MH Grp Home,I	481,235	0.80%	547	0	547	4	551
106 1010-43000 Animal Shelter/Dog Warde	1,065,927	1.77%	1,213	0	1,213	8	1,221
125 1010-75700 Community Center	4,694,926	7.81%	5,341	0	5,341	37	5,377
127 1010-75900 County Market	271,324	0.45%	309	0	309	2	311
128 1010-76000 Fairgrounds	2,341,337	3.90%	2,663	0	2,663	18	2,682
129 1010-762XX Civic Arena	11,342,376	18.87%	12,903	0	12,903	88	12,991
130 1010-76300 Pinconning Park	363,443	0.60%	413	0	413	3	416
137 2210 Health Dept - Dist Health	2,353,817	3.92%	2,678	0	2,678	18	2,696
140 2400 Mosquito Control Fund	2,277,984	3.79%	2,591	0	2,591	18	2,609
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,254,738	7.08%	4,840	0	4,840	33	4,873
173 5090-75600 Public Golf Course	191,286	0.32%	218	0	218	1	219
175 5090-75602 Public Golf Course-Club	1,376,396	2.29%	1,566	0	1,566	11	1,576
194 8010 Drain	668,597	1.11%	761	0	761	5	766
203 Other	2,919,629	4.86%	3,321	0	3,321	23	3,344
Subtotal	60,096,875	100.00%	68,363	0	68,363	296	68,660
Direct Bills					0		0
Total					\$68,363		\$68,660

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

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	1,469	3.21%	\$822	\$0	\$822	\$0	\$822
4 1010-10100 Board of Commissioners	4,434	9.70%	2,480	0	2,480	0	2,480
5 1010-19100 Accounting Department	2,715	5.94%	1,518	0	1,518	0	1,518
6 1010-20200 Payroll	1,045	2.29%	584	0	584	0	584
7 1010-21200 Budget Department	987	2.16%	552	0	552	0	552
8 1010-27200 Administrative Services	435	0.95%	243	0	243	0	243
9 1010-22800 Information Systems Divis	3,210	7.02%	1,795	0	1,795	0	1,795
11 1010-23300 Purchasing	428	0.94%	239	0	239	0	239
12 1010-26500 Buildings and Grounds	1,282	2.80%	717	0	717	0	717
13 1010-26600 Corporation Counsel	392	0.86%	219	0	219	0	219
14 1010-27000 Personnel & Employee Re	1,929	4.22%	1,079	0	1,079	0	1,079
15 1010-29800 Risograph Printing/Postag	838	1.83%	469	0	469	0	469
37 1010-17100 County Executive	2,505	5.48%	1,401	0	1,401	10	1,411
38 1010-21500 Clerk	4,698	10.28%	2,628	0	2,628	20	2,647
43 1010-25700 Equalization Department	2,162	4.73%	1,209	0	1,209	9	1,218
48 1010-26800 Register of Deeds	1,869	4.09%	1,045	0	1,045	8	1,053
52 1010-27500 Drain Commissioner	1,912	4.18%	1,069	0	1,069	8	1,077
56 1010-27801 County Survey/Remonum	56	0.12%	31	0	31	0	32
67 1010-28300 M.S.U. Extension	2,492	5.45%	1,394	0	1,394	10	1,404
69 1010-28700 Environmental Affairs	601	1.31%	336	0	336	3	339
73 1010-28800 Geographic Information S)	254	0.56%	142	0	142	1	143
119 1010-72101 Transportation Planning	508	1.11%	284	0	284	2	286
139 2380 Gypsy Moth Control Fund	605	1.32%	338	0	338	3	341
153 2760 Division On Aging Fund	4,322	9.45%	2,417	0	2,417	18	2,435
168 2930 Soldier's Relief	697	1.52%	390	0	390	3	393
182 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	55	0	55	0	55
189 7310-27400 Retirement System Fund	736	1.61%	412	0	412	3	415
203 Other	3,043	6.66%	1,702	0	1,702	13	1,715
Subtotal	45,722	100.00%	25,572	0	25,572	111	25,683
Direct Bills					0		0
Total					\$25,572		\$25,683

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$1,948	\$0	\$1,948	\$8	\$1,956
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	489	0	489	2	491
27 1010-13600 District Court	10,193	21.68%	1,719	0	1,719	7	1,726
28 1010-13700 District Court Adult Probat	1,538	3.27%	259	0	259	1	260
30 1010-14100 & 2150 FOC	4,500	9.57%	759	0	759	3	762
32 1010-14500 Law Library	731	1.55%	123	0	123	1	124
34 1010-14800 Probate Court	7,181	15.27%	1,211	0	1,211	5	1,216
46 1010-267XX Prosecuting Attorney	6,140	13.06%	1,035	0	1,035	4	1,040
51 1010-27302 Department of Public Defe	1,308	2.78%	221	0	221	1	222
152 2740 Community Corrections Fund	112	0.24%	19	0	19	0	19
203 Other	872	1.85%	147	0	147	1	148
Subtotal	47,025	100.00%	7,930	0	7,930	34	7,964
Direct Bills					0		0
Total					\$7,930		\$7,964

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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%	\$9,682	\$0	\$9,682	\$0	\$9,682
181 5950 Commissary Fund	288	0.42%	49	0	49	1	50
202 Bay City Police	10,939	15.94%	1,845	0	1,845	49	1,894
Subtotal	68,641	100.00%	11,575	0	11,575	50	11,625
Direct Bills					0		0
Total					\$11,575		\$11,625

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Central Disapatch Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$27	\$0	\$27	\$0	\$27
144 2610 911 Service Fund	4,838	96.76%	815	0	815	4	819
Subtotal	5,000	100.00%	843	0	843	4	846
Direct Bills					0		0
Total					\$843		\$846

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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 Disapatch	Total
0 Direct Billed	\$38,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,413
3 1010-25300 Treasurer	1,836	0	0	0	822	0	0	0	2,658
4 1010-10100 Board of Commissioners	2,100	0	0	0	2,480	0	0	0	4,580
5 1010-19100 Accounting Department	2,111	0	866	0	1,518	0	0	0	4,496
6 1010-20200 Payroll	793	0	0	0	584	0	0	0	1,377
7 1010-21200 Budget Department	744	0	0	0	552	0	0	0	1,296
8 1010-27200 Administrative Services	819	0	1,299	0	243	0	0	0	2,362
9 1010-22800 Information Systems Divis	3,241	0	433	0	1,795	0	0	0	5,469
11 1010-23300 Purchasing	359	0	0	0	239	0	0	0	599
12 1010-26500 Buildings and Grounds	6,798	0	9,094	203	717	0	0	0	16,812
13 1010-26600 Corporation Counsel	1,007	0	0	0	219	0	0	0	1,227
14 1010-27000 Personnel & Employee Re	905	0	0	0	1,079	0	0	0	1,984
15 1010-29800 Risograph Printing/Postag	87	0	0	0	469	0	0	0	556
16 1010-30100 Sheriff Department	19,621	114,952	7,362	24,928	0	0	9,682	0	176,545
17 1010-75110 Recreation & Facilities	465	0	0	0	0	0	0	0	465
18 1010-75112 Parks/Recreation Mainten.	825	0	0	0	0	0	0	0	825
20 1010-85900 Wellness Program	403	0	0	0	0	0	0	0	403
23 1010-13100 Circuit Court	5,485	0	436	0	0	1,956	0	0	7,877
24 1010-13101 Circuit Court - SSSPP Gra	362	0	0	0	0	0	0	0	362
25 1010-13131 Circuit-Adult Drug Court G	416	0	0	0	0	0	0	0	416
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	491	0	0	491
27 1010-13600 District Court	6,609	0	0	0	0	1,726	0	0	8,335
28 1010-13700 District Court Adult Probat	2,172	0	0	0	0	260	0	0	2,433
29 1010-13731 Dist.Ct OWI Treatment Oc	434	0	0	0	0	0	0	0	434
30 1010-14100 & 2150 FOC	9,839	0	0	0	0	762	0	0	10,601
32 1010-14500 Law Library	0	0	0	0	0	124	0	0	124
33 1010-14700 Jury/Judicial Council	900	0	436	0	0	0	0	0	1,336
34 1010-14800 Probate Court	4,977	0	0	0	0	1,216	0	0	6,193
37 1010-17100 County Executive	893	0	0	0	1,411	0	0	0	2,304
38 1010-21500 Clerk	1,442	0	0	0	2,647	0	0	0	4,090
39 1010-22900 Community Outreach / Me	362	0	0	0	0	0	0	0	362
43 1010-25700 Equalization Department	1,191	0	0	0	1,218	0	0	0	2,410
46 1010-267XX Prosecuting Attorney	7,551	0	0	0	0	1,040	0	0	8,591
48 1010-26800 Register of Deeds	1,782	0	0	0	1,053	0	0	0	2,835
49 1010-27300 Department of Criminal De	1,068	0	0	0	0	0	0	0	1,068
50 1010-27301 Indigent Attorney	1	0	0	0	0	0	0	0	1
51 1010-27302 Department of Public Defe	1,818	0	0	0	0	222	0	0	2,040
52 1010-27500 Drain Commissioner	2,595	0	3,051	0	1,077	0	0	0	6,723
56 1010-27801 County Survey/Remonum	72	0	0	0	32	0	0	0	104
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	328	0	0	0	0	328
58 1010-27909 Bldg Auth-MH Grp Home,;	0	0	0	556	0	0	0	0	556

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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 Disapatch	Total
59 1010-27910 Bldg Auth-MH Grp Home,I	\$0	\$0	\$0	\$460	\$0	\$0	\$0	\$0	\$460
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	643	0	0	0	0	643
61 1010-27912 Bldg Auth-MH Grp Home,I	0	0	0	562	0	0	0	0	562
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	527	0	0	0	0	527
63 1010-27920 Bldg Auth-MH Grp Home,I	0	0	0	386	0	0	0	0	386
64 1010-27921 Bldg Auth-MH Grp Home,I	0	0	0	434	0	0	0	0	434
65 1010-27922 Bldg Auth-MH Grp Home,I	0	0	0	551	0	0	0	0	551
67 1010-28300 M.S.U. Extension	0	0	0	0	1,404	0	0	0	1,404
69 1010-28700 Environmental Affairs	620	0	0	0	339	0	0	0	959
73 1010-28800 Geographic Information Sys	286	0	0	0	143	0	0	0	429
74 1010-31100 Circuit Court Warrant Offic	359	2,111	0	0	0	0	0	0	2,470
75 1010-31200 B.A.Y.A.N.E.T.	355	2,089	0	0	0	0	0	0	2,444
76 1010-31500 Secondary Road Patrol	6,409	37,713	6,974	0	0	0	0	0	51,095
78 1010-31503 2nd Rd Patrol-Bangor Twp	1,481	8,719	0	0	0	0	0	0	10,201
79 1010-31504 2nd Rd Patr-Portsmouth	354	2,089	0	0	0	0	0	0	2,444
80 1010-31505 2nd Rd Ptrl-Williams Twp	699	4,115	0	0	0	0	0	0	4,813
81 1010-31506 2nd Rd Patrol-Monitor Twp	704	4,136	0	0	0	0	0	0	4,840
82 1010-31507 2nd Rd Patrol - City of	362	2,132	0	0	0	0	0	0	2,494
83 1010-31508 2nd Road Patrol-Pinconni	711	4,179	0	0	0	0	0	0	4,889
84 1010-31509 2Nd Rd Patrol K-9 Pinconni	243	1,428	0	0	0	0	0	0	1,671
85 1010-31510 Bangor Twps Schools & B	116	0	0	0	0	0	0	0	116
86 1010-31516 2nd Rd.Pat-Bay City Sch	362	2,132	0	0	0	0	0	0	2,494
87 1010-31600 Secondary Road Patrol Gr	774	4,562	872	0	0	0	0	0	6,208
88 1010-31681 Road Patrol Grant Oct-De	259	1,514	0	0	0	0	0	0	1,772
89 1010-31700 Township Road Patrol	133	789	0	0	0	0	0	0	922
91 1010-31902 Drive MI Safely/Task Forc	19	107	0	0	0	0	0	0	126
92 1010-31903 O.W.I. Alcohol Enforceme	96	576	0	0	0	0	0	0	672
93 1010-31904 Youth Alcohol Enforcemer	24	149	0	0	0	0	0	0	173
94 1010-31905 Dre Drug Recogn.Expert C	2	0	0	0	0	0	0	0	2
98 1010-33100 Marine Law Enforcement C	191	1,130	0	0	0	0	0	0	1,321
99 1010-33101 Marine Safety	0	0	436	0	0	0	0	0	436
101 1010-33200 Snowmobile Law Enforcer	4	21	0	0	0	0	0	0	25
103 1010-42600 Off of Emerg Serv-Civil	362	0	436	0	0	0	0	27	825
106 1010-43000 Animal Shelter/Dog Warde	2,670	0	1,308	1,221	0	0	0	0	5,198
119 1010-72101 Transportation Planning	351	0	0	0	286	0	0	0	638
120 1010-72181 Trans. Planning - Oct.-Dec	130	0	0	0	0	0	0	0	130
121 1010-75100 Recreation/Parks Departm	359	0	436	0	0	0	0	0	795
124 1010-75108 Veterans Park Softball	45	0	0	0	0	0	0	0	45
125 1010-75700 Community Center	1,053	0	0	5,377	0	0	0	0	6,431
126 1010-75800 Swimming Pool	543	0	0	0	0	0	0	0	543
127 1010-75900 County Market	0	0	0	311	0	0	0	0	311

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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 Disapatch	Total
128 1010-76000 Fairgrounds	\$36	\$0	\$0	\$2,682	\$0	\$0	\$0	\$0	\$2,717
129 1010-762XX Civic Arena	2,625	0	1,308	12,991	0	0	0	0	16,924
130 1010-76300 Pinconning Park	882	0	0	416	0	0	0	0	1,298
137 2210 Health Dept - Dist Health	(23,259)	0	1,743	2,696	0	0	0	0	(18,820)
139 2380 Gypsy Moth Control Fund	721	0	436	0	341	0	0	0	1,497
140 2400 Mosquito Control Fund	4,962	0	13,947	2,609	0	0	0	0	21,519
143 2600 Indigent Defense Fund	29	0	0	0	0	0	0	0	29
144 2610 911 Service Fund	9,497	0	0	0	0	0	0	819	10,316
145 2630 Concealed Pistol Licensing Fd	107	0	0	0	0	0	0	0	107
146 2640 Local C.F.O. Training Fund	89	0	0	0	0	0	0	0	89
152 2740 Community Corrections Fund	620	3,646	0	0	0	19	0	0	4,284
153 2760 Division On Aging Fund	14,428	0	6,102	0	2,435	0	0	0	22,965
154 2770 Home Rehabilitation Fund	1	0	0	0	0	0	0	0	1
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,488	0	436	4,873	0	0	0	0	13,797
161 2920-66400 In-Home Care-Intensive P	163	0	0	0	0	0	0	0	163
162 2920-66401 Youth & Family Support S	829	0	0	0	0	0	0	0	829
163 2920-66402 Juvenile Drug Court	163	0	0	0	0	0	0	0	163
164 2920-75104 Juv.Community Based Tre	724	0	0	0	0	0	0	0	724
165 2920-75105 Juv.Gender Specific Servi	689	0	0	0	0	0	0	0	689
168 2930 Soldier's Relief	0	0	0	0	393	0	0	0	393
173 5090-75600 Public Golf Course	1,512	0	436	219	0	0	0	0	2,167
175 5090-75602 Public Golf Course-Club	987	0	0	1,576	0	0	0	0	2,564
177 5160 100% Tax Payment Fund (DTR)	688	0	0	0	0	0	0	0	688
178 5180 Delq Prop Tax Foreclosure	200	0	0	0	0	0	0	0	200
180 5350-70200 Housing Fund	1,449	0	0	0	0	0	0	0	1,449
181 5950 Commissary Fund	0	0	0	0	0	0	50	0	50
182 6770 Self-Insurance Fund-WC/UC/S&/	632	0	0	0	55	0	0	0	687
189 7310-27400 Retirement System Fund	507	0	0	0	415	0	0	0	922
194 8010 Drain	0	0	872	766	0	0	0	0	1,637
202 Bay City Police	0	0	0	0	0	0	1,894	0	1,894
203 Other	0	0	0	3,344	1,715	148	0	0	5,206
Total	\$178,342	\$198,288	\$58,717	\$68,660	\$25,683	\$7,964	\$11,625	\$846	\$550,125

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 is 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 2018
10/22/2019

A. Department Costs

Dept:20 1010-85900 Wellness Program

Description		Amount	General Admin	Wellness Program
Personnel Costs				
Salaries	S1	49,130	0	49,130
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	26,498	0	26,498
Subtotal - Personnel Costs		75,628	0	75,628
Services & Supplies Cost				
72700 Office Supplies	S	258	0	258
72800 Printing and Binding	S	455	0	455
72900 Postage	S	2	0	2
74200 Food Supplies	S	77	0	77
79900 Other Supplies	S	0	0	0
81900 Consultants	S	840	0	840
82000 Memberships And Dues	S	335	0	335
88100 Health Education & Promotion	S	0	0	0
96730 Machinery & Equipment Expen:	S	7	0	7
Subtotal - Services & Supplies		1,974	0	1,974
Department Cost Total		77,602	0	77,602
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		77,602	0	77,602
General Admin Distribution			0	0
Grand Total		\$77,602		\$77,602

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-85900 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
3 Cash Receipts	\$2	\$1	\$3
3 Bank Reconciliation	120	37	157
Subtotal - 1010-25300 Treasurer	122	38	160
4 Annual Audit	260	65	326
Subtotal - 1010-10100 Board of Comm	260	65	326
5 Accounting	947	521	1,467
5 Payroll	1	1	2
5 Budgeting	369	206	576
5 Contract Serv.	430	304	734
Subtotal - 1010-19100 Accounting Dep	1,747	1,032	2,779
6 Payroll	341	47	388
6 Budgeting	26	4	29
Subtotal - 1010-20200 Payroll	366	51	417
7 Budgeting	478	125	603
7 Accts Payable	23	6	30
7 General Accounting	93	24	117
Subtotal - 1010-21200 Budget Departm	594	156	750
8 Admin Services	209	75	283
Subtotal - 1010-27200 Administrative S	209	75	283
9 Network/Server	541	89	630
Subtotal - 1010-22800 Information Sys	541	89	630
10 Accounting	511	74	585
Subtotal - Financial System MUNIS	511	74	585
14 Human Resources	695	97	792
14 Education and Training	41	6	46
Subtotal - 1010-27000 Personnel & Err	736	103	839
15 Mail Services	0	0	1

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-85900 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
15 Office Max Rebate	\$(6)	\$(4)	\$(10)
Subtotal - 1010-29800 Risograph Printi	(5)	(4)	(9)
19 General Liability	401	2	403
Subtotal - 1010-85100 Risk Manageme	401	2	403
20 Wellness Program	0	188	188
Subtotal - 1010-85900 Wellness Progr	0	188	188
21 Term Payoff	0	(2,562)	(2,562)
Subtotal - 1010-87800 Retirees Health/	0	(2,562)	(2,562)
Total Incoming	5,482	(694)	4,787
C. Total Allocated		\$82,389	\$82,389
			100.00%

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	5.10	1.03%	\$859	\$0	\$859	\$0	\$859
4 1010-10100 Board of Commissioners	5.83	1.18%	983	0	983	0	983
5 1010-19100 Accounting Department	5.86	1.19%	988	0	988	0	988
6 1010-20200 Payroll	2.20	0.45%	371	0	371	0	371
7 1010-21200 Budget Department	2.06	0.42%	348	0	348	0	348
8 1010-27200 Administrative Services	2.28	0.46%	383	0	383	0	383
9 1010-22800 Information Systems Divis	9.00	1.82%	1,516	0	1,516	0	1,516
11 1010-23300 Purchasing	1.00	0.20%	168	0	168	0	168
12 1010-26500 Buildings and Grounds	18.87	3.83%	3,181	0	3,181	0	3,181
13 1010-26600 Corporation Counsel	2.80	0.57%	471	0	471	0	471
14 1010-27000 Personnel & Employee Re	2.51	0.51%	423	0	423	0	423
15 1010-29800 Risograph Printing/Postag	0.24	0.05%	41	0	41	0	41
16 1010-30100 Sheriff Department	54.48	11.05%	9,180	0	9,180	0	9,180
17 1010-75110 Recreation & Facilities	1.29	0.26%	218	0	218	0	218
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	386	0	386	0	386
20 1010-85900 Wellness Program	1.11	0.23%	188	0	188	0	188
23 1010-13100 Circuit Court	15.14	3.07%	2,552	0	2,552	(28)	2,524
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	169	0	169	(2)	167
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.23%	193	0	193	(2)	191
27 1010-13600 District Court	18.25	3.70%	3,075	0	3,075	(34)	3,041
28 1010-13700 District Court Adult Probat	6.00	1.22%	1,011	0	1,011	(11)	1,000
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.24%	202	0	202	(2)	200
30 1010-14100 & 2150 FOC	27.17	5.51%	4,578	0	4,578	(50)	4,528
33 1010-14700 Jury/Judicial Council	2.48	0.50%	419	0	419	(5)	414
34 1010-14800 Probate Court	13.74	2.79%	2,316	0	2,316	(25)	2,290
37 1010-17100 County Executive	2.47	0.50%	415	0	415	(5)	411
38 1010-21500 Clerk	3.98	0.81%	671	0	671	(7)	664
39 1010-22900 Community Outreach / Me	1.00	0.20%	169	0	169	(2)	167
43 1010-25700 Equalization Department	3.29	0.67%	554	0	554	(6)	548
46 1010-267XX Prosecuting Attorney	20.85	4.23%	3,513	0	3,513	(38)	3,474
48 1010-26800 Register of Deeds	4.92	1.00%	829	0	829	(9)	820
49 1010-27300 Department of Criminal De	2.95	0.60%	497	0	497	(5)	492
50 1010-27301 Indigent Attorney	0.00	0.00%	0	0	0	(0)	0
51 1010-27302 Department of Public Defe	5.02	1.02%	846	0	846	(9)	837
52 1010-27500 Drain Commissioner	7.16	1.45%	1,207	0	1,207	(13)	1,194
56 1010-27801 County Survey/Remonum	0.20	0.04%	34	0	34	(0)	33
69 1010-28700 Environmental Affairs	1.71	0.35%	288	0	288	(3)	285
73 1010-28800 Geographic Information Sy	0.79	0.16%	133	0	133	(1)	131
74 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	167	0	167	(2)	165
75 1010-31200 B.A.Y.A.N.E.T.	0.98	0.20%	165	0	165	(2)	163
76 1010-31500 Secondary Road Patrol	17.69	3.59%	2,982	0	2,982	(33)	2,949
78 1010-31503 2nd Rd Patrol-Bangor Tw	4.09	0.83%	689	0	689	(8)	682

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$165	\$0	\$165	\$(2)	\$163
80 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.39%	325	0	325	(4)	322
81 1010-31506 2nd Rd Patrol-Monitor Tw	1.94	0.39%	328	0	328	(4)	324
82 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	169	0	169	(2)	167
83 1010-31508 2nd Road Patrol-Pinconni	1.96	0.40%	331	0	331	(4)	327
84 1010-31509 2Nd Rd Patrol K-9 Pincon	0.67	0.14%	113	0	113	(1)	112
85 1010-31510 Bangor Twps Schools & B	0.32	0.07%	54	0	54	(1)	54
86 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	169	0	169	(2)	167
87 1010-31600 Secondary Road Patrol Gr	2.14	0.43%	360	0	360	(4)	356
88 1010-31681 Road Patrol Grant Oct-De	0.71	0.14%	120	0	120	(1)	119
89 1010-31700 Township Road Patrol	0.37	0.07%	62	0	62	(1)	61
91 1010-31902 Drive MI Safely/Task Forc	0.05	0.01%	9	0	9	(0)	9
92 1010-31903 O.W.I. Alcohol Enforceme	0.27	0.05%	45	0	45	(0)	44
93 1010-31904 Youth Alcohol Enforcemer	0.07	0.01%	11	0	11	(0)	11
94 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	1	0	1	(0)	1
98 1010-33100 Marine Law Enforcement (	0.53	0.11%	89	0	89	(1)	88
101 1010-33200 Snowmobile Law Enforcer	0.01	0.00%	2	0	2	(0)	2
103 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	169	0	169	(2)	167
106 1010-43000 Animal Shelter/Dog Warde	7.37	1.49%	1,242	0	1,242	(14)	1,228
119 1010-72101 Transportation Planning	0.97	0.20%	163	0	163	(2)	162
120 1010-72181 Trans. Planning - Oct.-Dec	0.36	0.07%	60	0	60	(1)	60
121 1010-75100 Recreation/Parks Departm	0.99	0.20%	167	0	167	(2)	165
124 1010-75108 Veterans Park Softball	0.12	0.03%	21	0	21	(0)	21
125 1010-75700 Community Center	2.91	0.59%	490	0	490	(5)	485
126 1010-75800 Swimming Pool	1.50	0.30%	253	0	253	(3)	250
128 1010-76000 Fairgrounds	0.10	0.02%	17	0	17	(0)	16
129 1010-762XX Civic Arena	7.25	1.47%	1,222	0	1,222	(13)	1,208
130 1010-76300 Pinconning Park	2.44	0.49%	410	0	410	(4)	406
137 2210 Health Dept - Dist Health	41.84	8.49%	7,050	0	7,050	(77)	6,973
139 2380 Gypsy Moth Control Fund	1.99	0.40%	335	0	335	(4)	332
140 2400 Mosquito Control Fund	13.70	2.78%	2,309	0	2,309	(25)	2,283
143 2600 Indigent Defense Fund	0.08	0.02%	14	0	14	(0)	13
144 2610 911 Service Fund	26.22	5.32%	4,418	0	4,418	(48)	4,370
145 2630 Concealed Pistol Licensing Fd	0.29	0.06%	50	0	50	(1)	49
146 2640 Local C.F.O. Training Fund	0.25	0.05%	41	0	41	(0)	41
152 2740 Community Corrections Fund	1.71	0.35%	288	0	288	(3)	285
153 2760 Division On Aging Fund	39.83	8.08%	6,712	0	6,712	(74)	6,639
154 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	(0)	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23.44	4.75%	3,949	0	3,949	(43)	3,906
161 2920-66400 In-Home Care-Intensive P	0.45	0.09%	76	0	76	(1)	75
162 2920-66401 Youth & Family Support S	2.29	0.46%	386	0	386	(4)	382
163 2920-66402 Juvenile Drug Court	0.45	0.09%	76	0	76	(1)	75

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2920-75104 Juv.Community Based Tre	2.00	0.41%	\$337	\$0	\$337	\$(4)	\$333
165 2920-75105 Juv.Gender Specific Servi	1.90	0.39%	320	0	320	(4)	317
173 5090-75600 Public Golf Course	4.17	0.85%	703	0	703	(8)	696
175 5090-75602 Public Golf Course-Club	2.73	0.55%	459	0	459	(5)	454
177 5160 100% Tax Payment Fund (DTR)	1.90	0.39%	320	0	320	(4)	317
178 5180 Delq Prop Tax Foreclosure	0.55	0.11%	93	0	93	(1)	92
180 5350-70200 Housing Fund	4.00	0.81%	674	0	674	(7)	667
182 6770 Self-Insurance Fund-WC/UC/S&#	1.75	0.35%	294	0	294	(3)	291
189 7310-27400 Retirement System Fund	1.40	0.28%	236	0	236	(3)	233
Subtotal	493.06	100.00%	83,084	0	83,084	(694)	82,389
Direct Bills					0		0
Total					\$83,084		\$82,389

Basis Units: FTEs
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
3 1010-25300 Treasurer	\$859	\$859
4 1010-10100 Board of Commissioners	983	983
5 1010-19100 Accounting Department	988	988
6 1010-20200 Payroll	371	371
7 1010-21200 Budget Department	348	348
8 1010-27200 Administrative Services	383	383
9 1010-22800 Information Systems Divis	1,516	1,516
11 1010-23300 Purchasing	168	168
12 1010-26500 Buildings and Grounds	3,181	3,181
13 1010-26600 Corporation Counsel	471	471
14 1010-27000 Personnel & Employee Re	423	423
15 1010-29800 Risograph Printing/Postag	41	41
16 1010-30100 Sheriff Department	9,180	9,180
17 1010-75110 Recreation & Facilities	218	218
18 1010-75112 Parks/Recreation Mainten.	386	386
20 1010-85900 Wellness Program	188	188
23 1010-13100 Circuit Court	2,524	2,524
24 1010-13101 Circuit Court - SSSPP Gra	167	167
25 1010-13131 Circuit-Adult Drug Court G	191	191
27 1010-13600 District Court	3,041	3,041
28 1010-13700 District Court Adult Probat	1,000	1,000
29 1010-13731 Dist.Ct OWI Treatment Oc	200	200
30 1010-14100 & 2150 FOC	4,528	4,528
33 1010-14700 Jury/Judicial Council	414	414
34 1010-14800 Probate Court	2,290	2,290
37 1010-17100 County Executive	411	411
38 1010-21500 Clerk	664	664
39 1010-22900 Community Outreach / Me	167	167
43 1010-25700 Equalization Department	548	548
46 1010-267XX Prosecuting Attorney	3,474	3,474
48 1010-26800 Register of Deeds	820	820
49 1010-27300 Department of Criminal De	492	492
50 1010-27301 Indigent Attorney	0	0
51 1010-27302 Department of Public Defe	837	837
52 1010-27500 Drain Commissioner	1,194	1,194
56 1010-27801 County Survey/Remonum	33	33
69 1010-28700 Environmental Affairs	285	285
73 1010-28800 Geographic Information Sy	131	131
74 1010-31100 Circuit Court Warrant Offic	165	165
75 1010-31200 B.A.Y.A.N.E.T.	163	163
76 1010-31500 Secondary Road Patrol	2,949	2,949

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
78 1010-31503 2nd Rd Patrol-Bangor Tw	\$682	\$682
79 1010-31504 2nd Rd Patr-Portsmouth	163	163
80 1010-31505 2nd Rd Ptrl-Williams Twp	322	322
81 1010-31506 2nd Rd Patrol-Monitor Tw	324	324
82 1010-31507 2nd Rd Patrol - City of	167	167
83 1010-31508 2nd Road Patrol-Pinconni	327	327
84 1010-31509 2Nd Rd Patrol K-9 Pincon	112	112
85 1010-31510 Bangor Twps Schools & B	54	54
86 1010-31516 2nd Rd.Pat-Bay City Sch	167	167
87 1010-31600 Secondary Road Patrol Gr	356	356
88 1010-31681 Road Patrol Grant Oct-De	119	119
89 1010-31700 Township Road Patrol	61	61
91 1010-31902 Drive MI Safely/Task Forc	9	9
92 1010-31903 O.W.I. Alcohol Enforceme	44	44
93 1010-31904 Youth Alcohol Enforcemer	11	11
94 1010-31905 Dre Drug Recogn.Expert C	1	1
98 1010-33100 Marine Law Enforcement (	88	88
101 1010-33200 Snowmobile Law Enforcer	2	2
103 1010-42600 Off of Emerg Serv-Civil	167	167
106 1010-43000 Animal Shelter/Dog Warde	1,228	1,228
119 1010-72101 Transportation Planning	162	162
120 1010-72181 Trans. Planning - Oct.-Dec	60	60
121 1010-75100 Recreation/Parks Departm	165	165
124 1010-75108 Veterans Park Softball	21	21
125 1010-75700 Community Center	485	485
126 1010-75800 Swimming Pool	250	250
128 1010-76000 Fairgrounds	16	16
129 1010-762XX Civic Arena	1,208	1,208
130 1010-76300 Pinconning Park	406	406
137 2210 Health Dept - Dist Health	6,973	6,973
139 2380 Gypsy Moth Control Fund	332	332
140 2400 Mosquito Control Fund	2,283	2,283
143 2600 Indigent Defense Fund	13	13
144 2610 911 Service Fund	4,370	4,370
145 2630 Concealed Pistol Licensing Fd	49	49
146 2640 Local C.F.O. Training Fund	41	41
152 2740 Community Corrections Fund	285	285
153 2760 Division On Aging Fund	6,639	6,639
154 2770 Home Rehabilitation Fund	0	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,906	3,906
161 2920-66400 In-Home Care-Intensive P	75	75

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
162 2920-66401 Youth & Family Support S	\$382	\$382
163 2920-66402 Juvenile Drug Court	75	75
164 2920-75104 Juv.Community Based Tre	333	333
165 2920-75105 Juv.Gender Specific Servi	317	317
173 5090-75600 Public Golf Course	696	696
175 5090-75602 Public Golf Course-Club	454	454
177 5160 100% Tax Payment Fund (DTR)	317	317
178 5180 Delq Prop Tax Foreclosure	92	92
180 5350-70200 Housing Fund	667	667
182 6770 Self-Insurance Fund-WC/UC/S&I	291	291
189 7310-27400 Retirement System Fund	233	233
Total	\$82,389	\$82,389

**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 **\$387,012** to pool the cost of fringe benefits charged to select non-general fund departments that was originally identified within activity **71603 - 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 **\$775,998** 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:** In 2018, Bay County made a supplemental contribution to its retirement fund (**7360 - Public Employee Health Care**) to pay for future costs for employee retiree health insurance. The original payment was identified within the Board of Commissioner's budget the cost has been transferred to this department for plan purposes. These costs are pooled together and are allocated to benefitting departments based on the amount charged by the county for the number of covered employees identified in each department.

NOTE: For plan purposes, an adjustment for the cost identified on this schedule is identified to recognize the unique characteristics of this supplemental contribution to the VEBA (Voluntary Employee Benefit Association) health care fund.

- **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.

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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

2 CFR, Part 200 allows for the recovery of sick and vacation payouts, but only as an indirect cost. For plan purposes, this Cost Center identifies the total amount of sick and vacation payouts paid by the county from accounts 71203 Termination Sick Pay and 71204 Termination Vacation Pay over the fiscal year and allocates both to departments based on the dollar value of wages by department. A direct billing credit is then applied to offset the amount paid by each department to adjust the amount of the actual payout. For plan purposes, the Friend of the Court and the prosecutor costs are not offset by a direct billing credit as these departments do not claim this cost as a direct expense.

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

A. Department Costs

Dept:21 1010-87800 Retirees Health/Life Insurance

Description	Amount	General Admin	Current Retiree Fringe	Future Retiree Fringe	Supplementa l Contribution	Term Payoff
Personnel Costs						
Salaries	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	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	731,166	0	731,166	0	0	0
71604 Retirees Health Ins-Sheriff Gp P	290,699	0	290,699	0	0	0
71601 Retiree Health Ins - Non-Genera P	387,012	0	387,012	0	0	0
71701 Retirees Life Insurance P	1,079	0	1,079	0	0	0
80102 Medicare Part D Services P	2,706	0	2,706	0	0	0
Termination Payoff P	132,693	0	0	0	0	132,693
Retiree Health Care Contribution Adjus P	775,999	0	0	775,999	0	0
10100-71603 Retiree Health Care Cont P	1,466,476	0	0	0	1,466,476	0
Subtotal - Services & Supplies	3,787,830	0	1,412,662	775,999	1,466,476	132,693
Department Cost Total	3,787,830	0	1,412,662	775,999	1,466,476	132,693
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	3,787,830	0	1,412,662	775,999	1,466,476	132,693
General Admin Distribution		0	0	0	0	0
Grand Total	\$3,787,830		\$1,412,662	\$775,999	\$1,466,476	\$132,693

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	Supplementa I Contribution	Term Payoff
3 Cash Receipts	\$2	\$1	\$1	\$1	\$1	\$0
3 Bank Reconciliation	4	1	2	1	2	0
Subtotal - 1010-25300 Treasurer	6	2	3	2	3	0
4 Annual Audit	62	16	29	16	30	3
Subtotal - 1010-10100 Board of Comm	62	16	29	16	30	3
5 Accounting	224	123	130	71	135	12
5 Budgeting	84	47	49	27	51	5
5 Contract Serv.	430	304	274	150	284	26
Subtotal - 1010-19100 Accounting Dep	739	475	452	249	470	43
6 Budgeting	6	1	2	1	3	0
Subtotal - 1010-20200 Payroll	6	1	2	1	3	0
7 Budgeting	109	28	51	28	53	5
7 Accts Payable	1	0	0	0	0	0
7 General Accounting	22	6	10	6	11	1
Subtotal - 1010-21200 Budget Departm	131	34	62	34	64	6
10 Accounting	121	18	52	28	54	5
Subtotal - Financial System MUNIS	121	18	52	28	54	5
Total Incoming	1,065	545	600	330	623	56
C. Total Allocated		\$3,789,439	\$1,413,262	\$776,329	\$1,467,099	\$132,749
			37.29%	20.49%	38.72%	3.50%

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	11,069	1.43%	\$20,156	\$0	\$20,156	\$0	\$20,156
4 1010-10100 Board of Commissioners	2,476	0.32%	4,509	0	4,509	0	4,509
5 1010-19100 Accounting Department	7,158	0.92%	13,034	0	13,034	0	13,034
6 1010-20200 Payroll	23	0.00%	42	0	42	0	42
7 1010-21200 Budget Department	6,514	0.84%	11,862	0	11,862	0	11,862
8 1010-27200 Administrative Services	2,771	0.36%	5,046	0	5,046	0	5,046
9 1010-22800 Information Systems Divis	15,907	2.05%	28,966	0	28,966	0	28,966
11 1010-23300 Purchasing	2,950	0.38%	5,372	0	5,372	0	5,372
12 1010-26500 Buildings and Grounds	24,280	3.13%	44,213	0	44,213	0	44,213
14 1010-27000 Personnel & Employee Re	7,113	0.92%	12,952	0	12,952	0	12,952
15 1010-29800 Risograph Printing/Postag	74	0.01%	135	0	135	0	135
16 1010-30100 Sheriff Department	106,440	13.72%	193,822	0	193,822	0	193,822
17 1010-75110 Recreation & Facilities	716	0.09%	1,304	0	1,304	0	1,304
18 1010-75112 Parks/Recreation Mainten	2,477	0.32%	4,511	0	4,511	0	4,511
23 1010-13100 Circuit Court	28,474	3.67%	51,850	0	51,850	10	51,860
25 1010-13131 Circuit-Adult Drug Court G	417	0.05%	759	0	759	0	759
27 1010-13600 District Court	43,031	5.55%	78,358	0	78,358	15	78,372
28 1010-13700 District Court Adult Probat	15,079	1.94%	27,458	0	27,458	5	27,463
29 1010-13731 Dist.Ct OWI Treatment Oc	690	0.09%	1,256	0	1,256	0	1,257
30 1010-14100 & 2150 FOC	47,993	6.18%	87,393	0	87,393	17	87,410
33 1010-14700 Jury/Judicial Council	8,049	1.04%	14,657	0	14,657	3	14,660
34 1010-14800 Probate Court	30,671	3.95%	55,851	0	55,851	11	55,861
37 1010-17100 County Executive	1,194	0.15%	2,174	0	2,174	0	2,175
38 1010-21500 Clerk	10,002	1.29%	18,213	0	18,213	3	18,217
43 1010-25700 Equalization Department	5,432	0.70%	9,891	0	9,891	2	9,893
46 1010-267XX Prosecuting Attorney	53,969	6.95%	98,275	0	98,275	19	98,294
48 1010-26800 Register of Deeds	10,365	1.34%	18,874	0	18,874	4	18,878
49 1010-27300 Department of Criminal De	2,239	0.29%	4,077	0	4,077	1	4,078
50 1010-27301 Indigent Attorney	7	0.00%	13	0	13	0	13
51 1010-27302 Department of Public Defe	7,692	0.99%	14,007	0	14,007	3	14,009
52 1010-27500 Drain Commissioner	14,622	1.88%	26,626	0	26,626	5	26,631
56 1010-27801 County Survey/Remonum	822	0.11%	1,497	0	1,497	0	1,497
69 1010-28700 Environmental Affairs	5,808	0.75%	10,576	0	10,576	2	10,578
74 1010-31100 Circuit Court Warrant Offic	3,522	0.45%	6,413	0	6,413	1	6,415
75 1010-31200 B.A.Y.A.N.E.T.	278	0.04%	506	0	506	0	506
76 1010-31500 Secondary Road Patrol	47,743	6.15%	86,938	0	86,938	17	86,954
78 1010-31503 2nd Rd Patrol-Bangor Tw	3,654	0.47%	6,654	0	6,654	1	6,655
79 1010-31504 2nd Rd Patr-Portsmouth	3,550	0.46%	6,464	0	6,464	1	6,466
80 1010-31505 2nd Rd Ptrl-Williams Twp	7,047	0.91%	12,832	0	12,832	2	12,835
81 1010-31506 2nd Rd Patrol-Monitor Tw	6,331	0.82%	11,528	0	11,528	2	11,531
82 1010-31507 2nd Rd Patrol - City of	3,666	0.47%	6,676	0	6,676	1	6,677
83 1010-31508 2nd Road Patrol-Pinconni	3,614	0.47%	6,581	0	6,581	1	6,582

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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
85 1010-31510 Bangor Twps Schools & B	1,110	0.14%	\$2,021	\$0	\$2,021	\$0	\$2,022
86 1010-31516 2nd Rd.Pat-Bay City Sch	3,909	0.50%	7,118	0	7,118	1	7,119
87 1010-31600 Secondary Road Patrol Gr	7,556	0.97%	13,759	0	13,759	3	13,762
88 1010-31681 Road Patrol Grant Oct-De	2,523	0.33%	4,594	0	4,594	1	4,595
89 1010-31700 Township Road Patrol	1,336	0.17%	2,433	0	2,433	0	2,433
91 1010-31902 Drive MI Safely/Task Forc	90	0.01%	164	0	164	0	164
92 1010-31903 O.W.I. Alcohol Enforceme	391	0.05%	712	0	712	0	712
93 1010-31904 Youth Alcohol Enforcemer	175	0.02%	319	0	319	0	319
94 1010-31905 Dre Drug Recogn.Expert C	19	0.00%	35	0	35	0	35
106 1010-43000 Animal Shelter/Dog Warde	8,525	1.10%	15,524	0	15,524	3	15,527
119 1010-72101 Transportation Planning	197	0.03%	359	0	359	0	359
120 1010-72181 Trans. Planning - Oct.-Dec	64	0.01%	117	0	117	0	117
124 1010-75108 Veterans Park Softball	14	0.00%	25	0	25	0	25
125 1010-75700 Community Center	2,083	0.27%	3,793	0	3,793	1	3,794
129 1010-762XX Civic Arena	2,582	0.33%	4,702	0	4,702	1	4,703
137 2210 Health Dept - Dist Health	57,723	7.44%	105,111	(180,968)	(75,857)	20	(75,837)
139 2380 Gypsy Moth Control Fund	3,160	0.41%	5,754	0	5,754	1	5,755
140 2400 Mosquito Control Fund	12,462	1.61%	22,693	(4,771)	17,922	4	17,926
144 2610 911 Service Fund	40,383	5.20%	73,536	(43,132)	30,404	14	30,418
145 2630 Concealed Pistol Licensing Fd	743	0.10%	1,353	0	1,353	0	1,353
146 2640 Local C.F.O. Training Fund	367	0.05%	668	0	668	0	668
153 2760 Division On Aging Fund	36,083	4.65%	65,706	(78,051)	(12,345)	13	(12,333)
154 2770 Home Rehabilitation Fund	5	0.00%	9	0	9	0	9
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	18,045	2.33%	32,859	(30,031)	2,828	6	2,834
161 2920-66400 In-Home Care-Intensive P	1,247	0.16%	2,271	(7,539)	(5,268)	0	(5,268)
162 2920-66401 Youth & Family Support S	5,905	0.76%	10,753	(4,770)	5,983	2	5,985
163 2920-66402 Juvenile Drug Court	1,247	0.16%	2,271	0	2,271	0	2,271
164 2920-75104 Juv.Community Based Tre	4,960	0.64%	9,032	0	9,032	2	9,034
165 2920-75105 Juv.Gender Specific Servi	4,275	0.55%	7,785	0	7,785	1	7,786
173 5090-75600 Public Golf Course	2,056	0.26%	3,744	(7,713)	(3,969)	1	(3,968)
177 5160 100% Tax Payment Fund (DTR)	(1,555)	-0.20%	(2,832)	0	(2,832)	(1)	(2,832)
178 5180 Delq Prop Tax Foreclosure	16	0.00%	29	0	29	0	29
180 5350-70200 Housing Fund	2,374	0.31%	4,323	(30,036)	(25,713)	1	(25,712)
Subtotal	775,999	100.00%	1,413,059	(387,011)	1,026,048	203	1,026,251
Direct Bills					387,011		387,011
Total					\$1,413,059		\$1,413,262

Basis Units: FTEs

Source: Payroll Records

Bay County, MI
Cost Allocation Plan

FY 2018
10/22/2019

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	11,069	1.43%	\$11,072	\$(11,069)	\$3	\$0	\$3
4 1010-10100 Board of Commissioners	2,476	0.32%	2,477	(2,476)	1	0	1
5 1010-19100 Accounting Department	7,158	0.92%	7,160	(7,158)	2	0	2
6 1010-20200 Payroll	23	0.00%	23	(23)	0	0	0
7 1010-21200 Budget Department	6,514	0.84%	6,516	(6,514)	2	0	2
8 1010-27200 Administrative Services	2,771	0.36%	2,772	(2,771)	1	0	1
9 1010-22800 Information Systems Divis	15,907	2.05%	15,911	(15,907)	4	0	4
11 1010-23300 Purchasing	2,950	0.38%	2,951	(2,950)	1	0	1
12 1010-26500 Buildings and Grounds	24,280	3.13%	24,287	(24,280)	7	0	7
14 1010-27000 Personnel & Employee Re	7,113	0.92%	7,115	(7,113)	2	0	2
15 1010-29800 Risograph Printing/Postag	74	0.01%	74	(74)	0	0	0
16 1010-30100 Sheriff Department	106,440	13.72%	106,470	(106,440)	30	0	30
17 1010-75110 Recreation & Facilities	716	0.09%	716	(716)	0	0	0
18 1010-75112 Parks/Recreation Mainten.	2,477	0.32%	2,478	(2,477)	1	0	1
23 1010-13100 Circuit Court	28,474	3.67%	28,482	(28,474)	8	5	13
25 1010-13131 Circuit-Adult Drug Court G	417	0.05%	417	(417)	0	0	0
27 1010-13600 District Court	43,031	5.55%	43,043	(43,031)	12	8	20
28 1010-13700 District Court Adult Probat	15,079	1.94%	15,083	(15,079)	4	3	7
29 1010-13731 Dist.Ct OWI Treatment Oc	690	0.09%	690	(690)	0	0	0
30 1010-14100 & 2150 FOC	47,993	6.18%	48,006	(47,993)	13	9	23
33 1010-14700 Jury/Judicial Council	8,049	1.04%	8,051	(8,049)	2	2	4
34 1010-14800 Probate Court	30,671	3.95%	30,680	(30,671)	9	6	14
37 1010-17100 County Executive	1,194	0.15%	1,194	(1,194)	0	0	1
38 1010-21500 Clerk	10,002	1.29%	10,005	(10,002)	3	2	5
43 1010-25700 Equalization Department	5,432	0.70%	5,434	(5,432)	2	1	3
46 1010-267XX Prosecuting Attorney	53,969	6.95%	53,984	(53,969)	15	10	25
48 1010-26800 Register of Deeds	10,365	1.34%	10,368	(10,365)	3	2	5
49 1010-27300 Department of Criminal De	2,239	0.29%	2,240	(2,239)	1	0	1
50 1010-27301 Indigent Attorney	7	0.00%	7	(7)	0	0	0
51 1010-27302 Department of Public Defe	7,692	0.99%	7,694	(7,692)	2	1	4
52 1010-27500 Drain Commissioner	14,622	1.88%	14,626	(14,622)	4	3	7
56 1010-27801 County Survey/Remonum	822	0.11%	822	(822)	0	0	0
69 1010-28700 Environmental Affairs	5,808	0.75%	5,810	(5,808)	2	1	3
74 1010-31100 Circuit Court Warrant Offic	3,522	0.45%	3,523	(3,522)	1	1	2
75 1010-31200 B.A.Y.A.N.E.T.	278	0.04%	278	(278)	0	0	0
76 1010-31500 Secondary Road Patrol	47,743	6.15%	47,756	(47,743)	13	9	23
78 1010-31503 2nd Rd Patrol-Bangor Tw	3,654	0.47%	3,655	(3,654)	1	1	2
79 1010-31504 2nd Rd Patr-Portsmouth	3,550	0.46%	3,551	(3,550)	1	1	2
80 1010-31505 2nd Rd Ptrl-Williams Twp	7,047	0.91%	7,049	(7,047)	2	1	3
81 1010-31506 2nd Rd Patrol-Monitor Tw	6,331	0.82%	6,333	(6,331)	2	1	3
82 1010-31507 2nd Rd Patrol - City of	3,666	0.47%	3,667	(3,666)	1	1	2
83 1010-31508 2nd Road Patrol-Pinconni	3,614	0.47%	3,615	(3,614)	1	1	2

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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
85 1010-31510 Bangor Twps Schools & B	1,110	0.14%	\$1,110	\$(1,110)	\$0	\$0	\$1
86 1010-31516 2nd Rd.Pat-Bay City Schc	3,909	0.50%	3,910	(3,909)	1	1	2
87 1010-31600 Secondary Road Patrol Gr	7,556	0.97%	7,558	(7,556)	2	1	4
88 1010-31681 Road Patrol Grant Oct-Dec	2,523	0.33%	2,524	(2,523)	1	0	1
89 1010-31700 Township Road Patrol	1,336	0.17%	1,336	(1,336)	0	0	1
91 1010-31902 Drive MI Safely/Task Forc	90	0.01%	90	(90)	0	0	0
92 1010-31903 O.W.I. Alcohol Enforceme	391	0.05%	391	(391)	0	0	0
93 1010-31904 Youth Alcohol Enforcemer	175	0.02%	175	(175)	0	0	0
94 1010-31905 Dre Drug Recogn.Expert C	19	0.00%	19	(19)	0	0	0
106 1010-43000 Animal Shelter/Dog Warde	8,525	1.10%	8,527	(8,525)	2	2	4
119 1010-72101 Transportation Planning	197	0.03%	197	(197)	0	0	0
120 1010-72181 Trans. Planning - Oct.-Dec	64	0.01%	64	(64)	0	0	0
124 1010-75108 Veterans Park Softball	14	0.00%	14	(14)	0	0	0
125 1010-75700 Community Center	2,083	0.27%	2,084	(2,083)	1	0	1
129 1010-762XX Civic Arena	2,582	0.33%	2,583	(2,582)	1	0	1
137 2210 Health Dept - Dist Health	57,723	7.44%	57,739	(57,723)	16	11	27
139 2380 Gypsy Moth Control Fund	3,160	0.41%	3,161	(3,160)	1	1	1
140 2400 Mosquito Control Fund	12,462	1.61%	12,466	(12,462)	4	2	6
144 2610 911 Service Fund	40,383	5.20%	40,394	(40,383)	11	8	19
145 2630 Concealed Pistol Licensing Fd	743	0.10%	743	(743)	0	0	0
146 2640 Local C.F.O. Training Fund	367	0.05%	367	(367)	0	0	0
153 2760 Division On Aging Fund	36,083	4.65%	36,093	(36,083)	10	7	17
154 2770 Home Rehabilitation Fund	5	0.00%	5	(5)	0	0	0
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	18,045	2.33%	18,050	(18,045)	5	3	9
161 2920-66400 In-Home Care-Intensive P	1,247	0.16%	1,247	(1,247)	0	0	1
162 2920-66401 Youth & Family Support S	5,905	0.76%	5,907	(5,905)	2	1	3
163 2920-66402 Juvenile Drug Court	1,247	0.16%	1,247	(1,247)	0	0	1
164 2920-75104 Juv.Community Based Tre	4,960	0.64%	4,961	(4,960)	1	1	2
165 2920-75105 Juv.Gender Specific Servi	4,275	0.55%	4,276	(4,275)	1	1	2
173 5090-75600 Public Golf Course	2,056	0.26%	2,057	(2,056)	1	0	1
177 5160 100% Tax Payment Fund (DTR)	(1,555)	-0.20%	(1,555)	1,555	(0)	(0)	(1)
178 5180 Delq Prop Tax Foreclosure	16	0.00%	16	(16)	0	0	0
180 5350-70200 Housing Fund	2,374	0.31%	2,375	(2,374)	1	0	1
Subtotal	775,999	100.00%	776,217	(775,999)	218	112	330
Direct Bills					775,999		775,999
Total					\$776,217		\$776,329

Basis Units: FTEs
Source: Payroll Records

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Supplemental Contribution 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	11,069	1.43%	\$20,924	\$0	\$20,924	\$0	\$20,924
4 1010-10100 Board of Commissioners	2,476	0.32%	4,680	0	4,680	0	4,680
5 1010-19100 Accounting Department	7,158	0.92%	13,531	0	13,531	0	13,531
6 1010-20200 Payroll	23	0.00%	43	0	43	0	43
7 1010-21200 Budget Department	6,514	0.84%	12,314	0	12,314	0	12,314
8 1010-27200 Administrative Services	2,771	0.36%	5,238	0	5,238	0	5,238
9 1010-22800 Information Systems Divis	15,907	2.05%	30,069	0	30,069	0	30,069
11 1010-23300 Purchasing	2,950	0.38%	5,576	0	5,576	0	5,576
12 1010-26500 Buildings and Grounds	24,280	3.13%	45,897	0	45,897	0	45,897
14 1010-27000 Personnel & Employee Re	7,113	0.92%	13,446	0	13,446	0	13,446
15 1010-29800 Risograph Printing/Postag	74	0.01%	140	0	140	0	140
16 1010-30100 Sheriff Department	106,440	13.72%	201,206	0	201,206	0	201,206
17 1010-75110 Recreation & Facilities	716	0.09%	1,353	0	1,353	0	1,353
18 1010-75112 Parks/Recreation Mainten.	2,477	0.32%	4,682	0	4,682	0	4,682
23 1010-13100 Circuit Court	28,474	3.67%	53,825	0	53,825	10	53,835
25 1010-13131 Circuit-Adult Drug Court G	417	0.05%	788	0	788	0	788
27 1010-13600 District Court	43,031	5.55%	81,342	0	81,342	15	81,358
28 1010-13700 District Court Adult Probat	15,079	1.94%	28,504	0	28,504	5	28,510
29 1010-13731 Dist.Ct OWI Treatment Oc	690	0.09%	1,304	0	1,304	0	1,305
30 1010-14100 & 2150 FOC	47,993	6.18%	90,722	0	90,722	17	90,740
33 1010-14700 Jury/Judicial Council	8,049	1.04%	15,215	0	15,215	3	15,218
34 1010-14800 Probate Court	30,671	3.95%	57,978	0	57,978	11	57,989
37 1010-17100 County Executive	1,194	0.15%	2,257	0	2,257	0	2,257
38 1010-21500 Clerk	10,002	1.29%	18,907	0	18,907	4	18,911
43 1010-25700 Equalization Department	5,432	0.70%	10,268	0	10,268	2	10,270
46 1010-267XX Prosecuting Attorney	53,969	6.95%	102,019	0	102,019	19	102,038
48 1010-26800 Register of Deeds	10,365	1.34%	19,593	0	19,593	4	19,597
49 1010-27300 Department of Criminal De	2,239	0.29%	4,232	0	4,232	1	4,233
50 1010-27301 Indigent Attorney	7	0.00%	13	0	13	0	13
51 1010-27302 Department of Public Defe	7,692	0.99%	14,540	0	14,540	3	14,543
52 1010-27500 Drain Commissioner	14,622	1.88%	27,640	0	27,640	5	27,646
56 1010-27801 County Survey/Remonum	822	0.11%	1,554	0	1,554	0	1,554
69 1010-28700 Environmental Affairs	5,808	0.75%	10,979	0	10,979	2	10,981
74 1010-31100 Circuit Court Warrant Offic	3,522	0.45%	6,658	0	6,658	1	6,659
75 1010-31200 B.A.Y.A.N.E.T.	278	0.04%	526	0	526	0	526
76 1010-31500 Secondary Road Patrol	47,743	6.15%	90,250	0	90,250	17	90,267
78 1010-31503 2nd Rd Patrol-Bangor Tw	3,654	0.47%	6,907	0	6,907	1	6,909
79 1010-31504 2nd Rd Patr-Portsmouth	3,550	0.46%	6,711	0	6,711	1	6,712
80 1010-31505 2nd Rd Ptrl-Williams Twp	7,047	0.91%	13,321	0	13,321	3	13,324
81 1010-31506 2nd Rd Patrol-Monitor Tw	6,331	0.82%	11,968	0	11,968	2	11,970
82 1010-31507 2nd Rd Patrol - City of	3,666	0.47%	6,930	0	6,930	1	6,931
83 1010-31508 2nd Road Patrol-Pinconni	3,614	0.47%	6,832	0	6,832	1	6,833

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Supplemental Contribution Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 1010-31510 Bangor Twps Schools & B	1,110	0.14%	\$2,098	\$0	\$2,098	\$0	\$2,099
86 1010-31516 2nd Rd.Pat-Bay City Sch	3,909	0.50%	7,389	0	7,389	1	7,391
87 1010-31600 Secondary Road Patrol Gr	7,556	0.97%	14,283	0	14,283	3	14,286
88 1010-31681 Road Patrol Grant Oct-De	2,523	0.33%	4,769	0	4,769	1	4,770
89 1010-31700 Township Road Patrol	1,336	0.17%	2,525	0	2,525	0	2,526
91 1010-31902 Drive MI Safely/Task Forc	90	0.01%	170	0	170	0	170
92 1010-31903 O.W.I. Alcohol Enforceme	391	0.05%	739	0	739	0	739
93 1010-31904 Youth Alcohol Enforcemer	175	0.02%	331	0	331	0	331
94 1010-31905 Dre Drug Recogn.Expert C	19	0.00%	36	0	36	0	36
106 1010-43000 Animal Shelter/Dog Warde	8,525	1.10%	16,115	0	16,115	3	16,118
119 1010-72101 Transportation Planning	197	0.03%	372	0	372	0	372
120 1010-72181 Trans. Planning - Oct.-Dec	64	0.01%	121	0	121	0	121
124 1010-75108 Veterans Park Softball	14	0.00%	26	0	26	0	26
125 1010-75700 Community Center	2,083	0.27%	3,938	0	3,938	1	3,938
129 1010-762XX Civic Arena	2,582	0.33%	4,881	0	4,881	1	4,882
137 2210 Health Dept - Dist Health	57,723	7.44%	109,115	0	109,115	21	109,136
139 2380 Gypsy Moth Control Fund	3,160	0.41%	5,973	0	5,973	1	5,975
140 2400 Mosquito Control Fund	12,462	1.61%	23,557	0	23,557	4	23,562
144 2610 911 Service Fund	40,383	5.20%	76,337	0	76,337	15	76,351
145 2630 Concealed Pistol Licensing Fd	743	0.10%	1,405	0	1,405	0	1,405
146 2640 Local C.F.O. Training Fund	367	0.05%	694	0	694	0	694
153 2760 Division On Aging Fund	36,083	4.65%	68,208	0	68,208	13	68,221
154 2770 Home Rehabilitation Fund	5	0.00%	9	0	9	0	9
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	18,045	2.33%	34,111	0	34,111	6	34,117
161 2920-66400 In-Home Care-Intensive P	1,247	0.16%	2,357	0	2,357	0	2,358
162 2920-66401 Youth & Family Support S	5,905	0.76%	11,162	0	11,162	2	11,164
163 2920-66402 Juvenile Drug Court	1,247	0.16%	2,357	0	2,357	0	2,358
164 2920-75104 Juv.Community Based Tre	4,960	0.64%	9,376	0	9,376	2	9,378
165 2920-75105 Juv.Gender Specific Servi	4,275	0.55%	8,081	0	8,081	2	8,083
173 5090-75600 Public Golf Course	2,056	0.26%	3,887	0	3,887	1	3,887
177 5160 100% Tax Payment Fund (DTR)	(1,555)	-0.20%	(2,939)	0	(2,939)	(1)	(2,940)
178 5180 Delq Prop Tax Foreclosure	16	0.00%	30	0	30	0	30
180 5350-70200 Housing Fund	2,374	0.31%	4,488	0	4,488	1	4,488
Subtotal	775,999	100.00%	1,466,888	0	1,466,888	211	1,467,099
Direct Bills					0		0
Total					\$1,466,888		\$1,467,099

Basis Units: FTEs
Source: Payroll Records

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

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	272,009.81	1.24%	\$1,643	\$0	\$1,643	\$0	\$1,643
5	1010-19100 Accounting Department	306,616.58	1.40%	1,852	(250)	1,602	0	1,602
6	1010-20200 Payroll	117,936.44	0.54%	712	0	712	0	712
7	1010-21200 Budget Department	112,021.00	0.51%	677	0	677	0	677
8	1010-27200 Administrative Services	74,379.34	0.34%	449	0	449	0	449
9	1010-22800 Information Systems Divis	476,235.50	2.17%	2,876	0	2,876	0	2,876
11	1010-23300 Purchasing	49,325.44	0.22%	298	0	298	0	298
12	1010-26500 Buildings and Grounds	738,934.74	3.36%	4,463	0	4,463	0	4,463
13	1010-26600 Corporation Counsel	203,525.87	0.93%	1,229	0	1,229	0	1,229
14	1010-27000 Personnel & Employee Re	140,666.37	0.64%	850	0	850	0	850
15	1010-29800 Risograph Printing/Postag	7,337.37	0.03%	44	0	44	0	44
16	1010-30100 Sheriff Department	2,727,490.81	12.41%	16,473	(29,888)	(13,415)	0	(13,415)
17	1010-75110 Recreation & Facilities	92,366.34	0.42%	558	0	558	0	558
18	1010-75112 Parks/Recreation Mainten.	80,273.34	0.37%	485	0	485	0	485
20	1010-85900 Wellness Program	46,288.48	0.21%	280	(2,842)	(2,562)	0	(2,562)
22	1010-27900 Building Authority	495.00	0.00%	3	0	3	0	3
23	1010-13100 Circuit Court	702,020.72	3.19%	4,240	(3,329)	911	1	912
24	1010-13101 Circuit Court - SSSPP Gra	45,844.02	0.21%	277	0	277	0	277
25	1010-13131 Circuit-Adult Drug Court G	41,394.72	0.19%	250	0	250	0	250
27	1010-13600 District Court	804,633.94	3.66%	4,860	(10,039)	(5,179)	1	(5,178)
28	1010-13700 District Court Adult Probat	310,067.15	1.41%	1,873	0	1,873	0	1,873
29	1010-13731 Dist.Ct OWI Treatment Oc	40,084.83	0.18%	242	0	242	0	242
30	1010-14100 & 2150 FOC	1,166,821.28	5.31%	7,047	0	7,047	1	7,049
33	1010-14700 Jury/Judicial Council	148,461.77	0.68%	897	0	897	0	897
34	1010-14800 Probate Court	748,663.45	3.41%	4,522	(18,115)	(13,593)	1	(13,592)
37	1010-17100 County Executive	165,054.47	0.75%	997	0	997	0	997
38	1010-21500 Clerk	207,799.50	0.95%	1,255	0	1,255	0	1,255
39	1010-22900 Community Outreach / Me	42,780.59	0.19%	258	0	258	0	258
43	1010-25700 Equalization Department	137,606.41	0.63%	831	(3,475)	(2,644)	0	(2,644)
46	1010-267XX Prosecuting Attorney	1,244,134.62	5.66%	7,514	0	7,514	1	7,516
48	1010-26800 Register of Deeds	230,400.87	1.05%	1,392	0	1,392	0	1,392
50	1010-27301 Indigent Attorney	323.40	0.00%	2	0	2	0	2
51	1010-27302 Department of Public Defe	298,529.18	1.36%	1,803	0	1,803	0	1,803
52	1010-27500 Drain Commissioner	348,842.09	1.59%	2,107	(1,737)	370	0	370
56	1010-27801 County Survey/Remonum	13,744.25	0.06%	83	0	83	0	83
69	1010-28700 Environmental Affairs	96,550.53	0.44%	583	0	583	0	583
73	1010-28800 Geographic Information Sy	38,378.76	0.17%	232	0	232	0	232
74	1010-31100 Circuit Court Warrant Offic	57,862.31	0.26%	349	0	349	0	350
75	1010-31200 B.A.Y.A.N.E.T.	49,420.27	0.22%	298	0	298	0	299
76	1010-31500 Secondary Road Patrol	1,064,883.95	4.85%	6,432	0	6,432	1	6,433
78	1010-31503 2nd Rd Patrol-Bangor Tw	206,175.66	0.94%	1,245	0	1,245	0	1,245
79	1010-31504 2nd Rd Patr-Portsmouth	58,725.33	0.27%	355	0	355	0	355

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Term Payoff Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31505 2nd Rd Ptrl-Williams Twp	117,781.67	0.54%	\$711	\$0	\$711	\$0	\$712
81 1010-31506 2nd Rd Patrol-Monitor Tw	113,614.99	0.52%	686	0	686	0	686
82 1010-31507 2nd Rd Patrol - City of	60,428.18	0.27%	365	0	365	0	365
83 1010-31508 2nd Road Patrol-Pinconni	106,704.63	0.49%	644	0	644	0	645
84 1010-31509 2Nd Rd Patrol K-9 Pincon	30,271.93	0.14%	183	0	183	0	183
85 1010-31510 Bangor Twps Schools & B	19,235.50	0.09%	116	0	116	0	116
86 1010-31516 2nd Rd.Pat-Bay City Schc	64,907.13	0.30%	392	0	392	0	392
87 1010-31600 Secondary Road Patrol Gr	118,440.39	0.54%	715	0	715	0	715
88 1010-31681 Road Patrol Grant Oct-De	48,952.29	0.22%	296	0	296	0	296
89 1010-31700 Township Road Patrol	22,468.28	0.10%	136	0	136	0	136
91 1010-31902 Drive MI Safely/Task Forc	3,037.99	0.01%	18	0	18	0	18
92 1010-31903 O.W.I. Alcohol Enforceme	14,426.65	0.07%	87	0	87	0	87
93 1010-31904 Youth Alcohol Enforcemer	4,037.69	0.02%	24	0	24	0	24
94 1010-31905 Dre Drug Recogn.Expert C	316.21	0.00%	2	0	2	0	2
98 1010-33100 Marine Law Enforcement (	13,595.25	0.06%	82	0	82	0	82
101 1010-33200 Snowmobile Law Enforcer	294.00	0.00%	2	0	2	0	2
103 1010-42600 Off of Emerg Serv-Civil	49,443.84	0.22%	299	0	299	0	299
106 1010-43000 Animal Shelter/Dog Warde	279,658.18	1.27%	1,689	0	1,689	0	1,689
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	360.00	0.00%	2	0	2	0	2
119 1010-72101 Transportation Planning	44,457.57	0.20%	269	0	269	0	269
120 1010-72181 Trans. Planning - Oct.-Dec	16,815.93	0.08%	102	0	102	0	102
121 1010-75100 Recreation/Parks Departrr	24,772.11	0.11%	150	0	150	0	150
124 1010-75108 Veterans Park Softball	3,373.05	0.02%	20	0	20	0	20
125 1010-75700 Community Center	108,612.93	0.49%	656	0	656	0	656
126 1010-75800 Swimming Pool	37,489.85	0.17%	226	0	226	0	226
128 1010-76000 Fairgrounds	2,461.86	0.01%	15	0	15	0	15
129 1010-762XX Civic Arena	236,497.63	1.08%	1,428	0	1,428	0	1,429
130 1010-76300 Pinconning Park	73,950.46	0.34%	447	0	447	0	447
135 1010-89500 Midland-Bay-Saginaw Airp	1,035.00	0.00%	6	0	6	0	6
137 2210 Health Dept - Dist Health	1,810,411.55	8.24%	10,934	(7,537)	3,397	2	3,399
139 2380 Gypsy Moth Control Fund	77,053.00	0.35%	465	0	465	0	465
140 2400 Mosquito Control Fund	458,712.63	2.09%	2,770	(4,807)	(2,037)	1	(2,036)
143 2600 Indigent Defense Fund	7,596.64	0.03%	46	0	46	0	46
144 2610 911 Service Fund	1,224,197.15	5.57%	7,394	(1,407)	5,987	1	5,988
145 2630 Concealed Pistol Licensing Fd	12,376.55	0.06%	75	0	75	0	75
146 2640 Local C.F.O. Training Fund	13,341.99	0.06%	81	0	81	0	81
152 2740 Community Corrections Fund	61,712.72	0.28%	373	0	373	0	373
153 2760 Division On Aging Fund	1,296,657.45	5.90%	7,831	(4,177)	3,654	1	3,656
154 2770 Home Rehabilitation Fund	118.40	0.00%	1	0	1	0	1
155 2900 Social Welfare Fund	1,260.00	0.01%	8	0	8	0	8
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	806,977.50	3.67%	4,874	(3,833)	1,041	1	1,042
161 2920-66400 In-Home Care-Intensive P	20,815.08	0.09%	126	0	126	0	126

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Term Payoff Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
162 2920-66401 Youth & Family Support S	109,232.21	0.50%	\$660	\$(3,993)	\$(3,333)	\$0	\$(3,333)
163 2920-66402 Juvenile Drug Court	20,815.27	0.09%	126	0	126	0	126
164 2920-75104 Juv.Community Based Tre	92,814.72	0.42%	561	0	561	0	561
165 2920-75105 Juv.Gender Specific Servi	89,983.10	0.41%	543	0	543	0	544
168 2930 Soldier's Relief	1,100.00	0.01%	7	0	7	0	7
173 5090-75600 Public Golf Course	120,585.00	0.55%	728	(16,023)	(15,295)	0	(15,295)
175 5090-75602 Public Golf Course-Club	83,673.14	0.38%	505	0	505	0	505
177 5160 100% Tax Payment Fund (DTR)	85,871.73	0.39%	519	(440)	79	0	79
178 5180 Delq Prop Tax Foreclosure	13,968.58	0.06%	84	0	84	0	84
180 5350-70200 Housing Fund	156,314.61	0.71%	944	0	944	0	944
182 6770 Self-Insurance Fund-WC/UC/S&/	9,892.64	0.05%	60	0	60	0	60
189 7310-27400 Retirement System Fund	68,230.83	0.31%	412	0	412	0	412
Subtotal	21,976,260.18	100.00%	132,730	(111,892)	20,838	19	20,857
Direct Bills					111,892		111,892
Total					\$132,730		\$132,749

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplementa l Contribution	Term Payoff	Total
0 Direct Billed	\$387,011	\$775,999	\$0	\$111,892	\$1,274,902
3 1010-25300 Treasurer	20,156	3	20,924	1,643	42,726
4 1010-10100 Board of Commissioners	4,509	1	4,680	0	9,190
5 1010-19100 Accounting Department	13,034	2	13,531	1,602	28,169
6 1010-20200 Payroll	42	0	43	712	798
7 1010-21200 Budget Department	11,862	2	12,314	677	24,854
8 1010-27200 Administrative Services	5,046	1	5,238	449	10,734
9 1010-22800 Information Systems Divis	28,966	4	30,069	2,876	61,916
11 1010-23300 Purchasing	5,372	1	5,576	298	11,247
12 1010-26500 Buildings and Grounds	44,213	7	45,897	4,463	94,580
13 1010-26600 Corporation Counsel	0	0	0	1,229	1,229
14 1010-27000 Personnel & Employee Re	12,952	2	13,446	850	27,250
15 1010-29800 Risograph Printing/Postag	135	0	140	44	319
16 1010-30100 Sheriff Department	193,822	30	201,206	(13,415)	381,643
17 1010-75110 Recreation & Facilities	1,304	0	1,353	558	3,215
18 1010-75112 Parks/Recreation Mainten	4,511	1	4,682	485	9,678
20 1010-85900 Wellness Program	0	0	0	(2,562)	(2,562)
22 1010-27900 Building Authority	0	0	0	3	3
23 1010-13100 Circuit Court	51,860	13	53,835	912	106,620
24 1010-13101 Circuit Court - SSSPP Gra	0	0	0	277	277
25 1010-13131 Circuit-Adult Drug Court G	759	0	788	250	1,798
27 1010-13600 District Court	78,372	20	81,358	(5,178)	154,572
28 1010-13700 District Court Adult Probat	27,463	7	28,510	1,873	57,853
29 1010-13731 Dist.Ct OWI Treatment Oc	1,257	0	1,305	242	2,804
30 1010-14100 & 2150 FOC	87,410	23	90,740	7,049	185,220
33 1010-14700 Jury/Judicial Council	14,660	4	15,218	897	30,778
34 1010-14800 Probate Court	55,861	14	57,989	(13,592)	100,272
37 1010-17100 County Executive	2,175	1	2,257	997	5,430
38 1010-21500 Clerk	18,217	5	18,911	1,255	38,387
39 1010-22900 Community Outreach / Me	0	0	0	258	258
43 1010-25700 Equalization Department	9,893	3	10,270	(2,644)	17,522
46 1010-267XX Prosecuting Attorney	98,294	25	102,038	7,516	207,873
48 1010-26800 Register of Deeds	18,878	5	19,597	1,392	39,871
49 1010-27300 Department of Criminal De	4,078	1	4,233	0	8,312
50 1010-27301 Indigent Attorney	13	0	13	2	28
51 1010-27302 Department of Public Defe	14,009	4	14,543	1,803	30,360
52 1010-27500 Drain Commissioner	26,631	7	27,646	370	54,654
56 1010-27801 County Survey/Remonum	1,497	0	1,554	83	3,135
69 1010-28700 Environmental Affairs	10,578	3	10,981	583	22,145
73 1010-28800 Geographic Information Sy	0	0	0	232	232
74 1010-31100 Circuit Court Warrant Offic	6,415	2	6,659	350	13,425

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplementa l Contribution	Term Payoff	Total
75 1010-31200 B.A.Y.A.N.E.T.	\$506	\$0	\$526	\$299	\$1,331
76 1010-31500 Secondary Road Patrol	86,954	23	90,267	6,433	183,677
78 1010-31503 2nd Rd Patrol-Bangor Tw	6,655	2	6,909	1,245	14,811
79 1010-31504 2nd Rd Patr-Portsmouth	6,466	2	6,712	355	13,534
80 1010-31505 2nd Rd Ptrl-Williams Twp	12,835	3	13,324	712	26,873
81 1010-31506 2nd Rd Patrol-Monitor Tw	11,531	3	11,970	686	24,190
82 1010-31507 2nd Rd Patrol - City of	6,677	2	6,931	365	13,975
83 1010-31508 2nd Road Patrol-Pinconni	6,582	2	6,833	645	14,061
84 1010-31509 2Nd Rd Patrol K-9 Pinconi	0	0	0	183	183
85 1010-31510 Bangor Twps Schools & B	2,022	1	2,099	116	4,237
86 1010-31516 2nd Rd.Pat-Bay City Sch	7,119	2	7,391	392	14,904
87 1010-31600 Secondary Road Patrol Gr	13,762	4	14,286	715	28,767
88 1010-31681 Road Patrol Grant Oct-Dec	4,595	1	4,770	296	9,662
89 1010-31700 Township Road Patrol	2,433	1	2,526	136	5,096
91 1010-31902 Drive MI Safely/Task Forc	164	0	170	18	352
92 1010-31903 O.W.I. Alcohol Enforceme	712	0	739	87	1,539
93 1010-31904 Youth Alcohol Enforcemer	319	0	331	24	674
94 1010-31905 Dre Drug Recogn.Expert C	35	0	36	2	72
98 1010-33100 Marine Law Enforcement (	0	0	0	82	82
101 1010-33200 Snowmobile Law Enforcer	0	0	0	2	2
103 1010-42600 Off of Emerg Serv-Civil	0	0	0	299	299
106 1010-43000 Animal Shelter/Dog Warde	15,527	4	16,118	1,689	33,338
113 1010-66801 Sag.Mid.Bay-Job Train.Cc	0	0	0	2	2
119 1010-72101 Transportation Planning	359	0	372	269	1,000
120 1010-72181 Trans. Planning - Oct.-Dec	117	0	121	102	339
121 1010-75100 Recreation/Parks Departm	0	0	0	150	150
124 1010-75108 Veterans Park Softball	25	0	26	20	72
125 1010-75700 Community Center	3,794	1	3,938	656	8,389
126 1010-75800 Swimming Pool	0	0	0	226	226
128 1010-76000 Fairgrounds	0	0	0	15	15
129 1010-762XX Civic Arena	4,703	1	4,882	1,429	11,014
130 1010-76300 Pinconning Park	0	0	0	447	447
135 1010-89500 Midland-Bay-Saginaw Airp	0	0	0	6	6
137 2210 Health Dept - Dist Health	(75,837)	27	109,136	3,399	36,725
139 2380 Gypsy Moth Control Fund	5,755	1	5,975	465	12,197
140 2400 Mosquito Control Fund	17,926	6	23,562	(2,036)	39,458
143 2600 Indigent Defense Fund	0	0	0	46	46
144 2610 911 Service Fund	30,418	19	76,351	5,988	112,776
145 2630 Concealed Pistol Licensing Fd	1,353	0	1,405	75	2,833
146 2640 Local C.F.O. Training Fund	668	0	694	81	1,443
152 2740 Community Corrections Fund	0	0	0	373	373

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplementa l Contribution	Term Payoff	Total
153 2760 Division On Aging Fund	\$(12,333)	\$17	\$68,221	\$3,656	\$59,561
154 2770 Home Rehabilitation Fund	9	0	9	1	19
155 2900 Social Welfare Fund	0	0	0	8	8
158 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,834	9	34,117	1,042	38,002
161 2920-66400 In-Home Care-Intensive P	(5,268)	1	2,358	126	(2,784)
162 2920-66401 Youth & Family Support S	5,985	3	11,164	(3,333)	13,819
163 2920-66402 Juvenile Drug Court	2,271	1	2,358	126	4,755
164 2920-75104 Juv.Community Based Tre	9,034	2	9,378	561	18,974
165 2920-75105 Juv.Gender Specific Servi	7,786	2	8,083	544	16,414
168 2930 Soldier's Relief	0	0	0	7	7
173 5090-75600 Public Golf Course	(3,968)	1	3,887	(15,295)	(15,375)
175 5090-75602 Public Golf Course-Club	0	0	0	505	505
177 5160 100% Tax Payment Fund (DTR)	(2,832)	(1)	(2,940)	79	(5,694)
178 5180 Delq Prop Tax Foreclosure	29	0	30	84	144
180 5350-70200 Housing Fund	(25,712)	1	4,488	944	(20,278)
182 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	60	60
189 7310-27400 Retirement System Fund	0	0	0	412	412
Total	\$1,413,262	\$776,329	\$1,467,099	\$132,749	\$3,789,439

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

**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 2018
10/22/2019

A. Department Costs

Dept:22 1010-27900 Building Authority

Description		Amount	General Admin	Building Authority
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				
71000 Per Diem	P	495	0	495
72900 Postage	P	8	0	8
Subtotal - Services & Supplies		503	0	503
Department Cost Total		503	0	503
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		503	0	503
General Admin Distribution			0	0
Grand Total		\$503		\$503

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:22 1010-27900 Building Authority

Department	First Incoming	Second Incoming	Building Authority
3 Cash Receipts	\$124	\$38	\$162
3 Bank Reconciliation	45	14	59
Subtotal - 1010-25300 Treasurer	169	52	221
4 Annual Audit	63	16	78
4 Building Authority	494	121	615
Subtotal - 1010-10100 Board of Comm	557	137	693
5 Accounting	228	125	353
5 Budgeting	50	28	78
5 Contract Serv.	430	304	734
Subtotal - 1010-19100 Accounting Dep	708	458	1,166
6 Budgeting	4	0	4
Subtotal - 1010-20200 Payroll	4	0	4
7 Budgeting	65	17	82
7 Accts Payable	8	2	10
7 General Accounting	22	6	28
Subtotal - 1010-21200 Budget Departm	96	25	121
10 Accounting	123	18	141
Subtotal - Financial System MUNIS	123	18	141
15 Mail Services	2	1	3
Subtotal - 1010-29800 Risograph Printi	2	1	3
21 Term Payoff	3	0	3
Subtotal - 1010-87800 Retirees Health/	3	0	3
Total Incoming	1,660	691	2,351
C. Total Allocated		\$2,854	\$2,854
			100.00%

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Building Authority Allocations

Dept:22 1010-27900 Building Authority

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 1010-27903 Bldg Auth-MH Grp Home,I	6	6.32%	\$137	\$0	\$137	\$44	\$180
58 1010-27909 Bldg Auth-MH Grp Home,I	6	6.32%	137	0	137	44	180
59 1010-27910 Bldg Auth-MH Grp Home,I	13	13.68%	296	0	296	95	391
60 1010-27911 Bldg Auth-MH Grp Home,I	23	24.21%	524	0	524	167	691
61 1010-27912 Bldg Auth-MH Grp Home,I	3	3.16%	68	0	68	22	90
62 1010-27919 Bldg Auth-MH Grp Home,I	15	15.79%	342	0	342	109	451
63 1010-27920 Bldg Auth-MH Grp Home,I	4	4.21%	91	0	91	29	120
64 1010-27921 Bldg Auth-MH Grp Home,I	18	18.95%	410	0	410	131	541
65 1010-27922 Bldg Auth-MH Grp Home,I	7	7.37%	159	0	159	51	210
Subtotal	95	100.00%	2,163	0	2,163	691	2,854
Direct Bills					0		0
Total					\$2,163		\$2,854

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

**Bay County, MI
Cost Allocation Plan**

FY 2018
10/22/2019

Allocation Summary

Dept:22 1010-27900 Building Authority

Department	Building Authority	Total
57 1010-27903 Bldg Auth-MH Grp Home,l	\$180	\$180
58 1010-27909 Bldg Auth-MH Grp Home,z	180	180
59 1010-27910 Bldg Auth-MH Grp Home,l	391	391
60 1010-27911 Bldg Auth-MH Grp Home,l	691	691
61 1010-27912 Bldg Auth-MH Grp Home,l	90	90
62 1010-27919 Bldg Auth-MH Grp Home,l	451	451
63 1010-27920 Bldg Auth-MH Grp Home,c	120	120
64 1010-27921 Bldg Auth-MH Grp Home,v	541	541
65 1010-27922 Bldg Auth-MH Grp Home,v	210	210
Total	<u><u>\$2,854</u></u>	<u><u>\$2,854</u></u>

Section 6 Internal Service Fund Reconciliation

Bay County, Michigan
Internal Service Fund Summary
Based on the Year Ended December 31, 2018

	Total	Self Insurance	Healthcare Self Insurance
Income Statement:			
Operating Revenues			
Charges for services	\$ 6,886,772	\$ 324,462	\$ 6,562,310
Operating Expenses			
Personnel services	6,625,203	293,342	6,331,861
Other services	<u>1,143,114</u>	<u>103,958</u>	<u>1,039,156</u>
Total operating expenses	<u>7,768,317</u>	<u>397,300</u>	<u>7,371,017</u>
Operating profit (loss)	(881,545)	(72,838)	(808,707)
Non-operating revenues			
Interest income	24,068	24,068	
Loss before transfers	(857,477)	(48,770)	(808,707)
Transfers out	<u>(7,019)</u>	<u>-</u>	<u>(7,019)</u>
Change in net position	\$ (864,496)	\$ (48,770)	\$ (815,726)
Net position beginning of year, as restated	<u>\$ 6,064,480</u>	<u>\$ 1,528,754</u>	<u>\$ 4,535,726</u>
Net position at end of year	<u>\$ 5,199,984</u>	<u>\$ 1,479,984</u>	<u>\$ 3,720,000</u>
2 CFR, Part 200 R.E. Adjustments			
Prior year adjustments	<u>(849,093)</u>	<u>(717,499)</u>	<u>(131,594)</u>
Current year adjustment	<u>(7,019)</u>	<u>-</u>	<u>(7,019)</u>
Total adjustments	<u>(856,112)</u>	<u>(717,499)</u>	<u>(138,613)</u>
2 CFR Part 200 Adjusted R.E.	\$ 4,343,872	\$ 762,485	\$ 3,581,387
Sixty Day Operating Expenses	<u>(1,294,720)</u>	<u>(66,217)</u>	<u>(1,228,503)</u>
Excess reserves	<u>\$ 3,049,153</u>	<u>\$ 696,268</u>	<u>\$ 2,352,884</u>
Excess months of WCR		<u>21.03</u>	<u>3.83</u>

BAY COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2018

	Self Insurance	Healthcare Self Insurance	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 362,030	\$ 930,208	\$ 1,292,238
Investments	1,356,361	-	1,356,361
Accounts receivable, net of allowance	3,078	105,658	108,736
Accrued interest receivable	6,821	-	6,821
Due from other funds	10,063	2,788,027	2,798,090
Due from other governmental units	72	-	72
Prepaid items and other assets	46,510	339,898	386,408
Total current assets	1,784,935	4,163,791	5,948,726
Noncurrent assets:			
Net pension asset	10,557	-	10,557
Total assets	1,795,492	4,163,791	5,959,283
Deferred outflows of resources			
Deferred pension amounts	1,153	-	1,153
Deferred OPEB amounts	4,557	-	4,557
Total deferred outflows of resources	5,710	-	5,710
Liabilities			
Current liabilities:			
Accounts payable	9,809	676	10,485
Accrued liabilities	29,694	-	29,694
Estimated insurance claims payable	249,734	443,115	692,849
Total current liabilities	289,237	443,791	733,028
Noncurrent liabilities:			
Net OPEB liability	24,339	-	24,339
Compensated absences	930	-	930
Total noncurrent liabilities	25,269	-	25,269
Total liabilities	314,506	443,791	758,297
Deferred inflows of resources			
Deferred pension amounts	5,918	-	5,918
Deferred OPEB amounts	794	-	794
Total deferred inflows of resources	6,712	-	6,712
Net position			
Restricted for:			
Pension benefits	5,792	-	5,792
Insurance claims	1,474,192	3,720,000	5,194,192
Total net position	\$ 1,479,984	\$ 3,720,000	\$ 5,199,984

BAY COUNTY, MICHIGAN

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

Internal Service Funds

For the Year Ended December 31, 2018

	Self Insurance	Healthcare Self Insurance	Total
Operating revenues			
Charges for services	\$ 324,462	\$ 6,562,310	\$ 6,886,772
Operating expenses			
Personnel services	293,342	6,331,861	6,625,203
Other services	103,958	1,039,156	1,143,114
Total operating expenses	397,300	7,371,017	7,768,317
Operating loss	(72,838)	(808,707)	(881,545)
Nonoperating revenues			
Interest income	24,068	-	24,068
Loss before transfers	(48,770)	(808,707)	(857,477)
Transfers out	-	(7,019)	(7,019)
Change in net position	(48,770)	(815,726)	(864,496)
Net position, beginning of year, as restated	1,528,754	4,535,726	6,064,480
Net position, end of year	\$ 1,479,984	\$ 3,720,000	\$ 5,199,984

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2018

	Self Insurance	Healthcare Self Insurance	Total
Cash flows from operating activities			
Cash received from interfund services provided	\$ 285,198	\$ 6,642,072	\$ 6,927,270
Cash payments to suppliers for goods and services	(104,322)	(1,094,227)	(1,198,549)
Cash payments to employees and related taxes and insurance	(301,700)	(6,331,861)	(6,633,561)
Net cash used in operating activities	<u>(120,824)</u>	<u>(784,016)</u>	<u>(904,840)</u>
Cash flows from noncapital financing activities			
Transfers out	-	(7,019)	(7,019)
Cash flows from investing activities			
Purchase of investments	(12,289)	-	(12,289)
Interest received	23,647	-	23,647
Net cash provided by investing activities	<u>11,358</u>	<u>-</u>	<u>11,358</u>
Net change in cash and cash equivalents	(109,466)	(791,035)	(900,501)
Cash and cash equivalents, beginning of year	471,496	1,721,243	2,192,739
Cash and cash equivalents, end of year	<u>\$ 362,030</u>	<u>\$ 930,208</u>	<u>\$ 1,292,238</u>

continued...

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2018

	Self Insurance	Healthcare Self Insurance	Total
Cash flows from operating activities			
Cash received from interfund services provided	\$ 285,198	\$ 6,642,072	\$ 6,927,270
Cash payments to suppliers for goods and services	(104,322)	(1,094,227)	(1,198,549)
Cash payments to employees and related taxes and insurance	(301,700)	(6,331,861)	(6,633,561)
Net cash used in operating activities	<u>(120,824)</u>	<u>(784,016)</u>	<u>(904,840)</u>
Cash flows from noncapital financing activities			
Transfers out	-	(7,019)	(7,019)
Cash flows from investing activities			
Purchase of investments	(12,289)	-	(12,289)
Interest received	23,647	-	23,647
Net cash provided by investing activities	<u>11,358</u>	<u>-</u>	<u>11,358</u>
Net change in cash and cash equivalents	(109,466)	(791,035)	(900,501)
Cash and cash equivalents, beginning of year	471,496	1,721,243	2,192,739
Cash and cash equivalents, end of year	<u>\$ 362,030</u>	<u>\$ 930,208</u>	<u>\$ 1,292,238</u>

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