



BAY COUNTY, MICHIGAN

COUNTY-WIDE COST ALLOCATION PLAN (2 CFR, Part 200)

BASED ON YEAR ENDING DECEMBER 31, 2019

**PREPARED BY:
MGT Consulting Group
2343 Delta Road
Bay City, Michigan 48706
989-316-2220**



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Section 1 Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Bay County, Michigan (County) based on actual expenditures for fiscal year ending December 31, 2019. MGT Consulting Group prepared these documents at the request of the County.

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

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

Section 2 Certification



Bay County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN

CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2019 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2021, 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

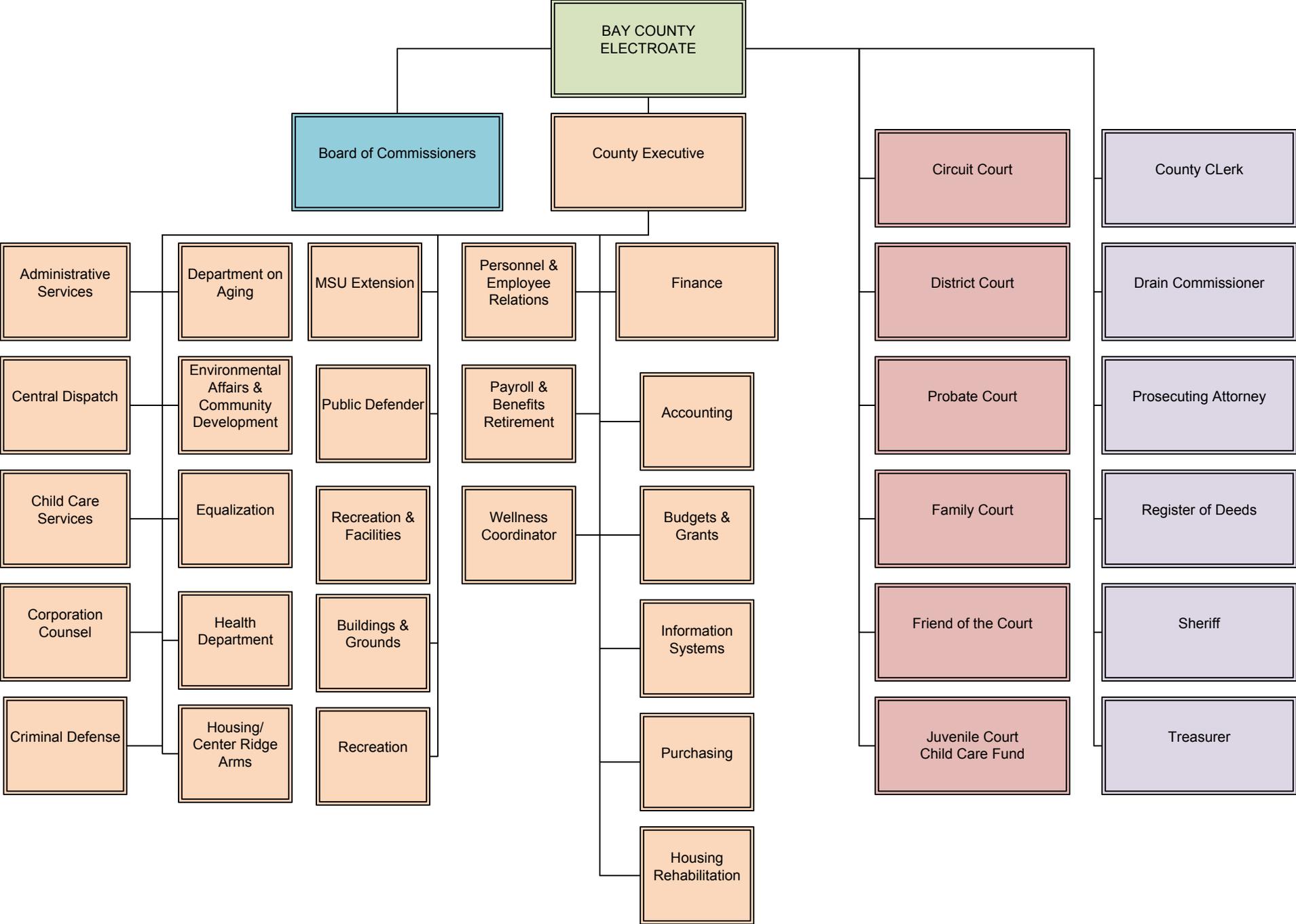
Date:

11-12-2020

Section 3 County Organization Chart

Bay County, Michigan

Organization Chart



Section 4 Reading A Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The 2 CFR Part 200 (formerly OMB Circular A-87) Central Services Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for CY 2019.

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

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

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

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

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

Section 5 2 CFR Part 200 Cost Allocation Plan

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1 Building Depreciation	\$44,407	\$0	\$0	\$10,596	\$39,088	\$5,913	\$0	\$17,286	\$0	\$2,811
2 Equipment Depreciation	8,727	0	0	629	2,574	299	0	838	27,303	0
3 1010-25300 Treasurer	9,728	100	310	456	2,905	380	349	9,131	0	0
4 1010-10100 Board of Commissioners	1,892	300	233	108	980	433	227	2,585	0	12
5 1010-19100 Accounting Department	8,704	1,542	1,312	608	5,662	2,333	1,398	13,006	0	75
6 1010-20200 Payroll	6,565	440	442	11	8,001	2,545	448	11,646	0	2
7 1010-21200 Budget Department	2,387	482	520	287	2,367	842	595	4,125	0	30
8 1010-27200 Administrative Services	1,212	78	78	0	1,476	469	78	2,145	0	0
9 1010-22800 Information Systems Divis	75,428	1,468	1,468	257	78,766	16,175	1,468	0	77,724	0
10 Financial System MUNIS	3,051	484	376	174	1,580	698	366	4,168	0	20
11 1010-23300 Purchasing	0	0	0	0	0	0	0	2,316	0	0
12 1010-26500 Buildings and Grounds	129,426	0	0	30,883	116,451	17,234	0	50,480	0	8,191
13 1010-26600 Corporation Counsel	14,413	0	0	0	6,058	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	8,818	467	467	0	11,653	3,431	467	18,488	0	0
15 1010-29800 Risograph Printing/Postag	2,032	0	0	104	4,514	274	0	5,027	0	0
16 1010-30100 Sheriff Department	50,826	0	0	12,128	44,855	6,768	0	19,802	0	3,217
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	2,343	0	0	534	1,976	298	0	872	0	142
19 1010-85100 Risk Management	8,239	368	368	483	8,731	2,476	368	10,883	0	128
20 1010-85900 Wellness Program	1,659	107	107	0	2,020	642	107	2,935	0	0
21 1010-87800 Retirees Health/Life Insura	47,395	307	223	0	98,221	33,430	183	95,379	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	427,251	6,143	5,905	57,258	437,877	94,640	6,056	271,114	105,028	14,627
Less: Prior Year Allocations	360,536	11,189	7,150	53,447	368,699	87,527	7,728	286,254	77,385	12,608
Carry-Forward	66,715	(5,046)	(1,245)	3,811	69,178	7,113	(1,672)	(15,140)	27,643	2,019
Proposed Costs	\$493,965	\$1,097	\$4,661	\$61,068	\$507,055	\$101,753	\$4,383	\$255,974	\$132,670	\$16,646

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1 Building Depreciation	\$0	\$27,609	\$0	\$0	\$685	\$1,269	\$0	\$0	\$0	\$191
2 Equipment Depreciation	0	16,750	0	0	180	299	0	0	0	120
3 1010-25300 Treasurer	1,393	7,042	585	288	411	6,849	580	6	29	1,424
4 1010-10100 Board of Commissioners	591	1,499	79	71	462	1,293	375	2	10	716
5 1010-19100 Accounting Department	3,267	7,435	387	410	2,577	6,303	2,078	35	67	3,665
6 1010-20200 Payroll	848	5,539	5	8	1,071	1,707	455	2	2	1,307
7 1010-21200 Budget Department	1,234	2,391	118	207	984	1,861	777	26	29	1,256
8 1010-27200 Administrative Services	148	1,018	0	0	2,568	305	78	0	0	234
9 1010-22800 Information Systems Divis	2,775	44,115	0	0	15,519	15,222	1,468	0	0	10,779
10 Financial System MUNIS	953	2,417	128	114	744	2,086	605	3	17	1,154
11 1010-23300 Purchasing	0	0	0	0	331	0	0	0	0	2,812
12 1010-26500 Buildings and Grounds	0	80,468	0	0	37,265	69,943	0	0	0	10,369
13 1010-26600 Corporation Counsel	0	3,178	0	0	23,692	1,975	0	0	0	987
14 1010-27000 Personnel & Employee Re	882	8,602	0	0	1,144	2,767	782	0	0	2,031
15 1010-29800 Risograph Printing/Postag	2,919	1,836	0	0	1	1,294	3	0	0	7,490
16 1010-30100 Sheriff Department	0	31,600	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	104	1,392	0	0	53	100	0	0	0	15
19 1010-85100 Risk Management	1,206	6,048	0	0	2,272	4,005	368	0	0	1,485
20 1010-85900 Wellness Program	202	1,393	0	0	262	417	107	0	0	321
21 1010-87800 Retirees Health/Life Insura	1,566	44,212	0	0	4,153	9,876	285	0	0	7,313
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	18,089	294,543	1,302	1,099	94,372	127,572	7,962	74	153	53,668
Less: Prior Year Allocations	28,884	281,817	1,448	1,024	123,153	176,580	0	0	0	59,017
Carry-Forward	(10,795)	12,726	(146)	75	(28,781)	(49,008)	0	0	0	(5,349)
Proposed Costs	\$7,294	\$307,269	\$1,156	\$1,173	\$65,592	\$78,564	\$7,962	\$74	\$153	\$48,318

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1 Building Depreciation	\$0	\$0	\$23,478	\$0	\$502	\$0	\$0	\$5,583	\$523	\$0
2 Equipment Depreciation	0	0	748	1,706	210	239	0	210	150	0
3 1010-25300 Treasurer	286	234	5,179	0	8,255	669	1,066	591	529	0
4 1010-10100 Board of Commissioners	68	46	2,554	0	1,514	564	233	587	668	12
5 1010-19100 Accounting Department	508	260	13,895	0	6,799	3,028	1,256	3,145	3,735	75
6 1010-20200 Payroll	14	5	9,081	0	2,129	1,270	25	2,133	3,085	2
7 1010-21200 Budget Department	310	140	5,313	0	1,514	1,124	629	1,143	1,403	30
8 1010-27200 Administrative Services	0	0	1,654	0	388	228	1	389	564	0
9 1010-22800 Information Systems Divis	0	0	0	74,180	7,283	19,991	15	8,926	16,789	0
10 Financial System MUNIS	109	75	4,118	0	2,442	910	376	947	1,078	20
11 1010-23300 Purchasing	827	0	2,316	0	1,820	662	0	992	0	1,323
12 1010-26500 Buildings and Grounds	0	0	69,255	0	27,835	0	0	17,632	28,443	0
13 1010-26600 Corporation Counsel	0	0	1,975	0	9,017	8,031	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	13,348	0	3,262	2,309	5	2,956	5,263	0
15 1010-29800 Risograph Printing/Postag	416	0	3,543	0	24	(59)	0	611	1,340	0
16 1010-30100 Sheriff Department	0	0	27,019	0	0	0	0	6,390	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	1,190	0	40	0	0	281	767	0
19 1010-85100 Risk Management	0	0	8,860	0	2,847	1,074	4	2,086	7,277	0
20 1010-85900 Wellness Program	0	0	2,263	0	531	312	1	533	772	0
21 1010-87800 Retirees Health/Life Insura	0	0	90,647	0	20,350	5,859	5	11,624	26,223	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,540	760	286,438	75,886	96,761	46,213	3,615	66,758	98,610	1,462
Less: Prior Year Allocations	2,639	751	286,158	42,366	92,102	33,283	4,878	60,209	87,722	0
Carry-Forward	(99)	9	280	33,520	4,659	12,930	(1,263)	6,549	10,888	0
Proposed Costs	\$2,441	\$770	\$286,718	\$109,406	\$101,421	\$59,143	\$2,353	\$73,306	\$109,499	\$1,462

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Department	1010-27400 Retirement Board	1010-27401 Vol Employee Benefit	1010-27507 Drain - County at Large	1010-27801 County Survey/Remo numeration	1010-27903 Bldg Auth- MH Grp Home,Parker	1010-27909 Bldg Auth- MH Grp Home,Zielins	1010-27910 Bldg Auth- MH Grp Home,Bango	1010-27911 Bldg Auth- MH Grp Home,Fisher	1010-27912 Bldg Auth- MH Grp Home,Hickor	1010-27919 Bldg Auth- MH Grp Home,Mcnall
1 Building Depreciation	\$0	\$0	\$0	\$15	\$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	2,140	10	21	26	73	21	36
4 1010-10100 Board of Commissioners	0	0	5	580	2	4	5	14	4	7
5 1010-19100 Accounting Department	0	0	47	2,755	35	71	47	110	71	55
6 1010-20200 Payroll	0	0	2	114	2	3	2	3	3	2
7 1010-21200 Budget Department	0	0	27	720	28	56	32	71	56	35
8 1010-27200 Administrative Services	0	0	0	16	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	294	0	0	0	0	0	0
10 Financial System MUNIS	0	0	8	935	3	7	8	23	7	12
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	833	2,314	2,314	2,314	2,314	2,314	2,314
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	93	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	1	83	83	83	83	83	83
19 1010-85100 Risk Management	0	0	0	104	347	589	488	682	595	558
20 1010-85900 Wellness Program	0	0	0	21	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	1,346	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	137	273	341	956	273	478
Total Current Allocations	0	0	89	9,967	2,962	3,421	3,346	4,329	3,427	3,580
Less: Prior Year Allocations	0	0	0	9,061	5,189	4,774	4,544	5,542	5,323	4,477
Carry-Forward	0	0	0	906	(2,227)	(1,353)	(1,198)	(1,213)	(1,896)	(897)
Proposed Costs	\$0	\$0	\$89	\$10,874	\$734	\$2,067	\$2,149	\$3,116	\$1,531	\$2,684

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Department	1010-27920 Bldg Auth- MH Grp Home,Grove	1010-27921 Bldg Auth- MH Grp Home,Almont	1010-27922 Bldg Auth- MH Grp Home,Almont	1010-28000 Soil Conservation	1010-28300 M.S.U. Extension	1010-28600 Gypsy Moth Suppression	1010-28700 Environment al Affairs	1010-28703 Euclid Linear Park	1010- 28704/28705 Environment al Grant	1010-28706 Bay Co/Partnersh ip Watershed
1 Building Depreciation	\$0	\$0	\$0	\$0	\$682	\$0	\$164	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	210	0	210	0	0	0
3 1010-25300 Treasurer	5	26	57	932	229	35	317	5	35	0
4 1010-10100 Board of Commissioners	1	5	11	119	70	12	433	1	6	0
5 1010-19100 Accounting Department	31	75	71	487	406	75	2,355	31	106	0
6 1010-20200 Payroll	2	3	2	2	8	2	730	2	5	0
7 1010-21200 Budget Department	27	58	41	69	198	30	855	27	81	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	129	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	3,412	0	13,224	0	0	0
10 Financial System MUNIS	2	8	18	192	113	20	698	2	10	0
11 1010-23300 Purchasing	0	0	0	0	0	1,985	992	0	0	0
12 1010-26500 Buildings and Grounds	2,314	2,314	2,314	0	37,071	0	8,941	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	6,190	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	1,086	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	124	0	(7)	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:	83	83	83	0	53	0	13	0	0	0
19 1010-85100 Risk Management	409	459	584	0	1,363	0	936	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	177	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	10,988	0	0	0
22 1010-27900 Building Authority	68	341	751	0	0	0	0	0	0	0
Total Current Allocations	2,942	3,373	3,932	1,800	43,938	2,158	48,429	68	243	0
Less: Prior Year Allocations	5,113	5,139	5,445	1,504	66,071	0	53,033	0	0	0
Carry-Forward	(2,171)	(1,766)	(1,513)	296	(22,133)	0	(4,604)	0	0	0
Proposed Costs	\$771	\$1,606	\$2,419	\$2,097	\$21,805	\$2,158	\$43,826	\$68	\$243	\$0

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Department	1010-28707 Phragmites Treatment 2016	1010-28800 Geographic Information Systems	1010-31100 Circuit Court Warrant Officer	1010-31200 B.A.Y.A.N.E. T.	1010-31500 Secondary Road Patrol	1010-31502 2nd Rd Patr- Monitor Cops Fast	1010-31503 2nd Rd Patrol- Bangor Twp	1010-31504 2nd Rd Patr- Portsmouth	1010-31505 2nd Rd Ptrl- Williams Twp	1010-31506 2nd Rd Patrol- Monitor Twp
1 Building Depreciation	\$0	\$69	\$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	8	277	154	36	2,547	0	159	123	170	171
4 1010-10100 Board of Commissioners	2	372	330	286	1,062	0	378	331	382	373
5 1010-19100 Accounting Department	63	2,175	1,958	1,568	5,568	0	2,066	1,852	2,079	2,043
6 1010-20200 Payroll	3	353	454	408	8,048	0	1,711	443	821	855
7 1010-21200 Budget Department	52	854	784	535	2,202	0	720	670	724	718
8 1010-27200 Administrative Services	0	58	77	71	1,489	0	313	77	147	153
9 1010-22800 Information Systems Divis	0	1,087	1,454	1,336	28,873	0	5,888	1,439	2,761	2,878
10 Financial System MUNIS	3	600	532	461	1,713	0	610	534	617	602
11 1010-23300 Purchasing	0	992	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	3,779	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	1,975	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	976	778	740	14,887	0	2,818	773	1,193	1,230
15 1010-29800 Risograph Printing/Postag	0	(17)	(2)	0	52	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	5	0	0	1,453	0	0	0	0	0
19 1010-85100 Risk Management	0	411	2,080	1,912	47,177	0	8,426	2,059	3,950	4,118
20 1010-85900 Wellness Program	0	79	106	97	2,038	0	429	105	201	210
21 1010-87800 Retirees Health/Life Insura	0	270	6,665	321	81,306	0	7,473	6,540	12,894	6,998
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	132	14,316	15,370	7,771	198,414	0	30,993	14,947	25,939	20,350
Less: Prior Year Allocations	0	21,841	(3,397)	9,439	160,624	0	37,844	14,244	24,741	(2,001)
Carry-Forward	0	(7,525)	18,767	(1,668)	37,790	0	(6,851)	703	1,198	22,351
Proposed Costs	\$132	\$6,791	\$34,137	\$6,102	\$236,204	\$0	\$24,143	\$15,649	\$27,136	\$42,701

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Department	1010-31507 2nd Rd Patrol - City of	1010-31508 2nd Road Patrol- Pinconning	1010-31509 2Nd Rd Patrol K-9 Pinconning	1010-31510 Bangor Twps Schools & B.Twps	1010-31516 2nd Rd.Pat- Bay City Schools	1010-31517 2nd Patrol- Frankenlust & Kawkawlin	1010-31600 Secondary Road Patrol Grant	1010-31681 Road Patrol Grant Oct- Dec	1010-31700 Township Road Patrol	1010-31701 Township Road Patrol April-Dec
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	113	345	188	123	102	111	79	166	104	0
4 1010-10100 Board of Commissioners	329	392	294	308	357	287	121	306	327	0
5 1010-19100 Accounting Department	1,872	2,170	1,792	1,793	2,034	1,627	1,044	1,704	1,808	0
6 1010-20200 Payroll	453	866	448	453	456	411	322	975	199	0
7 1010-21200 Budget Department	693	811	744	682	751	599	591	622	625	0
8 1010-27200 Administrative Services	78	155	77	78	78	71	54	177	31	0
9 1010-22800 Information Systems Divis	1,468	2,907	1,439	1,468	1,468	1,336	1,013	3,319	587	0
10 Financial System MUNIS	531	632	474	497	575	463	196	494	527	0
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,098	1,240	773	782	782	740	953	2,001	187	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	208	0	0	0
19 1010-85100 Risk Management	2,101	4,160	2,059	2,101	2,101	1,912	2,471	4,749	840	0
20 1010-85900 Wellness Program	107	212	105	107	107	97	74	242	43	0
21 1010-87800 Retirees Health/Life Insura	6,682	6,985	309	6,653	6,681	383	4,509	15,318	2,649	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	15,525	20,874	8,703	15,047	15,494	8,037	11,634	30,073	7,929	0
Less: Prior Year Allocations	12,454	0	0	0	11,313	0	9,557	26,697	0	0
Carry-Forward	3,071	0	0	0	4,181	0	2,077	3,376	0	0
Proposed Costs	\$18,595	\$20,874	\$8,703	\$15,047	\$19,675	\$8,037	\$13,712	\$33,449	\$7,929	\$0

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Department	1010-31902 Drive MI Safely/Task Force	1010-31903 O.W.I. Alcohol Enforcement	1010-31904 Youth Alcohol Enforcement	1010-31905 Dre Drug Recogn.Expe rt Grant	1010-32100 Michigan Justice Training	1010-32200 Medical Marihuana Enforcement	1010-32500 911 Central Dispatch	1010-33100 Marine Law Enforcement Grant	1010-33101 Marine Safety	1010-33102 Port Security
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	12	17	0	9	42	11	35	206	16	0
4 1010-10100 Board of Commissioners	119	174	0	36	21	2	12	147	3	0
5 1010-19100 Accounting Department	734	944	0	413	189	35	75	1,116	39	0
6 1010-20200 Payroll	54	100	0	18	6	2	2	229	2	0
7 1010-21200 Budget Department	297	316	0	267	116	26	30	601	30	0
8 1010-27200 Administrative Services	7	16	0	0	0	0	0	37	0	0
9 1010-22800 Information Systems Divis	132	294	0	7	0	0	0	690	0	0
10 Financial System MUNIS	192	280	0	58	33	3	20	237	5	0
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	42	93	0	2	0	0	0	219	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	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	0	0	104	0
19 1010-85100 Risk Management	189	420	0	2	0	0	0	988	511	0
20 1010-85900 Wellness Program	10	21	0	1	0	0	0	50	0	0
21 1010-87800 Retirees Health/Life Insura	32	75	0	14	0	0	0	82	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,820	2,750	0	826	407	79	173	4,602	709	0
Less: Prior Year Allocations	1,441	4,131	1,956	0	452	0	0	0	4,448	0
Carry-Forward	379	(1,381)	(1,956)	0	(45)	0	0	0	(3,739)	0
Proposed Costs	\$2,198	\$1,370	\$(1,956)	\$826	\$363	\$79	\$173	\$4,602	\$(3,031)	\$0

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Department	1010-33200 Snowmobile Law Enforcement	1010-35100 Corrections Department / Jail	1010-42600 Off of Emerg Serv-Civil	1010-42601 Local Emergency Planning	1010-42602 Homeland Security Activity	1010-42603 Hazard Mitigation Grant	1010-43000 Animal Shelter/Dog Warden	1010-58000 Pere Marquette Parking	1010-60100 Health Dept- Admin	1010-61700 Personal Care - Private
1 Building Depreciation	\$0	\$0	\$1,782	\$0	\$0	\$0	\$20,561	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	1,153	0	0	0
3 1010-25300 Treasurer	31	624	237	5	6	10	5,892	79	62	0
4 1010-10100 Board of Commissioners	33	134	330	3	4	2	1,429	17	35	0
5 1010-19100 Accounting Department	401	707	1,821	67	71	35	7,269	150	217	0
6 1010-20200 Payroll	29	11	450	3	3	2	3,208	5	5	0
7 1010-21200 Budget Department	272	318	668	53	52	28	2,793	96	89	0
8 1010-27200 Administrative Services	2	0	78	0	0	0	93,289	0	0	0
9 1010-22800 Information Systems Divis	44	47,028	1,468	29	0	0	15,597	0	0	0
10 Financial System MUNIS	53	216	532	5	7	3	2,305	28	56	0
11 1010-23300 Purchasing	0	0	0	0	0	0	992	0	0	0
12 1010-26500 Buildings and Grounds	0	0	875	0	0	0	4,020	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	1,121	0	0	5,069	0	0	0
14 1010-27000 Personnel & Employee Re	14	0	782	0	0	0	5,677	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	1	0	0	0	166	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	104	0	0	0	1,074	14,632	0	0
19 1010-85100 Risk Management	63	0	907	0	0	0	5,559	0	0	0
20 1010-85900 Wellness Program	3	0	107	0	0	0	795	0	0	0
21 1010-87800 Retirees Health/Life Insura	5	0	320	0	0	0	14,596	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	950	49,037	10,462	1,286	143	81	191,442	15,008	464	0
Less: Prior Year Allocations	258	205,532	13,485	0	0	0	124,272	6,368	0	0
Carry-Forward	692	(156,495)	(3,023)	0	0	0	67,170	8,640	0	0
Proposed Costs	\$1,642	\$(107,458)	\$7,439	\$1,286	\$143	\$81	\$258,612	\$23,647	\$464	\$0

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Department	1010-61731 Personal Care- Grant/Oct-	1010-64800 Medical Examiner	1010-64900 Mental Health	1010-65100 Ambulance	1010-66801 Sag.Mid.Bay- Job Train.Consort	1010-67000 Mi Dept Human Serv- Bay County	1010-67100 Social Services- Med Care	1010-70200 Center Ridge Arms-Admin	1010-72101 Transportatio n Planning	1010-72181 Trans. Planning - Oct.-Dec.
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	2,279	21	5	42	0	35	35	51	480
4 1010-10100 Board of Commissioners	3	338	4	1	8	4	12	12	397	497
5 1010-19100 Accounting Department	39	1,550	43	31	59	43	75	75	2,215	2,737
6 1010-20200 Payroll	2	14	2	2	2	2	2	2	182	491
7 1010-21200 Budget Department	26	421	31	27	37	27	30	30	784	1,030
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	27	83
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	499	1,557
10 Financial System MUNIS	5	545	7	2	13	7	20	20	640	801
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	496	3,639
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	7,557	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	2,107	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	159	495
15 1010-29800 Risograph Printing/Postag	0	72	0	0	0	0	0	0	21	(39)
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	0	0	0	158	11	0
19 1010-85100 Risk Management	0	0	0	0	0	0	0	0	403	390
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	36	113
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	313	1,104
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	75	5,220	107	68	161	82	173	331	16,036	13,377
Less: Prior Year Allocations	0	4,913	107	69	0	0	0	0	16,714	0
Carry-Forward	0	307	0	(1)	0	0	0	0	(678)	0
Proposed Costs	\$75	\$5,528	\$108	\$66	\$161	\$82	\$173	\$331	\$15,359	\$13,377

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Department	1010-75100 Recreation/Parks Department	1010-75104 Juv Community Based	1010-75105 Juv Gender Specific Services	1010-75108 Veterans Park Softball	1010-75700 Community Center	1010-75800 Swimming Pool	1010-75900 County Market	1010-76000 Fairgrounds	1010-762XX Civic Arena	1010-76300 Pinconning Park
1 Building Depreciation	\$(708)	\$0	\$0	\$0	\$19,463	\$0	\$0	\$13,292	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	30	0
3 1010-25300 Treasurer	502	6	6	201	5,086	959	20	1,681	28,212	6,299
4 1010-10100 Board of Commissioners	101	14	14	140	1,152	171	7	479	5,052	1,232
5 1010-19100 Accounting Department	691	110	110	923	4,438	2,086	55	2,312	22,511	6,064
6 1010-20200 Payroll	440	3	3	81	1,267	556	2	73	3,313	1,139
7 1010-21200 Budget Department	343	56	56	445	642	1,458	28	832	5,759	1,988
8 1010-27200 Administrative Services	79	0	0	11	237	88	0	9	586	199
9 1010-22800 Information Systems Divis	8,035	0	0	206	4,480	1,659	0	162	11,207	3,730
10 Financial System MUNIS	162	23	23	225	1,857	275	12	773	8,147	1,986
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	2,150
12 1010-26500 Buildings and Grounds	0	0	0	1,779	13,916	0	190	9,979	7,884	16,595
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	472	0	0	65	2,361	528	0	51	4,132	1,501
15 1010-29800 Risograph Printing/Postag	0	0	0	0	(2)	0	0	0	(23)	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	18,089	4,523	2,260	2,260	22,609	18,089
18 1010-75112 Parks/Recreation Mainten	90,632	0	0	3,552	317	0	0	16,840	1,840	4,874
19 1010-85100 Risk Management	882	0	0	52	6,811	416	329	2,881	18,056	1,376
20 1010-85900 Wellness Program	108	0	0	15	324	121	0	12	802	272
21 1010-87800 Retirees Health/Life Insura	164	0	0	25	7,025	184	0	18	7,866	493
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	101,902	213	213	7,719	87,463	13,022	2,903	51,654	147,985	67,985
Less: Prior Year Allocations	90,657	0	0	8,177	140,606	13,050	8,861	110,156	144,534	48,161
Carry-Forward	11,245	0	0	(458)	(53,143)	(28)	(5,958)	(58,502)	3,451	19,824
Proposed Costs	\$113,148	\$213	\$213	\$7,261	\$34,320	\$12,994	\$(3,056)	\$(6,849)	\$151,436	\$87,810

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Department	1010-79000 Library	1010-86500 401(K) Savings Plan Admin	1010- 87200/87201 Self Insurance	1010-89500 Midland-Bay- Saginaw Airport	2010 County Road Fund	2210 Health Dept - Dist Health	2210-605XX Bioterrorism	2380 Gypsy Moth Control Fund	2400 Mosquito Control Fund	2560 Regist of Deeds Automation Fnd
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$49,297	\$0	\$165	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	2,035	0	0	419	0
3 1010-25300 Treasurer	35	5	6	104	1,002	26,799	20	588	3,710	343
4 1010-10100 Board of Commissioners	12	1	2	21	227	12,685	7	496	1,268	115
5 1010-19100 Accounting Department	75	31	63	107	1,149	77,422	110	2,954	6,984	745
6 1010-20200 Payroll	2	2	3	2	16	19,266	5	943	5,719	18
7 1010-21200 Budget Department	30	27	51	54	336	41,902	79	1,223	3,057	374
8 1010-27200 Administrative Services	0	0	0	0	0	3,300	0	165	1,047	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	111,425	0	3,098	26,066	2,083
10 Financial System MUNIS	20	2	3	33	366	20,456	12	799	2,044	186
11 1010-23300 Purchasing	0	0	0	0	0	19,685	0	0	5,955	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	180,840	0	9,000	800	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	15,475	0	0	1,121	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	31,697	0	1,616	8,144	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	2,105	0	881	224	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	2,315	0	117	4,331	0
19 1010-85100 Risk Management	0	0	0	0	0	(24,116)	0	1,618	24,030	0
20 1010-85900 Wellness Program	0	0	0	0	0	4,516	0	226	1,432	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	(59,875)	0	7,557	11,566	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	173	68	129	320	3,097	537,233	232	31,446	107,917	3,864
Less: Prior Year Allocations	0	0	0	465	19,672	731,133	0	20,505	95,208	22,571
Carry-Forward	0	0	0	(145)	(16,575)	(193,900)	0	10,941	12,709	(18,707)
Proposed Costs	\$173	\$68	\$129	\$175	\$(13,478)	\$343,332	\$232	\$42,388	\$120,625	\$(14,844)

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Department	2570 Budget Stabilization Fund	2600 Indigent Defense Fund	2610 911 Service Fund	2630 Concealed Pistol Licensing Fd	2640 Local C.F.O. Training Fund	2650 Drug Law Enforcement Fund	2651 Drug Law Enforcement- Bayanet	2651-31200 BAYANET	2690 Law Library Fund	2710 Library Fund
1 Building Depreciation	\$0	\$0	\$11,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	120	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	1,121	3,848	2,082	24	48	1,047	0	282	385
4 1010-10100 Board of Commissioners	0	674	1,377	557	56	19	543	0	64	158
5 1010-19100 Accounting Department	0	5,124	7,529	2,668	543	154	3,682	0	355	1,268
6 1010-20200 Payroll	0	804	11,163	127	53	5	93	0	6	38
7 1010-21200 Budget Department	0	2,780	3,180	688	328	83	1,667	0	174	678
8 1010-27200 Administrative Services	0	123	2,064	18	6	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	2,305	56,061	338	117	0	0	0	0	0
10 Financial System MUNIS	0	1,088	2,220	899	90	30	875	0	103	255
11 1010-23300 Purchasing	0	0	13,895	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	26,118	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	4,082	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	733	18,949	107	37	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	(74)	(66)	3	0	0	44	0	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	1,001	0	0	0	0	0	0	0
19 1010-85100 Risk Management	0	578	10,560	85	29	0	0	0	0	0
20 1010-85900 Wellness Program	0	168	2,824	25	9	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	5,967	37,353	1,454	333	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	21,391	214,015	9,050	1,625	338	7,951	0	984	2,784
Less: Prior Year Allocations	0	0	218,861	9,815	2,150	240	4,030	0	1,063	2,821
Carry-Forward	0	0	(4,846)	(765)	(525)	98	3,921	0	(79)	(37)
Proposed Costs	\$0	\$21,391	\$209,169	\$8,285	\$1,100	\$436	\$11,873	\$0	\$905	\$2,746

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Department	2740 Community Corrections Fund	2760 Division On Aging Fund	2770 Home Rehabilitation Fund	2900 Social Welfare Fund	2902 Soc. Welf.- Protective Services	2920-66200 Child Care- Probate (Child	2920-66203 Instit.Care- Det.Fac(Juv. Home)	2920-66205 CCF-Casa Ct.Appointed S.Advoc	2920-66300 Child Care- D.S.S. (State Wards	2920-66400 In-Home Care- Intensive
1 Building Depreciation	\$431	\$1,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	60	838	0	0	0	0	449	0	0	0
3 1010-25300 Treasurer	526	35,193	31	230	0	4,124	4,953	123	37	338
4 1010-10100 Board of Commissioners	448	9,650	10	49	0	814	1,738	50	34	431
5 1010-19100 Accounting Department	2,991	50,276	204	355	0	3,465	8,639	359	240	2,455
6 1010-20200 Payroll	814	18,390	11	10	0	19	9,308	10	6	256
7 1010-21200 Budget Department	1,416	18,926	161	214	0	1,181	3,075	182	171	891
8 1010-27200 Administrative Services	138	3,296	0	0	0	0	1,720	0	0	39
9 1010-22800 Information Systems Divis	5,695	80,259	4	0	0	0	58,007	0	0	734
10 Financial System MUNIS	723	15,562	17	80	0	1,313	2,802	81	55	695
11 1010-23300 Purchasing	827	7,113	0	0	0	0	1,985	0	0	0
12 1010-26500 Buildings and Grounds	1,255	65,335	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	2,107	7,044	2,107	0	0	0	2,107	0	0	0
14 1010-27000 Personnel & Employee Re	1,142	34,828	1	0	0	0	17,210	0	0	549
15 1010-29800 Risograph Printing/Postag	(17)	6,871	1	0	0	0	30	0	0	0
16 1010-30100 Sheriff Department	493	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	22	1,649	0	0	0	0	1,043	0	0	0
19 1010-85100 Risk Management	3,739	25,540	1	0	0	0	13,767	0	0	184
20 1010-85900 Wellness Program	189	4,511	0	0	0	0	2,353	0	0	53
21 1010-87800 Retirees Health/Life Insur	415	673	0	0	0	0	9,873	0	0	(4,493)
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	23,413	387,136	2,548	937	0	10,917	139,060	805	544	2,133
Less: Prior Year Allocations	28,349	324,809	6,312	1,128	0	(24,997)	136,984	0	871	827
Carry-Forward	(4,936)	62,327	(3,764)	(191)	0	35,914	2,076	0	(327)	1,306
Proposed Costs	\$18,477	\$449,462	\$(1,216)	\$747	\$0	\$46,831	\$141,137	\$805	\$218	\$3,438

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Department	2920-66401 Youth & Family Support	2920-66402 Juvenile Drug Court	2920-66500 Intensive Probation	2920-75104 Juv.Communi ty Based Treatment	2920-75105 Juv.Gender Specific Services	Juvenile Detention Building Use	2921 Child Care/Social Services	2930 Soldier's Relief	2970 Historical Preservation	3650 Debt- Water Supply Sys Bay
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$71,536	\$0	\$402	\$0	\$0
2 Equipment Depreciation	0	90	0	0	0	0	0	120	0	0
3 1010-25300 Treasurer	158	202	85	183	495	0	0	4,368	199	6
4 1010-10100 Board of Commissioners	434	371	102	414	484	0	0	954	57	2
5 1010-19100 Accounting Department	2,469	2,034	942	2,312	2,691	0	0	5,238	492	35
6 1010-20200 Payroll	866	244	438	878	872	0	0	91	16	2
7 1010-21200 Budget Department	909	724	558	833	1,023	0	0	2,588	274	26
8 1010-27200 Administrative Services	153	39	76	156	154	0	0	11,885	0	0
9 1010-22800 Information Systems Divis	2,878	734	1,424	2,937	2,893	155	0	4,179	0	0
10 Financial System MUNIS	700	599	164	668	781	0	0	1,539	91	3
11 1010-23300 Purchasing	0	0	0	0	0	0	0	165	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	16,531	0	21,977	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	9,017	0	0
14 1010-27000 Personnel & Employee Re	1,546	233	453	1,880	1,235	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	(9)	(1)	0	0	(284)	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	0	31	0	0
19 1010-85100 Risk Management	721	184	357	736	725	0	0	804	0	0
20 1010-85900 Wellness Program	210	53	104	214	211	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	24	3,297	3,817	13,168	6,876	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	11,067	8,805	8,519	24,370	18,438	88,222	0	63,075	1,129	74
Less: Prior Year Allocations	16,881	8,768	0	16,883	18,092	0	0	45,367	823	542
Carry-Forward	(5,814)	37	0	7,487	346	0	0	17,708	306	(468)
Proposed Costs	\$5,254	\$8,842	\$8,519	\$31,858	\$18,783	\$88,222	\$0	\$80,782	\$1,435	\$(394)

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Department	3690 Bldg Authority Debt Fund	4650 Water Supply Sys Bay-Const	5090-75600 Public Golf Course	5090-75601 Public Golf Course- Snack Shop	5090-75602 Public Golf Course-Club	5120-67100 Medical Care Facility Fund	5160 100% Tax Payment Fund (DTR)	5180 Delq Prop Tax Foreclosure	5350-70200 Housing Fund	5920 Water and Sewer Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	150	0
3 1010-25300 Treasurer	98	6	3,615	198	7,134	7,392	5,096	11,631	977	72
4 1010-10100 Board of Commissioners	38	2	955	51	1,386	1,196	1,089	1,711	1,129	37
5 1010-19100 Accounting Department	339	35	4,945	280	6,685	5,263	5,073	8,373	6,246	362
6 1010-20200 Payroll	11	2	1,599	5	1,178	38	837	309	1,783	13
7 1010-21200 Budget Department	191	26	1,877	132	1,944	1,047	1,258	2,372	2,198	216
8 1010-27200 Administrative Services	0	0	285	0	206	0	147	38	313	0
9 1010-22800 Information Systems Divis	0	0	5,360	0	3,862	0	2,761	720	8,124	0
10 Financial System MUNIS	61	3	1,540	83	2,235	1,928	1,756	2,759	1,820	60
11 1010-23300 Purchasing	0	0	2,977	0	165	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	30,484	0	0	0	1,962	0	0	0
13 1010-26600 Corporation Counsel	0	0	1,975	0	0	0	0	0	6,190	0
14 1010-27000 Personnel & Employee Re	0	0	2,335	0	1,543	0	1,193	229	2,814	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	(7)	0	1,242	0	20	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	3,002	0	0	0	0	0	0	0
19 1010-85100 Risk Management	0	0	2,086	0	2,637	0	692	180	1,472	0
20 1010-85900 Wellness Program	0	0	390	0	281	0	201	52	428	0
21 1010-87800 Retirees Health/Life Insura	0	0	(8,954)	0	532	0	10,935	104	(19,757)	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	738	74	54,472	750	29,781	16,865	34,242	28,477	13,904	760
Less: Prior Year Allocations	841	409	47,635	713	32,772	17,338	25,695	31,670	28,953	0
Carry-Forward	(103)	(335)	6,837	37	(2,991)	(473)	8,547	(3,193)	(15,049)	0
Proposed Costs	\$636	\$(261)	\$61,309	\$787	\$26,790	\$16,392	\$42,788	\$25,284	\$(1,144)	\$760

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Department	5950 Commissary Fund	6770 Self- Insurance Fund- WC/UC/S&A	6771 Self- Insurance Fund- Healthcare	7010 Trust and Agency	7030 Current Tax Collection Fund	7100 District Court Custodial Fund	7110 Probate Court Custodial Fund	7120 Trial Court Custodial Fund	7140 Inmates Custodial Fund	7210 Library Penal Fine Fund
1 Building Depreciation	\$1,301	\$27	\$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	299	213	840	0	0	9	9	9	3	0
4 1010-10100 Board of Commissioners	77	589	329	0	0	6	6	6	2	0
5 1010-19100 Accounting Department	489	3,123	1,816	55	0	24	79	79	63	0
6 1010-20200 Payroll	11	1,408	32	3	0	0	3	3	3	0
7 1010-21200 Budget Department	205	1,009	741	51	0	2	53	53	51	0
8 1010-27200 Administrative Services	0	254	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	4,772	0	0	0	0	0	0	0	0
10 Financial System MUNIS	124	950	531	0	0	10	10	10	3	0
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	1,486	1,458	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	12,887	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	3	2	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	51	1,249	0	0	0	0	0	0	0	0
20 1010-85900 Wellness Program	0	348	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	665	0	0	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,047	28,955	4,288	109	0	51	160	160	126	0
Less: Prior Year Allocations	3,980	37,259	5,018	0	0	0	0	0	0	0
Carry-Forward	67	(8,304)	(730)	0	0	0	0	0	0	0
Proposed Costs	\$4,115	\$20,651	\$3,559	\$109	\$0	\$51	\$160	\$160	\$126	\$0

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Department	7250 Flexible Spending- Section	7260 Employee 457 Def Comp Fund	7310-27400 Retirement System Fund	7360-27401 Public Employee Health Care	7550 Cash and Investment Pool Fund	7610 Probate Court Trust Fund	7640 Inmate Trust Fund	8010 Drain	8011 Hampton O&M	8012 Portsmouth O&M
1 Building Depreciation	\$0	\$0	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	0	2,677	1,045	0	0	40	3,182	846	132
4 1010-10100 Board of Commissioners	0	0	1,294	404	0	0	15	1,040	175	50
5 1010-19100 Accounting Department	0	0	42,770	4,369	0	0	114	4,007	673	194
6 1010-20200 Payroll	0	0	2,543	58	0	0	3	632	18	14
7 1010-21200 Budget Department	0	0	2,601	1,081	0	0	56	649	206	34
8 1010-27200 Administrative Services	0	0	109	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	2,056	0	0	0	0	0	0	0
10 Financial System MUNIS	0	0	2,087	652	0	0	25	1,678	282	81
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	10,949	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	11,207	26,631	0	0	0	0	1,121	0	0
14 1010-27000 Personnel & Employee Re	0	0	21,948	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	187	1	0	0	0	(21)	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	16	0	0	0	0	208	0	0
19 1010-85100 Risk Management	0	0	918	0	0	0	0	15,128	0	0
20 1010-85900 Wellness Program	0	0	150	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	441	0	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	11,207	117,577	7,609	0	0	254	27,625	2,200	506
Less: Prior Year Allocations	0	0	126,174	4,400	0	0	210	38,715	2,346	1,098
Carry-Forward	0	0	(8,597)	3,209	0	0	44	(11,090)	(146)	(592)
Proposed Costs	\$0	\$11,207	\$108,980	\$10,817	\$0	\$0	\$299	\$16,534	\$2,054	\$(86)

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Department	8014 Bangor O&M	8020 Drain Revolving Account	8510 Drain Debt Ret	9760 Governmenta I Full Accrual	9770 GovernmentI Full Accrual- Drain	Bay City Police	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$49,422	\$4,185	\$0	\$425,288
2 Equipment Depreciation	0	0	0	0	0	0	0	0	66,864
3 1010-25300 Treasurer	2,671	0	535	58	3	0	0	0	262,417
4 1010-10100 Board of Commissioners	579	0	200	160	8	0	0	0	84,640
5 1010-19100 Accounting Department	2,229	0	772	2,895	32	0	0	0	493,600
6 1010-20200 Payroll	45	0	74	133	10	0	0	0	170,317
7 1010-21200 Budget Department	700	0	73	2,162	3	0	0	0	178,872
8 1010-27200 Administrative Services	0	0	0	0	0	0	2,376	0	139,293
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	54,132	0	1,087,472
10 Financial System MUNIS	933	0	323	259	13	0	0	0	136,490
11 1010-23300 Purchasing	165	0	0	0	0	0	0	0	77,580
12 1010-26500 Buildings and Grounds	0	0	0	0	0	56,430	121,117	0	1,373,858
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	10,926	0	186,901
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	300,177
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	(1)	0	42,847
16 1010-30100 Sheriff Department	0	0	0	0	0	0	3,837	0	206,935
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	6,783	0	74,614
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	0	118	866	0	161,445
19 1010-85100 Risk Management	0	0	0	0	0	1,932	4,557	0	299,998
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	40,986
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	736,507
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	3,618
Total Current Allocations	7,323	0	1,977	5,667	69	107,903	208,778	0	6,550,719
Less: Prior Year Allocations	7,893	0	5,770	0	0	110,970	143,717	0	6,385,222
Carry-Forward	(570)	0	(3,793)	0	0	(3,067)	65,061	0	(67,560)
Proposed Costs	\$6,753	\$0	\$(1,816)	\$5,667	\$69	\$104,835	\$273,840	\$0	\$6,483,159

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
23 1010-13100 Circuit Court	427,251	360,536	66,715	0	493,965
24 1010-13101 Circuit Court - SSSPP Gra	6,143	11,189	(5,046)	0	1,097
25 1010-13131 Circuit-Adult Drug Court G	5,905	7,150	(1,245)	0	4,661
26 1010-13300 Circuit Court Adult Probati	57,258	53,447	3,811	0	61,068
27 1010-13600 District Court	437,877	368,699	69,178	0	507,055
28 1010-13700 District Court Adult Probat	94,640	87,527	7,113	0	101,753
29 1010-13731 Dist.Ct OWI Treatment Oc	6,056	7,728	(1,672)	0	4,383
30 1010-14100 & 2150 FOC	271,114	286,254	(15,140)	0	255,974
31 1010-14100 & 2150 FOC DP	105,028	77,385	27,643	0	132,670
32 1010-14500 Law Library	14,627	12,608	2,019	0	16,646
33 1010-14700 Jury/Judicial Council	18,089	28,884	(10,795)	0	7,294
34 1010-14800 Probate Court	294,543	281,817	12,726	0	307,269
35 1010-14802 Public Guardian	1,302	1,448	(146)	0	1,156
36 1010-14805 Probate Ct. Safe Havens	1,099	1,024	75	0	1,173
37 1010-17100 County Executive	94,372	123,153	(28,781)	0	65,592
38 1010-21500 Clerk	127,572	176,580	(49,008)	0	78,564
39 1010-22900 Community Outreach / Me	7,962	0	0	0	7,962
40 1010-25416 2016 Delq Tax Property S;	74	0	0	0	74
41 1010-25417 2017 Delq Tax Property S;	153	0	0	0	153
42 1010-25700 Equalization Department	53,668	59,017	(5,349)	0	48,318
43 1010-26200 Elections	2,540	2,639	(99)	0	2,441
44 1010-26201 Board of Canvassers	760	751	9	0	770
45 1010-267XX Prosecuting Attorney	286,438	286,158	280	0	286,718
46 Prosecuting Attorney DP	75,886	42,366	33,520	0	109,406
47 1010-26800 Register of Deeds	96,761	92,102	4,659	0	101,421
48 1010-27300 Department of Criminal De	46,213	33,283	12,930	0	59,143
49 1010-27301 Indigent Attorney	3,615	4,878	(1,263)	0	2,353
50 1010-27302 Department of Public Defe	66,758	60,209	6,549	0	73,306
51 1010-27500 Drain Commissioner	98,610	87,722	10,888	0	109,499
52 1010-27360 Department Of Indigent De	1,462	0	0	0	1,462
53 1010-27400 Retirement Board	0	0	0	0	0
54 1010-27401 Vol Employee Benefit Ass	0	0	0	0	0
55 1010-27507 Drain - County at Large	89	0	0	0	89
56 1010-27801 County Survey/Remonum	9,967	9,061	906	0	10,874
57 1010-27903 Bldg Auth-MH Grp Home,I	2,962	5,189	(2,227)	0	734
58 1010-27909 Bldg Auth-MH Grp Home,I	3,421	4,774	(1,353)	0	2,067
59 1010-27910 Bldg Auth-MH Grp Home,I	3,346	4,544	(1,198)	0	2,149
60 1010-27911 Bldg Auth-MH Grp Home,I	4,329	5,542	(1,213)	0	3,116
61 1010-27912 Bldg Auth-MH Grp Home,I	3,427	5,323	(1,896)	0	1,531
62 1010-27919 Bldg Auth-MH Grp Home,I	3,580	4,477	(897)	0	2,684

**Bay County, MI
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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
63 1010-27920 Bldg Auth-MH Grp Home,(	2,942	5,113	(2,171)	0	771
64 1010-27921 Bldg Auth-MH Grp Home,(	3,373	5,139	(1,766)	0	1,606
65 1010-27922 Bldg Auth-MH Grp Home,(	3,932	5,445	(1,513)	0	2,419
66 1010-28000 Soil Conservation	1,800	1,504	296	0	2,097
67 1010-28300 M.S.U. Extension	43,938	66,071	(22,133)	0	21,805
68 1010-28600 Gypsy Moth Suppression	2,158	0	0	0	2,158
69 1010-28700 Environmental Affairs	48,429	53,033	(4,604)	0	43,826
70 1010-28703 Euclid Linear Park	68	0	0	0	68
71 1010-28704/28705 Environmental Gar	243	0	0	0	243
72 1010-28706 Bay Co/Partnership Water	0	0	0	0	0
73 1010-28707 Phragmites Treatment 201	132	0	0	0	132
74 1010-28800 Geographic Information Sy	14,316	21,841	(7,525)	0	6,791
75 1010-31100 Circuit Court Warrant Offic	15,370	(3,397)	18,767	0	34,137
76 1010-31200 B.A.Y.A.N.E.T.	7,771	9,439	(1,668)	0	6,102
77 1010-31500 Secondary Road Patrol	198,414	160,624	37,790	0	236,204
78 1010-31502 2nd Rd Patr-Monitor Cops	0	0	0	0	0
79 1010-31503 2nd Rd Patrol-Bangor Tw	30,993	37,844	(6,851)	0	24,143
80 1010-31504 2nd Rd Patr-Portsmouth	14,947	14,244	703	0	15,649
81 1010-31505 2nd Rd Ptrl-Williams Twp	25,939	24,741	1,198	0	27,136
82 1010-31506 2nd Rd Patrol-Monitor Tw	20,350	(2,001)	22,351	0	42,701
83 1010-31507 2nd Rd Patrol - City of	15,525	12,454	3,071	0	18,595
84 1010-31508 2nd Road Patrol-Pinconni	20,874	0	0	0	20,874
85 1010-31509 2Nd Rd Patrol K-9 Pincon	8,703	0	0	0	8,703
86 1010-31510 Bangor Twps Schools & B	15,047	0	0	0	15,047
87 1010-31516 2nd Rd.Pat-Bay City Schc	15,494	11,313	4,181	0	19,675
88 1010-31517 2nd Patrol-Frankenlust & P	8,037	0	0	0	8,037
89 1010-31600 Secondary Road Patrol Gr	11,634	9,557	2,077	0	13,712
90 1010-31681 Road Patrol Grant Oct-De	30,073	26,697	3,376	0	33,449
91 1010-31700 Township Road Patrol	7,929	0	0	0	7,929
92 1010-31701 Township Road Patrol Apr	0	0	0	0	0
93 1010-31902 Drive MI Safely/Task Forc	1,820	1,441	379	0	2,198
94 1010-31903 O.W.I. Alcohol Enforceme	2,750	4,131	(1,381)	0	1,370
95 1010-31904 Youth Alcohol Enforcemer	0	1,956	(1,956)	0	(1,956)
96 1010-31905 Dre Drug Recogn.Expert C	826	0	0	0	826
97 1010-32100 Michigan Justice Training	407	452	(45)	0	363
98 1010-32200 Medical Marihuana Enforc	79	0	0	0	79
99 1010-32500 911 Central Dispatch	173	0	0	0	173
100 1010-33100 Marine Law Enforcement (	4,602	0	0	0	4,602
101 1010-33101 Marine Safety	709	4,448	(3,739)	0	(3,031)
102 1010-33102 Port Security	0	0	0	0	0

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
103 1010-33200 Snowmobile Law Enforcer	950	258	692	0	1,642
104 1010-35100 Corrections Department / .	49,037	205,532	(156,495)	0	(107,458)
105 1010-42600 Off of Emerg Serv-Civil	10,462	13,485	(3,023)	0	7,439
106 1010-42601 Local Emergency Planning	1,286	0	0	0	1,286
107 1010-42602 Homeland Security Activity	143	0	0	0	143
108 1010-42603 Hazard Mitigation Grant	81	0	0	0	81
109 1010-43000 Animal Shelter/Dog Warde	191,442	124,272	67,170	0	258,612
110 1010-58000 Pere Marquette Parking	15,008	6,368	8,640	0	23,647
111 1010-60100 Health Dept-Admin	464	0	0	0	464
112 1010-61700 Personal Care - Private	0	0	0	0	0
113 1010-61731 Personal Care-Grant/Oct-I	75	0	0	0	75
114 1010-64800 Medical Examiner	5,220	4,913	307	0	5,528
115 1010-64900 Mental Health	107	107	0	0	108
116 1010-65100 Ambulance	68	69	(1)	0	66
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	161	0	0	0	161
118 1010-67000 Mi Dept Human Serv-Bay	82	0	0	0	82
119 1010-67100 Social Services-Med Care	173	0	0	0	173
120 1010-70200 Center Ridge Arms-Admin	331	0	0	0	331
121 1010-72101 Transportation Planning	16,036	16,714	(678)	0	15,359
122 1010-72181 Trans. Planning - Oct.-Dec	13,377	0	0	0	13,377
123 1010-75100 Recreation/Parks Departm	101,902	90,657	11,245	0	113,148
124 1010-75104 Juv Community Based Tre	213	0	0	0	213
125 1010-75105 Juv Gender Specific Servi	213	0	0	0	213
126 1010-75108 Veterans Park Softball	7,719	8,177	(458)	0	7,261
127 1010-75700 Community Center	87,463	140,606	(53,143)	0	34,320
128 1010-75800 Swimming Pool	13,022	13,050	(28)	0	12,994
129 1010-75900 County Market	2,903	8,861	(5,958)	0	(3,056)
130 1010-76000 Fairgrounds	51,654	110,156	(58,502)	0	(6,849)
131 1010-762XX Civic Arena	147,985	144,534	3,451	0	151,436
132 1010-76300 Pinconning Park	67,985	48,161	19,824	0	87,810
133 1010-79000 Library	173	0	0	0	173
134 1010-86500 401(K) Savings Plan Admi	68	0	0	0	68
135 1010-87200/87201 Self Insurance Adr	129	0	0	0	129
136 1010-89500 Midland-Bay-Saginaw Airp	320	465	(145)	0	175
137 2010 County Road Fund	3,097	19,672	(16,575)	0	(13,478)
138 2210 Health Dept - Dist Health	537,233	731,133	(193,900)	0	343,332
139 2210-605XX Bioterrorism	232	0	0	0	232
140 2380 Gypsy Moth Control Fund	31,446	20,505	10,941	0	42,388
141 2400 Mosquito Control Fund	107,917	95,208	12,709	0	120,625
142 2560 Regist of Deeds Automation Fnd	3,864	22,571	(18,707)	0	(14,844)

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
143 2570 Budget Stabilization Fund	0	0	0	0	0
144 2600 Indigent Defense Fund	21,391	0	0	0	21,391
145 2610 911 Service Fund	214,015	218,861	(4,846)	0	209,169
146 2630 Concealed Pistol Licensing Fd	9,050	9,815	(765)	0	8,285
147 2640 Local C.F.O. Training Fund	1,625	2,150	(525)	0	1,100
148 2650 Drug Law Enforcement Fund	338	240	98	0	436
149 2651 Drug Law Enforcement-Bayanet	7,951	4,030	3,921	0	11,873
150 2651-31200 BAYANET	0	0	0	0	0
151 2690 Law Library Fund	984	1,063	(79)	0	905
152 2710 Library Fund	2,784	2,821	(37)	0	2,746
153 2740 Community Corrections Fund	23,413	28,349	(4,936)	0	18,477
154 2760 Division On Aging Fund	387,136	324,809	62,327	0	449,462
155 2770 Home Rehabilitation Fund	2,548	6,312	(3,764)	0	(1,216)
156 2900 Social Welfare Fund	937	1,128	(191)	0	747
157 2902 Soc. Welf.-Protective Services	0	0	0	0	0
158 2920-66200 Child Care-Probate (Child	10,917	(24,997)	35,914	0	46,831
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	139,060	136,984	2,076	0	141,137
160 2920-66205 CCF-Casa Ct.Appointed S	805	0	0	0	805
161 2920-66300 Child Care-D.S.S. (State V	544	871	(327)	0	218
162 2920-66400 In-Home Care-Intensive P	2,133	827	1,306	0	3,438
163 2920-66401 Youth & Family Support S	11,067	16,881	(5,814)	0	5,254
164 2920-66402 Juvenile Drug Court	8,805	8,768	37	0	8,842
165 2920-66500 Intensive Probation	8,519	0	0	0	8,519
166 2920-75104 Juv.Community Based Tre	24,370	16,883	7,487	0	31,858
167 2920-75105 Juv.Gender Specific Servi	18,438	18,092	346	0	18,783
168 Juvenile Detention Building Use	88,222	0	0	0	88,222
169 2921 Child Care/Social Services	0	0	0	0	0
170 2930 Soldier's Relief	63,075	45,367	17,708	0	80,782
171 2970 Historical Preservation	1,129	823	306	0	1,435
172 3650 Debt-Water Supply Sys Bay	74	542	(468)	0	(394)
173 3690 Bldg Authority Debt Fund	738	841	(103)	0	636
174 4650 Water Supply Sys Bay-Const	74	409	(335)	0	(261)
175 5090-75600 Public Golf Course	54,472	47,635	6,837	0	61,309
176 5090-75601 Public Golf Course-Snack	750	713	37	0	787
177 5090-75602 Public Golf Course-Club	29,781	32,772	(2,991)	0	26,790
178 5120-67100 Medical Care Facility Func	16,865	17,338	(473)	0	16,392
179 5160 100% Tax Payment Fund (DTR)	34,242	25,695	8,547	0	42,788
180 5180 Delq Prop Tax Foreclosure	28,477	31,670	(3,193)	0	25,284
181 5350-70200 Housing Fund	13,904	28,953	(15,049)	0	(1,144)
182 5920 Water and Sewer Fund	760	0	0	0	760

**Bay County, MI
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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
183 5950 Commissary Fund	4,047	3,980	67	0	4,115
184 6770 Self-Insurance Fund-WC/UC/S&A	28,955	37,259	(8,304)	0	20,651
185 6771 Self-Insurance Fund-Healthcare	4,288	5,018	(730)	0	3,559
186 7010 Trust and Agency	109	0	0	0	109
187 7030 Current Tax Collection Fund	0	0	0	0	0
188 7100 District Court Custodial Fund	51	0	0	0	51
189 7110 Probate Court Custodial Fund	160	0	0	0	160
190 7120 Trial Court Custodial Fund	160	0	0	0	160
191 7140 Inmates Custodial Fund	126	0	0	0	126
192 7210 Library Penal Fine Fund	0	0	0	0	0
193 7250 Flexible Spending-Section	0	0	0	0	0
194 7260 Employee 457 Def Comp Fund	11,207	0	0	0	11,207
195 7310-27400 Retirement System Fund	117,577	126,174	(8,597)	0	108,980
196 7360-27401 Public Employee Health C	7,609	4,400	3,209	0	10,817
197 7550 Cash and Investment Pool Fund	0	0	0	0	0
198 7610 Probate Court Trust Fund	0	0	0	0	0
199 7640 Inmate Trust Fund	254	210	44	0	299
200 8010 Drain	27,625	38,715	(11,090)	0	16,534
201 8011 Hampton O&M	2,200	2,346	(146)	0	2,054
202 8012 Portsmouth O&M	506	1,098	(592)	0	(86)
203 8014 Bangor O&M	7,323	7,893	(570)	0	6,753
204 8020 Drain Revolving Account	0	0	0	0	0
205 8510 Drain Debt Ret	1,977	5,770	(3,793)	0	(1,816)
206 9760 Governmental Full Accrual	5,667	0	0	0	5,667
207 9770 Governmentl Full Accrual-Drain	69	0	0	0	69
208 Bay City Police	107,903	110,970	(3,067)	0	104,835
209 Other	208,778	143,717	65,061	0	273,840
Total	6,550,719	6,385,222	(67,560)	0	6,483,159

**Bay County, MI
Cost Allocation Plan**

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**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**

NOTE: A 2018 depreciation adjustment has been made for depreciation that was under accounted for in the 2018 Cost Allocation Plan.

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 2019
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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	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
2019 Building Depreciation	P	682,243	0	8,670	47,057	172,664	298,439	68,292	19,635	13,024
2018 Building Adjustment	P	7,434	0	3,828	2,210	8,025	11,490	3,200	913	260
Subtotal - Services & Supplies		689,677	0	12,498	49,267	180,689	309,929	71,492	20,548	13,284
Department Cost Total		689,677	0	12,498	49,267	180,689	309,929	71,492	20,548	13,284
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		689,677	0	12,498	49,267	180,689	309,929	71,492	20,548	13,284
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$689,677		\$12,498	\$49,267	\$180,689	\$309,929	\$71,492	\$20,548	\$13,284

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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							
2019 Building Depreciation	P	682,243	0	694	41,901	360	11,507
2018 Building Adjustment	P	7,434	(708)	694	(22,450)	(645)	617
Subtotal - Services & Supplies		689,677	(708)	1,388	19,451	(285)	12,124
Department Cost Total		689,677	(708)	1,388	19,451	(285)	12,124
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		689,677	(708)	1,388	19,451	(285)	12,124
General Admin Distribution			0	0	0	0	0
Grand Total		\$689,677	\$(708)	\$1,388	\$19,451	\$(285)	\$12,124

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

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Parks & Rec.
5 Contract Serv.	\$0	\$421	\$8	\$30	\$110	\$189	\$44	\$13	\$8	\$(0)
Subtotal - 1010-19100 Accounting Dep	0	421	8	30	110	189	44	13	8	(0)
Total Incoming	0	421	8	30	110	189	44	13	8	(0)
C. Total Allocated		\$690,098	\$12,506	\$49,297	\$180,799	\$310,118	\$71,536	\$20,561	\$13,292	\$(708)
			1.81%	7.14%	26.20%	44.94%	10.37%	2.98%	1.93%	(0.10)%

**Bay County, MI
Cost Allocation Plan**

FY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
5 Contract Serv.	\$0	\$421	\$1	\$12	\$(0)	\$7
Subtotal - 1010-19100 Accounting Dep	0	421	1	12	(0)	7
Total Incoming	0	421	1	12	(0)	7
C. Total Allocated		\$690,098	\$1,389	\$19,463	\$(285)	\$12,131
			0.20%	2.82%	(0.04)%	1.76%

Bay County, MI
Cost Allocation Plan

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County Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$591	\$0	\$591	\$0	\$591
4 1010-10100 Board of Commissioners	4,434	9.70%	1,212	0	1,212	1	1,213
5 1010-19100 Accounting Department	2,715	5.94%	742	0	742	0	743
6 1010-20200 Payroll	1,045	2.29%	286	0	286	0	286
7 1010-21200 Budget Department	987	2.16%	270	0	270	0	270
8 1010-27200 Administrative Services	435	0.95%	119	0	119	0	119
9 1010-22800 Information Systems Divis	3,210	7.02%	877	0	877	1	878
11 1010-23300 Purchasing	428	0.94%	117	0	117	0	117
12 1010-26500 Buildings and Grounds	1,282	2.80%	350	0	350	0	351
13 1010-26600 Corporation Counsel	392	0.86%	107	0	107	0	107
14 1010-27000 Personnel & Employee Re	1,929	4.22%	527	0	527	0	528
15 1010-29800 Risograph Printing/Postag	838	1.83%	229	0	229	0	229
37 1010-17100 County Executive	2,505	5.48%	685	0	685	0	685
38 1010-21500 Clerk	4,698	10.28%	1,284	0	1,284	1	1,285
42 1010-25700 Equalization Department	697	1.52%	191	0	191	0	191
47 1010-26800 Register of Deeds	1,869	4.09%	511	0	511	0	511
51 1010-27500 Drain Commissioner	1,912	4.18%	523	0	523	0	523
56 1010-27801 County Survey/Remonum	56	0.12%	15	0	15	0	15
67 1010-28300 M.S.U. Extension	2,492	5.45%	681	0	681	0	682
69 1010-28700 Environmental Affairs	601	1.31%	164	0	164	0	164
74 1010-28800 Geographic Information S)	254	0.56%	69	0	69	0	69
121 1010-72101 Transportation Planning	508	1.11%	139	0	139	0	139
140 2380 Gypsy Moth Control Fund	605	1.32%	165	0	165	0	165
154 2760 Division On Aging Fund	4,322	9.45%	1,181	0	1,181	1	1,182
170 2930 Soldier's Relief	1,469	3.21%	402	0	402	0	402
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	27	0	27	0	27
195 7310-27400 Retirement System Fund	736	1.61%	201	0	201	0	201
209 Other	3,043	6.66%	832	0	832	1	832
Subtotal	45,722	100.00%	12,498	0	12,498	8	12,506
Direct Bills					0		0
Total					\$12,498		\$12,506

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Health Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 2210 Health Dept - Dist Health	100	100.00%	\$49,267	\$0	\$49,267	\$30	\$49,297
Subtotal	100	100.00%	49,267	0	49,267	30	49,297
Direct Bills					0		0
Total					\$49,267		\$49,297

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Courts Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$44,380	\$0	\$44,380	\$27	\$44,407
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	10,590	0	10,590	6	10,596
27 1010-13600 District Court	10,193	21.68%	39,166	0	39,166	24	39,190
28 1010-13700 District Court Adult Probat	1,538	3.27%	5,910	0	5,910	4	5,913
30 1010-14100 & 2150 FOC	4,500	9.57%	17,291	0	17,291	11	17,301
32 1010-14500 Law Library	731	1.55%	2,809	0	2,809	2	2,811
34 1010-14800 Probate Court	7,181	15.27%	27,592	0	27,592	17	27,609
45 1010-267XX Prosecuting Attorney	6,140	13.06%	23,592	0	23,592	14	23,607
50 1010-27302 Department of Public Defe	1,452	3.09%	5,579	0	5,579	3	5,583
153 2740 Community Corrections Fund	112	0.24%	430	0	430	0	431
209 Other	872	1.85%	3,351	0	3,351	2	3,353
Subtotal	47,025	100.00%	180,689	0	180,689	110	180,799
Direct Bills					0		0
Total					\$180,689		\$180,799

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Law Enf Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	57,414	83.64%	\$259,237	\$0	\$259,237	\$158	\$259,395
183 5950 Commissary Fund	288	0.42%	1,300	0	1,300	1	1,301
208 Bay City Police	10,939	15.94%	49,392	0	49,392	30	49,422
Subtotal	68,641	100.00%	309,929	0	309,929	189	310,118
Direct Bills					0		0
Total					\$309,929		\$310,118

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Juv Det Fac Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
168 Juvenile Detention Building Use	100	100.00%	\$71,492	\$0	\$71,492	\$44	\$71,536
Subtotal	100	100.00%	71,492	0	71,492	44	71,536
Direct Bills					0		0
Total					\$71,492		\$71,536

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

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Cost Allocation Plan**

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Animal Control Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-43000 Animal Shelter/Dog Warde	100	100.00%	\$20,548	\$0	\$20,548	\$13	\$20,561
Subtotal	100	100.00%	20,548	0	20,548	13	20,561
Direct Bills					0		0
Total					\$20,548		\$20,561

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

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Cost Allocation Plan**

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Fairgrounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 1010-76000 Fairgrounds	100	100.00%	\$13,284	\$0	\$13,284	\$8	\$13,292
Subtotal	100	100.00%	13,284	0	13,284	8	13,292
Direct Bills					0		0
Total					\$13,284		\$13,292

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

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Cost Allocation Plan**

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Parks & Rec. Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 1010-75100 Recreation/Parks Departr	100	100.00%	\$(708)	\$0	\$(708)	\$(0)	\$(708)
Subtotal	100	100.00%	(708)	0	(708)	(0)	(708)
Direct Bills					0		0
Total					\$(708)		\$(708)

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

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Cost Allocation Plan**

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Office of Emergency Services Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-42600 Off of Emerg Serv-Civil	100	100.00%	\$1,388	\$0	\$1,388	\$1	\$1,389
Subtotal	100	100.00%	1,388	0	1,388	1	1,389
Direct Bills					0		0
Total					\$1,388		\$1,389

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

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Cost Allocation Plan**

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Community Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 1010-75700 Community Center	100	100.00%	\$19,451	\$0	\$19,451	\$12	\$19,463
Subtotal	100	100.00%	19,451	0	19,451	12	19,463
Direct Bills					0		0
Total					\$19,451		\$19,463

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

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Cost Allocation Plan**

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Storage Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	97	5.46%	\$(16)	\$0	\$(16)	\$(0)	\$(16)
27 1010-13600 District Court	630	35.45%	(101)	0	(101)	(0)	(101)
30 1010-14100 & 2150 FOC	97	5.46%	(16)	0	(16)	(0)	(16)
38 1010-21500 Clerk	97	5.46%	(16)	0	(16)	(0)	(16)
45 1010-267XX Prosecuting Attorney	801	45.08%	(128)	0	(128)	(0)	(129)
47 1010-26800 Register of Deeds	55	3.10%	(9)	0	(9)	(0)	(9)
Subtotal	1,777	100.00%	(285)	0	(285)	(0)	(285)
Direct Bills					0		0
Total					\$(285)		\$(285)

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Central Dispatch Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$393	\$0	\$393	\$0	\$393
145 2610 911 Service Fund	4,838	96.76%	11,731	0	11,731	7	11,738
Subtotal	5,000	100.00%	12,124	0	12,124	7	12,131
Direct Bills					0		0
Total					\$12,124		\$12,131

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Cost Allocation Plan**

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Allocation Summary

Dept:1 Building Depreciation

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Parks & Rec.	Office of Emergency Services	Community Center
3 1010-25300 Treasurer	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	1,213	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	743	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	286	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	270	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	119	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	878	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	117	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	351	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	107	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	528	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	229	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	259,395	0	0	0	0	0	0
23 1010-13100 Circuit Court	0	0	44,407	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	10,596	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	39,190	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	5,913	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	17,301	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	2,811	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	27,609	0	0	0	0	0	0	0
37 1010-17100 County Executive	685	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	1,285	0	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	191	0	0	0	0	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	0	0	23,607	0	0	0	0	0	0	0
47 1010-26800 Register of Deeds	511	0	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defe	0	0	5,583	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	523	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	15	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	682	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	164	0	0	0	0	0	0	0	0	0
74 1010-28800 Geographic Information Sy	69	0	0	0	0	0	0	0	0	0
105 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	1,389	0
109 1010-43000 Animal Shelter/Dog Warde	0	0	0	0	0	20,561	0	0	0	0
121 1010-72101 Transportation Planning	139	0	0	0	0	0	0	0	0	0
123 1010-75100 Recreation/Parks Departm	0	0	0	0	0	0	0	(708)	0	0
127 1010-75700 Community Center	0	0	0	0	0	0	0	0	0	19,463
130 1010-76000 Fairgrounds	0	0	0	0	0	0	13,292	0	0	0
138 2210 Health Dept - Dist Health	0	49,297	0	0	0	0	0	0	0	0
140 2380 Gypsy Moth Control Fund	165	0	0	0	0	0	0	0	0	0
145 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	0
153 2740 Community Corrections Fund	0	0	431	0	0	0	0	0	0	0

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Allocation Summary

Dept:1 Building Depreciation

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Parks & Rec.	Office of Emergency Services	Community Center
154 2760 Division On Aging Fund	\$1,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168 Juvenile Detention Building Use	0	0	0	0	71,536	0	0	0	0	0
170 2930 Soldier's Relief	402	0	0	0	0	0	0	0	0	0
183 5950 Commissary Fund	0	0	0	1,301	0	0	0	0	0	0
184 6770 Self-Insurance Fund-WC/UC/S&A	27	0	0	0	0	0	0	0	0	0
195 7310-27400 Retirement System Fund	201	0	0	0	0	0	0	0	0	0
208 Bay City Police	0	0	0	49,422	0	0	0	0	0	0
209 Other	832	0	3,353	0	0	0	0	0	0	0
Total	\$12,506	\$49,297	\$180,799	\$310,118	\$71,536	\$20,561	\$13,292	\$(708)	\$1,389	\$19,463

**Bay County, MI
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Allocation Summary

Dept:1 Building Depreciation

Department	Storage Bldg	Central Dispatch	Total
3 1010-25300 Treasurer	\$0	\$0	\$591
4 1010-10100 Board of Commissioners	0	0	1,213
5 1010-19100 Accounting Department	0	0	743
6 1010-20200 Payroll	0	0	286
7 1010-21200 Budget Department	0	0	270
8 1010-27200 Administrative Services	0	0	119
9 1010-22800 Information Systems Divis	0	0	878
11 1010-23300 Purchasing	0	0	117
12 1010-26500 Buildings and Grounds	0	0	351
13 1010-26600 Corporation Counsel	0	0	107
14 1010-27000 Personnel & Employee Re	0	0	528
15 1010-29800 Risograph Printing/Postag	0	0	229
16 1010-30100 Sheriff Department	(16)	0	259,380
23 1010-13100 Circuit Court	0	0	44,407
26 1010-13300 Circuit Court Adult Probati	0	0	10,596
27 1010-13600 District Court	(101)	0	39,088
28 1010-13700 District Court Adult Probat	0	0	5,913
30 1010-14100 & 2150 FOC	(16)	0	17,286
32 1010-14500 Law Library	0	0	2,811
34 1010-14800 Probate Court	0	0	27,609
37 1010-17100 County Executive	0	0	685
38 1010-21500 Clerk	(16)	0	1,269
42 1010-25700 Equalization Department	0	0	191
45 1010-267XX Prosecuting Attorney	(129)	0	23,478
47 1010-26800 Register of Deeds	(9)	0	502
50 1010-27302 Department of Public Defe	0	0	5,583
51 1010-27500 Drain Commissioner	0	0	523
56 1010-27801 County Survey/Remonum	0	0	15
67 1010-28300 M.S.U. Extension	0	0	682
69 1010-28700 Environmental Affairs	0	0	164
74 1010-28800 Geographic Information Sy	0	0	69
105 1010-42600 Off of Emerg Serv-Civil	0	393	1,782
109 1010-43000 Animal Shelter/Dog Warde	0	0	20,561
121 1010-72101 Transportation Planning	0	0	139
123 1010-75100 Recreation/Parks Departm	0	0	(708)
127 1010-75700 Community Center	0	0	19,463
130 1010-76000 Fairgrounds	0	0	13,292
138 2210 Health Dept - Dist Health	0	0	49,297
140 2380 Gypsy Moth Control Fund	0	0	165
145 2610 911 Service Fund	0	11,738	11,738
153 2740 Community Corrections Fund	0	0	431

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Allocation Summary

Dept:1 Building Depreciation

Department	Storage Bldg	Central Dispatch	Total
154 2760 Division On Aging Fund	\$0	\$0	\$1,182
168 Juvenile Detention Building Use	0	0	71,536
170 2930 Soldier's Relief	0	0	402
183 5950 Commissary Fund	0	0	1,301
184 6770 Self-Insurance Fund-WC/UC/S&I	0	0	27
195 7310-27400 Retirement System Fund	0	0	201
208 Bay City Police	0	0	49,422
209 Other	0	0	4,185
Total	<u><u>\$(285)</u></u>	<u><u>\$12,131</u></u>	<u><u>\$690,098</u></u>

**Bay County, MI
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**Equipment Depreciation
Nature and Extent of Service**

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

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

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

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

NOTE: A 2018 depreciation adjustment has been made for depreciation that was under accounted for in the 2018 Cost Allocation Plan.

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.

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Imaging Equipment	Telephone Equipment
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
2019 Equipment Depreciation	P	262,296	0	182,588	63,445	16,263
2018 Depreciation Adjustment	P	1	0	(3,770)	3,000	771
Subtotal - Services & Supplies		262,297	0	178,818	66,445	17,034
Department Cost Total		262,297	0	178,818	66,445	17,034
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		262,297	0	178,818	66,445	17,034
General Admin Distribution			0	0	0	0
Grand Total		\$262,297		\$178,818	\$66,445	\$17,034

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	Equipment Depreciation	Imaging Equipment	Telephone Equipment
5 Contract Serv.	\$0	\$421	\$287	\$107	\$27
Subtotal - 1010-19100 Accounting Dep	0	421	287	107	27
Total Incoming	0	421	287	107	27
C. Total Allocated		\$262,718	\$179,105	\$66,552	\$17,061
			68.17%	25.33%	6.49%

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Cost Allocation Plan**

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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,667	1.46%	\$2,612	\$0	\$2,612	\$4	\$2,616
8 1010-27200 Administrative Services	9,422	5.16%	9,227	0	9,227	15	9,242
9 1010-22800 Information Systems Divis	74,812	40.97%	73,268	0	73,268	118	73,385
10 Financial System MUNIS	20,316	11.13%	19,897	0	19,897	32	19,929
12 1010-26500 Buildings and Grounds	14,500	7.94%	14,201	0	14,201	23	14,223
15 1010-29800 Risograph Printing/Postag	1,547	0.85%	1,515	0	1,515	2	1,517
16 1010-30100 Sheriff Department	59,323	32.49%	58,098	0	58,098	93	58,192
Subtotal	182,587	100.00%	178,818	0	178,818	287	179,105
Direct Bills					0		0
Total					\$178,818		\$179,105

Basis Units: Departmental Depreciation
Source: Fixed Asset Report

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Imaging Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	1	1.28%	\$852	\$0	\$852	\$1	\$853
6 1010-20200 Payroll	1	1.28%	852	0	852	1	853
9 1010-22800 Information Systems Divis	9	11.54%	7,667	0	7,667	12	7,679
13 1010-26600 Corporation Counsel	1	1.28%	852	0	852	1	853
14 1010-27000 Personnel & Employee Re	1	1.28%	852	0	852	1	853
23 1010-13100 Circuit Court	9	11.54%	7,667	0	7,667	12	7,679
27 1010-13600 District Court	2	2.56%	1,704	0	1,704	3	1,706
31 1010-14100 & 2150 FOC DP	32	41.03%	27,260	0	27,260	44	27,303
34 1010-14800 Probate Court	19	24.36%	16,185	0	16,185	26	16,211
46 Prosecuting Attorney DP	2	2.56%	1,704	0	1,704	3	1,706
109 1010-43000 Animal Shelter/Dog Ward	1	1.28%	852	0	852	1	853
Subtotal	78	100.00%	66,445	0	66,445	107	66,552
Direct Bills					0		0
Total					\$66,445		\$66,552

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	9	1.58%	\$269	\$0	\$269	\$0	\$269
4 1010-10100 Board of Commissioners	6	1.05%	179	0	179	0	180
5 1010-19100 Accounting Department	17	2.98%	508	0	508	1	509
8 1010-27200 Administrative Services	1	0.18%	30	0	30	0	30
9 1010-22800 Information Systems Divis	12	2.11%	359	0	359	1	359
12 1010-26500 Buildings and Grounds	11	1.93%	329	0	329	1	329
13 1010-26600 Corporation Counsel	4	0.70%	120	0	120	0	120
14 1010-27000 Personnel & Employee Re	9	1.58%	269	0	269	0	269
16 1010-30100 Sheriff Department	107	18.77%	3,198	0	3,198	5	3,203
17 1010-75110 Recreation & Facilities	2	0.35%	60	0	60	0	60
18 1010-75112 Parks/Recreation Mainten.	11	1.93%	329	0	329	1	329
23 1010-13100 Circuit Court	35	6.14%	1,046	0	1,046	2	1,048
26 1010-13300 Circuit Court Adult Probati	21	3.68%	628	0	628	1	629
27 1010-13600 District Court	29	5.09%	867	0	867	1	868
28 1010-13700 District Court Adult Probat	10	1.75%	299	0	299	0	299
30 1010-14100 & 2150 FOC	28	4.91%	837	0	837	1	838
34 1010-14800 Probate Court	18	3.16%	538	0	538	1	539
37 1010-17100 County Executive	6	1.05%	179	0	179	0	180
38 1010-21500 Clerk	10	1.75%	299	0	299	0	299
42 1010-25700 Equalization Department	4	0.70%	120	0	120	0	120
45 1010-267XX Prosecuting Attorney	25	4.39%	747	0	747	1	748
47 1010-26800 Register of Deeds	7	1.23%	209	0	209	0	210
48 1010-27300 Department of Criminal De	8	1.40%	239	0	239	0	239
50 1010-27302 Department of Public Defe	7	1.23%	209	0	209	0	210
51 1010-27500 Drain Commissioner	5	0.88%	149	0	149	0	150
67 1010-28300 M.S.U. Extension	7	1.23%	209	0	209	0	210
69 1010-28700 Environmental Affairs	7	1.23%	209	0	209	0	210
109 1010-43000 Animal Shelter/Dog Warde	10	1.75%	299	0	299	0	299
131 1010-762XX Civic Arena	1	0.18%	30	0	30	0	30
138 2210 Health Dept - Dist Health	68	11.93%	2,032	0	2,032	3	2,035
141 2400 Mosquito Control Fund	14	2.46%	418	0	418	1	419
145 2610 911 Service Fund	4	0.70%	120	0	120	0	120
153 2740 Community Corrections Fund	2	0.35%	60	0	60	0	60
154 2760 Division On Aging Fund	28	4.91%	837	0	837	1	838
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	15	2.63%	448	0	448	1	449
164 2920-66402 Juvenile Drug Court	3	0.53%	90	0	90	0	90
170 2930 Soldier's Relief	4	0.70%	120	0	120	0	120
181 5350-70200 Housing Fund	5	0.88%	149	0	149	0	150

**Bay County, MI
Cost Allocation Plan**

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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	570	100.00%	17,034	0	17,034	27	17,061
Direct Bills					0		0
Total					\$17,034		\$17,061

Basis Units: Phone Lines by Department
Source: Phone Directory

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
3 1010-25300 Treasurer	\$2,616	\$0	\$269	\$2,886
4 1010-10100 Board of Commissioners	0	853	180	1,033
5 1010-19100 Accounting Department	0	0	509	509
6 1010-20200 Payroll	0	853	0	853
8 1010-27200 Administrative Services	9,242	0	30	9,272
9 1010-22800 Information Systems Divis	73,385	7,679	359	81,424
10 Financial System MUNIS	19,929	0	0	19,929
12 1010-26500 Buildings and Grounds	14,223	0	329	14,553
13 1010-26600 Corporation Counsel	0	853	120	973
14 1010-27000 Personnel & Employee Re	0	853	269	1,123
15 1010-29800 Risograph Printing/Postag	1,517	0	0	1,517
16 1010-30100 Sheriff Department	58,192	0	3,203	61,394
17 1010-75110 Recreation & Facilities	0	0	60	60
18 1010-75112 Parks/Recreation Mainten.	0	0	329	329
23 1010-13100 Circuit Court	0	7,679	1,048	8,727
26 1010-13300 Circuit Court Adult Probati	0	0	629	629
27 1010-13600 District Court	0	1,706	868	2,574
28 1010-13700 District Court Adult Probat	0	0	299	299
30 1010-14100 & 2150 FOC	0	0	838	838
31 1010-14100 & 2150 FOC DP	0	27,303	0	27,303
34 1010-14800 Probate Court	0	16,211	539	16,750
37 1010-17100 County Executive	0	0	180	180
38 1010-21500 Clerk	0	0	299	299
42 1010-25700 Equalization Department	0	0	120	120
45 1010-267XX Prosecuting Attorney	0	0	748	748
46 Prosecuting Attorney DP	0	1,706	0	1,706
47 1010-26800 Register of Deeds	0	0	210	210
48 1010-27300 Department of Criminal De	0	0	239	239
50 1010-27302 Department of Public Defe	0	0	210	210
51 1010-27500 Drain Commissioner	0	0	150	150
67 1010-28300 M.S.U. Extension	0	0	210	210
69 1010-28700 Environmental Affairs	0	0	210	210
109 1010-43000 Animal Shelter/Dog Warde	0	853	299	1,153
131 1010-762XX Civic Arena	0	0	30	30
138 2210 Health Dept - Dist Health	0	0	2,035	2,035
141 2400 Mosquito Control Fund	0	0	419	419
145 2610 911 Service Fund	0	0	120	120
153 2740 Community Corrections Fund	0	0	60	60
154 2760 Division On Aging Fund	0	0	838	838
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	449	449
164 2920-66402 Juvenile Drug Court	0	0	90	90

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
170 2930 Soldier's Relief	\$0	\$0	\$120	\$120
181 5350-70200 Housing Fund	0	0	150	150
Total	<u>\$179,105</u>	<u>\$66,552</u>	<u>\$17,061</u>	<u>\$262,718</u>

**Bay County, MI
Cost Allocation Plan**

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

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

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

- **Cash Receipts** - The Treasurer's Office posts revenue transactions and is responsible for providing internal controls for cash assets. Associated costs have been allocated to benefitting departments based on the number of receipt transactions by department.
- **Bank Reconciliation** - The costs of bank reconciliation are identified within this function and are allocated based on the number of accounts payable receipts and wire transfer transactions by benefitting department.
- **Accounting** - Time spent on the accounting function has been identified here and has been moved to the accounting function within 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 2019
11/12/2020

A. Department Costs

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
Personnel Costs						
Salaries S1	272,490	51,917	32,915	95,866	15,167	76,625
<i>Salary % Split</i>		<i>19.05%</i>	<i>12.08%</i>	<i>35.18%</i>	<i>5.57%</i>	<i>28.12%</i>
Benefits S	97,623	18,600	11,792	34,345	5,434	27,452
Subtotal - Personnel Costs	370,113	70,517	44,707	130,211	20,601	104,077
Services & Supplies Cost						
72700 Office Supplies S	844	161	102	297	47	237
72800 Printing and Binding S	1,025	195	124	361	57	288
72900 Postage P	5,253	0	0	0	0	5,253
73000 Magazines and Periodicals S	137	26	17	48	8	39
74100 Licenses S	1,152	219	139	405	64	324
74200 Food Supplies S	245	47	30	86	14	69
75100 Computer Supplies S	236	45	29	83	13	66
80200 Contractual Services S	13	2	2	5	1	4
81400 Investment/Bank Service Chrg S	35	7	4	12	2	10
82000 Memberships and Dues S	675	129	82	237	38	190
83101 Animal License Processing Fee P	6,400	0	0	0	0	6,400
85200 Telephone S	1,605	306	194	565	89	451
86100 Conference Fees & Expenses S	464	88	56	163	26	130
86500 State Travel Mileage S	256	49	31	90	14	72
86600 Local Travel Mileage S	78	15	9	27	4	22
93700 Hard/Software Repair & Maint S	10,285	1,960	1,242	3,618	572	2,892
94601 Equipment Rental-Copy Machir S	2,174	414	263	765	121	611
Bldgs/Bldg Add & Improvement Expen: S	24,528	4,673	2,963	8,629	1,365	6,897
67607 Reimbursement - FOIA Request S	0	0	0	0	0	0
Subtotal - Services & Supplies	55,405	8,336	5,285	15,393	2,435	23,956
Department Cost Total	425,518	78,853	49,992	145,604	23,036	128,033
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	425,518	78,853	49,992	145,604	23,036	128,033
General Admin Distribution		(78,853)	11,371	33,119	5,240	29,123
Grand Total	\$425,518		\$61,363	\$178,723	\$28,276	\$157,156

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
1 County Building	\$591	\$0	\$85	\$248	\$39	\$218
Subtotal - Building Depreciation	591	0	85	248	39	218
2 Equipment Depreciation	2,612	4	377	1,099	174	966
2 Telephone Equipment	269	0	39	113	18	99
Subtotal - Equipment Depreciation	2,881	5	416	1,212	192	1,066
3 Cash Receipts	0	3,369	486	1,415	224	1,244
3 Bank Reconciliation	0	6,174	890	2,593	410	2,280
Subtotal - 1010-25300 Treasurer	0	9,542	1,376	4,008	634	3,524
4 Annual Audit	0	1,810	261	760	120	668
Subtotal - 1010-10100 Board of Comm	0	1,810	261	760	120	668
5 Accounting	0	7,103	1,024	2,983	472	2,623
5 Payroll	0	5	1	2	0	2
5 Budgeting	0	1,211	175	509	80	447
5 Contract Serv.	0	421	61	177	28	156
Subtotal - 1010-19100 Accounting Dep	0	8,740	1,260	3,671	581	3,228
6 Payroll	0	1,939	280	814	129	716
6 Budgeting	0	79	11	33	5	29
Subtotal - 1010-20200 Payroll	0	2,018	291	847	134	745
7 Budgeting	0	1,179	170	495	78	435
7 Accts Payable	0	200	29	84	13	74
7 General Accounting	0	711	103	299	47	263
Subtotal - 1010-21200 Budget Departr	0	2,090	301	878	139	772
8 Admin Services	0	326	47	137	22	120
Subtotal - 1010-27200 Administrative S	0	326	47	137	22	120
9 Tech Support	0	12,295	1,773	5,164	817	4,541
9 Network/Server	0	6,607	953	2,775	439	2,440
9 Specific Services	0	13,505	1,948	5,672	897	4,988

Bay County, MI
Cost Allocation Plan

FY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
9 Telephone	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	0	32,408	4,674	13,612	2,154	11,969
10 Accounting	0	3,311	478	1,391	220	1,223
Subtotal - Financial System MUNIS	0	3,311	478	1,391	220	1,223
11 Purchasing	0	1,051	152	441	70	388
Subtotal - 1010-23300 Purchasing	0	1,051	152	441	70	388
12 County Building	0	27,000	3,894	11,340	1,794	9,972
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	27,000	3,894	11,340	1,794	9,972
13 Civil Counsel	0	12,556	1,811	5,274	834	4,637
Subtotal - 1010-26600 Corporation Cot	0	12,556	1,811	5,274	834	4,637
14 Human Resources	0	2,005	289	842	133	740
14 Labor Relations	0	873	126	367	58	323
14 Education and Training	0	279	40	117	19	103
Subtotal - 1010-27000 Personnel & Err	0	3,157	455	1,326	210	1,166
15 Mail Services	0	1,380	199	580	92	510
15 Office Max Rebate	0	(16)	(2)	(7)	(1)	(6)
Subtotal - 1010-29800 Risograph Printi	0	1,365	197	573	91	504
18 County Building	0	40	6	17	3	15
Subtotal - 1010-75112 Parks/Recreatio	0	40	6	17	3	15
19 General Liability	0	1,946	281	817	129	719
19 County Building	0	1,179	170	495	78	436
Subtotal - 1010-85100 Risk Manageme	0	3,125	451	1,313	208	1,154
20 Wellness Program	0	547	79	230	36	202
Subtotal - 1010-85900 Wellness Progr	0	547	79	230	36	202
21 Current Retiree Fringe Benefits	0	13,407	1,933	5,631	891	4,952

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconciliatio n	Accounting	General Government
21 Future Retiree Fringe Benefits	\$0	\$3	\$0	\$1	\$0	\$1
21 Supplemental Contribution	0	0	0	0	0	0
21 Term Payoff	0	1,767	255	742	117	653
Subtotal - 1010-87800 Retirees Health/	0	15,177	2,189	6,375	1,009	5,605
Total Incoming	3,472	124,268	18,421	53,652	8,488	47,178
C. Total Allocated		\$553,258	\$79,785	\$232,376	\$36,764	\$204,334
			14.42%	42.00%	6.65%	36.93%

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,529	5.45%	\$3,369	\$0	\$3,369	\$0	\$3,369
5 1010-19100 Accounting Department	30	0.11%	66	0	66	20	86
6 1010-20200 Payroll	6	0.02%	13	0	13	4	17
8 1010-27200 Administrative Services	205	0.73%	452	0	452	138	590
9 1010-22800 Information Systems Divis	6	0.02%	13	0	13	4	17
12 1010-26500 Buildings and Grounds	129	0.46%	284	0	284	87	371
13 1010-26600 Corporation Counsel	9	0.03%	20	0	20	6	26
14 1010-27000 Personnel & Employee Re	1	0.00%	2	0	2	1	3
15 1010-29800 Risograph Printing/Postag	1	0.00%	2	0	2	1	3
16 1010-30100 Sheriff Department	2,457	8.75%	5,413	0	5,413	1,658	7,071
18 1010-75112 Parks/Recreation Mainten.	4	0.01%	9	0	9	3	12
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	42	0.15%	93	0	93	28	121
23 1010-13100 Circuit Court	962	3.43%	2,119	0	2,119	649	2,769
24 1010-13101 Circuit Court - SSSPP Gra	4	0.01%	9	0	9	3	12
25 1010-13131 Circuit-Adult Drug Court G	12	0.04%	26	0	26	8	35
26 1010-13300 Circuit Court Adult Probati	14	0.05%	31	0	31	9	40
27 1010-13600 District Court	207	0.74%	456	0	456	140	596
29 1010-13731 Dist.Ct OWI Treatment Oc	29	0.10%	64	0	64	20	83
30 1010-14100 & 2150 FOC	912	3.25%	2,009	0	2,009	616	2,625
33 1010-14700 Jury/Judicial Council	110	0.39%	242	0	242	74	317
34 1010-14800 Probate Court	672	2.39%	1,481	0	1,481	454	1,934
35 1010-14802 Public Guardian	64	0.23%	141	0	141	43	184
36 1010-14805 Probate Ct. Safe Havens	6	0.02%	13	0	13	4	17
38 1010-21500 Clerk	757	2.70%	1,668	0	1,668	511	2,179
39 1010-22900 Community Outreach / Me	48	0.17%	106	0	106	32	138
40 1010-25416 2016 Delq Tax Property Si	2	0.01%	4	0	4	1	6
41 1010-25417 2017 Delq Tax Property Si	10	0.04%	22	0	22	7	29
42 1010-25700 Equalization Department	213	0.76%	469	0	469	144	613
45 1010-267XX Prosecuting Attorney	258	0.92%	568	0	568	174	743
47 1010-26800 Register of Deeds	987	3.51%	2,174	0	2,174	666	2,841
48 1010-27300 Department of Criminal De	3	0.01%	7	0	7	2	9
50 1010-27302 Department of Public Defe	1	0.00%	2	0	2	1	3
51 1010-27500 Drain Commissioner	14	0.05%	31	0	31	9	40
56 1010-27801 County Survey/Remonum	252	0.90%	555	0	555	170	725
66 1010-28000 Soil Conservation	116	0.41%	256	0	256	78	334
68 1010-28600 Gypsy Moth Suppression	12	0.04%	26	0	26	8	35
71 1010-28704/28705 Environmental Gra	3	0.01%	7	0	7	2	9
73 1010-28707 Phragmites Treatment 201	1	0.00%	2	0	2	1	3
74 1010-28800 Geographic Information Sy	15	0.05%	33	0	33	10	43
75 1010-31100 Circuit Court Warrant Offic	1	0.00%	2	0	2	1	3

**Bay County, MI
Cost Allocation Plan**

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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 1010-31200 B.A.Y.A.N.E.T.	7	0.02%	\$15	\$0	\$15	\$5	\$20
77 1010-31500 Secondary Road Patrol	50	0.18%	110	0	110	34	144
79 1010-31503 2nd Rd Patrol-Bangor Tw	12	0.04%	26	0	26	8	35
80 1010-31504 2nd Rd Patr-Portsmouth	12	0.04%	26	0	26	8	35
81 1010-31505 2nd Rd Ptrl-Williams Twp	12	0.04%	26	0	26	8	35
82 1010-31506 2nd Rd Patrol-Monitor Tw	16	0.06%	35	0	35	11	46
83 1010-31507 2nd Rd Patrol - City of	12	0.04%	26	0	26	8	35
84 1010-31508 2nd Road Patrol-Pinconni	15	0.05%	33	0	33	10	43
85 1010-31509 2Nd Rd Patrol K-9 Pincon	13	0.05%	29	0	29	9	37
86 1010-31510 Bangor Twps Schools & B	21	0.07%	46	0	46	14	60
87 1010-31516 2nd Rd.Pat-Bay City Sch	12	0.04%	26	0	26	8	35
88 1010-31517 2nd Patrol-Frankenlust & l	15	0.05%	33	0	33	10	43
89 1010-31600 Secondary Road Patrol Gr	2	0.01%	4	0	4	1	6
90 1010-31681 Road Patrol Grant Oct-De	7	0.02%	15	0	15	5	20
91 1010-31700 Township Road Patrol	36	0.13%	79	0	79	24	104
93 1010-31902 Drive MI Safely/Task Forc	4	0.01%	9	0	9	3	12
94 1010-31903 O.W.I. Alcohol Enforceme	6	0.02%	13	0	13	4	17
96 1010-31905 Dre Drug Recogn.Expert C	3	0.01%	7	0	7	2	9
97 1010-32100 Michigan Justice Training	2	0.01%	4	0	4	1	6
98 1010-32200 Medical Marihuana Enforc	2	0.01%	4	0	4	1	6
99 1010-32500 911 Central Dispatch	12	0.04%	26	0	26	8	35
100 1010-33100 Marine Law Enforcement (	1	0.00%	2	0	2	1	3
104 1010-35100 Corrections Department / .	36	0.13%	79	0	79	24	104
105 1010-42600 Off of Emerg Serv-Civil	12	0.04%	26	0	26	8	35
107 1010-42602 Homeland Security Activity	2	0.01%	4	0	4	1	6
109 1010-43000 Animal Shelter/Dog Warde	361	1.29%	795	0	795	244	1,039
110 1010-58000 Pere Marquette Parking	4	0.01%	9	0	9	3	12
111 1010-60100 Health Dept-Admin	18	0.06%	40	0	40	12	52
114 1010-64800 Medical Examiner	239	0.85%	527	0	527	161	688
119 1010-67100 Social Services-Med Care	12	0.04%	26	0	26	8	35
120 1010-70200 Center Ridge Arms-Admin	12	0.04%	26	0	26	8	35
121 1010-72101 Transportation Planning	7	0.02%	15	0	15	5	20
122 1010-72181 Trans. Planning - Oct.-Dec	13	0.05%	29	0	29	9	37
123 1010-75100 Recreation/Parks Departm	46	0.16%	101	0	101	31	132
124 1010-75104 Juv Community Based Tre	2	0.01%	4	0	4	1	6
125 1010-75105 Juv Gender Specific Servi	2	0.01%	4	0	4	1	6
126 1010-75108 Veterans Park Softball	1	0.00%	2	0	2	1	3
127 1010-75700 Community Center	495	1.76%	1,091	0	1,091	334	1,425
128 1010-75800 Swimming Pool	71	0.25%	156	0	156	48	204
129 1010-75900 County Market	7	0.02%	15	0	15	5	20
130 1010-76000 Fairgrounds	96	0.34%	212	0	212	65	276
131 1010-762XX Civic Arena	2,722	9.69%	5,997	0	5,997	1,837	7,834

Bay County, MI
Cost Allocation Plan

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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
132 1010-76300 Pinconning Park	584	2.08%	\$1,287	\$0	\$1,287	\$394	\$1,681
133 1010-79000 Library	12	0.04%	26	0	26	8	35
135 1010-87200/87201 Self Insurance Adr	2	0.01%	4	0	4	1	6
137 2010 County Road Fund	144	0.51%	317	0	317	97	414
138 2210 Health Dept - Dist Health	2,560	9.12%	5,640	0	5,640	1,728	7,368
139 2210-605XX Bioterrorism	7	0.02%	15	0	15	5	20
140 2380 Gypsy Moth Control Fund	40	0.14%	88	0	88	27	115
141 2400 Mosquito Control Fund	91	0.32%	200	0	200	61	262
142 2560 Regist of Deeds Automation Fnd	27	0.10%	59	0	59	18	78
144 2600 Indigent Defense Fund	37	0.13%	82	0	82	25	106
145 2610 911 Service Fund	108	0.38%	238	0	238	73	311
146 2630 Concealed Pistol Licensing Fd	268	0.95%	590	0	590	181	771
147 2640 Local C.F.O. Training Fund	1	0.00%	2	0	2	1	3
148 2650 Drug Law Enforcement Fund	6	0.02%	13	0	13	4	17
149 2651 Drug Law Enforcement-Bayanet	154	0.55%	339	0	339	104	443
151 2690 Law Library Fund	13	0.05%	29	0	29	9	37
152 2710 Library Fund	112	0.40%	247	0	247	76	322
153 2740 Community Corrections Fund	31	0.11%	68	0	68	21	89
154 2760 Division On Aging Fund	2,406	8.57%	5,301	0	5,301	1,624	6,925
156 2900 Social Welfare Fund	4	0.01%	9	0	9	3	12
158 2920-66200 Child Care-Probate (Child	168	0.60%	370	0	370	113	484
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	400	1.42%	881	0	881	270	1,151
160 2920-66205 CCF-Casa Ct.Appointed S	23	0.08%	51	0	51	16	66
161 2920-66300 Child Care-D.S.S. (State V	13	0.05%	29	0	29	9	37
162 2920-66400 In-Home Care-Intensive P	18	0.06%	40	0	40	12	52
163 2920-66401 Youth & Family Support S	26	0.09%	57	0	57	18	75
164 2920-66402 Juvenile Drug Court	16	0.06%	35	0	35	11	46
165 2920-66500 Intensive Probation	6	0.02%	13	0	13	4	17
166 2920-75104 Juv.Community Based Tre	22	0.08%	48	0	48	15	63
167 2920-75105 Juv.Gender Specific Servi	22	0.08%	48	0	48	15	63
170 2930 Soldier's Relief	90	0.32%	198	0	198	61	259
171 2970 Historical Preservation	42	0.15%	93	0	93	28	121
172 3650 Debt-Water Supply Sys Bay	2	0.01%	4	0	4	1	6
173 3690 Bldg Authority Debt Fund	34	0.12%	75	0	75	23	98
174 4650 Water Supply Sys Bay-Const	2	0.01%	4	0	4	1	6
175 5090-75600 Public Golf Course	244	0.87%	538	0	538	165	702
176 5090-75601 Public Golf Course-Snack	2	0.01%	4	0	4	1	6
177 5090-75602 Public Golf Course-Club	668	2.38%	1,472	0	1,472	451	1,923
178 5120-67100 Medical Care Facility Func	942	3.35%	2,075	0	2,075	636	2,711
179 5160 100% Tax Payment Fund (DTR)	670	2.39%	1,476	0	1,476	452	1,928
180 5180 Delq Prop Tax Foreclosure	1,475	5.25%	3,250	0	3,250	996	4,245
181 5350-70200 Housing Fund	108	0.38%	238	0	238	73	311

**Bay County, MI
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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
182 5920 Water and Sewer Fund	25	0.09%	\$55	\$0	\$55	\$17	\$72
183 5950 Commissary Fund	39	0.14%	86	0	86	26	112
184 6770 Self-Insurance Fund-WC/UC/S&I	56	0.20%	123	0	123	38	161
185 6771 Self-Insurance Fund-Healthcare	95	0.34%	209	0	209	64	273
188 7100 District Court Custodial Fund	3	0.01%	7	0	7	2	9
189 7110 Probate Court Custodial Fund	3	0.01%	7	0	7	2	9
190 7120 Trial Court Custodial Fund	3	0.01%	7	0	7	2	9
191 7140 Inmates Custodial Fund	1	0.00%	2	0	2	1	3
195 7310-27400 Retirement System Fund	621	2.21%	1,368	0	1,368	419	1,787
196 7360-27401 Public Employee Health C	325	1.16%	716	0	716	219	935
199 7640 Inmate Trust Fund	14	0.05%	31	0	31	9	40
200 8010 Drain	446	1.59%	983	0	983	301	1,284
201 8011 Hampton O&M	23	0.08%	51	0	51	16	66
202 8012 Portsmouth O&M	17	0.06%	37	0	37	11	49
203 8014 Bangor O&M	77	0.27%	170	0	170	52	222
205 8510 Drain Debt Ret	175	0.62%	386	0	386	118	504
206 9760 Governmental Full Accrual	20	0.07%	44	0	44	13	58
207 9770 Governmentl Full Accrual-Drain	1	0.00%	2	0	2	1	3
Subtotal	28,080	100.00%	61,864	0	61,864	17,921	79,785
Direct Bills					0		0
Total					\$61,864		\$79,785

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

Bay County, MI
Cost Allocation Plan

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Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,543	3.43%	\$6,174	\$0	\$6,174	\$0	\$6,174
4 1010-10100 Board of Commissioners	91	0.20%	364	0	364	109	473
5 1010-19100 Accounting Department	99	0.22%	396	0	396	119	515
6 1010-20200 Payroll	52	0.12%	208	0	208	62	270
7 1010-21200 Budget Department	87	0.19%	348	0	348	104	452
8 1010-27200 Administrative Services	258	0.57%	1,032	0	1,032	310	1,342
9 1010-22800 Information Systems Divis	364	0.81%	1,456	0	1,456	437	1,893
11 1010-23300 Purchasing	36	0.08%	144	0	144	43	187
12 1010-26500 Buildings and Grounds	1,418	3.15%	5,673	0	5,673	1,702	7,375
13 1010-26600 Corporation Counsel	101	0.22%	404	0	404	121	525
14 1010-27000 Personnel & Employee Re	122	0.27%	488	0	488	146	635
15 1010-29800 Risograph Printing/Postag	12	0.03%	48	0	48	14	62
16 1010-30100 Sheriff Department	3,152	7.00%	12,611	0	12,611	3,783	16,394
17 1010-75110 Recreation & Facilities	52	0.12%	208	0	208	62	270
18 1010-75112 Parks/Recreation Mainten.	232	0.52%	928	0	928	278	1,207
19 1010-85100 Risk Management	5	0.01%	20	0	20	6	26
20 1010-85900 Wellness Program	35	0.08%	140	0	140	42	182
21 1010-87800 Retirees Health/Life Insur	1	0.00%	4	0	4	1	5
22 1010-27900 Building Authority	12	0.03%	48	0	48	14	62
23 1010-13100 Circuit Court	1,338	2.97%	5,353	0	5,353	1,606	6,959
24 1010-13101 Circuit Court - SSSPP Gra	17	0.04%	68	0	68	20	88
25 1010-13131 Circuit-Adult Drug Court G	53	0.12%	212	0	212	64	276
26 1010-13300 Circuit Court Adult Probati	80	0.18%	320	0	320	96	416
27 1010-13600 District Court	444	0.99%	1,776	0	1,776	533	2,309
28 1010-13700 District Court Adult Probat	73	0.16%	292	0	292	88	380
29 1010-13731 Dist.Ct OWI Treatment Oc	51	0.11%	204	0	204	61	265
30 1010-14100 & 2150 FOC	1,251	2.78%	5,005	0	5,005	1,501	6,507
33 1010-14700 Jury/Judicial Council	207	0.46%	828	0	828	248	1,077
34 1010-14800 Probate Court	982	2.18%	3,929	0	3,929	1,179	5,108
35 1010-14802 Public Guardian	77	0.17%	308	0	308	92	400
36 1010-14805 Probate Ct. Safe Havens	52	0.12%	208	0	208	62	270
37 1010-17100 County Executive	79	0.18%	316	0	316	95	411
38 1010-21500 Clerk	898	1.99%	3,593	0	3,593	1,078	4,671
39 1010-22900 Community Outreach / Me	85	0.19%	340	0	340	102	442
42 1010-25700 Equalization Department	156	0.35%	624	0	624	187	811
43 1010-26200 Elections	55	0.12%	220	0	220	66	286
44 1010-26201 Board of Canvassers	45	0.10%	180	0	180	54	234
45 1010-267XX Prosecuting Attorney	853	1.89%	3,413	0	3,413	1,024	4,437
47 1010-26800 Register of Deeds	1,041	2.31%	4,165	0	4,165	1,249	5,414
48 1010-27300 Department of Criminal De	127	0.28%	508	0	508	152	661
49 1010-27301 Indigent Attorney	205	0.46%	820	0	820	246	1,066
50 1010-27302 Department of Public Defe	113	0.25%	452	0	452	136	588

**Bay County, MI
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Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 1010-27500 Drain Commissioner	94	0.21%	\$376	\$0	\$376	\$113	\$489
56 1010-27801 County Survey/Remonum	272	0.60%	1,088	0	1,088	326	1,415
57 1010-27903 Bldg Auth-MH Grp Home,l	2	0.00%	8	0	8	2	10
58 1010-27909 Bldg Auth-MH Grp Home,l	4	0.01%	16	0	16	5	21
59 1010-27910 Bldg Auth-MH Grp Home,l	5	0.01%	20	0	20	6	26
60 1010-27911 Bldg Auth-MH Grp Home,l	14	0.03%	56	0	56	17	73
61 1010-27912 Bldg Auth-MH Grp Home,l	4	0.01%	16	0	16	5	21
62 1010-27919 Bldg Auth-MH Grp Home,l	7	0.02%	28	0	28	8	36
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.00%	4	0	4	1	5
64 1010-27921 Bldg Auth-MH Grp Home,)	5	0.01%	20	0	20	6	26
65 1010-27922 Bldg Auth-MH Grp Home,)	11	0.02%	44	0	44	13	57
66 1010-28000 Soil Conservation	115	0.26%	460	0	460	138	598
67 1010-28300 M.S.U. Extension	44	0.10%	176	0	176	53	229
69 1010-28700 Environmental Affairs	61	0.14%	244	0	244	73	317
70 1010-28703 Euclid Linear Park	1	0.00%	4	0	4	1	5
71 1010-28704/28705 Environmental Gar	5	0.01%	20	0	20	6	26
73 1010-28707 Phragmites Treatment 201	1	0.00%	4	0	4	1	5
74 1010-28800 Geographic Information Sy	45	0.10%	180	0	180	54	234
75 1010-31100 Circuit Court Warrant Offic	29	0.06%	116	0	116	35	151
76 1010-31200 B.A.Y.A.N.E.T.	3	0.01%	12	0	12	4	16
77 1010-31500 Secondary Road Patrol	462	1.03%	1,848	0	1,848	554	2,403
79 1010-31503 2nd Rd Patrol-Bangor Tw	24	0.05%	96	0	96	29	125
80 1010-31504 2nd Rd Patr-Portsmouth	17	0.04%	68	0	68	20	88
81 1010-31505 2nd Rd Ptrl-Williams Twp	26	0.06%	104	0	104	31	135
82 1010-31506 2nd Rd Patrol-Monitor Tw	24	0.05%	96	0	96	29	125
83 1010-31507 2nd Rd Patrol - City of	15	0.03%	60	0	60	18	78
84 1010-31508 2nd Road Patrol-Pinconni	58	0.13%	232	0	232	70	302
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	29	0.06%	116	0	116	35	151
86 1010-31510 Bangor Twps Schools & B	12	0.03%	48	0	48	14	62
87 1010-31516 2nd Rd.Pat-Bay City Sch	13	0.03%	52	0	52	16	68
88 1010-31517 2nd Patrol-Frankenlust & l	13	0.03%	52	0	52	16	68
89 1010-31600 Secondary Road Patrol Gr	14	0.03%	56	0	56	17	73
90 1010-31681 Road Patrol Grant Oct-De	28	0.06%	112	0	112	34	146
97 1010-32100 Michigan Justice Training	7	0.02%	28	0	28	8	36
98 1010-32200 Medical Marihuana Enforc	1	0.00%	4	0	4	1	5
100 1010-33100 Marine Law Enforcement (	39	0.09%	156	0	156	47	203
101 1010-33101 Marine Safety	3	0.01%	12	0	12	4	16
103 1010-33200 Snowmobile Law Enforcer	6	0.01%	24	0	24	7	31
104 1010-35100 Corrections Department / .	100	0.22%	400	0	400	120	520
105 1010-42600 Off of Emerg Serv-Civil	39	0.09%	156	0	156	47	203
106 1010-42601 Local Emergency Plannin	1	0.00%	4	0	4	1	5
108 1010-42603 Hazard Mitigation Grant	2	0.00%	8	0	8	2	10

Bay County, MI
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Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-43000 Animal Shelter/Dog Warde	933	2.07%	\$3,733	\$0	\$3,733	\$1,120	\$4,853
110 1010-58000 Pere Marquette Parking	13	0.03%	52	0	52	16	68
111 1010-60100 Health Dept-Admin	2	0.00%	8	0	8	2	10
114 1010-64800 Medical Examiner	306	0.68%	1,224	0	1,224	367	1,592
115 1010-64900 Mental Health	4	0.01%	16	0	16	5	21
116 1010-65100 Ambulance	1	0.00%	4	0	4	1	5
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.02%	32	0	32	10	42
121 1010-72101 Transportation Planning	6	0.01%	24	0	24	7	31
122 1010-72181 Trans. Planning - Oct.-Dec	85	0.19%	340	0	340	102	442
123 1010-75100 Recreation/Parks Departm	71	0.16%	284	0	284	85	369
126 1010-75108 Veterans Park Softball	38	0.08%	152	0	152	46	198
127 1010-75700 Community Center	704	1.56%	2,817	0	2,817	845	3,662
128 1010-75800 Swimming Pool	145	0.32%	580	0	580	174	754
130 1010-76000 Fairgrounds	270	0.60%	1,080	0	1,080	324	1,404
131 1010-762XX Civic Arena	3,918	8.70%	15,676	0	15,676	4,702	20,378
132 1010-76300 Pinconning Park	888	1.97%	3,553	0	3,553	1,066	4,619
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	4	0	4	1	5
136 1010-89500 Midland-Bay-Saginaw Airp	20	0.04%	80	0	80	24	104
137 2010 County Road Fund	113	0.25%	452	0	452	136	588
138 2210 Health Dept - Dist Health	3,736	8.30%	14,948	0	14,948	4,484	19,431
140 2380 Gypsy Moth Control Fund	91	0.20%	364	0	364	109	473
141 2400 Mosquito Control Fund	663	1.47%	2,653	0	2,653	796	3,448
142 2560 Regist of Deeds Automation Fnd	51	0.11%	204	0	204	61	265
144 2600 Indigent Defense Fund	195	0.43%	780	0	780	234	1,014
145 2610 911 Service Fund	680	1.51%	2,721	0	2,721	816	3,537
146 2630 Concealed Pistol Licensing Fd	252	0.56%	1,008	0	1,008	302	1,311
147 2640 Local C.F.O. Training Fund	4	0.01%	16	0	16	5	21
148 2650 Drug Law Enforcement Fund	6	0.01%	24	0	24	7	31
149 2651 Drug Law Enforcement-Bayanet	116	0.26%	464	0	464	139	603
151 2690 Law Library Fund	47	0.10%	188	0	188	56	244
152 2710 Library Fund	12	0.03%	48	0	48	14	62
153 2740 Community Corrections Fund	84	0.19%	336	0	336	101	437
154 2760 Division On Aging Fund	5,435	12.07%	21,745	0	21,745	6,523	28,268
155 2770 Home Rehabilitation Fund	6	0.01%	24	0	24	7	31
156 2900 Social Welfare Fund	42	0.09%	168	0	168	50	218
158 2920-66200 Child Care-Probate (Child	700	1.55%	2,801	0	2,801	840	3,641
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	731	1.62%	2,925	0	2,925	877	3,802
160 2920-66205 CCF-Casa Ct.Appointed S	11	0.02%	44	0	44	13	57
162 2920-66400 In-Home Care-Intensive P	55	0.12%	220	0	220	66	286
163 2920-66401 Youth & Family Support S	16	0.04%	64	0	64	19	83
164 2920-66402 Juvenile Drug Court	30	0.07%	120	0	120	36	156
165 2920-66500 Intensive Probation	13	0.03%	52	0	52	16	68

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Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
166 2920-75104 Juv.Community Based Tre	23	0.05%	\$92	\$0	\$92	\$28	\$120
167 2920-75105 Juv.Gender Specific Servi	83	0.18%	332	0	332	100	432
170 2930 Soldier's Relief	790	1.75%	3,161	0	3,161	948	4,109
171 2970 Historical Preservation	15	0.03%	60	0	60	18	78
175 5090-75600 Public Golf Course	560	1.24%	2,241	0	2,241	672	2,913
176 5090-75601 Public Golf Course-Snack	37	0.08%	148	0	148	44	192
177 5090-75602 Public Golf Course-Club	1,002	2.22%	4,009	0	4,009	1,203	5,212
178 5120-67100 Medical Care Facility Func	900	2.00%	3,601	0	3,601	1,080	4,681
179 5160 100% Tax Payment Fund (DTR)	609	1.35%	2,437	0	2,437	731	3,167
180 5180 Delq Prop Tax Foreclosure	1,420	3.15%	5,681	0	5,681	1,704	7,386
181 5350-70200 Housing Fund	128	0.28%	512	0	512	154	666
183 5950 Commissary Fund	36	0.08%	144	0	144	43	187
184 6770 Self-Insurance Fund-WC/UC/S&I	10	0.02%	40	0	40	12	52
185 6771 Self-Insurance Fund-Healthcare	109	0.24%	436	0	436	131	567
195 7310-27400 Retirement System Fund	171	0.38%	684	0	684	205	889
196 7360-27401 Public Employee Health C	21	0.05%	84	0	84	25	109
200 8010 Drain	365	0.81%	1,460	0	1,460	438	1,898
201 8011 Hampton O&M	150	0.33%	600	0	600	180	780
202 8012 Portsmouth O&M	16	0.04%	64	0	64	19	83
203 8014 Bangor O&M	471	1.05%	1,884	0	1,884	565	2,450
205 8510 Drain Debt Ret	6	0.01%	24	0	24	7	31
Subtotal	45,034	100.00%	180,181	0	180,181	52,194	232,376
Direct Bills					0		0
Total					\$180,181		\$232,376

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

**Bay County, MI
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Accounting Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	100	100.00%	\$28,507	\$0	\$28,507	\$8,258	\$36,764
Subtotal	100	100.00%	28,507	0	28,507	8,258	36,764
Direct Bills					0		0
Total					\$28,507		\$36,764

Basis Units: Direct to Accounting Function Within Finance
Source:

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
3 1010-25300 Treasurer	\$3,369	\$6,174	\$0	\$0	\$9,542
4 1010-10100 Board of Commissioners	0	473	0	0	473
5 1010-19100 Accounting Department	86	515	36,764	0	37,365
6 1010-20200 Payroll	17	270	0	0	288
7 1010-21200 Budget Department	0	452	0	0	452
8 1010-27200 Administrative Services	590	1,342	0	0	1,932
9 1010-22800 Information Systems Divis	17	1,893	0	0	1,910
11 1010-23300 Purchasing	0	187	0	0	187
12 1010-26500 Buildings and Grounds	371	7,375	0	0	7,746
13 1010-26600 Corporation Counsel	26	525	0	0	551
14 1010-27000 Personnel & Employee Re	3	635	0	0	637
15 1010-29800 Risograph Printing/Postag	3	62	0	0	65
16 1010-30100 Sheriff Department	7,071	16,394	0	0	23,465
17 1010-75110 Recreation & Facilities	0	270	0	0	270
18 1010-75112 Parks/Recreation Mainten.	12	1,207	0	0	1,218
19 1010-85100 Risk Management	0	26	0	0	26
20 1010-85900 Wellness Program	3	182	0	0	185
21 1010-87800 Retirees Health/Life Insura	3	5	0	0	8
22 1010-27900 Building Authority	121	62	0	0	183
23 1010-13100 Circuit Court	2,769	6,959	0	0	9,728
24 1010-13101 Circuit Court - SSSPP Gra	12	88	0	0	100
25 1010-13131 Circuit-Adult Drug Court G	35	276	0	0	310
26 1010-13300 Circuit Court Adult Probati	40	416	0	0	456
27 1010-13600 District Court	596	2,309	0	0	2,905
28 1010-13700 District Court Adult Probat	0	380	0	0	380
29 1010-13731 Dist.Ct OWI Treatment Oc	83	265	0	0	349
30 1010-14100 & 2150 FOC	2,625	6,507	0	0	9,131
33 1010-14700 Jury/Judicial Council	317	1,077	0	0	1,393
34 1010-14800 Probate Court	1,934	5,108	0	0	7,042
35 1010-14802 Public Guardian	184	400	0	0	585
36 1010-14805 Probate Ct. Safe Havens	17	270	0	0	288
37 1010-17100 County Executive	0	411	0	0	411
38 1010-21500 Clerk	2,179	4,671	0	0	6,849
39 1010-22900 Community Outreach / Me	138	442	0	0	580
40 1010-25416 2016 Delq Tax Property Si	6	0	0	0	6
41 1010-25417 2017 Delq Tax Property Si	29	0	0	0	29
42 1010-25700 Equalization Department	613	811	0	0	1,424
43 1010-26200 Elections	0	286	0	0	286
44 1010-26201 Board of Canvassers	0	234	0	0	234
45 1010-267XX Prosecuting Attorney	743	4,437	0	0	5,179
47 1010-26800 Register of Deeds	2,841	5,414	0	0	8,255

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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
48 1010-27300 Department of Criminal De	\$9	\$661	\$0	\$0	\$669
49 1010-27301 Indigent Attorney	0	1,066	0	0	1,066
50 1010-27302 Department of Public Defe	3	588	0	0	591
51 1010-27500 Drain Commissioner	40	489	0	0	529
56 1010-27801 County Survey/Remonum	725	1,415	0	0	2,140
57 1010-27903 Bldg Auth-MH Grp Home,l	0	10	0	0	10
58 1010-27909 Bldg Auth-MH Grp Home,l	0	21	0	0	21
59 1010-27910 Bldg Auth-MH Grp Home,l	0	26	0	0	26
60 1010-27911 Bldg Auth-MH Grp Home,l	0	73	0	0	73
61 1010-27912 Bldg Auth-MH Grp Home,l	0	21	0	0	21
62 1010-27919 Bldg Auth-MH Grp Home,l	0	36	0	0	36
63 1010-27920 Bldg Auth-MH Grp Home,l	0	5	0	0	5
64 1010-27921 Bldg Auth-MH Grp Home,l	0	26	0	0	26
65 1010-27922 Bldg Auth-MH Grp Home,l	0	57	0	0	57
66 1010-28000 Soil Conservation	334	598	0	0	932
67 1010-28300 M.S.U. Extension	0	229	0	0	229
68 1010-28600 Gypsy Moth Suppression	35	0	0	0	35
69 1010-28700 Environmental Affairs	0	317	0	0	317
70 1010-28703 Euclid Linear Park	0	5	0	0	5
71 1010-28704/28705 Environmental Grar	9	26	0	0	35
73 1010-28707 Phragmites Treatment 201	3	5	0	0	8
74 1010-28800 Geographic Information Sy	43	234	0	0	277
75 1010-31100 Circuit Court Warrant Offic	3	151	0	0	154
76 1010-31200 B.A.Y.A.N.E.T.	20	16	0	0	36
77 1010-31500 Secondary Road Patrol	144	2,403	0	0	2,547
79 1010-31503 2nd Rd Patrol-Bangor Tw	35	125	0	0	159
80 1010-31504 2nd Rd Patr-Portsmouth	35	88	0	0	123
81 1010-31505 2nd Rd Ptrl-Williams Twp	35	135	0	0	170
82 1010-31506 2nd Rd Patrol-Monitor Tw	46	125	0	0	171
83 1010-31507 2nd Rd Patrol - City of	35	78	0	0	113
84 1010-31508 2nd Road Patrol-Pinconni	43	302	0	0	345
85 1010-31509 2Nd Rd Patrol K-9 Pinconr	37	151	0	0	188
86 1010-31510 Bangor Twps Schools & B	60	62	0	0	123
87 1010-31516 2nd Rd.Pat-Bay City Schc	35	68	0	0	102
88 1010-31517 2nd Patrol-Frankenlust & l	43	68	0	0	111
89 1010-31600 Secondary Road Patrol Gr	6	73	0	0	79
90 1010-31681 Road Patrol Grant Oct-De	20	146	0	0	166
91 1010-31700 Township Road Patrol	104	0	0	0	104
93 1010-31902 Drive MI Safely/Task Forc	12	0	0	0	12
94 1010-31903 O.W.I. Alcohol Enforceme	17	0	0	0	17
96 1010-31905 Dre Drug Recogn.Expert C	9	0	0	0	9

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Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
97 1010-32100 Michigan Justice Training	\$6	\$36	\$0	\$0	\$42
98 1010-32200 Medical Marihuana Enforc	6	5	0	0	11
99 1010-32500 911 Central Dispatch	35	0	0	0	35
100 1010-33100 Marine Law Enforcement (	3	203	0	0	206
101 1010-33101 Marine Safety	0	16	0	0	16
103 1010-33200 Snowmobile Law Enforcer	0	31	0	0	31
104 1010-35100 Corrections Department /	104	520	0	0	624
105 1010-42600 Off of Emerg Serv-Civil	35	203	0	0	237
106 1010-42601 Local Emergency Planning	0	5	0	0	5
107 1010-42602 Homeland Security Activity	6	0	0	0	6
108 1010-42603 Hazard Mitigation Grant	0	10	0	0	10
109 1010-43000 Animal Shelter/Dog Warde	1,039	4,853	0	0	5,892
110 1010-58000 Pere Marquette Parking	12	68	0	0	79
111 1010-60100 Health Dept-Admin	52	10	0	0	62
114 1010-64800 Medical Examiner	688	1,592	0	0	2,279
115 1010-64900 Mental Health	0	21	0	0	21
116 1010-65100 Ambulance	0	5	0	0	5
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	0	42	0	0	42
119 1010-67100 Social Services-Med Care	35	0	0	0	35
120 1010-70200 Center Ridge Arms-Admin	35	0	0	0	35
121 1010-72101 Transportation Planning	20	31	0	0	51
122 1010-72181 Trans. Planning - Oct.-Dec	37	442	0	0	480
123 1010-75100 Recreation/Parks Departm	132	369	0	0	502
124 1010-75104 Juv Community Based Tre	6	0	0	0	6
125 1010-75105 Juv Gender Specific Servi	6	0	0	0	6
126 1010-75108 Veterans Park Softball	3	198	0	0	201
127 1010-75700 Community Center	1,425	3,662	0	0	5,086
128 1010-75800 Swimming Pool	204	754	0	0	959
129 1010-75900 County Market	20	0	0	0	20
130 1010-76000 Fairgrounds	276	1,404	0	0	1,681
131 1010-762XX Civic Arena	7,834	20,378	0	0	28,212
132 1010-76300 Pinconning Park	1,681	4,619	0	0	6,299
133 1010-79000 Library	35	0	0	0	35
134 1010-86500 401(K) Savings Plan Admi	0	5	0	0	5
135 1010-87200/87201 Self Insurance Adm	6	0	0	0	6
136 1010-89500 Midland-Bay-Saginaw Airp	0	104	0	0	104
137 2010 County Road Fund	414	588	0	0	1,002
138 2210 Health Dept - Dist Health	7,368	19,431	0	0	26,799
139 2210-605XX Bioterrorism	20	0	0	0	20
140 2380 Gypsy Moth Control Fund	115	473	0	0	588
141 2400 Mosquito Control Fund	262	3,448	0	0	3,710

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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
142 2560 Regist of Deeds Automation Fnd	\$78	\$265	\$0	\$0	\$343
144 2600 Indigent Defense Fund	106	1,014	0	0	1,121
145 2610 911 Service Fund	311	3,537	0	0	3,848
146 2630 Concealed Pistol Licensing Fd	771	1,311	0	0	2,082
147 2640 Local C.F.O. Training Fund	3	21	0	0	24
148 2650 Drug Law Enforcement Fund	17	31	0	0	48
149 2651 Drug Law Enforcement-Bayanet	443	603	0	0	1,047
151 2690 Law Library Fund	37	244	0	0	282
152 2710 Library Fund	322	62	0	0	385
153 2740 Community Corrections Fund	89	437	0	0	526
154 2760 Division On Aging Fund	6,925	28,268	0	0	35,193
155 2770 Home Rehabilitation Fund	0	31	0	0	31
156 2900 Social Welfare Fund	12	218	0	0	230
158 2920-66200 Child Care-Probate (Child	484	3,641	0	0	4,124
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,151	3,802	0	0	4,953
160 2920-66205 CCF-Casa Ct.Appointed S	66	57	0	0	123
161 2920-66300 Child Care-D.S.S. (State V	37	0	0	0	37
162 2920-66400 In-Home Care-Intensive P	52	286	0	0	338
163 2920-66401 Youth & Family Support S	75	83	0	0	158
164 2920-66402 Juvenile Drug Court	46	156	0	0	202
165 2920-66500 Intensive Probation	17	68	0	0	85
166 2920-75104 Juv.Community Based Tre	63	120	0	0	183
167 2920-75105 Juv.Gender Specific Servi	63	432	0	0	495
170 2930 Soldier's Relief	259	4,109	0	0	4,368
171 2970 Historical Preservation	121	78	0	0	199
172 3650 Debt-Water Supply Sys Bay	6	0	0	0	6
173 3690 Bldg Authority Debt Fund	98	0	0	0	98
174 4650 Water Supply Sys Bay-Const	6	0	0	0	6
175 5090-75600 Public Golf Course	702	2,913	0	0	3,615
176 5090-75601 Public Golf Course-Snack	6	192	0	0	198
177 5090-75602 Public Golf Course-Club	1,923	5,212	0	0	7,134
178 5120-67100 Medical Care Facility Func	2,711	4,681	0	0	7,392
179 5160 100% Tax Payment Fund (DTR)	1,928	3,167	0	0	5,096
180 5180 Delq Prop Tax Foreclosure	4,245	7,386	0	0	11,631
181 5350-70200 Housing Fund	311	666	0	0	977
182 5920 Water and Sewer Fund	72	0	0	0	72
183 5950 Commissary Fund	112	187	0	0	299
184 6770 Self-Insurance Fund-WC/UC/S&I	161	52	0	0	213
185 6771 Self-Insurance Fund-Healthcare	273	567	0	0	840
188 7100 District Court Custodial Fund	9	0	0	0	9
189 7110 Probate Court Custodial Fund	9	0	0	0	9

**Bay County, MI
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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
190 7120 Trial Court Custodial Fund	\$9	\$0	\$0	\$0	\$9
191 7140 Inmates Custodial Fund	3	0	0	0	3
195 7310-27400 Retirement System Fund	1,787	889	0	0	2,677
196 7360-27401 Public Employee Health C	935	109	0	0	1,045
199 7640 Inmate Trust Fund	40	0	0	0	40
200 8010 Drain	1,284	1,898	0	0	3,182
201 8011 Hampton O&M	66	780	0	0	846
202 8012 Portsmouth O&M	49	83	0	0	132
203 8014 Bangor O&M	222	2,450	0	0	2,671
205 8510 Drain Debt Ret	504	31	0	0	535
206 9760 Governmental Full Accrual	58	0	0	0	58
207 9770 Governmentl Full Accrual-Drain	3	0	0	0	3
Total	\$79,785	\$232,376	\$36,764	\$0	\$348,924

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**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**

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A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	Building Authority	General Government
Personnel Costs					
Salaries S1	165,644	0	0	927	164,717
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.56%</i>	<i>99.44%</i>
Benefits S	55,413	0	0	310	55,103
Subtotal - Personnel Costs	221,057	0	0	1,237	219,820
Services & Supplies Cost					
71603 Retiree Health Care Contribut. D	0	0	0	0	0
72700 Office Supplies S	418	0	0	2	416
72800 Printing And Binding S	111	0	0	1	110
72900 Postage S	30	0	0	0	30
73000 Magazines and Periodicals S	1,550	0	0	9	1,541
74200 Food Supplies S	140	0	0	1	139
75100 Computer Supplies S	33	0	0	0	33
81800 Audit Fees P	76,060	0	76,060	0	0
82000 Memberships and Dues P	19,681	0	0	0	19,681
85200 Telephone S	95	0	0	1	94
86100 Conference Fees & Expenses S	5,829	0	0	33	5,796
86500 State Travel Mileage S	815	0	0	5	810
86600 Local Travel Mileage S	2,822	0	0	16	2,806
93700 Hard/Software Repair & Maint S	300	0	0	2	298
94601 Equipment Rental-Copy Machir S	3,584	0	0	20	3,564
95500 Miscellaneous S	824	0	0	5	819
95507 Flowers, Wreaths, Plaques Etc. P	155	0	0	0	155
967141 Computer Hardware Expense S	1,637	0	0	9	1,628
96900 Contributions - Other P	50,000	0	0	0	50,000
98500 Audio Visual P	13,462	0	0	0	13,462
Subtotal - Services & Supplies	177,546	0	76,060	102	101,384
Department Cost Total	398,603	0	76,060	1,339	321,204
Adjustments to Cost					
71603 Retiree Health Care Contribut. D	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	Building Authority	General Government
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	398,603	0	76,060	1,339	321,204
General Admin Distribution		0	0	0	0
Grand Total	<u>\$398,603</u>		<u>\$76,060</u>	<u>\$1,339</u>	<u>\$321,204</u>
				not allocated	

**Bay County, MI
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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	\$1,212	\$1	\$231	\$4	\$977
Subtotal - Building Depreciation	1,212	1	231	4	977
2 Imaging Equipment	852	1	163	3	688
2 Telephone Equipment	179	0	34	1	145
Subtotal - Equipment Depreciation	1,031	2	197	3	832
3 Bank Reconciliation	364	109	90	2	381
Subtotal - 1010-25300 Treasurer	364	109	90	2	381
4 Annual Audit	0	290	55	1	234
Subtotal - 1010-10100 Board of Comm	0	290	55	1	234
5 Accounting	0	1,139	217	4	918
5 Payroll	0	6	1	0	5
5 Budgeting	0	627	120	2	505
5 Contract Serv.	0	421	80	1	340
Subtotal - 1010-19100 Accounting Dep	0	2,193	419	7	1,767
6 Payroll	0	2,133	407	7	1,719
6 Budgeting	0	41	8	0	33
Subtotal - 1010-20200 Payroll	0	2,174	415	7	1,752
7 Budgeting	0	611	117	2	492
7 Accts Payable	0	79	15	0	63
7 General Accounting	0	114	22	0	92
Subtotal - 1010-21200 Budget Departm	0	803	153	3	647
8 Admin Services	0	358	68	1	289
Subtotal - 1010-27200 Administrative S	0	358	68	1	289
9 Tech Support	0	2,203	420	7	1,775
9 Network/Server	0	7,270	1,387	24	5,859
9 Specific Services	0	1,362	260	5	1,097
9 Imaging	0	489	93	2	394

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

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	Building Authority	General Government
9 Telephone	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	0	11,324	2,161	38	9,125
10 Accounting	0	531	101	2	428
Subtotal - Financial System MUNIS	0	531	101	2	428
11 Purchasing	0	919	175	3	741
Subtotal - 1010-23300 Purchasing	0	919	175	3	741
12 County Building	0	55,374	10,566	186	44,622
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	55,374	10,566	186	44,622
13 Civil Counsel	0	18,177	3,468	61	14,647
Subtotal - 1010-26600 Corporation Cot	0	18,177	3,468	61	14,647
14 Human Resources	0	2,206	421	7	1,778
14 Education and Training	0	307	59	1	247
Subtotal - 1010-27000 Personnel & Err	0	2,513	480	8	2,025
15 Mail Services	0	8	2	0	6
15 Office Max Rebate	0	(6)	(1)	(0)	(5)
Subtotal - 1010-29800 Risograph Printi	0	2	0	0	1
18 County Building	0	82	16	0	66
Subtotal - 1010-75112 Parks/Recreatio	0	82	16	0	66
19 General Liability	0	2,141	409	7	1,725
19 County Building	0	2,419	462	8	1,949
Subtotal - 1010-85100 Risk Manageme	0	4,559	870	15	3,674
20 Wellness Program	0	602	115	2	485
Subtotal - 1010-85900 Wellness Progr	0	602	115	2	485
21 Current Retiree Fringe Benefits	0	18,843	3,595	63	15,184

**Bay County, MI
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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 Future Retiree Fringe Benefits	\$0	\$5	\$1	\$0	\$4
21 Supplemental Contribution	0	0	0	0	0
21 Term Payoff	0	1,058	202	4	852
Subtotal - 1010-87800 Retirees Health/	0	19,905	3,798	67	16,040
Total Incoming	2,607	119,918	23,380	412	98,734
C. Total Allocated		\$521,128	\$99,440	\$1,750	\$419,938
			19.08%	0.34%	80.58%

Bay County, MI
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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,301	2.36%	\$1,810	\$0	\$1,810	\$0	\$1,810
4 1010-10100 Board of Commissioners	369	0.38%	290	0	290	0	290
5 1010-19100 Accounting Department	525	0.54%	413	0	413	127	540
6 1010-20200 Payroll	411	0.42%	323	0	323	99	423
7 1010-21200 Budget Department	424	0.44%	333	0	333	102	436
8 1010-27200 Administrative Services	607	0.62%	477	0	477	147	624
9 1010-22800 Information Systems Divis	831	0.85%	654	0	654	201	854
11 1010-23300 Purchasing	321	0.33%	252	0	252	78	330
12 1010-26500 Buildings and Grounds	1,952	2.01%	1,535	0	1,535	472	2,007
13 1010-26600 Corporation Counsel	434	0.45%	341	0	341	105	446
14 1010-27000 Personnel & Employee Re	468	0.48%	368	0	368	113	481
15 1010-29800 Risograph Printing/Postag	240	0.25%	189	0	189	58	247
16 1010-30100 Sheriff Department	4,820	4.95%	3,791	0	3,791	1,165	4,956
17 1010-75110 Recreation & Facilities	431	0.44%	339	0	339	104	443
18 1010-75112 Parks/Recreation Mainten.	552	0.57%	434	0	434	133	568
19 1010-85100 Risk Management	6	0.01%	5	0	5	1	6
20 1010-85900 Wellness Program	208	0.21%	164	0	164	50	214
21 1010-87800 Retirees Health/Life Insur	66	0.07%	52	0	52	16	68
22 1010-27900 Building Authority	56	0.06%	44	0	44	14	58
23 1010-13100 Circuit Court	1,840	1.89%	1,447	0	1,447	445	1,892
24 1010-13101 Circuit Court - SSSPP Gra	292	0.30%	230	0	230	71	300
25 1010-13131 Circuit-Adult Drug Court G	227	0.23%	179	0	179	55	233
26 1010-13300 Circuit Court Adult Probati	105	0.11%	83	0	83	25	108
27 1010-13600 District Court	953	0.98%	749	0	749	230	980
28 1010-13700 District Court Adult Probat	421	0.43%	331	0	331	102	433
29 1010-13731 Dist.Ct OWI Treatment Oc	221	0.23%	174	0	174	53	227
30 1010-14100 & 2150 FOC	2,514	2.58%	1,977	0	1,977	608	2,585
32 1010-14500 Law Library	12	0.01%	9	0	9	3	12
33 1010-14700 Jury/Judicial Council	575	0.59%	452	0	452	139	591
34 1010-14800 Probate Court	1,458	1.50%	1,147	0	1,147	352	1,499
35 1010-14802 Public Guardian	77	0.08%	61	0	61	19	79
36 1010-14805 Probate Ct. Safe Havens	69	0.07%	54	0	54	17	71
37 1010-17100 County Executive	449	0.46%	353	0	353	109	462
38 1010-21500 Clerk	1,258	1.29%	989	0	989	304	1,293
39 1010-22900 Community Outreach / Me	365	0.37%	287	0	287	88	375
40 1010-25416 2016 Delq Tax Property S	2	0.00%	2	0	2	0	2
41 1010-25417 2017 Delq Tax Property S	10	0.01%	8	0	8	2	10
42 1010-25700 Equalization Department	696	0.71%	547	0	547	168	716
43 1010-26200 Elections	66	0.07%	52	0	52	16	68
44 1010-26201 Board of Canvassers	45	0.05%	35	0	35	11	46
45 1010-267XX Prosecuting Attorney	2,484	2.55%	1,954	0	1,954	600	2,554
47 1010-26800 Register of Deeds	1,473	1.51%	1,158	0	1,158	356	1,514

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal De	549	0.56%	\$432	\$0	\$432	\$133	\$564
49 1010-27301 Indigent Attorney	227	0.23%	179	0	179	55	233
50 1010-27302 Department of Public Defe	571	0.59%	449	0	449	138	587
51 1010-27500 Drain Commissioner	650	0.67%	511	0	511	157	668
52 1010-27360 Department Of Indigent De	12	0.01%	9	0	9	3	12
55 1010-27507 Drain - County at Large	5	0.01%	4	0	4	1	5
56 1010-27801 County Survey/Remonum	564	0.58%	444	0	444	136	580
57 1010-27903 Bldg Auth-MH Grp Home,l	2	0.00%	2	0	2	0	2
58 1010-27909 Bldg Auth-MH Grp Home,z	4	0.00%	3	0	3	1	4
59 1010-27910 Bldg Auth-MH Grp Home,l	5	0.01%	4	0	4	1	5
60 1010-27911 Bldg Auth-MH Grp Home,l	14	0.01%	11	0	11	3	14
61 1010-27912 Bldg Auth-MH Grp Home,l	4	0.00%	3	0	3	1	4
62 1010-27919 Bldg Auth-MH Grp Home,l	7	0.01%	6	0	6	2	7
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.00%	1	0	1	0	1
64 1010-27921 Bldg Auth-MH Grp Home,)	5	0.01%	4	0	4	1	5
65 1010-27922 Bldg Auth-MH Grp Home,)	11	0.01%	9	0	9	3	11
66 1010-28000 Soil Conservation	116	0.12%	91	0	91	28	119
67 1010-28300 M.S.U. Extension	68	0.07%	53	0	53	16	70
68 1010-28600 Gypsy Moth Suppression	12	0.01%	9	0	9	3	12
69 1010-28700 Environmental Affairs	421	0.43%	331	0	331	102	433
70 1010-28703 Euclid Linear Park	1	0.00%	1	0	1	0	1
71 1010-28704/28705 Environmental Gra	6	0.01%	5	0	5	1	6
73 1010-28707 Phragmites Treatment 201	2	0.00%	2	0	2	0	2
74 1010-28800 Geographic Information Sy	362	0.37%	285	0	285	87	372
75 1010-31100 Circuit Court Warrant Offic	321	0.33%	252	0	252	78	330
76 1010-31200 B.A.Y.A.N.E.T.	278	0.29%	219	0	219	67	286
77 1010-31500 Secondary Road Patrol	1,033	1.06%	812	0	812	250	1,062
79 1010-31503 2nd Rd Patrol-Bangor Tw	368	0.38%	289	0	289	89	378
80 1010-31504 2nd Rd Patr-Portsmouth	322	0.33%	253	0	253	78	331
81 1010-31505 2nd Rd Ptrl-Williams Twp	372	0.38%	293	0	293	90	382
82 1010-31506 2nd Rd Patrol-Monitor Tw	363	0.37%	285	0	285	88	373
83 1010-31507 2nd Rd Patrol - City of	320	0.33%	252	0	252	77	329
84 1010-31508 2nd Road Patrol-Pinconni	381	0.39%	300	0	300	92	392
85 1010-31509 2Nd Rd Patrol K-9 Pincon	286	0.29%	225	0	225	69	294
86 1010-31510 Bangor Twps Schools & B	300	0.31%	236	0	236	73	308
87 1010-31516 2nd Rd.Pat-Bay City Sch	347	0.36%	273	0	273	84	357
88 1010-31517 2nd Patrol-Frankenlust & l	279	0.29%	219	0	219	67	287
89 1010-31600 Secondary Road Patrol Gr	118	0.12%	93	0	93	29	121
90 1010-31681 Road Patrol Grant Oct-De	298	0.31%	234	0	234	72	306
91 1010-31700 Township Road Patrol	318	0.33%	250	0	250	77	327
93 1010-31902 Drive MI Safely/Task Forc	116	0.12%	91	0	91	28	119
94 1010-31903 O.W.I. Alcohol Enforceme	169	0.17%	133	0	133	41	174

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-31905 Dre Drug Recogn.Expert C	35	0.04%	\$28	\$0	\$28	\$8	\$36
97 1010-32100 Michigan Justice Training	20	0.02%	16	0	16	5	21
98 1010-32200 Medical Marihuana Enforc	2	0.00%	2	0	2	0	2
99 1010-32500 911 Central Dispatch	12	0.01%	9	0	9	3	12
100 1010-33100 Marine Law Enforcement (	143	0.15%	112	0	112	35	147
101 1010-33101 Marine Safety	3	0.00%	2	0	2	1	3
103 1010-33200 Snowmobile Law Enforcer	32	0.03%	25	0	25	8	33
104 1010-35100 Corrections Department / .	130	0.13%	102	0	102	31	134
105 1010-42600 Off of Emerg Serv-Civil	321	0.33%	252	0	252	78	330
106 1010-42601 Local Emergency Planning	3	0.00%	2	0	2	1	3
107 1010-42602 Homeland Security Activity	4	0.00%	3	0	3	1	4
108 1010-42603 Hazard Mitigation Grant	2	0.00%	2	0	2	0	2
109 1010-43000 Animal Shelter/Dog Warde	1,390	1.43%	1,093	0	1,093	336	1,429
110 1010-58000 Pere Marquette Parking	17	0.02%	13	0	13	4	17
111 1010-60100 Health Dept-Admin	34	0.03%	27	0	27	8	35
113 1010-61731 Personal Care-Grant/Oct-I	3	0.00%	2	0	2	1	3
114 1010-64800 Medical Examiner	329	0.34%	259	0	259	80	338
115 1010-64900 Mental Health	4	0.00%	3	0	3	1	4
116 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	6	0	6	2	8
118 1010-67000 Mi Dept Human Serv-Bay	4	0.00%	3	0	3	1	4
119 1010-67100 Social Services-Med Care	12	0.01%	9	0	9	3	12
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	9	0	9	3	12
121 1010-72101 Transportation Planning	386	0.40%	304	0	304	93	397
122 1010-72181 Trans. Planning - Oct.-Dec	483	0.50%	380	0	380	117	497
123 1010-75100 Recreation/Parks Departm	98	0.10%	77	0	77	24	101
124 1010-75104 Juv Community Based Tre	14	0.01%	11	0	11	3	14
125 1010-75105 Juv Gender Specific Servi	14	0.01%	11	0	11	3	14
126 1010-75108 Veterans Park Softball	136	0.14%	107	0	107	33	140
127 1010-75700 Community Center	1,120	1.15%	881	0	881	271	1,152
128 1010-75800 Swimming Pool	166	0.17%	131	0	131	40	171
129 1010-75900 County Market	7	0.01%	6	0	6	2	7
130 1010-76000 Fairgrounds	466	0.48%	366	0	366	113	479
131 1010-762XX Civic Arena	4,914	5.05%	3,865	0	3,865	1,188	5,052
132 1010-76300 Pinconning Park	1,198	1.23%	942	0	942	290	1,232
133 1010-79000 Library	12	0.01%	9	0	9	3	12
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
135 1010-87200/87201 Self Insurance Adr	2	0.00%	2	0	2	0	2
136 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	16	0	16	5	21
137 2010 County Road Fund	221	0.23%	174	0	174	53	227
138 2210 Health Dept - Dist Health	12,338	12.67%	9,703	0	9,703	2,982	12,685
139 2210-605XX Bioterrorism	7	0.01%	6	0	6	2	7

**Bay County, MI
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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 2380 Gypsy Moth Control Fund	482	0.50%	\$379	\$0	\$379	\$116	\$496
141 2400 Mosquito Control Fund	1,233	1.27%	970	0	970	298	1,268
142 2560 Regist of Deeds Automation Fnd	112	0.12%	88	0	88	27	115
144 2600 Indigent Defense Fund	656	0.67%	516	0	516	159	674
145 2610 911 Service Fund	1,339	1.38%	1,053	0	1,053	324	1,377
146 2630 Concealed Pistol Licensing Fd	542	0.56%	426	0	426	131	557
147 2640 Local C.F.O. Training Fund	54	0.06%	42	0	42	13	56
148 2650 Drug Law Enforcement Fund	18	0.02%	14	0	14	4	19
149 2651 Drug Law Enforcement-Bayanet	528	0.54%	415	0	415	128	543
151 2690 Law Library Fund	62	0.06%	49	0	49	15	64
152 2710 Library Fund	154	0.16%	121	0	121	37	158
153 2740 Community Corrections Fund	436	0.45%	343	0	343	105	448
154 2760 Division On Aging Fund	9,386	9.64%	7,382	0	7,382	2,269	9,650
155 2770 Home Rehabilitation Fund	10	0.01%	8	0	8	2	10
156 2900 Social Welfare Fund	48	0.05%	38	0	38	12	49
158 2920-66200 Child Care-Probate (Child	792	0.81%	623	0	623	191	814
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,690	1.74%	1,329	0	1,329	408	1,738
160 2920-66205 CCF-Casa Ct.Appointed S	49	0.05%	39	0	39	12	50
161 2920-66300 Child Care-D.S.S. (State V	33	0.03%	26	0	26	8	34
162 2920-66400 In-Home Care-Intensive P	419	0.43%	330	0	330	101	431
163 2920-66401 Youth & Family Support S	422	0.43%	332	0	332	102	434
164 2920-66402 Juvenile Drug Court	361	0.37%	284	0	284	87	371
165 2920-66500 Intensive Probation	99	0.10%	78	0	78	24	102
166 2920-75104 Juv.Community Based Tre	403	0.41%	317	0	317	97	414
167 2920-75105 Juv.Gender Specific Servi	471	0.48%	370	0	370	114	484
170 2930 Soldier's Relief	928	0.95%	730	0	730	224	954
171 2970 Historical Preservation	55	0.06%	43	0	43	13	57
172 3650 Debt-Water Supply Sys Bay	2	0.00%	2	0	2	0	2
173 3690 Bldg Authority Debt Fund	37	0.04%	29	0	29	9	38
174 4650 Water Supply Sys Bay-Const	2	0.00%	2	0	2	0	2
175 5090-75600 Public Golf Course	929	0.95%	731	0	731	225	955
176 5090-75601 Public Golf Course-Snack	50	0.05%	39	0	39	12	51
177 5090-75602 Public Golf Course-Club	1,348	1.38%	1,060	0	1,060	326	1,386
178 5120-67100 Medical Care Facility Func	1,163	1.19%	915	0	915	281	1,196
179 5160 100% Tax Payment Fund (DTR)	1,059	1.09%	833	0	833	256	1,089
180 5180 Delq Prop Tax Foreclosure	1,664	1.71%	1,309	0	1,309	402	1,711
181 5350-70200 Housing Fund	1,098	1.13%	864	0	864	265	1,129
182 5920 Water and Sewer Fund	36	0.04%	28	0	28	9	37
183 5950 Commissary Fund	75	0.08%	59	0	59	18	77
184 6770 Self-Insurance Fund-WC/UC/S&A	573	0.59%	451	0	451	138	589
185 6771 Self-Insurance Fund-Healthcare	320	0.33%	252	0	252	77	329
188 7100 District Court Custodial Fund	6	0.01%	5	0	5	1	6

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 7110 Probate Court Custodial Fund	6	0.01%	\$5	\$0	\$5	\$1	\$6
190 7120 Trial Court Custodial Fund	6	0.01%	5	0	5	1	6
191 7140 Inmates Custodial Fund	2	0.00%	2	0	2	0	2
195 7310-27400 Retirement System Fund	1,259	1.29%	990	0	990	304	1,294
196 7360-27401 Public Employee Health C	393	0.40%	309	0	309	95	404
199 7640 Inmate Trust Fund	15	0.02%	12	0	12	4	15
200 8010 Drain	1,012	1.04%	796	0	796	245	1,040
201 8011 Hampton O&M	170	0.17%	134	0	134	41	175
202 8012 Portsmouth O&M	49	0.05%	39	0	39	12	50
203 8014 Bangor O&M	563	0.58%	443	0	443	136	579
205 8510 Drain Debt Ret	195	0.20%	153	0	153	47	200
206 9760 Governmental Full Accrual	156	0.16%	123	0	123	38	160
207 9770 Governmentl Full Accrual-Drain	8	0.01%	6	0	6	2	8
Subtotal	97,344	100.00%	76,558	0	76,558	22,882	99,440
Direct Bills					0		0
Total					\$76,558		\$99,440

Basis Units: Accounting Transactions
Source: GL Transaction History

**Bay County, MI
Cost Allocation Plan**

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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	100.00%	\$1,348	\$0	\$1,348	\$403	\$1,750
Subtotal	100	100.00%	1,348	0	1,348	403	1,750
Direct Bills					0		0
Total					\$1,348		\$1,750

Basis Units: Direct Allocation to Building Authority
Source:

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
3 1010-25300 Treasurer	\$1,810	\$0	\$0	\$1,810
4 1010-10100 Board of Commissioners	290	0	0	290
5 1010-19100 Accounting Department	540	0	0	540
6 1010-20200 Payroll	423	0	0	423
7 1010-21200 Budget Department	436	0	0	436
8 1010-27200 Administrative Services	624	0	0	624
9 1010-22800 Information Systems Divis	854	0	0	854
11 1010-23300 Purchasing	330	0	0	330
12 1010-26500 Buildings and Grounds	2,007	0	0	2,007
13 1010-26600 Corporation Counsel	446	0	0	446
14 1010-27000 Personnel & Employee Re	481	0	0	481
15 1010-29800 Risograph Printing/Postag	247	0	0	247
16 1010-30100 Sheriff Department	4,956	0	0	4,956
17 1010-75110 Recreation & Facilities	443	0	0	443
18 1010-75112 Parks/Recreation Mainten.	568	0	0	568
19 1010-85100 Risk Management	6	0	0	6
20 1010-85900 Wellness Program	214	0	0	214
21 1010-87800 Retirees Health/Life Insura	68	0	0	68
22 1010-27900 Building Authority	58	1,750	0	1,808
23 1010-13100 Circuit Court	1,892	0	0	1,892
24 1010-13101 Circuit Court - SSSPP Gra	300	0	0	300
25 1010-13131 Circuit-Adult Drug Court G	233	0	0	233
26 1010-13300 Circuit Court Adult Probati	108	0	0	108
27 1010-13600 District Court	980	0	0	980
28 1010-13700 District Court Adult Probat	433	0	0	433
29 1010-13731 Dist.Ct OWI Treatment Oc	227	0	0	227
30 1010-14100 & 2150 FOC	2,585	0	0	2,585
32 1010-14500 Law Library	12	0	0	12
33 1010-14700 Jury/Judicial Council	591	0	0	591
34 1010-14800 Probate Court	1,499	0	0	1,499
35 1010-14802 Public Guardian	79	0	0	79
36 1010-14805 Probate Ct. Safe Havens	71	0	0	71
37 1010-17100 County Executive	462	0	0	462
38 1010-21500 Clerk	1,293	0	0	1,293
39 1010-22900 Community Outreach / Me	375	0	0	375
40 1010-25416 2016 Delq Tax Property S	2	0	0	2
41 1010-25417 2017 Delq Tax Property S	10	0	0	10
42 1010-25700 Equalization Department	716	0	0	716
43 1010-26200 Elections	68	0	0	68
44 1010-26201 Board of Canvassers	46	0	0	46
45 1010-267XX Prosecuting Attorney	2,554	0	0	2,554

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
47 1010-26800 Register of Deeds	\$1,514	\$0	\$0	\$1,514
48 1010-27300 Department of Criminal De	564	0	0	564
49 1010-27301 Indigent Attorney	233	0	0	233
50 1010-27302 Department of Public Defe	587	0	0	587
51 1010-27500 Drain Commissioner	668	0	0	668
52 1010-27360 Department Of Indigent De	12	0	0	12
55 1010-27507 Drain - County at Large	5	0	0	5
56 1010-27801 County Survey/Remonum	580	0	0	580
57 1010-27903 Bldg Auth-MH Grp Home,l	2	0	0	2
58 1010-27909 Bldg Auth-MH Grp Home,l	4	0	0	4
59 1010-27910 Bldg Auth-MH Grp Home,l	5	0	0	5
60 1010-27911 Bldg Auth-MH Grp Home,l	14	0	0	14
61 1010-27912 Bldg Auth-MH Grp Home,l	4	0	0	4
62 1010-27919 Bldg Auth-MH Grp Home,l	7	0	0	7
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0	0	1
64 1010-27921 Bldg Auth-MH Grp Home,l	5	0	0	5
65 1010-27922 Bldg Auth-MH Grp Home,l	11	0	0	11
66 1010-28000 Soil Conservation	119	0	0	119
67 1010-28300 M.S.U. Extension	70	0	0	70
68 1010-28600 Gypsy Moth Suppression	12	0	0	12
69 1010-28700 Environmental Affairs	433	0	0	433
70 1010-28703 Euclid Linear Park	1	0	0	1
71 1010-28704/28705 Environmental Grar	6	0	0	6
73 1010-28707 Phragmites Treatment 201	2	0	0	2
74 1010-28800 Geographic Information Sy	372	0	0	372
75 1010-31100 Circuit Court Warrant Offic	330	0	0	330
76 1010-31200 B.A.Y.A.N.E.T.	286	0	0	286
77 1010-31500 Secondary Road Patrol	1,062	0	0	1,062
79 1010-31503 2nd Rd Patrol-Bangor Tw	378	0	0	378
80 1010-31504 2nd Rd Patr-Portsmouth	331	0	0	331
81 1010-31505 2nd Rd Ptr-Williams Twp	382	0	0	382
82 1010-31506 2nd Rd Patrol-Monitor Tw	373	0	0	373
83 1010-31507 2nd Rd Patrol - City of	329	0	0	329
84 1010-31508 2nd Road Patrol-Pinconni	392	0	0	392
85 1010-31509 2Nd Rd Patrol K-9 Pinconr	294	0	0	294
86 1010-31510 Bangor Twps Schools & B	308	0	0	308
87 1010-31516 2nd Rd.Pat-Bay City Sch	357	0	0	357
88 1010-31517 2nd Patrol-Frankenlust & l	287	0	0	287
89 1010-31600 Secondary Road Patrol Gr	121	0	0	121
90 1010-31681 Road Patrol Grant Oct-De	306	0	0	306
91 1010-31700 Township Road Patrol	327	0	0	327

**Bay County, MI
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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
93 1010-31902 Drive MI Safely/Task Forc	\$119	\$0	\$0	\$119
94 1010-31903 O.W.I. Alcohol Enforceme	174	0	0	174
96 1010-31905 Dre Drug Recogn.Expert C	36	0	0	36
97 1010-32100 Michigan Justice Training	21	0	0	21
98 1010-32200 Medical Marihuana Enforc	2	0	0	2
99 1010-32500 911 Central Dispatch	12	0	0	12
100 1010-33100 Marine Law Enforcement (	147	0	0	147
101 1010-33101 Marine Safety	3	0	0	3
103 1010-33200 Snowmobile Law Enforcer	33	0	0	33
104 1010-35100 Corrections Department / .	134	0	0	134
105 1010-42600 Off of Emerg Serv-Civil	330	0	0	330
106 1010-42601 Local Emergency Planning	3	0	0	3
107 1010-42602 Homeland Security Activity	4	0	0	4
108 1010-42603 Hazard Mitigation Grant	2	0	0	2
109 1010-43000 Animal Shelter/Dog Warde	1,429	0	0	1,429
110 1010-58000 Pere Marquette Parking	17	0	0	17
111 1010-60100 Health Dept-Admin	35	0	0	35
113 1010-61731 Personal Care-Grant/Oct-I	3	0	0	3
114 1010-64800 Medical Examiner	338	0	0	338
115 1010-64900 Mental Health	4	0	0	4
116 1010-65100 Ambulance	1	0	0	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0	0	8
118 1010-67000 Mi Dept Human Serv-Bay	4	0	0	4
119 1010-67100 Social Services-Med Care	12	0	0	12
120 1010-70200 Center Ridge Arms-Admin	12	0	0	12
121 1010-72101 Transportation Planning	397	0	0	397
122 1010-72181 Trans. Planning - Oct.-Dec	497	0	0	497
123 1010-75100 Recreation/Parks Departr	101	0	0	101
124 1010-75104 Juv Community Based Tre	14	0	0	14
125 1010-75105 Juv Gender Specific Servi	14	0	0	14
126 1010-75108 Veterans Park Softball	140	0	0	140
127 1010-75700 Community Center	1,152	0	0	1,152
128 1010-75800 Swimming Pool	171	0	0	171
129 1010-75900 County Market	7	0	0	7
130 1010-76000 Fairgrounds	479	0	0	479
131 1010-762XX Civic Arena	5,052	0	0	5,052
132 1010-76300 Pinconning Park	1,232	0	0	1,232
133 1010-79000 Library	12	0	0	12
134 1010-86500 401(K) Savings Plan Admi	1	0	0	1
135 1010-87200/87201 Self Insurance Adr	2	0	0	2
136 1010-89500 Midland-Bay-Saginaw Airp	21	0	0	21

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
137 2010 County Road Fund	\$227	\$0	\$0	\$227
138 2210 Health Dept - Dist Health	12,685	0	0	12,685
139 2210-605XX Bioterrorism	7	0	0	7
140 2380 Gypsy Moth Control Fund	496	0	0	496
141 2400 Mosquito Control Fund	1,268	0	0	1,268
142 2560 Regist of Deeds Automation Fnd	115	0	0	115
144 2600 Indigent Defense Fund	674	0	0	674
145 2610 911 Service Fund	1,377	0	0	1,377
146 2630 Concealed Pistol Licensing Fd	557	0	0	557
147 2640 Local C.F.O. Training Fund	56	0	0	56
148 2650 Drug Law Enforcement Fund	19	0	0	19
149 2651 Drug Law Enforcement-Bayanet	543	0	0	543
151 2690 Law Library Fund	64	0	0	64
152 2710 Library Fund	158	0	0	158
153 2740 Community Corrections Fund	448	0	0	448
154 2760 Division On Aging Fund	9,650	0	0	9,650
155 2770 Home Rehabilitation Fund	10	0	0	10
156 2900 Social Welfare Fund	49	0	0	49
158 2920-66200 Child Care-Probate (Child	814	0	0	814
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,738	0	0	1,738
160 2920-66205 CCF-Casa Ct.Appointed S	50	0	0	50
161 2920-66300 Child Care-D.S.S. (State V	34	0	0	34
162 2920-66400 In-Home Care-Intensive P	431	0	0	431
163 2920-66401 Youth & Family Support S	434	0	0	434
164 2920-66402 Juvenile Drug Court	371	0	0	371
165 2920-66500 Intensive Probation	102	0	0	102
166 2920-75104 Juv.Community Based Tre	414	0	0	414
167 2920-75105 Juv.Gender Specific Servi	484	0	0	484
170 2930 Soldier's Relief	954	0	0	954
171 2970 Historical Preservation	57	0	0	57
172 3650 Debt-Water Supply Sys Bay	2	0	0	2
173 3690 Bldg Authority Debt Fund	38	0	0	38
174 4650 Water Supply Sys Bay-Const	2	0	0	2
175 5090-75600 Public Golf Course	955	0	0	955
176 5090-75601 Public Golf Course-Snack	51	0	0	51
177 5090-75602 Public Golf Course-Club	1,386	0	0	1,386
178 5120-67100 Medical Care Facility Func	1,196	0	0	1,196
179 5160 100% Tax Payment Fund (DTR)	1,089	0	0	1,089
180 5180 Delq Prop Tax Foreclosure	1,711	0	0	1,711
181 5350-70200 Housing Fund	1,129	0	0	1,129
182 5920 Water and Sewer Fund	37	0	0	37

**Bay County, MI
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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
183 5950 Commissary Fund	\$77	\$0	\$0	\$77
184 6770 Self-Insurance Fund-WC/UC/S&I	589	0	0	589
185 6771 Self-Insurance Fund-Healthcare	329	0	0	329
188 7100 District Court Custodial Fund	6	0	0	6
189 7110 Probate Court Custodial Fund	6	0	0	6
190 7120 Trial Court Custodial Fund	6	0	0	6
191 7140 Inmates Custodial Fund	2	0	0	2
195 7310-27400 Retirement System Fund	1,294	0	0	1,294
196 7360-27401 Public Employee Health C	404	0	0	404
199 7640 Inmate Trust Fund	15	0	0	15
200 8010 Drain	1,040	0	0	1,040
201 8011 Hampton O&M	175	0	0	175
202 8012 Portsmouth O&M	50	0	0	50
203 8014 Bangor O&M	579	0	0	579
205 8510 Drain Debt Ret	200	0	0	200
206 9760 Governmental Full Accrual	160	0	0	160
207 9770 Governmentl Full Accrual-Drain	8	0	0	8
Total	\$99,440	\$1,750	\$0	\$101,190

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

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

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

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

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

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

- **Contracted Services** - The County secures professional services for the preparation of the County's annual cost allocation plan. The plan is used to recover overhead expenses from various programs including federally funded programs. The cost of the service is allocated to the 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

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A. Department Costs

Dept:5 1010-19100 Accounting Department

Description		Amount	General Admin	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Personnel Costs										
Salaries	S1	319,173	958	199,132	351	83,751	4,181	0	30,800	0
Salary % Split			.30%	62.39%	.11%	26.24%	1.31%	.00%	9.65%	.00%
Benefits	S	102,333	307	63,846	113	26,852	1,341	0	9,875	0
Subtotal - Personnel Costs		421,506	1,265	262,978	464	110,603	5,522	0	40,675	0
Services & Supplies Cost										
Termination Vacation Pay	D	3,618	0	0	0	0	0	0	0	0
72700 Office Supplies	S	1,732	5	1,081	2	454	23	0	167	0
72800 Printing And Binding	S	0	0	0	0	0	0	0	0	0
72702 Book Supplies	S	1,756	5	1,096	2	461	23	0	169	0
72900 Postage	S	766	2	478	1	201	10	0	74	0
74200 Food Supplies	S	210	1	131	0	55	3	0	20	0
75000 Gas, Oil And Grease	S	49	0	31	0	13	1	0	5	0
80100 Professional Services	S	760	2	474	1	199	10	0	73	0
80200 Contractual Services	P	9,200	0	0	0	0	0	9,200	0	0
82000 Memberships and Dues	S	640	2	399	1	168	8	0	62	0
85200 Telephone	S	408	1	255	0	107	5	0	39	0
86100 Conference Fees & Expenses	S	2,143	6	1,337	2	562	28	0	207	0
86500 State Travel Mileage	S	561	2	350	1	147	7	0	54	0
94601 Equipment Rental-Copy Machir	S	1,856	6	1,158	2	487	24	0	179	0
95500 Miscellaneous	S	179	1	112	0	47	2	0	17	0
Subtotal - Services & Supplies		23,878	33	6,900	12	2,902	145	9,200	1,067	0
Department Cost Total		445,384	1,298	269,878	476	113,505	5,666	9,200	41,742	0
Adjustments to Cost										
Termination Vacation Pay	D	(3,618)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(3,618)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		441,766	1,298	269,878	476	113,505	5,666	9,200	41,742	0
General Admin Distribution			(1,298)	796	1	335	17	27	123	0
Grand Total		\$441,766		\$270,673	\$477	\$113,840	\$5,683	\$9,227	\$41,865	\$0

not allocated

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

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
1 County Building	\$742	\$0	\$455	\$1	\$191	\$10	\$16	\$70	\$0
Subtotal - Building Depreciation	742	0	455	1	191	10	16	70	0
2 Telephone Equipment	508	1	312	1	131	7	11	48	0
Subtotal - Equipment Depreciation	508	1	312	1	131	7	11	48	0
3 Cash Receipts	66	20	53	0	22	1	2	8	0
3 Bank Reconciliation	396	119	315	1	133	7	11	49	0
3 Accounting *	28,507	8,258	36,764	0	0	0	0	0	0
Subtotal - 1010-25300 Treasurer	28,969	8,397	37,133	1	155	8	13	57	0
4 Annual Audit	413	127	331	1	139	7	11	51	0
Subtotal - 1010-10100 Board of Comm	413	127	331	1	139	7	11	51	0
5 Accounting *	0	1,621	1,621	0	0	0	0	0	0
5 Payroll	0	6	4	0	1	0	0	1	0
5 Budgeting	0	692	424	1	178	9	14	66	0
5 Contract Serv.	0	421	258	0	109	5	9	40	0
Subtotal - 1010-19100 Accounting Dep	0	2,740	2,306	1	288	14	23	106	0
6 Payroll	0	2,191	1,343	2	565	28	46	208	0
6 Budgeting	0	45	28	0	12	1	1	4	0
Subtotal - 1010-20200 Payroll	0	2,236	1,370	2	576	29	47	212	0
7 Budgeting	0	674	413	1	174	9	14	64	0
7 Accts Payable	0	85	52	0	22	1	2	8	0
7 General Accounting	0	162	99	0	42	2	3	15	0
Subtotal - 1010-21200 Budget Departr	0	921	564	1	237	12	19	87	0
8 Admin Services	0	368	226	0	95	5	8	35	0
Subtotal - 1010-27200 Administrative S	0	368	226	0	95	5	8	35	0
9 Tech Support	0	42,232	25,876	46	10,883	543	882	4,002	0
9 Network/Server	0	7,467	4,575	8	1,924	96	156	708	0
9 Telephone	0	0	0	0	0	0	0	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Subtotal - 1010-22800 Information Sys	\$0	\$49,699	\$30,451	\$54	\$12,807	\$639	\$1,038	\$4,710	\$0
10 Accounting *	0	755	755	0	0	0	0	0	0
Subtotal - Financial System MUNIS	0	755	755	0	0	0	0	0	0
11 Purchasing	0	1,313	805	1	338	17	27	124	0
Subtotal - 1010-23300 Purchasing	0	1,313	805	1	338	17	27	124	0
12 County Building	0	33,906	20,775	37	8,737	436	708	3,213	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	33,906	20,775	37	8,737	436	708	3,213	0
13 Civil Counsel	0	6,684	4,095	7	1,722	86	140	633	0
Subtotal - 1010-26600 Corporation Cot	0	6,684	4,095	7	1,722	86	140	633	0
14 Human Resources	0	2,266	1,388	2	584	29	47	215	0
14 Labor Relations	0	1,456	892	2	375	19	30	138	0
14 Education and Training	0	315	193	0	81	4	7	30	0
Subtotal - 1010-27000 Personnel & Err	0	4,037	2,473	4	1,040	52	84	383	0
15 Mail Services	0	201	123	0	52	3	4	19	0
15 Office Max Rebate	0	(26)	(16)	(0)	(7)	(0)	(1)	(2)	0
Subtotal - 1010-29800 Risograph Printi	0	175	107	0	45	2	4	17	0
18 Vehicle Maintenance	0	92	56	0	24	1	2	9	0
18 County Building	0	50	31	0	13	1	1	5	0
Subtotal - 1010-75112 Parks/Recreatio	0	142	87	0	36	2	3	13	0
19 General Liability	0	2,199	1,347	2	567	28	46	208	0
19 Vehicle Insurance	0	509	312	1	131	7	11	48	0
19 County Building	0	1,481	907	2	382	19	31	140	0
Subtotal - 1010-85100 Risk Manageme	0	4,189	2,567	5	1,080	54	88	397	0
20 Wellness Program	0	619	379	1	159	8	13	59	0
Subtotal - 1010-85900 Wellness Progr	0	619	379	1	159	8	13	59	0
21 Current Retiree Fringe Benefits	0	12,562	7,697	14	3,237	162	262	1,190	0

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

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
21 Future Retiree Fringe Benefits	\$0	\$3	\$2	\$0	\$1	\$0	\$0	\$0	\$0
21 Supplemental Contribution	0	0	0	0	0	0	0	0	0
21 Term Payoff	0	(1,530)	(938)	(2)	(394)	(20)	(32)	(145)	0
Subtotal - 1010-87800 Retirees Health/	0	11,035	6,761	12	2,844	142	230	1,046	0
Total Incoming	30,632	127,344	111,951	128	30,623	1,529	2,482	11,262	0
C. Total Allocated		\$599,741	\$382,625	\$605	\$144,463	\$7,212	\$11,709	\$53,127	\$0
			63.80%	0.10%	24.09%	1.20%	1.95%	8.86%	

**Bay County, MI
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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,301	2.36%	\$7,103	\$0	\$7,103	\$0	\$7,103
4 1010-10100 Board of Commissioners	369	0.38%	1,139	0	1,139	0	1,139
5 1010-19100 Accounting Department	525	0.54%	1,621	0	1,621	0	1,621
6 1010-20200 Payroll	411	0.42%	1,269	0	1,269	359	1,627
7 1010-21200 Budget Department	424	0.44%	1,309	0	1,309	370	1,679
8 1010-27200 Administrative Services	607	0.62%	1,874	0	1,874	530	2,403
9 1010-22800 Information Systems Divis	831	0.85%	2,565	0	2,565	725	3,290
11 1010-23300 Purchasing	321	0.33%	991	0	991	280	1,271
12 1010-26500 Buildings and Grounds	1,952	2.01%	6,025	0	6,025	1,703	7,729
13 1010-26600 Corporation Counsel	434	0.45%	1,340	0	1,340	379	1,718
14 1010-27000 Personnel & Employee Re	468	0.48%	1,445	0	1,445	408	1,853
15 1010-29800 Risograph Printing/Postag	240	0.25%	741	0	741	209	950
16 1010-30100 Sheriff Department	4,820	4.95%	14,878	0	14,878	4,205	19,084
17 1010-75110 Recreation & Facilities	431	0.44%	1,330	0	1,330	376	1,706
18 1010-75112 Parks/Recreation Mainten.	552	0.57%	1,704	0	1,704	482	2,186
19 1010-85100 Risk Management	6	0.01%	19	0	19	5	24
20 1010-85900 Wellness Program	208	0.21%	642	0	642	181	824
21 1010-87800 Retirees Health/Life Insur	66	0.07%	204	0	204	58	261
22 1010-27900 Building Authority	56	0.06%	173	0	173	49	222
23 1010-13100 Circuit Court	1,840	1.89%	5,680	0	5,680	1,605	7,285
24 1010-13101 Circuit Court - SSSPP Gra	292	0.30%	901	0	901	255	1,156
25 1010-13131 Circuit-Adult Drug Court G	227	0.23%	701	0	701	198	899
26 1010-13300 Circuit Court Adult Probati	105	0.11%	324	0	324	92	416
27 1010-13600 District Court	953	0.98%	2,942	0	2,942	831	3,773
28 1010-13700 District Court Adult Probat	421	0.43%	1,300	0	1,300	367	1,667
29 1010-13731 Dist.Ct OWI Treatment Oc	221	0.23%	682	0	682	193	875
30 1010-14100 & 2150 FOC	2,514	2.58%	7,760	0	7,760	2,193	9,954
32 1010-14500 Law Library	12	0.01%	37	0	37	10	48
33 1010-14700 Jury/Judicial Council	575	0.59%	1,775	0	1,775	502	2,277
34 1010-14800 Probate Court	1,458	1.50%	4,501	0	4,501	1,272	5,773
35 1010-14802 Public Guardian	77	0.08%	238	0	238	67	305
36 1010-14805 Probate Ct. Safe Havens	69	0.07%	213	0	213	60	273
37 1010-17100 County Executive	449	0.46%	1,386	0	1,386	392	1,778
38 1010-21500 Clerk	1,258	1.29%	3,883	0	3,883	1,098	4,981
39 1010-22900 Community Outreach / Me	365	0.37%	1,127	0	1,127	318	1,445
40 1010-25416 2016 Delq Tax Property S	2	0.00%	6	0	6	2	8
41 1010-25417 2017 Delq Tax Property S	10	0.01%	31	0	31	9	40
42 1010-25700 Equalization Department	696	0.71%	2,148	0	2,148	607	2,756
43 1010-26200 Elections	66	0.07%	204	0	204	58	261
44 1010-26201 Board of Canvassers	45	0.05%	139	0	139	39	178
45 1010-267XX Prosecuting Attorney	2,484	2.55%	7,668	0	7,668	2,167	9,835
47 1010-26800 Register of Deeds	1,473	1.51%	4,547	0	4,547	1,285	5,832

**Bay County, MI
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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal De	549	0.56%	\$1,695	\$0	\$1,695	\$479	\$2,174
49 1010-27301 Indigent Attorney	227	0.23%	701	0	701	198	899
50 1010-27302 Department of Public Defe	571	0.59%	1,763	0	1,763	498	2,261
51 1010-27500 Drain Commissioner	650	0.67%	2,006	0	2,006	567	2,574
52 1010-27360 Department Of Indigent De	12	0.01%	37	0	37	10	48
55 1010-27507 Drain - County at Large	5	0.01%	15	0	15	4	20
56 1010-27801 County Survey/Remonum	564	0.58%	1,741	0	1,741	492	2,233
57 1010-27903 Bldg Auth-MH Grp Home,l	2	0.00%	6	0	6	2	8
58 1010-27909 Bldg Auth-MH Grp Home,z	4	0.00%	12	0	12	3	16
59 1010-27910 Bldg Auth-MH Grp Home,l	5	0.01%	15	0	15	4	20
60 1010-27911 Bldg Auth-MH Grp Home,l	14	0.01%	43	0	43	12	55
61 1010-27912 Bldg Auth-MH Grp Home,l	4	0.00%	12	0	12	3	16
62 1010-27919 Bldg Auth-MH Grp Home,l	7	0.01%	22	0	22	6	28
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.00%	3	0	3	1	4
64 1010-27921 Bldg Auth-MH Grp Home,)	5	0.01%	15	0	15	4	20
65 1010-27922 Bldg Auth-MH Grp Home,)	11	0.01%	34	0	34	10	44
66 1010-28000 Soil Conservation	116	0.12%	358	0	358	101	459
67 1010-28300 M.S.U. Extension	68	0.07%	210	0	210	59	269
68 1010-28600 Gypsy Moth Suppression	12	0.01%	37	0	37	10	48
69 1010-28700 Environmental Affairs	421	0.43%	1,300	0	1,300	367	1,667
70 1010-28703 Euclid Linear Park	1	0.00%	3	0	3	1	4
71 1010-28704/28705 Environmental Gra	6	0.01%	19	0	19	5	24
73 1010-28707 Phragmites Treatment 201	2	0.00%	6	0	6	2	8
74 1010-28800 Geographic Information Sy	362	0.37%	1,117	0	1,117	316	1,433
75 1010-31100 Circuit Court Warrant Offic	321	0.33%	991	0	991	280	1,271
76 1010-31200 B.A.Y.A.N.E.T.	278	0.29%	858	0	858	243	1,101
77 1010-31500 Secondary Road Patrol	1,033	1.06%	3,189	0	3,189	901	4,090
79 1010-31503 2nd Rd Patrol-Bangor Tw	368	0.38%	1,136	0	1,136	321	1,457
80 1010-31504 2nd Rd Patr-Portsmouth	322	0.33%	994	0	994	281	1,275
81 1010-31505 2nd Rd Ptrl-Williams Twp	372	0.38%	1,148	0	1,148	325	1,473
82 1010-31506 2nd Rd Patrol-Monitor Tw	363	0.37%	1,121	0	1,121	317	1,437
83 1010-31507 2nd Rd Patrol - City of	320	0.33%	988	0	988	279	1,267
84 1010-31508 2nd Road Patrol-Pinconni	381	0.39%	1,176	0	1,176	332	1,508
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	286	0.29%	883	0	883	250	1,132
86 1010-31510 Bangor Twps Schools & B	300	0.31%	926	0	926	262	1,188
87 1010-31516 2nd Rd.Pat-Bay City Sch	347	0.36%	1,071	0	1,071	303	1,374
88 1010-31517 2nd Patrol-Frankenlust & l	279	0.29%	861	0	861	243	1,105
89 1010-31600 Secondary Road Patrol Gr	118	0.12%	364	0	364	103	467
90 1010-31681 Road Patrol Grant Oct-De	298	0.31%	920	0	920	260	1,180
91 1010-31700 Township Road Patrol	318	0.33%	982	0	982	277	1,259
93 1010-31902 Drive MI Safely/Task Forc	116	0.12%	358	0	358	101	459
94 1010-31903 O.W.I. Alcohol Enforceme	169	0.17%	522	0	522	147	669

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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-31905 Dre Drug Recogn.Expert C	35	0.04%	\$108	\$0	\$108	\$31	\$139
97 1010-32100 Michigan Justice Training	20	0.02%	62	0	62	17	79
98 1010-32200 Medical Marihuana Enforc	2	0.00%	6	0	6	2	8
99 1010-32500 911 Central Dispatch	12	0.01%	37	0	37	10	48
100 1010-33100 Marine Law Enforcement (	143	0.15%	441	0	441	125	566
101 1010-33101 Marine Safety	3	0.00%	9	0	9	3	12
103 1010-33200 Snowmobile Law Enforcer	32	0.03%	99	0	99	28	127
104 1010-35100 Corrections Department / .	130	0.13%	401	0	401	113	515
105 1010-42600 Off of Emerg Serv-Civil	321	0.33%	991	0	991	280	1,271
106 1010-42601 Local Emergency Planning	3	0.00%	9	0	9	3	12
107 1010-42602 Homeland Security Activity	4	0.00%	12	0	12	3	16
108 1010-42603 Hazard Mitigation Grant	2	0.00%	6	0	6	2	8
109 1010-43000 Animal Shelter/Dog Warde	1,390	1.43%	4,291	0	4,291	1,213	5,503
110 1010-58000 Pere Marquette Parking	17	0.02%	52	0	52	15	67
111 1010-60100 Health Dept-Admin	34	0.03%	105	0	105	30	135
113 1010-61731 Personal Care-Grant/Oct-I	3	0.00%	9	0	9	3	12
114 1010-64800 Medical Examiner	329	0.34%	1,016	0	1,016	287	1,303
115 1010-64900 Mental Health	4	0.00%	12	0	12	3	16
116 1010-65100 Ambulance	1	0.00%	3	0	3	1	4
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	25	0	25	7	32
118 1010-67000 Mi Dept Human Serv-Bay	4	0.00%	12	0	12	3	16
119 1010-67100 Social Services-Med Care	12	0.01%	37	0	37	10	48
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	37	0	37	10	48
121 1010-72101 Transportation Planning	386	0.40%	1,192	0	1,192	337	1,528
122 1010-72181 Trans. Planning - Oct.-Dec	483	0.50%	1,491	0	1,491	421	1,912
123 1010-75100 Recreation/Parks Departm	98	0.10%	303	0	303	86	388
124 1010-75104 Juv Community Based Tre	14	0.01%	43	0	43	12	55
125 1010-75105 Juv Gender Specific Servi	14	0.01%	43	0	43	12	55
126 1010-75108 Veterans Park Softball	136	0.14%	420	0	420	119	538
127 1010-75700 Community Center	1,120	1.15%	3,457	0	3,457	977	4,434
128 1010-75800 Swimming Pool	166	0.17%	512	0	512	145	657
129 1010-75900 County Market	7	0.01%	22	0	22	6	28
130 1010-76000 Fairgrounds	466	0.48%	1,438	0	1,438	407	1,845
131 1010-762XX Civic Arena	4,914	5.05%	15,169	0	15,169	4,287	19,456
132 1010-76300 Pinconning Park	1,198	1.23%	3,698	0	3,698	1,045	4,743
133 1010-79000 Library	12	0.01%	37	0	37	10	48
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	3	0	3	1	4
135 1010-87200/87201 Self Insurance Adm	2	0.00%	6	0	6	2	8
136 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	62	0	62	17	79
137 2010 County Road Fund	221	0.23%	682	0	682	193	875
138 2210 Health Dept - Dist Health	12,338	12.67%	38,085	0	38,085	10,765	48,850
139 2210-605XX Bioterrorism	7	0.01%	22	0	22	6	28

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 2380 Gypsy Moth Control Fund	482	0.50%	\$1,488	\$0	\$1,488	\$421	\$1,908
141 2400 Mosquito Control Fund	1,233	1.27%	3,806	0	3,806	1,076	4,882
142 2560 Regist of Deeds Automation Fnd	112	0.12%	346	0	346	98	443
144 2600 Indigent Defense Fund	656	0.67%	2,025	0	2,025	572	2,597
145 2610 911 Service Fund	1,339	1.38%	4,133	0	4,133	1,168	5,301
146 2630 Concealed Pistol Licensing Fd	542	0.56%	1,673	0	1,673	473	2,146
147 2640 Local C.F.O. Training Fund	54	0.06%	167	0	167	47	214
148 2650 Drug Law Enforcement Fund	18	0.02%	56	0	56	16	71
149 2651 Drug Law Enforcement-Bayanet	528	0.54%	1,630	0	1,630	461	2,091
151 2690 Law Library Fund	62	0.06%	191	0	191	54	245
152 2710 Library Fund	154	0.16%	475	0	475	134	610
153 2740 Community Corrections Fund	436	0.45%	1,346	0	1,346	380	1,726
154 2760 Division On Aging Fund	9,386	9.64%	28,973	0	28,973	8,189	37,162
155 2770 Home Rehabilitation Fund	10	0.01%	31	0	31	9	40
156 2900 Social Welfare Fund	48	0.05%	148	0	148	42	190
158 2920-66200 Child Care-Probate (Child	792	0.81%	2,445	0	2,445	691	3,136
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,690	1.74%	5,217	0	5,217	1,474	6,691
160 2920-66205 CCF-Casa Ct.Appointed S	49	0.05%	151	0	151	43	194
161 2920-66300 Child Care-D.S.S. (State V	33	0.03%	102	0	102	29	131
162 2920-66400 In-Home Care-Intensive P	419	0.43%	1,293	0	1,293	366	1,659
163 2920-66401 Youth & Family Support S	422	0.43%	1,303	0	1,303	368	1,671
164 2920-66402 Juvenile Drug Court	361	0.37%	1,114	0	1,114	315	1,429
165 2920-66500 Intensive Probation	99	0.10%	306	0	306	86	392
166 2920-75104 Juv.Community Based Tre	403	0.41%	1,244	0	1,244	352	1,596
167 2920-75105 Juv.Gender Specific Servi	471	0.48%	1,454	0	1,454	411	1,865
170 2930 Soldier's Relief	928	0.95%	2,865	0	2,865	810	3,674
171 2970 Historical Preservation	55	0.06%	170	0	170	48	218
172 3650 Debt-Water Supply Sys Bay	2	0.00%	6	0	6	2	8
173 3690 Bldg Authority Debt Fund	37	0.04%	114	0	114	32	146
174 4650 Water Supply Sys Bay-Const	2	0.00%	6	0	6	2	8
175 5090-75600 Public Golf Course	929	0.95%	2,868	0	2,868	811	3,678
176 5090-75601 Public Golf Course-Snack	50	0.05%	154	0	154	44	198
177 5090-75602 Public Golf Course-Club	1,348	1.38%	4,161	0	4,161	1,176	5,337
178 5120-67100 Medical Care Facility Func	1,163	1.19%	3,590	0	3,590	1,015	4,605
179 5160 100% Tax Payment Fund (DTR)	1,059	1.09%	3,269	0	3,269	924	4,193
180 5180 Delq Prop Tax Foreclosure	1,664	1.71%	5,136	0	5,136	1,452	6,588
181 5350-70200 Housing Fund	1,098	1.13%	3,389	0	3,389	958	4,347
182 5920 Water and Sewer Fund	36	0.04%	111	0	111	31	143
183 5950 Commissary Fund	75	0.08%	232	0	232	65	297
184 6770 Self-Insurance Fund-WC/UC/S&A	573	0.59%	1,769	0	1,769	500	2,269
185 6771 Self-Insurance Fund-Healthcare	320	0.33%	988	0	988	279	1,267
188 7100 District Court Custodial Fund	6	0.01%	19	0	19	5	24

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 7110 Probate Court Custodial Fund	6	0.01%	\$19	\$0	\$19	\$5	\$24
190 7120 Trial Court Custodial Fund	6	0.01%	19	0	19	5	24
191 7140 Inmates Custodial Fund	2	0.00%	6	0	6	2	8
195 7310-27400 Retirement System Fund	1,259	1.29%	3,886	0	3,886	1,098	4,985
196 7360-27401 Public Employee Health C	393	0.40%	1,213	0	1,213	343	1,556
199 7640 Inmate Trust Fund	15	0.02%	46	0	46	13	59
200 8010 Drain	1,012	1.04%	3,124	0	3,124	883	4,007
201 8011 Hampton O&M	170	0.17%	525	0	525	148	673
202 8012 Portsmouth O&M	49	0.05%	151	0	151	43	194
203 8014 Bangor O&M	563	0.58%	1,738	0	1,738	491	2,229
205 8510 Drain Debt Ret	195	0.20%	602	0	602	170	772
206 9760 Governmental Full Accrual	156	0.16%	482	0	482	136	618
207 9770 Governmentl Full Accrual-Drain	8	0.01%	25	0	25	7	32
Subtotal	97,344	100.00%	300,482	0	300,482	82,143	382,625
Direct Bills					0		0
Total					\$300,482		\$382,625

Basis Units: Accounting Transactions
Source: Transaction History Detail

**Bay County, MI
Cost Allocation Plan**

FY 2019
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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	5.30	1.06%	\$5	\$0	\$5	\$0	\$5
4 1010-10100 Board of Commissioners	5.83	1.17%	6	0	6	0	6
5 1010-19100 Accounting Department	5.99	1.20%	6	0	6	0	6
6 1010-20200 Payroll	2.36	0.47%	2	0	2	1	3
7 1010-21200 Budget Department	2.00	0.40%	2	0	2	1	2
8 1010-27200 Administrative Services	1.39	0.28%	1	0	1	0	2
9 1010-22800 Information Systems Divis	9.00	1.80%	9	0	9	2	11
11 1010-23300 Purchasing	1.00	0.20%	1	0	1	0	1
12 1010-26500 Buildings and Grounds	18.99	3.80%	18	0	18	5	23
13 1010-26600 Corporation Counsel	2.73	0.55%	3	0	3	1	3
14 1010-27000 Personnel & Employee Re	2.40	0.48%	2	0	2	1	3
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	0	0	0	0	0
16 1010-30100 Sheriff Department	54.20	10.85%	52	0	52	14	66
17 1010-75110 Recreation & Facilities	1.29	0.26%	1	0	1	0	2
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	2	0	2	1	3
20 1010-85900 Wellness Program	1.11	0.22%	1	0	1	0	1
23 1010-13100 Circuit Court	15.51	3.11%	15	0	15	4	19
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	1	0	1	0	1
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	1	0	1	0	1
27 1010-13600 District Court	18.88	3.78%	18	0	18	5	23
28 1010-13700 District Court Adult Probat	6.00	1.20%	6	0	6	2	7
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	1	0	1	0	1
30 1010-14100 & 2150 FOC	27.44	5.50%	26	0	26	7	34
33 1010-14700 Jury/Judicial Council	1.89	0.38%	2	0	2	0	2
34 1010-14800 Probate Court	13.02	2.61%	13	0	13	3	16
37 1010-17100 County Executive	2.45	0.49%	2	0	2	1	3
38 1010-21500 Clerk	3.90	0.78%	4	0	4	1	5
39 1010-22900 Community Outreach / Me	1.00	0.20%	1	0	1	0	1
42 1010-25700 Equalization Department	3.00	0.60%	3	0	3	1	4
45 1010-267XX Prosecuting Attorney	21.16	4.24%	20	0	20	6	26
47 1010-26800 Register of Deeds	4.96	0.99%	5	0	5	1	6
48 1010-27300 Department of Criminal De	2.92	0.58%	3	0	3	1	4
49 1010-27301 Indigent Attorney	0.01	0.00%	0	0	0	0	0
50 1010-27302 Department of Public Defe	4.98	1.00%	5	0	5	1	6
51 1010-27500 Drain Commissioner	7.22	1.45%	7	0	7	2	9
56 1010-27801 County Survey/Remonum	0.20	0.04%	0	0	0	0	0
69 1010-28700 Environmental Affairs	1.65	0.33%	2	0	2	0	2
74 1010-28800 Geographic Information Sy	0.74	0.15%	1	0	1	0	1
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	1	0	1	0	1
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	1	0	1	0	1
77 1010-31500 Secondary Road Patrol	19.05	3.82%	18	0	18	5	23
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	4	0	4	1	5

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$1	\$0	\$1	\$0	\$1
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	2	0	2	0	2
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	2	0	2	1	2
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	1	0	1	0	1
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	2	0	2	1	2
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	1	0	1	0	1
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	1	0	1	0	1
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	1	0	1	0	1
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	1	0	1	0	1
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	1	0	1	0	1
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	2	0	2	1	3
91 1010-31700 Township Road Patrol	0.40	0.08%	0	0	0	0	0
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	0	0	0	0	0
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	0	0	0	0	0
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	0	0	0	0	1
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	0	0	0	0	0
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	1	0	1	0	1
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	7	0	7	2	9
121 1010-72101 Transportation Planning	0.34	0.07%	0	0	0	0	0
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	1	0	1	0	1
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	1	0	1	0	1
126 1010-75108 Veterans Park Softball	0.14	0.03%	0	0	0	0	0
127 1010-75700 Community Center	3.03	0.61%	3	0	3	1	4
128 1010-75800 Swimming Pool	1.13	0.23%	1	0	1	0	1
130 1010-76000 Fairgrounds	0.11	0.02%	0	0	0	0	0
131 1010-762XX Civic Arena	7.50	1.50%	7	0	7	2	9
132 1010-76300 Pinconning Park	2.54	0.51%	2	0	2	1	3
138 2210 Health Dept - Dist Health	42.22	8.46%	41	0	41	11	52
140 2380 Gypsy Moth Control Fund	2.11	0.42%	2	0	2	1	3
141 2400 Mosquito Control Fund	13.39	2.68%	13	0	13	3	16
144 2600 Indigent Defense Fund	1.57	0.31%	2	0	2	0	2
145 2610 911 Service Fund	26.40	5.29%	25	0	25	7	32
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	0	0	0	0	0
147 2640 Local C.F.O. Training Fund	0.08	0.02%	0	0	0	0	0
153 2740 Community Corrections Fund	1.77	0.35%	2	0	2	0	2
154 2760 Division On Aging Fund	42.17	8.45%	40	0	40	11	52
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	21	0	21	6	27
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	0	0	0	0	1
163 2920-66401 Youth & Family Support S	1.96	0.39%	2	0	2	1	2
164 2920-66402 Juvenile Drug Court	0.50	0.10%	0	0	0	0	1

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$1	\$0	\$1	\$0	\$1
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	2	0	2	1	2
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	2	0	2	1	2
175 5090-75600 Public Golf Course	3.65	0.73%	4	0	4	1	4
177 5090-75602 Public Golf Course-Club	2.63	0.53%	3	0	3	1	3
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	2	0	2	0	2
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	0	0	0	0	1
181 5350-70200 Housing Fund	4.00	0.80%	4	0	4	1	5
184 6770 Self-Insurance Fund-WC/UC/S&A	3.25	0.65%	3	0	3	1	4
195 7310-27400 Retirement System Fund	1.40	0.28%	1	0	1	0	2
Subtotal	499.34	100.00%	479	0	479	126	605
Direct Bills					0		0
Total					\$479		\$605

Basis Units: FTEs
Source: Payroll Report

Bay County, MI
Cost Allocation Plan

FY 2019
11/12/2020

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	56	1.06%	\$1,211	\$0	\$1,211	\$0	\$1,211
4 1010-10100 Board of Commissioners	29	0.55%	627	0	627	0	627
5 1010-19100 Accounting Department	32	0.61%	692	0	692	0	692
6 1010-20200 Payroll	30	0.57%	649	0	649	174	823
7 1010-21200 Budget Department	25	0.47%	541	0	541	145	686
8 1010-27200 Administrative Services	29	0.55%	627	0	627	169	796
9 1010-22800 Information Systems Divis	44	0.83%	952	0	952	256	1,207
11 1010-23300 Purchasing	22	0.42%	476	0	476	128	604
12 1010-26500 Buildings and Grounds	58	1.10%	1,254	0	1,254	337	1,592
13 1010-26600 Corporation Counsel	35	0.66%	757	0	757	204	960
14 1010-27000 Personnel & Employee Re	31	0.59%	670	0	670	180	851
15 1010-29800 Risograph Printing/Postag	14	0.26%	303	0	303	81	384
16 1010-30100 Sheriff Department	101	1.91%	2,184	0	2,184	587	2,772
17 1010-75110 Recreation & Facilities	28	0.53%	606	0	606	163	768
18 1010-75112 Parks/Recreation Mainten.	27	0.51%	584	0	584	157	741
19 1010-85100 Risk Management	4	0.08%	87	0	87	23	110
20 1010-85900 Wellness Program	20	0.38%	433	0	433	116	549
21 1010-87800 Retirees Health/Life Insura	5	0.09%	108	0	108	29	137
22 1010-27900 Building Authority	3	0.06%	65	0	65	17	82
23 1010-13100 Circuit Court	51	0.96%	1,103	0	1,103	297	1,400
24 1010-13101 Circuit Court - SSSPP Gra	14	0.26%	303	0	303	81	384
25 1010-13131 Circuit-Adult Drug Court G	15	0.28%	324	0	324	87	412
26 1010-13300 Circuit Court Adult Probati	7	0.13%	151	0	151	41	192
27 1010-13600 District Court	68	1.29%	1,471	0	1,471	395	1,866
28 1010-13700 District Court Adult Probat	24	0.45%	519	0	519	140	659
29 1010-13731 Dist.Ct OWI Treatment Oc	19	0.36%	411	0	411	110	521
30 1010-14100 & 2150 FOC	110	2.08%	2,379	0	2,379	640	3,019
32 1010-14500 Law Library	1	0.02%	22	0	22	6	27
33 1010-14700 Jury/Judicial Council	36	0.68%	779	0	779	209	988
34 1010-14800 Probate Court	60	1.13%	1,298	0	1,298	349	1,647
35 1010-14802 Public Guardian	3	0.06%	65	0	65	17	82
36 1010-14805 Probate Ct. Safe Havens	5	0.09%	108	0	108	29	137
37 1010-17100 County Executive	29	0.55%	627	0	627	169	796
38 1010-21500 Clerk	48	0.91%	1,038	0	1,038	279	1,317
39 1010-22900 Community Outreach / Me	23	0.43%	497	0	497	134	631
40 1010-25416 2016 Delq Tax Property S	1	0.02%	22	0	22	6	27
41 1010-25417 2017 Delq Tax Property S	1	0.02%	22	0	22	6	27
42 1010-25700 Equalization Department	33	0.62%	714	0	714	192	906
43 1010-26200 Elections	9	0.17%	195	0	195	52	247
44 1010-26201 Board of Canvassers	3	0.06%	65	0	65	17	82
45 1010-267XX Prosecuting Attorney	147	2.78%	3,179	0	3,179	855	4,034
47 1010-26800 Register of Deeds	35	0.66%	757	0	757	204	960

Bay County, MI
Cost Allocation Plan

FY 2019
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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal De	31	0.59%	\$670	\$0	\$670	\$180	\$851
49 1010-27301 Indigent Attorney	13	0.25%	281	0	281	76	357
50 1010-27302 Department of Public Defe	32	0.61%	692	0	692	186	878
51 1010-27500 Drain Commissioner	42	0.79%	908	0	908	244	1,153
52 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	19	0.36%	411	0	411	110	521
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,l	2	0.04%	43	0	43	12	55
59 1010-27910 Bldg Auth-MH Grp Home,l	1	0.02%	22	0	22	6	27
60 1010-27911 Bldg Auth-MH Grp Home,l	2	0.04%	43	0	43	12	55
61 1010-27912 Bldg Auth-MH Grp Home,l	2	0.04%	43	0	43	12	55
62 1010-27919 Bldg Auth-MH Grp Home,l	1	0.02%	22	0	22	6	27
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	12	55
65 1010-27922 Bldg Auth-MH Grp Home,(	1	0.02%	22	0	22	6	27
66 1010-28000 Soil Conservation	1	0.02%	22	0	22	6	27
67 1010-28300 M.S.U. Extension	5	0.09%	108	0	108	29	137
68 1010-28600 Gypsy Moth Suppression	1	0.02%	22	0	22	6	27
69 1010-28700 Environmental Affairs	25	0.47%	541	0	541	145	686
70 1010-28703 Euclid Linear Park	1	0.02%	22	0	22	6	27
71 1010-28704/28705 Environmental Gra	3	0.06%	65	0	65	17	82
73 1010-28707 Phragmites Treatment 201	2	0.04%	43	0	43	12	55
74 1010-28800 Geographic Information Sy	27	0.51%	584	0	584	157	741
75 1010-31100 Circuit Court Warrant Offic	25	0.47%	541	0	541	145	686
76 1010-31200 B.A.Y.A.N.E.T.	17	0.32%	368	0	368	99	467
77 1010-31500 Secondary Road Patrol	53	1.00%	1,146	0	1,146	308	1,454
79 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.42%	476	0	476	128	604
80 1010-31504 2nd Rd Patr-Portsmouth	21	0.40%	454	0	454	122	576
81 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.42%	476	0	476	128	604
82 1010-31506 2nd Rd Patrol-Monitor Tw	22	0.42%	476	0	476	128	604
83 1010-31507 2nd Rd Patrol - City of	22	0.42%	476	0	476	128	604
84 1010-31508 2nd Road Patrol-Pinconni	24	0.45%	519	0	519	140	659
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	24	0.45%	519	0	519	140	659
86 1010-31510 Bangor Twps Schools & B	22	0.42%	476	0	476	128	604
87 1010-31516 2nd Rd.Pat-Bay City Sch	24	0.45%	519	0	519	140	659
88 1010-31517 2nd Patrol-Frankenlust & l	19	0.36%	411	0	411	110	521
89 1010-31600 Secondary Road Patrol Gr	21	0.40%	454	0	454	122	576
90 1010-31681 Road Patrol Grant Oct-De	19	0.36%	411	0	411	110	521
91 1010-31700 Township Road Patrol	20	0.38%	433	0	433	116	549
93 1010-31902 Drive MI Safely/Task Forc	10	0.19%	216	0	216	58	274
94 1010-31903 O.W.I. Alcohol Enforceme	10	0.19%	216	0	216	58	274

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-31905 Dre Drug Recogn.Expert C	10	0.19%	\$216	\$0	\$216	\$58	\$274
97 1010-32100 Michigan Justice Training	4	0.08%	87	0	87	23	110
98 1010-32200 Medical Marihuana Enforc	1	0.02%	22	0	22	6	27
99 1010-32500 911 Central Dispatch	1	0.02%	22	0	22	6	27
100 1010-33100 Marine Law Enforcement (	20	0.38%	433	0	433	116	549
101 1010-33101 Marine Safety	1	0.02%	22	0	22	6	27
103 1010-33200 Snowmobile Law Enforcer	10	0.19%	216	0	216	58	274
104 1010-35100 Corrections Department / .	7	0.13%	151	0	151	41	192
105 1010-42600 Off of Emerg Serv-Civil	20	0.38%	433	0	433	116	549
106 1010-42601 Local Emergency Planning	2	0.04%	43	0	43	12	55
107 1010-42602 Homeland Security Activity	2	0.04%	43	0	43	12	55
108 1010-42603 Hazard Mitigation Grant	1	0.02%	22	0	22	6	27
109 1010-43000 Animal Shelter/Dog Warde	64	1.21%	1,384	0	1,384	372	1,756
110 1010-58000 Pere Marquette Parking	3	0.06%	65	0	65	17	82
111 1010-60100 Health Dept-Admin	3	0.06%	65	0	65	17	82
113 1010-61731 Personal Care-Grant/Oct-I	1	0.02%	22	0	22	6	27
114 1010-64800 Medical Examiner	9	0.17%	195	0	195	52	247
115 1010-64900 Mental Health	1	0.02%	22	0	22	6	27
116 1010-65100 Ambulance	1	0.02%	22	0	22	6	27
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	22	0	22	6	27
118 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	22	0	22	6	27
119 1010-67100 Social Services-Med Care	1	0.02%	22	0	22	6	27
120 1010-70200 Center Ridge Arms-Admin	1	0.02%	22	0	22	6	27
121 1010-72101 Transportation Planning	25	0.47%	541	0	541	145	686
122 1010-72181 Trans. Planning - Oct.-Dec	30	0.57%	649	0	649	174	823
123 1010-75100 Recreation/Parks Departm	11	0.21%	238	0	238	64	302
124 1010-75104 Juv Community Based Tre	2	0.04%	43	0	43	12	55
125 1010-75105 Juv Gender Specific Servi	2	0.04%	43	0	43	12	55
126 1010-75108 Veterans Park Softball	14	0.26%	303	0	303	81	384
128 1010-75800 Swimming Pool	52	0.98%	1,125	0	1,125	302	1,427
129 1010-75900 County Market	1	0.02%	22	0	22	6	27
130 1010-76000 Fairgrounds	17	0.32%	368	0	368	99	467
131 1010-762XX Civic Arena	111	2.10%	2,401	0	2,401	645	3,046
132 1010-76300 Pinconning Park	48	0.91%	1,038	0	1,038	279	1,317
133 1010-79000 Library	1	0.02%	22	0	22	6	27
134 1010-86500 401(K) Savings Plan Admi	1	0.02%	22	0	22	6	27
135 1010-87200/87201 Self Insurance Adr	2	0.04%	43	0	43	12	55
136 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	22	0	22	6	27
137 2010 County Road Fund	10	0.19%	216	0	216	58	274
138 2210 Health Dept - Dist Health	1,009	19.08%	21,822	0	21,822	5,867	27,689
139 2210-605XX Bioterrorism	3	0.06%	65	0	65	17	82
140 2380 Gypsy Moth Control Fund	38	0.72%	822	0	822	221	1,043

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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141 2400 Mosquito Control Fund	76	1.44%	\$1,644	\$0	\$1,644	\$442	\$2,086
142 2560 Regist of Deeds Automation Fnd	11	0.21%	238	0	238	64	302
144 2600 Indigent Defense Fund	92	1.74%	1,990	0	1,990	535	2,525
145 2610 911 Service Fund	80	1.51%	1,730	0	1,730	465	2,195
146 2630 Concealed Pistol Licensing Fd	19	0.36%	411	0	411	110	521
147 2640 Local C.F.O. Training Fund	12	0.23%	260	0	260	70	329
148 2650 Drug Law Enforcement Fund	3	0.06%	65	0	65	17	82
149 2651 Drug Law Enforcement-Bayanet	58	1.10%	1,254	0	1,254	337	1,592
151 2690 Law Library Fund	4	0.08%	87	0	87	23	110
152 2710 Library Fund	24	0.45%	519	0	519	140	659
153 2740 Community Corrections Fund	46	0.87%	995	0	995	267	1,262
154 2760 Division On Aging Fund	476	9.00%	10,295	0	10,295	2,768	13,063
155 2770 Home Rehabilitation Fund	6	0.11%	130	0	130	35	165
156 2900 Social Welfare Fund	6	0.11%	130	0	130	35	165
158 2920-66200 Child Care-Probate (Child	12	0.23%	260	0	260	70	329
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	70	1.32%	1,514	0	1,514	407	1,921
160 2920-66205 CCF-Casa Ct.Appointed S	6	0.11%	130	0	130	35	165
161 2920-66300 Child Care-D.S.S. (State V	4	0.08%	87	0	87	23	110
162 2920-66400 In-Home Care-Intensive P	29	0.55%	627	0	627	169	796
163 2920-66401 Youth & Family Support S	29	0.55%	627	0	627	169	796
164 2920-66402 Juvenile Drug Court	22	0.42%	476	0	476	128	604
165 2920-66500 Intensive Probation	20	0.38%	433	0	433	116	549
166 2920-75104 Juv.Community Based Tre	26	0.49%	562	0	562	151	714
167 2920-75105 Juv.Gender Specific Servi	30	0.57%	649	0	649	174	823
170 2930 Soldier's Relief	57	1.08%	1,233	0	1,233	331	1,564
171 2970 Historical Preservation	10	0.19%	216	0	216	58	274
172 3650 Debt-Water Supply Sys Bay	1	0.02%	22	0	22	6	27
173 3690 Bldg Authority Debt Fund	7	0.13%	151	0	151	41	192
174 4650 Water Supply Sys Bay-Const	1	0.02%	22	0	22	6	27
175 5090-75600 Public Golf Course	46	0.87%	995	0	995	267	1,262
176 5090-75601 Public Golf Course-Snack	3	0.06%	65	0	65	17	82
177 5090-75602 Public Golf Course-Club	49	0.93%	1,060	0	1,060	285	1,345
178 5120-67100 Medical Care Facility Func	24	0.45%	519	0	519	140	659
179 5160 100% Tax Payment Fund (DTR)	32	0.61%	692	0	692	186	878
180 5180 Delq Prop Tax Foreclosure	65	1.23%	1,406	0	1,406	378	1,784
181 5350-70200 Housing Fund	69	1.30%	1,492	0	1,492	401	1,894
182 5920 Water and Sewer Fund	8	0.15%	173	0	173	47	220
183 5950 Commissary Fund	7	0.13%	151	0	151	41	192
184 6770 Self-Insurance Fund-WC/UC/S&/	31	0.59%	670	0	670	180	851
185 6771 Self-Insurance Fund-Healthcare	20	0.38%	433	0	433	116	549
186 7010 Trust and Agency	2	0.04%	43	0	43	12	55
189 7110 Probate Court Custodial Fund	2	0.04%	43	0	43	12	55

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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
190 7120 Trial Court Custodial Fund	2	0.04%	\$43	\$0	\$43	\$12	\$55
191 7140 Inmates Custodial Fund	2	0.04%	43	0	43	12	55
195 7310-27400 Retirement System Fund	77	1.46%	1,665	0	1,665	448	2,113
196 7360-27401 Public Employee Health C	36	0.68%	779	0	779	209	988
199 7640 Inmate Trust Fund	2	0.04%	43	0	43	12	55
206 9760 Governmental Full Accrual	83	1.57%	1,795	0	1,795	483	2,278
Subtotal	5,289	100.00%	114,388	0	114,388	30,075	144,463
Direct Bills					0		0
Total					\$114,388		\$144,463

Basis Units: Budget Transactions by Department

Source: Transaction History Detail

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Purchasing Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1010-23300 Purchasing	100	100.00%	\$5,710	\$0	\$5,710	\$1,501	\$7,212
Subtotal	100	100.00%	5,710	0	5,710	1,501	7,212
Direct Bills					0		0
Total					\$5,710		\$7,212

Basis Units: Direct to Purchasing Department
Source: Direct Allocation

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Contract Serv. Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	4.55%	\$421	\$0	\$421	\$0	\$421
2 Equipment Depreciation	1	4.55%	421	0	421	0	421
3 1010-25300 Treasurer	1	4.55%	421	0	421	0	421
4 1010-10100 Board of Commissioners	1	4.55%	421	0	421	0	421
5 1010-19100 Accounting Department	1	4.55%	421	0	421	0	421
6 1010-20200 Payroll	1	4.55%	421	0	421	143	565
7 1010-21200 Budget Department	1	4.55%	421	0	421	143	565
8 1010-27200 Administrative Services	1	4.55%	421	0	421	143	565
9 1010-22800 Information Systems Divis	1	4.55%	421	0	421	143	565
10 Financial System MUNIS	1	4.55%	421	0	421	143	565
11 1010-23300 Purchasing	1	4.55%	421	0	421	143	565
12 1010-26500 Buildings and Grounds	1	4.55%	421	0	421	143	565
13 1010-26600 Corporation Counsel	1	4.55%	421	0	421	143	565
14 1010-27000 Personnel & Employee Re	1	4.55%	421	0	421	143	565
15 1010-29800 Risograph Printing/Postag	1	4.55%	421	0	421	143	565
16 1010-30100 Sheriff Department	1	4.55%	421	0	421	143	565
17 1010-75110 Recreation & Facilities	1	4.55%	421	0	421	143	565
18 1010-75112 Parks/Recreation Mainten.	1	4.55%	421	0	421	143	565
19 1010-85100 Risk Management	1	4.55%	421	0	421	143	565
20 1010-85900 Wellness Program	1	4.55%	421	0	421	143	565
21 1010-87800 Retirees Health/Life Insura	1	4.55%	421	0	421	143	565
22 1010-27900 Building Authority	1	4.55%	421	0	421	143	565
Subtotal	22	100.00%	9,272	0	9,272	2,438	11,709
Direct Bills					0		0
Total					\$9,272		\$11,709

Basis Units: Equal Allocation Between Central Service Departments

Source:

**Bay County, MI
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Special Proj Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1010-20200 Payroll	6,111	19.67%	\$8,276	\$0	\$8,276	\$2,176	\$10,452
9 1010-22800 Information Systems Divis	2,543	8.19%	3,444	0	3,444	905	4,349
138 2210 Health Dept - Dist Health	486	1.56%	658	0	658	173	831
195 7310-27400 Retirement System Fund	20,856	67.14%	28,244	0	28,244	7,426	35,670
196 7360-27401 Public Employee Health C	1,067	3.43%	1,445	0	1,445	380	1,825
Subtotal	31,063	100.00%	42,067	0	42,067	11,060	53,127
Direct Bills					0		0
Total					\$42,067		\$53,127

Basis Units: Dollar Amount of Wages
Source: Time Study

Bay County, MI
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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$421	\$0	\$0	\$421
2 Equipment Depreciation	0	0	0	0	421	0	0	421
3 1010-25300 Treasurer	7,103	5	1,211	0	421	0	0	8,740
4 1010-10100 Board of Commissioners	1,139	6	627	0	421	0	0	2,193
5 1010-19100 Accounting Department	1,621	6	692	0	421	0	0	2,740
6 1010-20200 Payroll	1,627	3	823	0	565	10,452	0	13,470
7 1010-21200 Budget Department	1,679	2	686	0	565	0	0	2,932
8 1010-27200 Administrative Services	2,403	2	796	0	565	0	0	3,766
9 1010-22800 Information Systems Divis	3,290	11	1,207	0	565	4,349	0	9,423
10 Financial System MUNIS	0	0	0	0	565	0	0	565
11 1010-23300 Purchasing	1,271	1	604	7,212	565	0	0	9,653
12 1010-26500 Buildings and Grounds	7,729	23	1,592	0	565	0	0	9,908
13 1010-26600 Corporation Counsel	1,718	3	960	0	565	0	0	3,247
14 1010-27000 Personnel & Employee Re	1,853	3	851	0	565	0	0	3,271
15 1010-29800 Risograph Printing/Postag	950	0	384	0	565	0	0	1,900
16 1010-30100 Sheriff Department	19,084	66	2,772	0	565	0	0	22,486
17 1010-75110 Recreation & Facilities	1,706	2	768	0	565	0	0	3,041
18 1010-75112 Parks/Recreation Mainten.	2,186	3	741	0	565	0	0	3,494
19 1010-85100 Risk Management	24	0	110	0	565	0	0	698
20 1010-85900 Wellness Program	824	1	549	0	565	0	0	1,939
21 1010-87800 Retirees Health/Life Insura	261	0	137	0	565	0	0	963
22 1010-27900 Building Authority	222	0	82	0	565	0	0	869
23 1010-13100 Circuit Court	7,285	19	1,400	0	0	0	0	8,704
24 1010-13101 Circuit Court - SSSPP Gra	1,156	1	384	0	0	0	0	1,542
25 1010-13131 Circuit-Adult Drug Court G	899	1	412	0	0	0	0	1,312
26 1010-13300 Circuit Court Adult Probati	416	0	192	0	0	0	0	608
27 1010-13600 District Court	3,773	23	1,866	0	0	0	0	5,662
28 1010-13700 District Court Adult Probat	1,667	7	659	0	0	0	0	2,333
29 1010-13731 Dist.Ct OWI Treatment Oc	875	1	521	0	0	0	0	1,398
30 1010-14100 & 2150 FOC	9,954	34	3,019	0	0	0	0	13,006
32 1010-14500 Law Library	48	0	27	0	0	0	0	75
33 1010-14700 Jury/Judicial Council	2,277	2	988	0	0	0	0	3,267
34 1010-14800 Probate Court	5,773	16	1,647	0	0	0	0	7,435
35 1010-14802 Public Guardian	305	0	82	0	0	0	0	387
36 1010-14805 Probate Ct. Safe Havens	273	0	137	0	0	0	0	410
37 1010-17100 County Executive	1,778	3	796	0	0	0	0	2,577
38 1010-21500 Clerk	4,981	5	1,317	0	0	0	0	6,303
39 1010-22900 Community Outreach / Me	1,445	1	631	0	0	0	0	2,078
40 1010-25416 2016 Delq Tax Property S:	8	0	27	0	0	0	0	35
41 1010-25417 2017 Delq Tax Property S:	40	0	27	0	0	0	0	67
42 1010-25700 Equalization Department	2,756	4	906	0	0	0	0	3,665

**Bay County, MI
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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
43 1010-26200 Elections	\$261	\$0	\$247	\$0	\$0	\$0	\$0	\$508
44 1010-26201 Board of Canvassers	178	0	82	0	0	0	0	260
45 1010-267XX Prosecuting Attorney	9,835	26	4,034	0	0	0	0	13,895
47 1010-26800 Register of Deeds	5,832	6	960	0	0	0	0	6,799
48 1010-27300 Department of Criminal De	2,174	4	851	0	0	0	0	3,028
49 1010-27301 Indigent Attorney	899	0	357	0	0	0	0	1,256
50 1010-27302 Department of Public Defe	2,261	6	878	0	0	0	0	3,145
51 1010-27500 Drain Commissioner	2,574	9	1,153	0	0	0	0	3,735
52 1010-27360 Department Of Indigent De	48	0	27	0	0	0	0	75
55 1010-27507 Drain - County at Large	20	0	27	0	0	0	0	47
56 1010-27801 County Survey/Remonum	2,233	0	521	0	0	0	0	2,755
57 1010-27903 Bldg Auth-MH Grp Home,l	8	0	27	0	0	0	0	35
58 1010-27909 Bldg Auth-MH Grp Home,l	16	0	55	0	0	0	0	71
59 1010-27910 Bldg Auth-MH Grp Home,l	20	0	27	0	0	0	0	47
60 1010-27911 Bldg Auth-MH Grp Home,l	55	0	55	0	0	0	0	110
61 1010-27912 Bldg Auth-MH Grp Home,l	16	0	55	0	0	0	0	71
62 1010-27919 Bldg Auth-MH Grp Home,l	28	0	27	0	0	0	0	55
63 1010-27920 Bldg Auth-MH Grp Home,(	4	0	27	0	0	0	0	31
64 1010-27921 Bldg Auth-MH Grp Home,(	20	0	55	0	0	0	0	75
65 1010-27922 Bldg Auth-MH Grp Home,(	44	0	27	0	0	0	0	71
66 1010-28000 Soil Conservation	459	0	27	0	0	0	0	487
67 1010-28300 M.S.U. Extension	269	0	137	0	0	0	0	406
68 1010-28600 Gypsy Moth Suppression	48	0	27	0	0	0	0	75
69 1010-28700 Environmental Affairs	1,667	2	686	0	0	0	0	2,355
70 1010-28703 Euclid Linear Park	4	0	27	0	0	0	0	31
71 1010-28704/28705 Environmental Grar	24	0	82	0	0	0	0	106
73 1010-28707 Phragmites Treatment 201	8	0	55	0	0	0	0	63
74 1010-28800 Geographic Information Sy	1,433	1	741	0	0	0	0	2,175
75 1010-31100 Circuit Court Warrant Offic	1,271	1	686	0	0	0	0	1,958
76 1010-31200 B.A.Y.A.N.E.T.	1,101	1	467	0	0	0	0	1,568
77 1010-31500 Secondary Road Patrol	4,090	23	1,454	0	0	0	0	5,568
79 1010-31503 2nd Rd Patrol-Bangor Tw	1,457	5	604	0	0	0	0	2,066
80 1010-31504 2nd Rd Patr-Portsmouth	1,275	1	576	0	0	0	0	1,852
81 1010-31505 2nd Rd Ptrl-Williams Twp	1,473	2	604	0	0	0	0	2,079
82 1010-31506 2nd Rd Patrol-Monitor Tw	1,437	2	604	0	0	0	0	2,043
83 1010-31507 2nd Rd Patrol - City of	1,267	1	604	0	0	0	0	1,872
84 1010-31508 2nd Road Patrol-Pinconni	1,508	2	659	0	0	0	0	2,170
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1,132	1	659	0	0	0	0	1,792
86 1010-31510 Bangor Twps Schools & B	1,188	1	604	0	0	0	0	1,793
87 1010-31516 2nd Rd.Pat-Bay City Schc	1,374	1	659	0	0	0	0	2,034
88 1010-31517 2nd Patrol-Frankenlust & l	1,105	1	521	0	0	0	0	1,627

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
89 1010-31600 Secondary Road Patrol Gr	\$467	\$1	\$576	\$0	\$0	\$0	\$0	\$1,044
90 1010-31681 Road Patrol Grant Oct-Dec	1,180	3	521	0	0	0	0	1,704
91 1010-31700 Township Road Patrol	1,259	0	549	0	0	0	0	1,808
93 1010-31902 Drive MI Safely/Task Force	459	0	274	0	0	0	0	734
94 1010-31903 O.W.I. Alcohol Enforcement	669	0	274	0	0	0	0	944
96 1010-31905 Dre Drug Recogn.Expert C	139	0	274	0	0	0	0	413
97 1010-32100 Michigan Justice Training	79	0	110	0	0	0	0	189
98 1010-32200 Medical Marihuana Enforc	8	0	27	0	0	0	0	35
99 1010-32500 911 Central Dispatch	48	0	27	0	0	0	0	75
100 1010-33100 Marine Law Enforcement (	566	1	549	0	0	0	0	1,116
101 1010-33101 Marine Safety	12	0	27	0	0	0	0	39
103 1010-33200 Snowmobile Law Enforcer	127	0	274	0	0	0	0	401
104 1010-35100 Corrections Department /	515	0	192	0	0	0	0	707
105 1010-42600 Off of Emerg Serv-Civil	1,271	1	549	0	0	0	0	1,821
106 1010-42601 Local Emergency Planning	12	0	55	0	0	0	0	67
107 1010-42602 Homeland Security Activity	16	0	55	0	0	0	0	71
108 1010-42603 Hazard Mitigation Grant	8	0	27	0	0	0	0	35
109 1010-43000 Animal Shelter/Dog Warde	5,503	9	1,756	0	0	0	0	7,269
110 1010-58000 Pere Marquette Parking	67	0	82	0	0	0	0	150
111 1010-60100 Health Dept-Admin	135	0	82	0	0	0	0	217
113 1010-61731 Personal Care-Grant/Oct-I	12	0	27	0	0	0	0	39
114 1010-64800 Medical Examiner	1,303	0	247	0	0	0	0	1,550
115 1010-64900 Mental Health	16	0	27	0	0	0	0	43
116 1010-65100 Ambulance	4	0	27	0	0	0	0	31
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	32	0	27	0	0	0	0	59
118 1010-67000 Mi Dept Human Serv-Bay	16	0	27	0	0	0	0	43
119 1010-67100 Social Services-Med Care	48	0	27	0	0	0	0	75
120 1010-70200 Center Ridge Arms-Admin	48	0	27	0	0	0	0	75
121 1010-72101 Transportation Planning	1,528	0	686	0	0	0	0	2,215
122 1010-72181 Trans. Planning - Oct.-Dec	1,912	1	823	0	0	0	0	2,737
123 1010-75100 Recreation/Parks Departm	388	1	302	0	0	0	0	691
124 1010-75104 Juv Community Based Tre	55	0	55	0	0	0	0	110
125 1010-75105 Juv Gender Specific Servi	55	0	55	0	0	0	0	110
126 1010-75108 Veterans Park Softball	538	0	384	0	0	0	0	923
127 1010-75700 Community Center	4,434	4	0	0	0	0	0	4,438
128 1010-75800 Swimming Pool	657	1	1,427	0	0	0	0	2,086
129 1010-75900 County Market	28	0	27	0	0	0	0	55
130 1010-76000 Fairgrounds	1,845	0	467	0	0	0	0	2,312
131 1010-762XX Civic Arena	19,456	9	3,046	0	0	0	0	22,511
132 1010-76300 Pinconning Park	4,743	3	1,317	0	0	0	0	6,064
133 1010-79000 Library	48	0	27	0	0	0	0	75

Bay County, MI
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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
134 1010-86500 401(K) Savings Plan Admi	\$4	\$0	\$27	\$0	\$0	\$0	\$0	\$31
135 1010-87200/87201 Self Insurance Adrr	8	0	55	0	0	0	0	63
136 1010-89500 Midland-Bay-Saginaw Airp	79	0	27	0	0	0	0	107
137 2010 County Road Fund	875	0	274	0	0	0	0	1,149
138 2210 Health Dept - Dist Health	48,850	52	27,689	0	0	831	0	77,422
139 2210-605XX Bioterrorism	28	0	82	0	0	0	0	110
140 2380 Gypsy Moth Control Fund	1,908	3	1,043	0	0	0	0	2,954
141 2400 Mosquito Control Fund	4,882	16	2,086	0	0	0	0	6,984
142 2560 Regist of Deeds Automation Fnd	443	0	302	0	0	0	0	745
144 2600 Indigent Defense Fund	2,597	2	2,525	0	0	0	0	5,124
145 2610 911 Service Fund	5,301	32	2,195	0	0	0	0	7,529
146 2630 Concealed Pistol Licensing Fd	2,146	0	521	0	0	0	0	2,668
147 2640 Local C.F.O. Training Fund	214	0	329	0	0	0	0	543
148 2650 Drug Law Enforcement Fund	71	0	82	0	0	0	0	154
149 2651 Drug Law Enforcement-Bayanet	2,091	0	1,592	0	0	0	0	3,682
151 2690 Law Library Fund	245	0	110	0	0	0	0	355
152 2710 Library Fund	610	0	659	0	0	0	0	1,268
153 2740 Community Corrections Fund	1,726	2	1,262	0	0	0	0	2,991
154 2760 Division On Aging Fund	37,162	52	13,063	0	0	0	0	50,276
155 2770 Home Rehabilitation Fund	40	0	165	0	0	0	0	204
156 2900 Social Welfare Fund	190	0	165	0	0	0	0	355
158 2920-66200 Child Care-Probate (Child	3,136	0	329	0	0	0	0	3,465
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6,691	27	1,921	0	0	0	0	8,639
160 2920-66205 CCF-Casa Ct.Appointed S	194	0	165	0	0	0	0	359
161 2920-66300 Child Care-D.S.S. (State V	131	0	110	0	0	0	0	240
162 2920-66400 In-Home Care-Intensive P	1,659	1	796	0	0	0	0	2,455
163 2920-66401 Youth & Family Support S	1,671	2	796	0	0	0	0	2,469
164 2920-66402 Juvenile Drug Court	1,429	1	604	0	0	0	0	2,034
165 2920-66500 Intensive Probation	392	1	549	0	0	0	0	942
166 2920-75104 Juv.Community Based Tre	1,596	2	714	0	0	0	0	2,312
167 2920-75105 Juv.Gender Specific Servi	1,865	2	823	0	0	0	0	2,691
170 2930 Soldier's Relief	3,674	0	1,564	0	0	0	0	5,238
171 2970 Historical Preservation	218	0	274	0	0	0	0	492
172 3650 Debt-Water Supply Sys Bay	8	0	27	0	0	0	0	35
173 3690 Bldg Authority Debt Fund	146	0	192	0	0	0	0	339
174 4650 Water Supply Sys Bay-Const	8	0	27	0	0	0	0	35
175 5090-75600 Public Golf Course	3,678	4	1,262	0	0	0	0	4,945
176 5090-75601 Public Golf Course-Snack	198	0	82	0	0	0	0	280
177 5090-75602 Public Golf Course-Club	5,337	3	1,345	0	0	0	0	6,685
178 5120-67100 Medical Care Facility Func	4,605	0	659	0	0	0	0	5,263
179 5160 100% Tax Payment Fund (DTR)	4,193	2	878	0	0	0	0	5,073

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
180 5180 Delq Prop Tax Foreclosure	\$6,588	\$1	\$1,784	\$0	\$0	\$0	\$0	\$8,373
181 5350-70200 Housing Fund	4,347	5	1,894	0	0	0	0	6,246
182 5920 Water and Sewer Fund	143	0	220	0	0	0	0	362
183 5950 Commissary Fund	297	0	192	0	0	0	0	489
184 6770 Self-Insurance Fund-WC/UC/S&I	2,269	4	851	0	0	0	0	3,123
185 6771 Self-Insurance Fund-Healthcare	1,267	0	549	0	0	0	0	1,816
186 7010 Trust and Agency	0	0	55	0	0	0	0	55
188 7100 District Court Custodial Fund	24	0	0	0	0	0	0	24
189 7110 Probate Court Custodial Fund	24	0	55	0	0	0	0	79
190 7120 Trial Court Custodial Fund	24	0	55	0	0	0	0	79
191 7140 Inmates Custodial Fund	8	0	55	0	0	0	0	63
195 7310-27400 Retirement System Fund	4,985	2	2,113	0	0	35,670	0	42,770
196 7360-27401 Public Employee Health C	1,556	0	988	0	0	1,825	0	4,369
199 7640 Inmate Trust Fund	59	0	55	0	0	0	0	114
200 8010 Drain	4,007	0	0	0	0	0	0	4,007
201 8011 Hampton O&M	673	0	0	0	0	0	0	673
202 8012 Portsmouth O&M	194	0	0	0	0	0	0	194
203 8014 Bangor O&M	2,229	0	0	0	0	0	0	2,229
205 8510 Drain Debt Ret	772	0	0	0	0	0	0	772
206 9760 Governmental Full Accrual	618	0	2,278	0	0	0	0	2,895
207 9770 Governmentl Full Accrual-Drain	32	0	0	0	0	0	0	32
Total	\$382,625	\$605	\$144,463	\$7,212	\$11,709	\$53,127	\$0	\$599,741

Bay County, MI
Cost Allocation Plan

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1010-20200 Payroll
Nature and Extent of Service

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

A. Department Costs

Dept:6 1010-20200 Payroll

Description		Amount	General Admin	Payroll	Retirement	Budgeting
Personnel Costs						
Salaries	S1	121,008	0	115,850	0	5,158
<i>Salary % Split</i>			<i>.00%</i>	<i>95.74%</i>	<i>.00%</i>	<i>4.26%</i>
Benefits	S	36,023	0	34,488	0	1,535
Subtotal - Personnel Costs		157,031	0	150,338	0	6,693
Services & Supplies Cost						
72700 Office Supplies	S	592	0	567	0	25
72800 Printing and Binding	S	153	0	146	0	7
72900 Postage	S	859	0	822	0	37
74200 Food Supplies	S	216	0	207	0	9
75100 Computer Supplies	S	829	0	794	0	35
80100 Professional Services	S	65	0	62	0	3
81900 Consultants	S	17,500	0	16,754	0	746
85200 Telephone	S	203	0	194	0	9
86500 State Travel Mileage	S	165	0	158	0	7
94601 Equipment Rental-Copy Machir	S	1,177	0	1,127	0	50
95500 Miscellaneous	S	20	0	19	0	1
96500 Insurance and Bonds	P	1,510	0	0	1,510	0
1010-20210 Contributions - Other	D	129,921	0	0	0	0
63700 Department Services	S	(210)	0	(201)	0	(9)
Subtotal - Services & Supplies		153,000	0	20,650	1,510	919
Department Cost Total		310,031	0	170,987	1,510	7,613
Adjustments to Cost						
1010-20210 Contributions - Other	D	(129,921)	0	0	0	0
Subtotal - Adjustments		(129,921)	0	0	0	0
Total Costs After Adjustments		180,110	0	170,987	1,510	7,613
General Admin Distribution			0	0	0	0
Grand Total		\$180,110		\$170,987	\$1,510	\$7,613

**Bay County, MI
Cost Allocation Plan**

FY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
1 County Building	\$286	\$0	\$271	\$2	\$12
Subtotal - Building Depreciation	286	0	271	2	12
2 Imaging Equipment	852	1	810	7	36
Subtotal - Equipment Depreciation	852	1	810	7	36
3 Cash Receipts	13	4	16	0	1
3 Bank Reconciliation	208	62	257	2	11
Subtotal - 1010-25300 Treasurer	221	66	273	2	12
4 Annual Audit	323	99	401	4	18
Subtotal - 1010-10100 Board of Comm	323	99	401	4	18
5 Accounting	1,269	359	1,545	14	69
5 Payroll	2	1	3	0	0
5 Budgeting	649	174	782	7	35
5 Contract Serv.	421	143	536	5	24
5 Special Proj	8,276	2,176	9,922	88	442
Subtotal - 1010-19100 Accounting Dep	10,617	2,853	12,788	113	569
6 Payroll	0	863	820	7	36
6 Budgeting	0	42	40	0	2
Subtotal - 1010-20200 Payroll	0	906	860	8	38
7 Budgeting	0	632	600	5	27
7 Accts Payable	0	41	39	0	2
7 General Accounting	0	127	121	1	5
Subtotal - 1010-21200 Budget Departm	0	800	759	7	34
8 Admin Services	0	145	138	1	6
Subtotal - 1010-27200 Administrative S	0	145	138	1	6
9 Network/Server	0	2,942	2,793	25	124
9 Imaging	0	489	464	4	21
Subtotal - 1010-22800 Information Sys	0	3,431	3,257	29	145
10 Accounting	0	591	561	5	25

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
Subtotal - Financial System MUNIS	\$0	\$591	\$561	\$5	\$25
11 Purchasing	0	131	125	1	6
Subtotal - 1010-23300 Purchasing	0	131	125	1	6
12 County Building	0	13,050	12,389	109	552
Subtotal - 1010-26500 Buildings and G	0	13,050	12,389	109	552
14 Human Resources	0	893	848	7	38
14 Labor Relations	0	582	553	5	25
14 Education and Training	0	124	118	1	5
Subtotal - 1010-27000 Personnel & Err	0	1,599	1,518	13	68
15 Mail Services	0	226	214	2	10
15 Office Max Rebate	0	(15)	(14)	(0)	(1)
Subtotal - 1010-29800 Risograph Printi	0	211	200	2	9
18 County Building	0	19	18	0	1
Subtotal - 1010-75112 Parks/Recreatio	0	19	18	0	1
19 General Liability	0	866	822	7	37
19 County Building	0	570	541	5	24
Subtotal - 1010-85100 Risk Manageme	0	1,436	1,364	12	61
20 Wellness Program	0	244	231	2	10
Subtotal - 1010-85900 Wellness Progr	0	244	231	2	10
21 Term Payoff	0	793	753	7	34
Subtotal - 1010-87800 Retirees Health/	0	793	753	7	34
Total Incoming	12,299	26,377	36,717	324	1,635
C. Total Allocated		\$218,786	\$207,704	\$1,834	\$9,248
			94.93%	0.84%	4.23%

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	5.30	1.06%	\$1,939	\$0	\$1,939	\$0	\$1,939
4 1010-10100 Board of Commissioners	5.83	1.17%	2,133	0	2,133	0	2,133
5 1010-19100 Accounting Department	5.99	1.20%	2,191	0	2,191	0	2,191
6 1010-20200 Payroll	2.36	0.47%	863	0	863	0	863
7 1010-21200 Budget Department	2.00	0.40%	732	0	732	104	836
8 1010-27200 Administrative Services	1.39	0.28%	508	0	508	73	581
9 1010-22800 Information Systems Divis	9.00	1.80%	3,292	0	3,292	470	3,761
11 1010-23300 Purchasing	1.00	0.20%	365	0	365	52	417
12 1010-26500 Buildings and Grounds	18.99	3.80%	6,947	0	6,947	991	7,938
13 1010-26600 Corporation Counsel	2.73	0.55%	999	0	999	142	1,141
14 1010-27000 Personnel & Employee Re	2.40	0.48%	878	0	878	125	1,003
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	110	0	110	16	125
16 1010-30100 Sheriff Department	54.20	10.85%	19,827	0	19,827	2,828	22,655
17 1010-75110 Recreation & Facilities	1.29	0.26%	472	0	472	67	539
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	838	0	838	120	958
20 1010-85900 Wellness Program	1.11	0.22%	407	0	407	58	465
23 1010-13100 Circuit Court	15.51	3.11%	5,674	0	5,674	809	6,483
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	366	0	366	52	418
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	366	0	366	52	418
27 1010-13600 District Court	18.88	3.78%	6,907	0	6,907	985	7,892
28 1010-13700 District Court Adult Probat	6.00	1.20%	2,194	0	2,194	313	2,507
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	366	0	366	52	418
30 1010-14100 & 2150 FOC	27.44	5.50%	10,038	0	10,038	1,432	11,470
33 1010-14700 Jury/Judicial Council	1.89	0.38%	691	0	691	99	790
34 1010-14800 Probate Court	13.02	2.61%	4,763	0	4,763	679	5,442
37 1010-17100 County Executive	2.45	0.49%	896	0	896	128	1,024
38 1010-21500 Clerk	3.90	0.78%	1,427	0	1,427	204	1,630
39 1010-22900 Community Outreach / Me	1.00	0.20%	366	0	366	52	418
42 1010-25700 Equalization Department	3.00	0.60%	1,097	0	1,097	157	1,254
45 1010-267XX Prosecuting Attorney	21.16	4.24%	7,741	0	7,741	1,104	8,845
47 1010-26800 Register of Deeds	4.96	0.99%	1,814	0	1,814	259	2,073
48 1010-27300 Department of Criminal De	2.92	0.58%	1,068	0	1,068	152	1,221
49 1010-27301 Indigent Attorney	0.01	0.00%	4	0	4	1	4
50 1010-27302 Department of Public Defe	4.98	1.00%	1,822	0	1,822	260	2,082
51 1010-27500 Drain Commissioner	7.22	1.45%	2,641	0	2,641	377	3,018
56 1010-27801 County Survey/Remonum	0.20	0.04%	73	0	73	10	84
69 1010-28700 Environmental Affairs	1.65	0.33%	604	0	604	86	690
74 1010-28800 Geographic Information Sy	0.74	0.15%	271	0	271	39	309
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	362	0	362	52	414
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	333	0	333	47	380
77 1010-31500 Secondary Road Patrol	19.05	3.82%	6,969	0	6,969	994	7,963
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	1,467	0	1,467	209	1,676

**Bay County, MI
Cost Allocation Plan**

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Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$358	\$0	\$358	\$51	\$410
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	688	0	688	98	786
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	717	0	717	102	819
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	366	0	366	52	418
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	724	0	724	103	828
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	358	0	358	51	410
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	366	0	366	52	418
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	366	0	366	52	418
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	333	0	333	47	380
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	252	0	252	36	288
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	827	0	827	118	945
91 1010-31700 Township Road Patrol	0.40	0.08%	146	0	146	21	167
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	33	0	33	5	38
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	73	0	73	10	84
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	2
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	172	0	172	25	196
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	11	0	11	2	13
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	366	0	366	52	418
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	2,718	0	2,718	388	3,106
121 1010-72101 Transportation Planning	0.34	0.07%	124	0	124	18	142
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	388	0	388	55	443
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	369	0	369	53	422
126 1010-75108 Veterans Park Softball	0.14	0.03%	51	0	51	7	59
127 1010-75700 Community Center	3.03	0.61%	1,108	0	1,108	158	1,267
128 1010-75800 Swimming Pool	1.13	0.23%	413	0	413	59	472
130 1010-76000 Fairgrounds	0.11	0.02%	40	0	40	6	46
131 1010-762XX Civic Arena	7.50	1.50%	2,744	0	2,744	391	3,135
132 1010-76300 Pinconning Park	2.54	0.51%	929	0	929	133	1,062
138 2210 Health Dept - Dist Health	42.22	8.46%	15,445	0	15,445	2,203	17,648
140 2380 Gypsy Moth Control Fund	2.11	0.42%	772	0	772	110	882
141 2400 Mosquito Control Fund	13.39	2.68%	4,898	0	4,898	699	5,597
144 2600 Indigent Defense Fund	1.57	0.31%	574	0	574	82	656
145 2610 911 Service Fund	26.40	5.29%	9,657	0	9,657	1,378	11,035
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	84	0	84	12	96
147 2640 Local C.F.O. Training Fund	0.08	0.02%	29	0	29	4	33
153 2740 Community Corrections Fund	1.77	0.35%	647	0	647	92	740
154 2760 Division On Aging Fund	42.17	8.45%	15,426	0	15,426	2,201	17,627
155 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	8,048	0	8,048	1,148	9,196
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	183	0	183	26	209
163 2920-66401 Youth & Family Support S	1.96	0.39%	717	0	717	102	819
164 2920-66402 Juvenile Drug Court	0.50	0.10%	183	0	183	26	209

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Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$355	\$0	\$355	\$51	\$405
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	732	0	732	104	836
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	721	0	721	103	823
175 5090-75600 Public Golf Course	3.65	0.73%	1,335	0	1,335	190	1,526
177 5090-75602 Public Golf Course-Club	2.63	0.53%	962	0	962	137	1,099
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	688	0	688	98	786
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	179	0	179	26	205
181 5350-70200 Housing Fund	4.00	0.80%	1,463	0	1,463	209	1,672
184 6770 Self-Insurance Fund-WC/UC/S&A	3.25	0.65%	1,189	0	1,189	170	1,358
195 7310-27400 Retirement System Fund	1.40	0.28%	512	0	512	73	585
Subtotal	499.34	100.00%	182,663	0	182,663	25,041	207,704
Direct Bills					0		0
Total					\$182,663		\$207,704

Basis Units: FTEs

Source: Payroll Summary

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Retirement Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 7310-27400 Retirement System Fund	100	100.00%	\$1,613	\$0	\$1,613	\$221	\$1,834
Subtotal	100	100.00%	1,613	0	1,613	221	1,834
Direct Bills					0		0
Total					\$1,613		\$1,834

Basis Units: Direct to Retirement
Source:

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	56	0.97%	\$79	\$0	\$79	\$0	\$79
4 1010-10100 Board of Commissioners	29	0.50%	41	0	41	0	41
5 1010-19100 Accounting Department	32	0.55%	45	0	45	0	45
6 1010-20200 Payroll	30	0.52%	42	0	42	0	42
7 1010-21200 Budget Department	25	0.43%	35	0	35	5	40
8 1010-27200 Administrative Services	29	0.50%	41	0	41	6	47
9 1010-22800 Information Systems Divis	44	0.76%	62	0	62	9	71
11 1010-23300 Purchasing	22	0.38%	31	0	31	4	35
12 1010-26500 Buildings and Grounds	58	1.00%	82	0	82	11	93
13 1010-26600 Corporation Counsel	35	0.61%	49	0	49	7	56
14 1010-27000 Personnel & Employee Re	31	0.54%	44	0	44	6	50
15 1010-29800 Risograph Printing/Postag	14	0.24%	20	0	20	3	22
16 1010-30100 Sheriff Department	101	1.75%	142	0	142	20	162
17 1010-75110 Recreation & Facilities	28	0.48%	39	0	39	6	45
18 1010-75112 Parks/Recreation Mainten.	27	0.47%	38	0	38	5	43
19 1010-85100 Risk Management	4	0.07%	6	0	6	1	6
20 1010-85900 Wellness Program	20	0.35%	28	0	28	4	32
21 1010-87800 Retirees Health/Life Insura	5	0.09%	7	0	7	1	8
22 1010-27900 Building Authority	3	0.05%	4	0	4	1	5
23 1010-13100 Circuit Court	51	0.88%	72	0	72	10	82
24 1010-13101 Circuit Court - SSSPP Gra	14	0.24%	20	0	20	3	22
25 1010-13131 Circuit-Adult Drug Court G	15	0.26%	21	0	21	3	24
26 1010-13300 Circuit Court Adult Probati	7	0.12%	10	0	10	1	11
27 1010-13600 District Court	68	1.18%	96	0	96	13	109
28 1010-13700 District Court Adult Probat	24	0.42%	34	0	34	5	38
29 1010-13731 Dist.Ct OWI Treatment Oc	19	0.33%	27	0	27	4	30
30 1010-14100 & 2150 FOC	110	1.90%	155	0	155	22	176
32 1010-14500 Law Library	1	0.02%	1	0	1	0	2
33 1010-14700 Jury/Judicial Council	36	0.62%	51	0	51	7	58
34 1010-14800 Probate Court	60	1.04%	84	0	84	12	96
35 1010-14802 Public Guardian	3	0.05%	4	0	4	1	5
36 1010-14805 Probate Ct. Safe Havens	5	0.09%	7	0	7	1	8
37 1010-17100 County Executive	29	0.50%	41	0	41	6	47
38 1010-21500 Clerk	48	0.83%	68	0	68	9	77
39 1010-22900 Community Outreach / Me	23	0.40%	32	0	32	5	37
40 1010-25416 2016 Delq Tax Property S	1	0.02%	1	0	1	0	2
41 1010-25417 2017 Delq Tax Property S	1	0.02%	1	0	1	0	2
42 1010-25700 Equalization Department	33	0.57%	46	0	46	7	53
43 1010-26200 Elections	9	0.16%	13	0	13	2	14
44 1010-26201 Board of Canvassers	3	0.05%	4	0	4	1	5
45 1010-267XX Prosecuting Attorney	147	2.54%	207	0	207	29	236
47 1010-26800 Register of Deeds	35	0.61%	49	0	49	7	56

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal De	31	0.54%	\$44	\$0	\$44	\$6	\$50
49 1010-27301 Indigent Attorney	13	0.22%	18	0	18	3	21
50 1010-27302 Department of Public Defe	32	0.55%	45	0	45	6	51
51 1010-27500 Drain Commissioner	42	0.73%	59	0	59	8	67
52 1010-27360 Department Of Indigent De	1	0.02%	1	0	1	0	2
55 1010-27507 Drain - County at Large	1	0.02%	1	0	1	0	2
56 1010-27801 County Survey/Remonum	19	0.33%	27	0	27	4	30
57 1010-27903 Bldg Auth-MH Grp Home,l	1	0.02%	1	0	1	0	2
58 1010-27909 Bldg Auth-MH Grp Home,z	2	0.03%	3	0	3	0	3
59 1010-27910 Bldg Auth-MH Grp Home,l	1	0.02%	1	0	1	0	2
60 1010-27911 Bldg Auth-MH Grp Home,l	2	0.03%	3	0	3	0	3
61 1010-27912 Bldg Auth-MH Grp Home,l	2	0.03%	3	0	3	0	3
62 1010-27919 Bldg Auth-MH Grp Home,l	1	0.02%	1	0	1	0	2
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	1	0	1	0	2
64 1010-27921 Bldg Auth-MH Grp Home,)	2	0.03%	3	0	3	0	3
65 1010-27922 Bldg Auth-MH Grp Home,)	1	0.02%	1	0	1	0	2
66 1010-28000 Soil Conservation	1	0.02%	1	0	1	0	2
67 1010-28300 M.S.U. Extension	5	0.09%	7	0	7	1	8
68 1010-28600 Gypsy Moth Suppression	1	0.02%	1	0	1	0	2
69 1010-28700 Environmental Affairs	25	0.43%	35	0	35	5	40
70 1010-28703 Euclid Linear Park	1	0.02%	1	0	1	0	2
71 1010-28704/28705 Environmental Gra	3	0.05%	4	0	4	1	5
73 1010-28707 Phragmites Treatment 201	2	0.03%	3	0	3	0	3
74 1010-28800 Geographic Information Sy	27	0.47%	38	0	38	5	43
75 1010-31100 Circuit Court Warrant Offic	25	0.43%	35	0	35	5	40
76 1010-31200 B.A.Y.A.N.E.T.	17	0.29%	24	0	24	3	27
77 1010-31500 Secondary Road Patrol	53	0.92%	75	0	75	10	85
79 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.38%	31	0	31	4	35
80 1010-31504 2nd Rd Patr-Portsmouth	21	0.36%	30	0	30	4	34
81 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.38%	31	0	31	4	35
82 1010-31506 2nd Rd Patrol-Monitor Tw	22	0.38%	31	0	31	4	35
83 1010-31507 2nd Rd Patrol - City of	22	0.38%	31	0	31	4	35
84 1010-31508 2nd Road Patrol-Pinconni	24	0.42%	34	0	34	5	38
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	24	0.42%	34	0	34	5	38
86 1010-31510 Bangor Twps Schools & B	22	0.38%	31	0	31	4	35
87 1010-31516 2nd Rd.Pat-Bay City Sch	24	0.42%	34	0	34	5	38
88 1010-31517 2nd Patrol-Frankenlust & l	19	0.33%	27	0	27	4	30
89 1010-31600 Secondary Road Patrol Gr	21	0.36%	30	0	30	4	34
90 1010-31681 Road Patrol Grant Oct-De	19	0.33%	27	0	27	4	30
91 1010-31700 Township Road Patrol	20	0.35%	28	0	28	4	32
93 1010-31902 Drive MI Safely/Task Forc	10	0.17%	14	0	14	2	16
94 1010-31903 O.W.I. Alcohol Enforceme	10	0.17%	14	0	14	2	16

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-31905 Dre Drug Recogn.Expert C	10	0.17%	\$14	\$0	\$14	\$2	\$16
97 1010-32100 Michigan Justice Training	4	0.07%	6	0	6	1	6
98 1010-32200 Medical Marihuana Enforc	1	0.02%	1	0	1	0	2
99 1010-32500 911 Central Dispatch	1	0.02%	1	0	1	0	2
100 1010-33100 Marine Law Enforcement (	20	0.35%	28	0	28	4	32
101 1010-33101 Marine Safety	1	0.02%	1	0	1	0	2
103 1010-33200 Snowmobile Law Enforcer	10	0.17%	14	0	14	2	16
104 1010-35100 Corrections Department / .	7	0.12%	10	0	10	1	11
105 1010-42600 Off of Emerg Serv-Civil	20	0.35%	28	0	28	4	32
106 1010-42601 Local Emergency Planning	2	0.03%	3	0	3	0	3
107 1010-42602 Homeland Security Activity	2	0.03%	3	0	3	0	3
108 1010-42603 Hazard Mitigation Grant	1	0.02%	1	0	1	0	2
109 1010-43000 Animal Shelter/Dog Warde	64	1.11%	90	0	90	13	103
110 1010-58000 Pere Marquette Parking	3	0.05%	4	0	4	1	5
111 1010-60100 Health Dept-Admin	3	0.05%	4	0	4	1	5
113 1010-61731 Personal Care-Grant/Oct-I	1	0.02%	1	0	1	0	2
114 1010-64800 Medical Examiner	9	0.16%	13	0	13	2	14
115 1010-64900 Mental Health	1	0.02%	1	0	1	0	2
116 1010-65100 Ambulance	1	0.02%	1	0	1	0	2
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	1	0	1	0	2
118 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	1	0	1	0	2
119 1010-67100 Social Services-Med Care	1	0.02%	1	0	1	0	2
120 1010-70200 Center Ridge Arms-Admin	1	0.02%	1	0	1	0	2
121 1010-72101 Transportation Planning	25	0.43%	35	0	35	5	40
122 1010-72181 Trans. Planning - Oct.-Dec	30	0.52%	42	0	42	6	48
123 1010-75100 Recreation/Parks Departm	11	0.19%	15	0	15	2	18
124 1010-75104 Juv Community Based Tre	2	0.03%	3	0	3	0	3
125 1010-75105 Juv Gender Specific Servi	2	0.03%	3	0	3	0	3
126 1010-75108 Veterans Park Softball	14	0.24%	20	0	20	3	22
128 1010-75800 Swimming Pool	52	0.90%	73	0	73	10	83
129 1010-75900 County Market	1	0.02%	1	0	1	0	2
130 1010-76000 Fairgrounds	17	0.29%	24	0	24	3	27
131 1010-762XX Civic Arena	111	1.92%	156	0	156	22	178
132 1010-76300 Pinconning Park	48	0.83%	68	0	68	9	77
133 1010-79000 Library	1	0.02%	1	0	1	0	2
134 1010-86500 401(K) Savings Plan Admi	1	0.02%	1	0	1	0	2
135 1010-87200/87201 Self Insurance Adr	2	0.03%	3	0	3	0	3
136 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	1	0	1	0	2
137 2010 County Road Fund	10	0.17%	14	0	14	2	16
138 2210 Health Dept - Dist Health	1,009	17.45%	1,419	0	1,419	200	1,619
139 2210-605XX Bioterrorism	3	0.05%	4	0	4	1	5
140 2380 Gypsy Moth Control Fund	38	0.66%	53	0	53	8	61

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141 2400 Mosquito Control Fund	76	1.31%	\$107	\$0	\$107	\$15	\$122
142 2560 Regist of Deeds Automation Fnd	11	0.19%	15	0	15	2	18
144 2600 Indigent Defense Fund	92	1.59%	129	0	129	18	148
145 2610 911 Service Fund	80	1.38%	113	0	113	16	128
146 2630 Concealed Pistol Licensing Fd	19	0.33%	27	0	27	4	30
147 2640 Local C.F.O. Training Fund	12	0.21%	17	0	17	2	19
148 2650 Drug Law Enforcement Fund	3	0.05%	4	0	4	1	5
149 2651 Drug Law Enforcement-Bayanet	58	1.00%	82	0	82	11	93
151 2690 Law Library Fund	4	0.07%	6	0	6	1	6
152 2710 Library Fund	24	0.42%	34	0	34	5	38
153 2740 Community Corrections Fund	46	0.80%	65	0	65	9	74
154 2760 Division On Aging Fund	476	8.23%	669	0	669	94	764
155 2770 Home Rehabilitation Fund	6	0.10%	8	0	8	1	10
156 2900 Social Welfare Fund	6	0.10%	8	0	8	1	10
158 2920-66200 Child Care-Probate (Child	12	0.21%	17	0	17	2	19
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	70	1.21%	98	0	98	14	112
160 2920-66205 CCF-Casa Ct.Appointed S	6	0.10%	8	0	8	1	10
161 2920-66300 Child Care-D.S.S. (State V	4	0.07%	6	0	6	1	6
162 2920-66400 In-Home Care-Intensive P	29	0.50%	41	0	41	6	47
163 2920-66401 Youth & Family Support S	29	0.50%	41	0	41	6	47
164 2920-66402 Juvenile Drug Court	22	0.38%	31	0	31	4	35
165 2920-66500 Intensive Probation	20	0.35%	28	0	28	4	32
166 2920-75104 Juv.Community Based Tre	26	0.45%	37	0	37	5	42
167 2920-75105 Juv.Gender Specific Servi	30	0.52%	42	0	42	6	48
170 2930 Soldier's Relief	57	0.99%	80	0	80	11	91
171 2970 Historical Preservation	10	0.17%	14	0	14	2	16
172 3650 Debt-Water Supply Sys Bay	1	0.02%	1	0	1	0	2
173 3690 Bldg Authority Debt Fund	7	0.12%	10	0	10	1	11
174 4650 Water Supply Sys Bay-Const	1	0.02%	1	0	1	0	2
175 5090-75600 Public Golf Course	46	0.80%	65	0	65	9	74
176 5090-75601 Public Golf Course-Snack	3	0.05%	4	0	4	1	5
177 5090-75602 Public Golf Course-Club	49	0.85%	69	0	69	10	79
178 5120-67100 Medical Care Facility Func	24	0.42%	34	0	34	5	38
179 5160 100% Tax Payment Fund (DTR)	32	0.55%	45	0	45	6	51
180 5180 Delq Prop Tax Foreclosure	65	1.12%	91	0	91	13	104
181 5350-70200 Housing Fund	69	1.19%	97	0	97	14	111
182 5920 Water and Sewer Fund	8	0.14%	11	0	11	2	13
183 5950 Commissary Fund	7	0.12%	10	0	10	1	11
184 6770 Self-Insurance Fund-WC/UC/S&/	31	0.54%	44	0	44	6	50
185 6771 Self-Insurance Fund-Healthcare	20	0.35%	28	0	28	4	32
186 7010 Trust and Agency	2	0.03%	3	0	3	0	3
189 7110 Probate Court Custodial Fund	2	0.03%	3	0	3	0	3

**Bay County, MI
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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
190 7120 Trial Court Custodial Fund	2	0.03%	\$3	\$0	\$3	\$0	\$3
191 7140 Inmates Custodial Fund	2	0.03%	3	0	3	0	3
195 7310-27400 Retirement System Fund	77	1.33%	108	0	108	15	124
196 7360-27401 Public Employee Health C	36	0.62%	51	0	51	7	58
199 7640 Inmate Trust Fund	2	0.03%	3	0	3	0	3
200 8010 Drain	394	6.81%	554	0	554	78	632
201 8011 Hampton O&M	11	0.19%	15	0	15	2	18
202 8012 Portsmouth O&M	9	0.16%	13	0	13	2	14
203 8014 Bangor O&M	28	0.48%	39	0	39	6	45
205 8510 Drain Debt Ret	46	0.80%	65	0	65	9	74
206 9760 Governmental Full Accrual	83	1.44%	117	0	117	16	133
207 9770 Governmentl Full Accrual-Drain	6	0.10%	8	0	8	1	10
Subtotal	5,783	100.00%	8,133	0	8,133	1,115	9,248
Direct Bills					0		0
Total					\$8,133		\$9,248

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

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
3 1010-25300 Treasurer	\$1,939	\$0	\$79	\$2,018
4 1010-10100 Board of Commissioners	2,133	0	41	2,174
5 1010-19100 Accounting Department	2,191	0	45	2,236
6 1010-20200 Payroll	863	0	42	906
7 1010-21200 Budget Department	836	0	40	876
8 1010-27200 Administrative Services	581	0	47	628
9 1010-22800 Information Systems Divis	3,761	0	71	3,832
11 1010-23300 Purchasing	417	0	35	452
12 1010-26500 Buildings and Grounds	7,938	0	93	8,031
13 1010-26600 Corporation Counsel	1,141	0	56	1,197
14 1010-27000 Personnel & Employee Re	1,003	0	50	1,053
15 1010-29800 Risograph Printing/Postag	125	0	22	148
16 1010-30100 Sheriff Department	22,655	0	162	22,817
17 1010-75110 Recreation & Facilities	539	0	45	584
18 1010-75112 Parks/Recreation Mainten.	958	0	43	1,001
19 1010-85100 Risk Management	0	0	6	6
20 1010-85900 Wellness Program	465	0	32	497
21 1010-87800 Retirees Health/Life Insura	0	0	8	8
22 1010-27900 Building Authority	0	0	5	5
23 1010-13100 Circuit Court	6,483	0	82	6,565
24 1010-13101 Circuit Court - SSSPP Gra	418	0	22	440
25 1010-13131 Circuit-Adult Drug Court G	418	0	24	442
26 1010-13300 Circuit Court Adult Probati	0	0	11	11
27 1010-13600 District Court	7,892	0	109	8,001
28 1010-13700 District Court Adult Probat	2,507	0	38	2,545
29 1010-13731 Dist.Ct OWI Treatment Oc	418	0	30	448
30 1010-14100 & 2150 FOC	11,470	0	176	11,646
32 1010-14500 Law Library	0	0	2	2
33 1010-14700 Jury/Judicial Council	790	0	58	848
34 1010-14800 Probate Court	5,442	0	96	5,539
35 1010-14802 Public Guardian	0	0	5	5
36 1010-14805 Probate Ct. Safe Havens	0	0	8	8
37 1010-17100 County Executive	1,024	0	47	1,071
38 1010-21500 Clerk	1,630	0	77	1,707
39 1010-22900 Community Outreach / Me	418	0	37	455
40 1010-25416 2016 Delq Tax Property S	0	0	2	2
41 1010-25417 2017 Delq Tax Property S	0	0	2	2
42 1010-25700 Equalization Department	1,254	0	53	1,307
43 1010-26200 Elections	0	0	14	14
44 1010-26201 Board of Canvassers	0	0	5	5
45 1010-267XX Prosecuting Attorney	8,845	0	236	9,081

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
47 1010-26800 Register of Deeds	\$2,073	\$0	\$56	\$2,129
48 1010-27300 Department of Criminal De	1,221	0	50	1,270
49 1010-27301 Indigent Attorney	4	0	21	25
50 1010-27302 Department of Public Defe	2,082	0	51	2,133
51 1010-27500 Drain Commissioner	3,018	0	67	3,085
52 1010-27360 Department Of Indigent De	0	0	2	2
55 1010-27507 Drain - County at Large	0	0	2	2
56 1010-27801 County Survey/Remonum	84	0	30	114
57 1010-27903 Bldg Auth-MH Grp Home,l	0	0	2	2
58 1010-27909 Bldg Auth-MH Grp Home,l	0	0	3	3
59 1010-27910 Bldg Auth-MH Grp Home,l	0	0	2	2
60 1010-27911 Bldg Auth-MH Grp Home,l	0	0	3	3
61 1010-27912 Bldg Auth-MH Grp Home,l	0	0	3	3
62 1010-27919 Bldg Auth-MH Grp Home,l	0	0	2	2
63 1010-27920 Bldg Auth-MH Grp Home,(	0	0	2	2
64 1010-27921 Bldg Auth-MH Grp Home,l	0	0	3	3
65 1010-27922 Bldg Auth-MH Grp Home,l	0	0	2	2
66 1010-28000 Soil Conservation	0	0	2	2
67 1010-28300 M.S.U. Extension	0	0	8	8
68 1010-28600 Gypsy Moth Suppression	0	0	2	2
69 1010-28700 Environmental Affairs	690	0	40	730
70 1010-28703 Euclid Linear Park	0	0	2	2
71 1010-28704/28705 Environmental Gar	0	0	5	5
73 1010-28707 Phragmites Treatment 201	0	0	3	3
74 1010-28800 Geographic Information Sy	309	0	43	353
75 1010-31100 Circuit Court Warrant Offic	414	0	40	454
76 1010-31200 B.A.Y.A.N.E.T.	380	0	27	408
77 1010-31500 Secondary Road Patrol	7,963	0	85	8,048
79 1010-31503 2nd Rd Patrol-Bangor Tw	1,676	0	35	1,711
80 1010-31504 2nd Rd Patr-Portsmouth	410	0	34	443
81 1010-31505 2nd Rd Ptrl-Williams Twp	786	0	35	821
82 1010-31506 2nd Rd Patrol-Monitor Tw	819	0	35	855
83 1010-31507 2nd Rd Patrol - City of	418	0	35	453
84 1010-31508 2nd Road Patrol-Pinconni	828	0	38	866
85 1010-31509 2Nd Rd Patrol K-9 Pinconn	410	0	38	448
86 1010-31510 Bangor Twps Schools & B	418	0	35	453
87 1010-31516 2nd Rd.Pat-Bay City Sch	418	0	38	456
88 1010-31517 2nd Patrol-Frankenlust & l	380	0	30	411
89 1010-31600 Secondary Road Patrol Gr	288	0	34	322
90 1010-31681 Road Patrol Grant Oct-De	945	0	30	975
91 1010-31700 Township Road Patrol	167	0	32	199

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
93 1010-31902 Drive MI Safely/Task Forc	\$38	\$0	\$16	\$54
94 1010-31903 O.W.I. Alcohol Enforceme	84	0	16	100
96 1010-31905 Dre Drug Recogn.Expert C	2	0	16	18
97 1010-32100 Michigan Justice Training	0	0	6	6
98 1010-32200 Medical Marihuana Enforc	0	0	2	2
99 1010-32500 911 Central Dispatch	0	0	2	2
100 1010-33100 Marine Law Enforcement (	196	0	32	229
101 1010-33101 Marine Safety	0	0	2	2
103 1010-33200 Snowmobile Law Enforcer	13	0	16	29
104 1010-35100 Corrections Department / .	0	0	11	11
105 1010-42600 Off of Emerg Serv-Civil	418	0	32	450
106 1010-42601 Local Emergency Planning	0	0	3	3
107 1010-42602 Homeland Security Activity	0	0	3	3
108 1010-42603 Hazard Mitigation Grant	0	0	2	2
109 1010-43000 Animal Shelter/Dog Warde	3,106	0	103	3,208
110 1010-58000 Pere Marquette Parking	0	0	5	5
111 1010-60100 Health Dept-Admin	0	0	5	5
113 1010-61731 Personal Care-Grant/Oct-I	0	0	2	2
114 1010-64800 Medical Examiner	0	0	14	14
115 1010-64900 Mental Health	0	0	2	2
116 1010-65100 Ambulance	0	0	2	2
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	0	0	2	2
118 1010-67000 Mi Dept Human Serv-Bay	0	0	2	2
119 1010-67100 Social Services-Med Care	0	0	2	2
120 1010-70200 Center Ridge Arms-Admin	0	0	2	2
121 1010-72101 Transportation Planning	142	0	40	182
122 1010-72181 Trans. Planning - Oct.-Dec	443	0	48	491
123 1010-75100 Recreation/Parks Departr	422	0	18	440
124 1010-75104 Juv Community Based Tre	0	0	3	3
125 1010-75105 Juv Gender Specific Servi	0	0	3	3
126 1010-75108 Veterans Park Softball	59	0	22	81
127 1010-75700 Community Center	1,267	0	0	1,267
128 1010-75800 Swimming Pool	472	0	83	556
129 1010-75900 County Market	0	0	2	2
130 1010-76000 Fairgrounds	46	0	27	73
131 1010-762XX Civic Arena	3,135	0	178	3,313
132 1010-76300 Pinconning Park	1,062	0	77	1,139
133 1010-79000 Library	0	0	2	2
134 1010-86500 401(K) Savings Plan Admi	0	0	2	2
135 1010-87200/87201 Self Insurance Adr	0	0	3	3
136 1010-89500 Midland-Bay-Saginaw Airp	0	0	2	2

Bay County, MI
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
137 2010 County Road Fund	\$0	\$0	\$16	\$16
138 2210 Health Dept - Dist Health	17,648	0	1,619	19,266
139 2210-605XX Bioterrorism	0	0	5	5
140 2380 Gypsy Moth Control Fund	882	0	61	943
141 2400 Mosquito Control Fund	5,597	0	122	5,719
142 2560 Regist of Deeds Automation Fnd	0	0	18	18
144 2600 Indigent Defense Fund	656	0	148	804
145 2610 911 Service Fund	11,035	0	128	11,163
146 2630 Concealed Pistol Licensing Fd	96	0	30	127
147 2640 Local C.F.O. Training Fund	33	0	19	53
148 2650 Drug Law Enforcement Fund	0	0	5	5
149 2651 Drug Law Enforcement-Bayanet	0	0	93	93
151 2690 Law Library Fund	0	0	6	6
152 2710 Library Fund	0	0	38	38
153 2740 Community Corrections Fund	740	0	74	814
154 2760 Division On Aging Fund	17,627	0	764	18,390
155 2770 Home Rehabilitation Fund	1	0	10	11
156 2900 Social Welfare Fund	0	0	10	10
158 2920-66200 Child Care-Probate (Child	0	0	19	19
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	9,196	0	112	9,308
160 2920-66205 CCF-Casa Ct.Appointed S	0	0	10	10
161 2920-66300 Child Care-D.S.S. (State V	0	0	6	6
162 2920-66400 In-Home Care-Intensive P	209	0	47	256
163 2920-66401 Youth & Family Support S	819	0	47	866
164 2920-66402 Juvenile Drug Court	209	0	35	244
165 2920-66500 Intensive Probation	405	0	32	438
166 2920-75104 Juv.Community Based Tre	836	0	42	878
167 2920-75105 Juv.Gender Specific Servi	823	0	48	872
170 2930 Soldier's Relief	0	0	91	91
171 2970 Historical Preservation	0	0	16	16
172 3650 Debt-Water Supply Sys Bay	0	0	2	2
173 3690 Bldg Authority Debt Fund	0	0	11	11
174 4650 Water Supply Sys Bay-Const	0	0	2	2
175 5090-75600 Public Golf Course	1,526	0	74	1,599
176 5090-75601 Public Golf Course-Snack	0	0	5	5
177 5090-75602 Public Golf Course-Club	1,099	0	79	1,178
178 5120-67100 Medical Care Facility Func	0	0	38	38
179 5160 100% Tax Payment Fund (DTR)	786	0	51	837
180 5180 Delq Prop Tax Foreclosure	205	0	104	309
181 5350-70200 Housing Fund	1,672	0	111	1,783
182 5920 Water and Sewer Fund	0	0	13	13

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
183 5950 Commissary Fund	\$0	\$0	\$11	\$11
184 6770 Self-Insurance Fund-WC/UC/S&I	1,358	0	50	1,408
185 6771 Self-Insurance Fund-Healthcare	0	0	32	32
186 7010 Trust and Agency	0	0	3	3
189 7110 Probate Court Custodial Fund	0	0	3	3
190 7120 Trial Court Custodial Fund	0	0	3	3
191 7140 Inmates Custodial Fund	0	0	3	3
195 7310-27400 Retirement System Fund	585	1,834	124	2,543
196 7360-27401 Public Employee Health C	0	0	58	58
199 7640 Inmate Trust Fund	0	0	3	3
200 8010 Drain	0	0	632	632
201 8011 Hampton O&M	0	0	18	18
202 8012 Portsmouth O&M	0	0	14	14
203 8014 Bangor O&M	0	0	45	45
205 8510 Drain Debt Ret	0	0	74	74
206 9760 Governmental Full Accrual	0	0	133	133
207 9770 Governmentl Full Accrual-Drain	0	0	10	10
Total	\$207,704	\$1,834	\$9,248	\$218,786

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

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

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

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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	113,500	2,982	71,548	12,846	19,337	6,787	0
<i>Salary % Split</i>			<i>2.63%</i>	<i>63.04%</i>	<i>11.32%</i>	<i>17.04%</i>	<i>5.98%</i>	<i>.00%</i>
Benefits	S	50,813	1,335	32,031	5,751	8,657	3,038	0
Subtotal - Personnel Costs		164,313	4,317	103,579	18,597	27,994	9,825	0
Services & Supplies Cost								
72700 Office Supplies	S	778	20	490	88	133	47	0
72900 Postage	S	220	6	139	25	37	13	0
74200 Food Supplies	S	190	5	120	22	32	11	0
75100 Computer Supplies	S	478	13	301	54	81	29	0
80100 Professional Services	S	0	0	0	0	0	0	0
82000 Memberships and Dues	S	120	3	76	14	20	7	0
85200 Telephone	S	128	3	81	14	22	8	0
86500 State Travel Mileage	S	146	4	92	17	25	9	0
90100 Legal Notices	S	28	1	18	3	5	2	0
94601 Equipment Rental-Copy Machir	S	1,543	41	973	175	263	92	0
95500 Miscellaneous	S	69	2	43	8	12	4	0
Subtotal - Services & Supplies		3,700	97	2,332	419	630	221	0
Department Cost Total		168,013	4,414	105,912	19,016	28,624	10,047	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		168,013	4,414	105,912	19,016	28,624	10,047	0
General Admin Distribution			(4,414)	2,858	513	772	271	0
Grand Total		\$168,013		\$108,770	\$19,529	\$29,397	\$10,318	\$0
								not allocated

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 1010-21200 Budget Department

Department	First Incoming	Second Incoming	Budgeting	Accts Payable	General Accounting	Specific	General Government
1 County Building	\$270	\$0	\$175	\$31	\$47	\$17	\$0
Subtotal - Building Depreciation	270	0	175	31	47	17	0
3 Bank Reconciliation	348	104	293	53	79	28	0
Subtotal - 1010-25300 Treasurer	348	104	293	53	79	28	0
4 Annual Audit	333	102	282	51	76	27	0
Subtotal - 1010-10100 Board of Comm	333	102	282	51	76	27	0
5 Accounting	1,309	370	1,087	195	294	103	0
5 Payroll	2	1	2	0	0	0	0
5 Budgeting	541	145	444	80	120	42	0
5 Contract Serv.	421	143	366	66	99	35	0
Subtotal - 1010-19100 Accounting Dep	2,273	659	1,898	341	513	180	0
6 Payroll	732	104	541	97	146	51	0
6 Budgeting	35	5	26	5	7	2	0
Subtotal - 1010-20200 Payroll	767	109	567	102	153	54	0
7 Budgeting	0	526	341	61	92	32	0
7 Accts Payable	0	76	49	9	13	5	0
7 General Accounting	0	131	85	15	23	8	0
Subtotal - 1010-21200 Budget Departm	0	733	475	85	128	45	0
8 Admin Services	0	123	80	14	22	8	0
Subtotal - 1010-27200 Administrative S	0	123	80	14	22	8	0
9 Network/Server	0	2,493	1,614	290	436	153	0
Subtotal - 1010-22800 Information Sys	0	2,493	1,614	290	436	153	0
10 Accounting	0	610	395	71	107	37	0
Subtotal - Financial System MUNIS	0	610	395	71	107	37	0
11 Purchasing	0	394	255	46	69	24	0
Subtotal - 1010-23300 Purchasing	0	394	255	46	69	24	0
12 County Building	0	12,326	7,980	1,433	2,157	757	0

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

Dept:7 1010-21200 Budget Department

Department	First Incoming	Second Incoming	Budgeting	Accts Payable	General Accounting	Specific	General Government
Subtotal - 1010-26500 Buildings and G	\$0	\$12,326	\$7,980	\$1,433	\$2,157	\$757	\$0
14 Human Resources	0	757	490	88	132	46	0
14 Labor Relations	0	582	377	68	102	36	0
14 Education and Training	0	105	68	12	18	6	0
Subtotal - 1010-27000 Personnel & Err	0	1,444	935	168	253	89	0
15 Mail Services	0	58	37	7	10	4	0
15 Office Max Rebate	0	(16)	(11)	(2)	(3)	(1)	0
Subtotal - 1010-29800 Risograph Printi	0	41	27	5	7	3	0
18 County Building	0	18	12	2	3	1	0
Subtotal - 1010-75112 Parks/Recreatio	0	18	12	2	3	1	0
19 General Liability	0	734	475	85	128	45	0
19 County Building	0	538	349	63	94	33	0
Subtotal - 1010-85100 Risk Manageme	0	1,273	824	148	223	78	0
20 Wellness Program	0	207	134	24	36	13	0
Subtotal - 1010-85900 Wellness Progr	0	207	134	24	36	13	0
21 Current Retiree Fringe Benefits	0	12,562	8,132	1,460	2,198	771	0
21 Future Retiree Fringe Benefits	0	3	2	0	1	0	0
21 Supplemental Contribution	0	0	0	0	0	0	0
21 Term Payoff	0	734	475	85	128	45	0
Subtotal - 1010-87800 Retirees Health/	0	13,299	8,609	1,546	2,327	817	0
Total Incoming	3,991	33,937	24,554	4,409	6,636	2,329	0
C. Total Allocated		\$205,941	\$133,324	\$23,937	\$36,033	\$12,647	\$0
			64.74%	11.62%	17.50%	6.14%	

**Bay County, MI
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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	56	1.06%	\$1,179	\$0	\$1,179	\$0	\$1,179
4 1010-10100 Board of Commissioners	29	0.55%	611	0	611	0	611
5 1010-19100 Accounting Department	32	0.61%	674	0	674	0	674
6 1010-20200 Payroll	30	0.57%	632	0	632	0	632
7 1010-21200 Budget Department	25	0.47%	526	0	526	0	526
8 1010-27200 Administrative Services	29	0.55%	611	0	611	125	735
9 1010-22800 Information Systems Divis	44	0.83%	926	0	926	189	1,115
11 1010-23300 Purchasing	22	0.42%	463	0	463	94	558
12 1010-26500 Buildings and Grounds	58	1.10%	1,221	0	1,221	249	1,470
13 1010-26600 Corporation Counsel	35	0.66%	737	0	737	150	887
14 1010-27000 Personnel & Employee Re	31	0.59%	653	0	653	133	786
15 1010-29800 Risograph Printing/Postag	14	0.26%	295	0	295	60	355
16 1010-30100 Sheriff Department	101	1.91%	2,126	0	2,126	434	2,560
17 1010-75110 Recreation & Facilities	28	0.53%	590	0	590	120	710
18 1010-75112 Parks/Recreation Mainten.	27	0.51%	568	0	568	116	684
19 1010-85100 Risk Management	4	0.08%	84	0	84	17	101
20 1010-85900 Wellness Program	20	0.38%	421	0	421	86	507
21 1010-87800 Retirees Health/Life Insur	5	0.09%	105	0	105	21	127
22 1010-27900 Building Authority	3	0.06%	63	0	63	13	76
23 1010-13100 Circuit Court	51	0.96%	1,074	0	1,074	219	1,293
24 1010-13101 Circuit Court - SSSPP Gra	14	0.26%	295	0	295	60	355
25 1010-13131 Circuit-Adult Drug Court G	15	0.28%	316	0	316	64	380
26 1010-13300 Circuit Court Adult Probati	7	0.13%	147	0	147	30	177
27 1010-13600 District Court	68	1.29%	1,432	0	1,432	292	1,724
28 1010-13700 District Court Adult Probat	24	0.45%	505	0	505	103	608
29 1010-13731 Dist.Ct OWI Treatment Oc	19	0.36%	400	0	400	82	482
30 1010-14100 & 2150 FOC	110	2.08%	2,316	0	2,316	472	2,788
32 1010-14500 Law Library	1	0.02%	21	0	21	4	25
33 1010-14700 Jury/Judicial Council	36	0.68%	758	0	758	155	913
34 1010-14800 Probate Court	60	1.13%	1,263	0	1,263	258	1,521
35 1010-14802 Public Guardian	3	0.06%	63	0	63	13	76
36 1010-14805 Probate Ct. Safe Havens	5	0.09%	105	0	105	21	127
37 1010-17100 County Executive	29	0.55%	611	0	611	125	735
38 1010-21500 Clerk	48	0.91%	1,011	0	1,011	206	1,217
39 1010-22900 Community Outreach / Me	23	0.43%	484	0	484	99	583
40 1010-25416 2016 Delq Tax Property S	1	0.02%	21	0	21	4	25
41 1010-25417 2017 Delq Tax Property S	1	0.02%	21	0	21	4	25
42 1010-25700 Equalization Department	33	0.62%	695	0	695	142	836
43 1010-26200 Elections	9	0.17%	189	0	189	39	228
44 1010-26201 Board of Canvassers	3	0.06%	63	0	63	13	76
45 1010-267XX Prosecuting Attorney	147	2.78%	3,095	0	3,095	631	3,726
47 1010-26800 Register of Deeds	35	0.66%	737	0	737	150	887

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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal De	31	0.59%	\$653	\$0	\$653	\$133	\$786
49 1010-27301 Indigent Attorney	13	0.25%	274	0	274	56	330
50 1010-27302 Department of Public Defe	32	0.61%	674	0	674	137	811
51 1010-27500 Drain Commissioner	42	0.79%	884	0	884	180	1,065
52 1010-27360 Department Of Indigent De	1	0.02%	21	0	21	4	25
55 1010-27507 Drain - County at Large	1	0.02%	21	0	21	4	25
56 1010-27801 County Survey/Remonum	19	0.36%	400	0	400	82	482
57 1010-27903 Bldg Auth-MH Grp Home,l	1	0.02%	21	0	21	4	25
58 1010-27909 Bldg Auth-MH Grp Home,l	2	0.04%	42	0	42	9	51
59 1010-27910 Bldg Auth-MH Grp Home,l	1	0.02%	21	0	21	4	25
60 1010-27911 Bldg Auth-MH Grp Home,l	2	0.04%	42	0	42	9	51
61 1010-27912 Bldg Auth-MH Grp Home,l	2	0.04%	42	0	42	9	51
62 1010-27919 Bldg Auth-MH Grp Home,l	1	0.02%	21	0	21	4	25
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	21	0	21	4	25
64 1010-27921 Bldg Auth-MH Grp Home,(	2	0.04%	42	0	42	9	51
65 1010-27922 Bldg Auth-MH Grp Home,(	1	0.02%	21	0	21	4	25
66 1010-28000 Soil Conservation	1	0.02%	21	0	21	4	25
67 1010-28300 M.S.U. Extension	5	0.09%	105	0	105	21	127
68 1010-28600 Gypsy Moth Suppression	1	0.02%	21	0	21	4	25
69 1010-28700 Environmental Affairs	25	0.47%	526	0	526	107	634
70 1010-28703 Euclid Linear Park	1	0.02%	21	0	21	4	25
71 1010-28704/28705 Environmental Gra	3	0.06%	63	0	63	13	76
73 1010-28707 Phragmites Treatment 201	2	0.04%	42	0	42	9	51
74 1010-28800 Geographic Information Sy	27	0.51%	568	0	568	116	684
75 1010-31100 Circuit Court Warrant Offic	25	0.47%	526	0	526	107	634
76 1010-31200 B.A.Y.A.N.E.T.	17	0.32%	358	0	358	73	431
77 1010-31500 Secondary Road Patrol	53	1.00%	1,116	0	1,116	228	1,343
79 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.42%	463	0	463	94	558
80 1010-31504 2nd Rd Patr-Portsmouth	21	0.40%	442	0	442	90	532
81 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.42%	463	0	463	94	558
82 1010-31506 2nd Rd Patrol-Monitor Tw	22	0.42%	463	0	463	94	558
83 1010-31507 2nd Rd Patrol - City of	22	0.42%	463	0	463	94	558
84 1010-31508 2nd Road Patrol-Pinconni	24	0.45%	505	0	505	103	608
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	24	0.45%	505	0	505	103	608
86 1010-31510 Bangor Twps Schools & B	22	0.42%	463	0	463	94	558
87 1010-31516 2nd Rd.Pat-Bay City Sch	24	0.45%	505	0	505	103	608
88 1010-31517 2nd Patrol-Frankenlust & l	19	0.36%	400	0	400	82	482
89 1010-31600 Secondary Road Patrol Gr	21	0.40%	442	0	442	90	532
90 1010-31681 Road Patrol Grant Oct-De	19	0.36%	400	0	400	82	482
91 1010-31700 Township Road Patrol	20	0.38%	421	0	421	86	507
93 1010-31902 Drive MI Safely/Task Forc	10	0.19%	211	0	211	43	253
94 1010-31903 O.W.I. Alcohol Enforceme	10	0.19%	211	0	211	43	253

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-31905 Dre Drug Recogn.Expert C	10	0.19%	\$211	\$0	\$211	\$43	\$253
97 1010-32100 Michigan Justice Training	4	0.08%	84	0	84	17	101
98 1010-32200 Medical Marihuana Enforc	1	0.02%	21	0	21	4	25
99 1010-32500 911 Central Dispatch	1	0.02%	21	0	21	4	25
100 1010-33100 Marine Law Enforcement (	20	0.38%	421	0	421	86	507
101 1010-33101 Marine Safety	1	0.02%	21	0	21	4	25
103 1010-33200 Snowmobile Law Enforcer	10	0.19%	211	0	211	43	253
104 1010-35100 Corrections Department / .	7	0.13%	147	0	147	30	177
105 1010-42600 Off of Emerg Serv-Civil	20	0.38%	421	0	421	86	507
106 1010-42601 Local Emergency Planning	2	0.04%	42	0	42	9	51
107 1010-42602 Homeland Security Activity	2	0.04%	42	0	42	9	51
108 1010-42603 Hazard Mitigation Grant	1	0.02%	21	0	21	4	25
109 1010-43000 Animal Shelter/Dog Warde	64	1.21%	1,347	0	1,347	275	1,622
110 1010-58000 Pere Marquette Parking	3	0.06%	63	0	63	13	76
111 1010-60100 Health Dept-Admin	3	0.06%	63	0	63	13	76
113 1010-61731 Personal Care-Grant/Oct-I	1	0.02%	21	0	21	4	25
114 1010-64800 Medical Examiner	9	0.17%	189	0	189	39	228
115 1010-64900 Mental Health	1	0.02%	21	0	21	4	25
116 1010-65100 Ambulance	1	0.02%	21	0	21	4	25
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	1	0.02%	21	0	21	4	25
118 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	21	0	21	4	25
119 1010-67100 Social Services-Med Care	1	0.02%	21	0	21	4	25
120 1010-70200 Center Ridge Arms-Admin	1	0.02%	21	0	21	4	25
121 1010-72101 Transportation Planning	25	0.47%	526	0	526	107	634
122 1010-72181 Trans. Planning - Oct.-Dec	30	0.57%	632	0	632	129	760
123 1010-75100 Recreation/Parks Departm	11	0.21%	232	0	232	47	279
124 1010-75104 Juv Community Based Tre	2	0.04%	42	0	42	9	51
125 1010-75105 Juv Gender Specific Servi	2	0.04%	42	0	42	9	51
126 1010-75108 Veterans Park Softball	14	0.26%	295	0	295	60	355
128 1010-75800 Swimming Pool	52	0.98%	1,095	0	1,095	223	1,318
129 1010-75900 County Market	1	0.02%	21	0	21	4	25
130 1010-76000 Fairgrounds	17	0.32%	358	0	358	73	431
131 1010-762XX Civic Arena	111	2.10%	2,337	0	2,337	477	2,814
132 1010-76300 Pinconning Park	48	0.91%	1,011	0	1,011	206	1,217
133 1010-79000 Library	1	0.02%	21	0	21	4	25
134 1010-86500 401(K) Savings Plan Admi	1	0.02%	21	0	21	4	25
135 1010-87200/87201 Self Insurance Adr	2	0.04%	42	0	42	9	51
136 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	21	0	21	4	25
137 2010 County Road Fund	10	0.19%	211	0	211	43	253
138 2210 Health Dept - Dist Health	1,009	19.08%	21,243	0	21,243	4,332	25,575
139 2210-605XX Bioterrorism	3	0.06%	63	0	63	13	76
140 2380 Gypsy Moth Control Fund	38	0.72%	800	0	800	163	963

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141 2400 Mosquito Control Fund	76	1.44%	\$1,600	\$0	\$1,600	\$326	\$1,926
142 2560 Regist of Deeds Automation Fnd	11	0.21%	232	0	232	47	279
144 2600 Indigent Defense Fund	92	1.74%	1,937	0	1,937	395	2,332
145 2610 911 Service Fund	80	1.51%	1,684	0	1,684	343	2,028
146 2630 Concealed Pistol Licensing Fd	19	0.36%	400	0	400	82	482
147 2640 Local C.F.O. Training Fund	12	0.23%	253	0	253	52	304
148 2650 Drug Law Enforcement Fund	3	0.06%	63	0	63	13	76
149 2651 Drug Law Enforcement-Bayanet	58	1.10%	1,221	0	1,221	249	1,470
151 2690 Law Library Fund	4	0.08%	84	0	84	17	101
152 2710 Library Fund	24	0.45%	505	0	505	103	608
153 2740 Community Corrections Fund	46	0.87%	968	0	968	198	1,166
154 2760 Division On Aging Fund	476	9.00%	10,022	0	10,022	2,044	12,065
155 2770 Home Rehabilitation Fund	6	0.11%	126	0	126	26	152
156 2900 Social Welfare Fund	6	0.11%	126	0	126	26	152
158 2920-66200 Child Care-Probate (Child	12	0.23%	253	0	253	52	304
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	70	1.32%	1,474	0	1,474	301	1,774
160 2920-66205 CCF-Casa Ct.Appointed S	6	0.11%	126	0	126	26	152
161 2920-66300 Child Care-D.S.S. (State V	4	0.08%	84	0	84	17	101
162 2920-66400 In-Home Care-Intensive P	29	0.55%	611	0	611	125	735
163 2920-66401 Youth & Family Support S	29	0.55%	611	0	611	125	735
164 2920-66402 Juvenile Drug Court	22	0.42%	463	0	463	94	558
165 2920-66500 Intensive Probation	20	0.38%	421	0	421	86	507
166 2920-75104 Juv.Community Based Tre	26	0.49%	547	0	547	112	659
167 2920-75105 Juv.Gender Specific Servi	30	0.57%	632	0	632	129	760
170 2930 Soldier's Relief	57	1.08%	1,200	0	1,200	245	1,445
171 2970 Historical Preservation	10	0.19%	211	0	211	43	253
172 3650 Debt-Water Supply Sys Bay	1	0.02%	21	0	21	4	25
173 3690 Bldg Authority Debt Fund	7	0.13%	147	0	147	30	177
174 4650 Water Supply Sys Bay-Const	1	0.02%	21	0	21	4	25
175 5090-75600 Public Golf Course	46	0.87%	968	0	968	198	1,166
176 5090-75601 Public Golf Course-Snack	3	0.06%	63	0	63	13	76
177 5090-75602 Public Golf Course-Club	49	0.93%	1,032	0	1,032	210	1,242
178 5120-67100 Medical Care Facility Func	24	0.45%	505	0	505	103	608
179 5160 100% Tax Payment Fund (DTR)	32	0.61%	674	0	674	137	811
180 5180 Delq Prop Tax Foreclosure	65	1.23%	1,368	0	1,368	279	1,648
181 5350-70200 Housing Fund	69	1.30%	1,453	0	1,453	296	1,749
182 5920 Water and Sewer Fund	8	0.15%	168	0	168	34	203
183 5950 Commissary Fund	7	0.13%	147	0	147	30	177
184 6770 Self-Insurance Fund-WC/UC/S&/	31	0.59%	653	0	653	133	786
185 6771 Self-Insurance Fund-Healthcare	20	0.38%	421	0	421	86	507
186 7010 Trust and Agency	2	0.04%	42	0	42	9	51
189 7110 Probate Court Custodial Fund	2	0.04%	42	0	42	9	51

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
190 7120 Trial Court Custodial Fund	2	0.04%	\$42	\$0	\$42	\$9	\$51
191 7140 Inmates Custodial Fund	2	0.04%	42	0	42	9	51
195 7310-27400 Retirement System Fund	77	1.46%	1,621	0	1,621	331	1,952
196 7360-27401 Public Employee Health C	36	0.68%	758	0	758	155	913
199 7640 Inmate Trust Fund	2	0.04%	42	0	42	9	51
206 9760 Governmental Full Accrual	83	1.57%	1,747	0	1,747	356	2,104
Subtotal	5,289	100.00%	111,353	0	111,353	21,970	133,324
Direct Bills					0		0
Total					\$111,353		\$133,324

Basis Units: Budget Transactions by Department
Source: GL Report

Bay County, MI
Cost Allocation Plan

FY 2019
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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	229	1.00%	\$200	\$0	\$200	\$0	\$200
4 1010-10100 Board of Commissioners	90	0.39%	79	0	79	0	79
5 1010-19100 Accounting Department	97	0.42%	85	0	85	0	85
6 1010-20200 Payroll	47	0.21%	41	0	41	0	41
7 1010-21200 Budget Department	87	0.38%	76	0	76	0	76
8 1010-27200 Administrative Services	54	0.24%	47	0	47	10	57
9 1010-22800 Information Systems Divis	360	1.57%	314	0	314	64	378
11 1010-23300 Purchasing	36	0.16%	31	0	31	6	38
12 1010-26500 Buildings and Grounds	1,344	5.87%	1,174	0	1,174	237	1,411
13 1010-26600 Corporation Counsel	93	0.41%	81	0	81	16	98
14 1010-27000 Personnel & Employee Re	121	0.53%	106	0	106	21	127
15 1010-29800 Risograph Printing/Postag	11	0.05%	10	0	10	2	12
16 1010-30100 Sheriff Department	1,723	7.53%	1,505	0	1,505	304	1,809
17 1010-75110 Recreation & Facilities	52	0.23%	45	0	45	9	55
18 1010-75112 Parks/Recreation Mainten.	232	1.01%	203	0	203	41	244
19 1010-85100 Risk Management	5	0.02%	4	0	4	1	5
20 1010-85900 Wellness Program	35	0.15%	31	0	31	6	37
21 1010-87800 Retirees Health/Life Insura	1	0.00%	1	0	1	0	1
22 1010-27900 Building Authority	12	0.05%	10	0	10	2	13
23 1010-13100 Circuit Court	389	1.70%	340	0	340	69	408
24 1010-13101 Circuit Court - SSSPP Gra	17	0.07%	15	0	15	3	18
25 1010-13131 Circuit-Adult Drug Court G	53	0.23%	46	0	46	9	56
26 1010-13300 Circuit Court Adult Probati	67	0.29%	59	0	59	12	70
27 1010-13600 District Court	274	1.20%	239	0	239	48	288
28 1010-13700 District Court Adult Probat	73	0.32%	64	0	64	13	77
29 1010-13731 Dist.Ct OWI Treatment Oc	30	0.13%	26	0	26	5	31
30 1010-14100 & 2150 FOC	381	1.66%	333	0	333	67	400
33 1010-14700 Jury/Judicial Council	102	0.45%	89	0	89	18	107
34 1010-14800 Probate Court	311	1.36%	272	0	272	55	326
35 1010-14802 Public Guardian	13	0.06%	11	0	11	2	14
36 1010-14805 Probate Ct. Safe Havens	52	0.23%	45	0	45	9	55
37 1010-17100 County Executive	78	0.34%	68	0	68	14	82
38 1010-21500 Clerk	167	0.73%	146	0	146	29	175
39 1010-22900 Community Outreach / Me	55	0.24%	48	0	48	10	58
42 1010-25700 Equalization Department	152	0.66%	133	0	133	27	160
43 1010-26200 Elections	55	0.24%	48	0	48	10	58
44 1010-26201 Board of Canvassers	45	0.20%	39	0	39	8	47
45 1010-267XX Prosecuting Attorney	630	2.75%	550	0	550	111	661
47 1010-26800 Register of Deeds	74	0.32%	65	0	65	13	78
48 1010-27300 Department of Criminal De	127	0.55%	111	0	111	22	133
49 1010-27301 Indigent Attorney	205	0.90%	179	0	179	36	215
50 1010-27302 Department of Public Defe	113	0.49%	99	0	99	20	119

**Bay County, MI
Cost Allocation Plan**

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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 1010-27500 Drain Commissioner	92	0.40%	\$80	\$0	\$80	\$16	\$97
56 1010-27801 County Survey/Remonum	27	0.12%	24	0	24	5	28
57 1010-27903 Bldg Auth-MH Grp Home,I	2	0.01%	2	0	2	0	2
58 1010-27909 Bldg Auth-MH Grp Home,I	4	0.02%	3	0	3	1	4
59 1010-27910 Bldg Auth-MH Grp Home,I	5	0.02%	4	0	4	1	5
60 1010-27911 Bldg Auth-MH Grp Home,I	14	0.06%	12	0	12	2	15
61 1010-27912 Bldg Auth-MH Grp Home,I	4	0.02%	3	0	3	1	4
62 1010-27919 Bldg Auth-MH Grp Home,I	7	0.03%	6	0	6	1	7
63 1010-27920 Bldg Auth-MH Grp Home,I	1	0.00%	1	0	1	0	1
64 1010-27921 Bldg Auth-MH Grp Home,I	5	0.02%	4	0	4	1	5
65 1010-27922 Bldg Auth-MH Grp Home,I	11	0.05%	10	0	10	2	12
67 1010-28300 M.S.U. Extension	44	0.19%	38	0	38	8	46
69 1010-28700 Environmental Affairs	61	0.27%	53	0	53	11	64
70 1010-28703 Euclid Linear Park	1	0.00%	1	0	1	0	1
71 1010-28704/28705 Environmental Gra	3	0.01%	3	0	3	1	3
73 1010-28707 Phragmites Treatment 201	1	0.00%	1	0	1	0	1
74 1010-28800 Geographic Information Sy	33	0.14%	29	0	29	6	35
75 1010-31100 Circuit Court Warrant Offic	29	0.13%	25	0	25	5	30
77 1010-31500 Secondary Road Patrol	451	1.97%	394	0	394	80	473
79 1010-31503 2nd Rd Patrol-Bangor Tw	24	0.10%	21	0	21	4	25
80 1010-31504 2nd Rd Patr-Portsmouth	17	0.07%	15	0	15	3	18
81 1010-31505 2nd Rd Ptrl-Williams Twp	26	0.11%	23	0	23	5	27
82 1010-31506 2nd Rd Patrol-Monitor Tw	24	0.10%	21	0	21	4	25
83 1010-31507 2nd Rd Patrol - City of	15	0.07%	13	0	13	3	16
84 1010-31508 2nd Road Patrol-Pinconni	58	0.25%	51	0	51	10	61
85 1010-31509 2Nd Rd Patrol K-9 Pinconr	28	0.12%	24	0	24	5	29
86 1010-31510 Bangor Twps Schools & B	12	0.05%	10	0	10	2	13
87 1010-31516 2nd Rd.Pat-Bay City Schc	13	0.06%	11	0	11	2	14
88 1010-31517 2nd Patrol-Frankenlust & I	13	0.06%	11	0	11	2	14
89 1010-31600 Secondary Road Patrol Gr	14	0.06%	12	0	12	2	15
90 1010-31681 Road Patrol Grant Oct-De	28	0.12%	24	0	24	5	29
97 1010-32100 Michigan Justice Training	7	0.03%	6	0	6	1	7
100 1010-33100 Marine Law Enforcement (	39	0.17%	34	0	34	7	41
101 1010-33101 Marine Safety	3	0.01%	3	0	3	1	3
103 1010-33200 Snowmobile Law Enforcer	6	0.03%	5	0	5	1	6
104 1010-35100 Corrections Department / .	88	0.38%	77	0	77	16	92
105 1010-42600 Off of Emerg Serv-Civil	39	0.17%	34	0	34	7	41
106 1010-42601 Local Emergency Plannin	1	0.00%	1	0	1	0	1
108 1010-42603 Hazard Mitigation Grant	2	0.01%	2	0	2	0	2
109 1010-43000 Animal Shelter/Dog Warde	622	2.72%	543	0	543	110	653
110 1010-58000 Pere Marquette Parking	13	0.06%	11	0	11	2	14
114 1010-64800 Medical Examiner	67	0.29%	59	0	59	12	70

**Bay County, MI
Cost Allocation Plan**

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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 1010-64900 Mental Health	4	0.02%	\$3	\$0	\$3	\$1	\$4
116 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.03%	7	0	7	1	8
121 1010-72101 Transportation Planning	6	0.03%	5	0	5	1	6
122 1010-72181 Trans. Planning - Oct.-Dec	85	0.37%	74	0	74	15	89
123 1010-75100 Recreation/Parks Departm	26	0.11%	23	0	23	5	27
126 1010-75108 Veterans Park Softball	38	0.17%	33	0	33	7	40
127 1010-75700 Community Center	214	0.93%	187	0	187	38	225
128 1010-75800 Swimming Pool	74	0.32%	65	0	65	13	78
130 1010-76000 Fairgrounds	217	0.95%	190	0	190	38	228
131 1010-762XX Civic Arena	1,061	4.63%	927	0	927	187	1,114
132 1010-76300 Pinconning Park	309	1.35%	270	0	270	55	324
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
136 1010-89500 Midland-Bay-Saginaw Airp	20	0.09%	17	0	17	4	21
138 2210 Health Dept - Dist Health	1,668	7.29%	1,457	0	1,457	294	1,751
140 2380 Gypsy Moth Control Fund	76	0.33%	66	0	66	13	80
141 2400 Mosquito Control Fund	639	2.79%	558	0	558	113	671
142 2560 Regist of Deeds Automation Fnd	51	0.22%	45	0	45	9	54
144 2600 Indigent Defense Fund	194	0.85%	169	0	169	34	204
145 2610 911 Service Fund	622	2.72%	543	0	543	110	653
146 2630 Concealed Pistol Licensing Fd	4	0.02%	3	0	3	1	4
147 2640 Local C.F.O. Training Fund	4	0.02%	3	0	3	1	4
151 2690 Law Library Fund	47	0.21%	41	0	41	8	49
152 2710 Library Fund	12	0.05%	10	0	10	2	13
153 2740 Community Corrections Fund	83	0.36%	72	0	72	15	87
154 2760 Division On Aging Fund	3,202	13.99%	2,796	0	2,796	565	3,362
155 2770 Home Rehabilitation Fund	5	0.02%	4	0	4	1	5
156 2900 Social Welfare Fund	42	0.18%	37	0	37	7	44
158 2920-66200 Child Care-Probate (Child	554	2.42%	484	0	484	98	582
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	639	2.79%	558	0	558	113	671
160 2920-66205 CCF-Casa Ct.Appointed S	11	0.05%	10	0	10	2	12
161 2920-66300 Child Care-D.S.S. (State V	55	0.24%	48	0	48	10	58
163 2920-66401 Youth & Family Support S	16	0.07%	14	0	14	3	17
164 2920-66402 Juvenile Drug Court	30	0.13%	26	0	26	5	31
165 2920-66500 Intensive Probation	13	0.06%	11	0	11	2	14
166 2920-75104 Juv.Community Based Tre	23	0.10%	20	0	20	4	24
167 2920-75105 Juv.Gender Specific Servi	83	0.36%	72	0	72	15	87
170 2930 Soldier's Relief	759	3.32%	663	0	663	134	797
175 5090-75600 Public Golf Course	347	1.52%	303	0	303	61	364
176 5090-75601 Public Golf Course-Snack	36	0.16%	31	0	31	6	38
177 5090-75602 Public Golf Course-Club	190	0.83%	166	0	166	34	199
178 5120-67100 Medical Care Facility Func	5	0.02%	4	0	4	1	5

**Bay County, MI
Cost Allocation Plan**

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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 5160 100% Tax Payment Fund (DTR)	50	0.22%	\$44	\$0	\$44	\$9	\$52
180 5180 Delq Prop Tax Foreclosure	99	0.43%	86	0	86	17	104
181 5350-70200 Housing Fund	38	0.17%	33	0	33	7	40
184 6770 Self-Insurance Fund-WC/UC/S&I	9	0.04%	8	0	8	2	9
185 6771 Self-Insurance Fund-Healthcare	109	0.48%	95	0	95	19	114
195 7310-27400 Retirement System Fund	171	0.75%	149	0	149	30	180
196 7360-27401 Public Employee Health C	21	0.09%	18	0	18	4	22
200 8010 Drain	259	1.13%	226	0	226	46	272
201 8011 Hampton O&M	136	0.59%	119	0	119	24	143
202 8012 Portsmouth O&M	15	0.07%	13	0	13	3	16
203 8014 Bangor O&M	467	2.04%	408	0	408	82	490
Subtotal	22,894	100.00%	19,993	0	19,993	3,945	23,937
Direct Bills					0		0
Total					\$19,993		\$23,937

Basis Units: Number of Accounts Payable Transactions by Department

Source: GL Report

Bay County, MI
Cost Allocation Plan

FY 2019
11/12/2020

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	2,301	2.36%	\$711	\$0	\$711	\$0	\$711
4 1010-10100 Board of Commissioners	369	0.38%	114	0	114	0	114
5 1010-19100 Accounting Department	525	0.54%	162	0	162	0	162
6 1010-20200 Payroll	411	0.42%	127	0	127	0	127
7 1010-21200 Budget Department	424	0.44%	131	0	131	0	131
8 1010-27200 Administrative Services	607	0.62%	188	0	188	39	226
9 1010-22800 Information Systems Divis	831	0.85%	257	0	257	53	310
11 1010-23300 Purchasing	321	0.33%	99	0	99	20	120
12 1010-26500 Buildings and Grounds	1,952	2.01%	603	0	603	124	728
13 1010-26600 Corporation Counsel	434	0.45%	134	0	134	28	162
14 1010-27000 Personnel & Employee Re	468	0.48%	145	0	145	30	174
15 1010-29800 Risograph Printing/Postag	240	0.25%	74	0	74	15	89
16 1010-30100 Sheriff Department	4,820	4.95%	1,490	0	1,490	307	1,797
17 1010-75110 Recreation & Facilities	431	0.44%	133	0	133	27	161
18 1010-75112 Parks/Recreation Mainten.	552	0.57%	171	0	171	35	206
19 1010-85100 Risk Management	6	0.01%	2	0	2	0	2
20 1010-85900 Wellness Program	208	0.21%	64	0	64	13	78
21 1010-87800 Retirees Health/Life Insur	66	0.07%	20	0	20	4	25
22 1010-27900 Building Authority	56	0.06%	17	0	17	4	21
23 1010-13100 Circuit Court	1,840	1.89%	569	0	569	117	686
24 1010-13101 Circuit Court - SSSPP Gra	292	0.30%	90	0	90	19	109
25 1010-13131 Circuit-Adult Drug Court G	227	0.23%	70	0	70	14	85
26 1010-13300 Circuit Court Adult Probati	105	0.11%	32	0	32	7	39
27 1010-13600 District Court	953	0.98%	295	0	295	61	355
28 1010-13700 District Court Adult Probat	421	0.43%	130	0	130	27	157
29 1010-13731 Dist.Ct OWI Treatment Oc	221	0.23%	68	0	68	14	82
30 1010-14100 & 2150 FOC	2,514	2.58%	777	0	777	160	937
32 1010-14500 Law Library	12	0.01%	4	0	4	1	4
33 1010-14700 Jury/Judicial Council	575	0.59%	178	0	178	37	214
34 1010-14800 Probate Court	1,458	1.50%	451	0	451	93	544
35 1010-14802 Public Guardian	77	0.08%	24	0	24	5	29
36 1010-14805 Probate Ct. Safe Havens	69	0.07%	21	0	21	4	26
37 1010-17100 County Executive	449	0.46%	139	0	139	29	167
38 1010-21500 Clerk	1,258	1.29%	389	0	389	80	469
39 1010-22900 Community Outreach / Me	365	0.37%	113	0	113	23	136
40 1010-25416 2016 Delq Tax Property S	2	0.00%	1	0	1	0	1
41 1010-25417 2017 Delq Tax Property S	10	0.01%	3	0	3	1	4
42 1010-25700 Equalization Department	696	0.71%	215	0	215	44	259
43 1010-26200 Elections	66	0.07%	20	0	20	4	25
44 1010-26201 Board of Canvassers	45	0.05%	14	0	14	3	17
45 1010-267XX Prosecuting Attorney	2,484	2.55%	768	0	768	158	926
47 1010-26800 Register of Deeds	1,473	1.51%	455	0	455	94	549

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Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal De	549	0.56%	\$170	\$0	\$170	\$35	\$205
49 1010-27301 Indigent Attorney	227	0.23%	70	0	70	14	85
50 1010-27302 Department of Public Defe	571	0.59%	177	0	177	36	213
51 1010-27500 Drain Commissioner	650	0.67%	201	0	201	41	242
52 1010-27360 Department Of Indigent De	12	0.01%	4	0	4	1	4
55 1010-27507 Drain - County at Large	5	0.01%	2	0	2	0	2
56 1010-27801 County Survey/Remonum	564	0.58%	174	0	174	36	210
57 1010-27903 Bldg Auth-MH Grp Home,l	2	0.00%	1	0	1	0	1
58 1010-27909 Bldg Auth-MH Grp Home,z	4	0.00%	1	0	1	0	1
59 1010-27910 Bldg Auth-MH Grp Home,l	5	0.01%	2	0	2	0	2
60 1010-27911 Bldg Auth-MH Grp Home,l	14	0.01%	4	0	4	1	5
61 1010-27912 Bldg Auth-MH Grp Home,l	4	0.00%	1	0	1	0	1
62 1010-27919 Bldg Auth-MH Grp Home,l	7	0.01%	2	0	2	0	3
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.00%	0	0	0	0	0
64 1010-27921 Bldg Auth-MH Grp Home,)	5	0.01%	2	0	2	0	2
65 1010-27922 Bldg Auth-MH Grp Home,)	11	0.01%	3	0	3	1	4
66 1010-28000 Soil Conservation	116	0.12%	36	0	36	7	43
67 1010-28300 M.S.U. Extension	68	0.07%	21	0	21	4	25
68 1010-28600 Gypsy Moth Suppression	12	0.01%	4	0	4	1	4
69 1010-28700 Environmental Affairs	421	0.43%	130	0	130	27	157
70 1010-28703 Euclid Linear Park	1	0.00%	0	0	0	0	0
71 1010-28704/28705 Environmental Gra	6	0.01%	2	0	2	0	2
73 1010-28707 Phragmites Treatment 201	2	0.00%	1	0	1	0	1
74 1010-28800 Geographic Information Sy	362	0.37%	112	0	112	23	135
75 1010-31100 Circuit Court Warrant Offic	321	0.33%	99	0	99	20	120
76 1010-31200 B.A.Y.A.N.E.T.	278	0.29%	86	0	86	18	104
77 1010-31500 Secondary Road Patrol	1,033	1.06%	319	0	319	66	385
79 1010-31503 2nd Rd Patrol-Bangor Tw	368	0.38%	114	0	114	23	137
80 1010-31504 2nd Rd Patr-Portsmouth	322	0.33%	100	0	100	20	120
81 1010-31505 2nd Rd Ptrl-Williams Twp	372	0.38%	115	0	115	24	139
82 1010-31506 2nd Rd Patrol-Monitor Tw	363	0.37%	112	0	112	23	135
83 1010-31507 2nd Rd Patrol - City of	320	0.33%	99	0	99	20	119
84 1010-31508 2nd Road Patrol-Pinconni	381	0.39%	118	0	118	24	142
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	286	0.29%	88	0	88	18	107
86 1010-31510 Bangor Twps Schools & B	300	0.31%	93	0	93	19	112
87 1010-31516 2nd Rd.Pat-Bay City Sch	347	0.36%	107	0	107	22	129
88 1010-31517 2nd Patrol-Frankenlust & l	279	0.29%	86	0	86	18	104
89 1010-31600 Secondary Road Patrol Gr	118	0.12%	36	0	36	8	44
90 1010-31681 Road Patrol Grant Oct-De	298	0.31%	92	0	92	19	111
91 1010-31700 Township Road Patrol	318	0.33%	98	0	98	20	119
93 1010-31902 Drive MI Safely/Task Forc	116	0.12%	36	0	36	7	43
94 1010-31903 O.W.I. Alcohol Enforceme	169	0.17%	52	0	52	11	63

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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-31905 Dre Drug Recogn.Expert C	35	0.04%	\$11	\$0	\$11	\$2	\$13
97 1010-32100 Michigan Justice Training	20	0.02%	6	0	6	1	7
98 1010-32200 Medical Marihuana Enforc	2	0.00%	1	0	1	0	1
99 1010-32500 911 Central Dispatch	12	0.01%	4	0	4	1	4
100 1010-33100 Marine Law Enforcement (	143	0.15%	44	0	44	9	53
101 1010-33101 Marine Safety	3	0.00%	1	0	1	0	1
103 1010-33200 Snowmobile Law Enforcer	32	0.03%	10	0	10	2	12
104 1010-35100 Corrections Department / .	130	0.13%	40	0	40	8	48
105 1010-42600 Off of Emerg Serv-Civil	321	0.33%	99	0	99	20	120
106 1010-42601 Local Emergency Planning	3	0.00%	1	0	1	0	1
107 1010-42602 Homeland Security Activity	4	0.00%	1	0	1	0	1
108 1010-42603 Hazard Mitigation Grant	2	0.00%	1	0	1	0	1
109 1010-43000 Animal Shelter/Dog Warde	1,390	1.43%	430	0	430	88	518
110 1010-58000 Pere Marquette Parking	17	0.02%	5	0	5	1	6
111 1010-60100 Health Dept-Admin	34	0.03%	11	0	11	2	13
113 1010-61731 Personal Care-Grant/Oct-I	3	0.00%	1	0	1	0	1
114 1010-64800 Medical Examiner	329	0.34%	102	0	102	21	123
115 1010-64900 Mental Health	4	0.00%	1	0	1	0	1
116 1010-65100 Ambulance	1	0.00%	0	0	0	0	0
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	2	0	2	1	3
118 1010-67000 Mi Dept Human Serv-Bay	4	0.00%	1	0	1	0	1
119 1010-67100 Social Services-Med Care	12	0.01%	4	0	4	1	4
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	4	0	4	1	4
121 1010-72101 Transportation Planning	386	0.40%	119	0	119	25	144
122 1010-72181 Trans. Planning - Oct.-Dec	483	0.50%	149	0	149	31	180
123 1010-75100 Recreation/Parks Departm	98	0.10%	30	0	30	6	37
124 1010-75104 Juv Community Based Tre	14	0.01%	4	0	4	1	5
125 1010-75105 Juv Gender Specific Servi	14	0.01%	4	0	4	1	5
126 1010-75108 Veterans Park Softball	136	0.14%	42	0	42	9	51
127 1010-75700 Community Center	1,120	1.15%	346	0	346	71	418
128 1010-75800 Swimming Pool	166	0.17%	51	0	51	11	62
129 1010-75900 County Market	7	0.01%	2	0	2	0	3
130 1010-76000 Fairgrounds	466	0.48%	144	0	144	30	174
131 1010-762XX Civic Arena	4,914	5.05%	1,519	0	1,519	313	1,832
132 1010-76300 Pinconning Park	1,198	1.23%	370	0	370	76	447
133 1010-79000 Library	12	0.01%	4	0	4	1	4
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	0	0	0	0	0
135 1010-87200/87201 Self Insurance Adm	2	0.00%	1	0	1	0	1
136 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	6	0	6	1	7
137 2010 County Road Fund	221	0.23%	68	0	68	14	82
138 2210 Health Dept - Dist Health	12,338	12.67%	3,814	0	3,814	785	4,600
139 2210-605XX Bioterrorism	7	0.01%	2	0	2	0	3

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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 2380 Gypsy Moth Control Fund	482	0.50%	\$149	\$0	\$149	\$31	\$180
141 2400 Mosquito Control Fund	1,233	1.27%	381	0	381	78	460
142 2560 Regist of Deeds Automation Fnd	112	0.12%	35	0	35	7	42
144 2600 Indigent Defense Fund	656	0.67%	203	0	203	42	245
145 2610 911 Service Fund	1,339	1.38%	414	0	414	85	499
146 2630 Concealed Pistol Licensing Fd	542	0.56%	168	0	168	34	202
147 2640 Local C.F.O. Training Fund	54	0.06%	17	0	17	3	20
148 2650 Drug Law Enforcement Fund	18	0.02%	6	0	6	1	7
149 2651 Drug Law Enforcement-Bayanet	528	0.54%	163	0	163	34	197
151 2690 Law Library Fund	62	0.06%	19	0	19	4	23
152 2710 Library Fund	154	0.16%	48	0	48	10	57
153 2740 Community Corrections Fund	436	0.45%	135	0	135	28	163
154 2760 Division On Aging Fund	9,386	9.64%	2,902	0	2,902	597	3,499
155 2770 Home Rehabilitation Fund	10	0.01%	3	0	3	1	4
156 2900 Social Welfare Fund	48	0.05%	15	0	15	3	18
158 2920-66200 Child Care-Probate (Child	792	0.81%	245	0	245	50	295
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,690	1.74%	522	0	522	108	630
160 2920-66205 CCF-Casa Ct.Appointed S	49	0.05%	15	0	15	3	18
161 2920-66300 Child Care-D.S.S. (State V	33	0.03%	10	0	10	2	12
162 2920-66400 In-Home Care-Intensive P	419	0.43%	130	0	130	27	156
163 2920-66401 Youth & Family Support S	422	0.43%	130	0	130	27	157
164 2920-66402 Juvenile Drug Court	361	0.37%	112	0	112	23	135
165 2920-66500 Intensive Probation	99	0.10%	31	0	31	6	37
166 2920-75104 Juv.Community Based Tre	403	0.41%	125	0	125	26	150
167 2920-75105 Juv.Gender Specific Servi	471	0.48%	146	0	146	30	176
170 2930 Soldier's Relief	928	0.95%	287	0	287	59	346
171 2970 Historical Preservation	55	0.06%	17	0	17	3	21
172 3650 Debt-Water Supply Sys Bay	2	0.00%	1	0	1	0	1
173 3690 Bldg Authority Debt Fund	37	0.04%	11	0	11	2	14
174 4650 Water Supply Sys Bay-Const	2	0.00%	1	0	1	0	1
175 5090-75600 Public Golf Course	929	0.95%	287	0	287	59	346
176 5090-75601 Public Golf Course-Snack	50	0.05%	15	0	15	3	19
177 5090-75602 Public Golf Course-Club	1,348	1.38%	417	0	417	86	503
178 5120-67100 Medical Care Facility Func	1,163	1.19%	360	0	360	74	434
179 5160 100% Tax Payment Fund (DTR)	1,059	1.09%	327	0	327	67	395
180 5180 Delq Prop Tax Foreclosure	1,664	1.71%	514	0	514	106	620
181 5350-70200 Housing Fund	1,098	1.13%	339	0	339	70	409
182 5920 Water and Sewer Fund	36	0.04%	11	0	11	2	13
183 5950 Commissary Fund	75	0.08%	23	0	23	5	28
184 6770 Self-Insurance Fund-WC/UC/S&A	573	0.59%	177	0	177	36	214
185 6771 Self-Insurance Fund-Healthcare	320	0.33%	99	0	99	20	119
188 7100 District Court Custodial Fund	6	0.01%	2	0	2	0	2

**Bay County, MI
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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 7110 Probate Court Custodial Fund	6	0.01%	\$2	\$0	\$2	\$0	\$2
190 7120 Trial Court Custodial Fund	6	0.01%	2	0	2	0	2
191 7140 Inmates Custodial Fund	2	0.00%	1	0	1	0	1
195 7310-27400 Retirement System Fund	1,259	1.29%	389	0	389	80	469
196 7360-27401 Public Employee Health C	393	0.40%	122	0	122	25	147
199 7640 Inmate Trust Fund	15	0.02%	5	0	5	1	6
200 8010 Drain	1,012	1.04%	313	0	313	64	377
201 8011 Hampton O&M	170	0.17%	53	0	53	11	63
202 8012 Portsmouth O&M	49	0.05%	15	0	15	3	18
203 8014 Bangor O&M	563	0.58%	174	0	174	36	210
205 8510 Drain Debt Ret	195	0.20%	60	0	60	12	73
206 9760 Governmental Full Accrual	156	0.16%	48	0	48	10	58
207 9770 Governmentl Full Accrual-Drain	8	0.01%	2	0	2	1	3
Subtotal	97,344	100.00%	30,095	0	30,095	5,938	36,033
Direct Bills					0		0
Total					\$30,095		\$36,033

Basis Units: Accounting Transactions
Source: GL Report

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Specific Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 1010-22800 Information Systems Divis	1,428	21.12%	\$2,231	\$0	\$2,231	\$440	\$2,671
138 2210 Health Dept - Dist Health	5,334	78.88%	8,332	0	8,332	1,644	9,976
Subtotal	6,762	100.00%	10,563	0	10,563	2,084	12,647
Direct Bills					0		0
Total					\$10,563		\$12,647

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

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
3 1010-25300 Treasurer	\$1,179	\$200	\$711	\$0	\$0	\$2,090
4 1010-10100 Board of Commissioners	611	79	114	0	0	803
5 1010-19100 Accounting Department	674	85	162	0	0	921
6 1010-20200 Payroll	632	41	127	0	0	800
7 1010-21200 Budget Department	526	76	131	0	0	733
8 1010-27200 Administrative Services	735	57	226	0	0	1,018
9 1010-22800 Information Systems Divis	1,115	378	310	2,671	0	4,474
11 1010-23300 Purchasing	558	38	120	0	0	715
12 1010-26500 Buildings and Grounds	1,470	1,411	728	0	0	3,609
13 1010-26600 Corporation Counsel	887	98	162	0	0	1,147
14 1010-27000 Personnel & Employee Re	786	127	174	0	0	1,087
15 1010-29800 Risograph Printing/Postag	355	12	89	0	0	456
16 1010-30100 Sheriff Department	2,560	1,809	1,797	0	0	6,166
17 1010-75110 Recreation & Facilities	710	55	161	0	0	925
18 1010-75112 Parks/Recreation Mainten.	684	244	206	0	0	1,134
19 1010-85100 Risk Management	101	5	2	0	0	109
20 1010-85900 Wellness Program	507	37	78	0	0	621
21 1010-87800 Retirees Health/Life Insura	127	1	25	0	0	152
22 1010-27900 Building Authority	76	13	21	0	0	110
23 1010-13100 Circuit Court	1,293	408	686	0	0	2,387
24 1010-13101 Circuit Court - SSSPP Gra	355	18	109	0	0	482
25 1010-13131 Circuit-Adult Drug Court G	380	56	85	0	0	520
26 1010-13300 Circuit Court Adult Probati	177	70	39	0	0	287
27 1010-13600 District Court	1,724	288	355	0	0	2,367
28 1010-13700 District Court Adult Probat	608	77	157	0	0	842
29 1010-13731 Dist.Ct OWI Treatment Oc	482	31	82	0	0	595
30 1010-14100 & 2150 FOC	2,788	400	937	0	0	4,125
32 1010-14500 Law Library	25	0	4	0	0	30
33 1010-14700 Jury/Judicial Council	913	107	214	0	0	1,234
34 1010-14800 Probate Court	1,521	326	544	0	0	2,391
35 1010-14802 Public Guardian	76	14	29	0	0	118
36 1010-14805 Probate Ct. Safe Havens	127	55	26	0	0	207
37 1010-17100 County Executive	735	82	167	0	0	984
38 1010-21500 Clerk	1,217	175	469	0	0	1,861
39 1010-22900 Community Outreach / Me	583	58	136	0	0	777
40 1010-25416 2016 Delq Tax Property S	25	0	1	0	0	26
41 1010-25417 2017 Delq Tax Property S	25	0	4	0	0	29
42 1010-25700 Equalization Department	836	160	259	0	0	1,256
43 1010-26200 Elections	228	58	25	0	0	310
44 1010-26201 Board of Canvassers	76	47	17	0	0	140
45 1010-267XX Prosecuting Attorney	3,726	661	926	0	0	5,313

**Bay County, MI
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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
47 1010-26800 Register of Deeds	\$887	\$78	\$549	\$0	\$0	\$1,514
48 1010-27300 Department of Criminal De	786	133	205	0	0	1,124
49 1010-27301 Indigent Attorney	330	215	85	0	0	629
50 1010-27302 Department of Public Defe	811	119	213	0	0	1,143
51 1010-27500 Drain Commissioner	1,065	97	242	0	0	1,403
52 1010-27360 Department Of Indigent De	25	0	4	0	0	30
55 1010-27507 Drain - County at Large	25	0	2	0	0	27
56 1010-27801 County Survey/Remonum	482	28	210	0	0	720
57 1010-27903 Bldg Auth-MH Grp Home,l	25	2	1	0	0	28
58 1010-27909 Bldg Auth-MH Grp Home,l	51	4	1	0	0	56
59 1010-27910 Bldg Auth-MH Grp Home,l	25	5	2	0	0	32
60 1010-27911 Bldg Auth-MH Grp Home,l	51	15	5	0	0	71
61 1010-27912 Bldg Auth-MH Grp Home,l	51	4	1	0	0	56
62 1010-27919 Bldg Auth-MH Grp Home,l	25	7	3	0	0	35
63 1010-27920 Bldg Auth-MH Grp Home,(	25	1	0	0	0	27
64 1010-27921 Bldg Auth-MH Grp Home,l	51	5	2	0	0	58
65 1010-27922 Bldg Auth-MH Grp Home,l	25	12	4	0	0	41
66 1010-28000 Soil Conservation	25	0	43	0	0	69
67 1010-28300 M.S.U. Extension	127	46	25	0	0	198
68 1010-28600 Gypsy Moth Suppression	25	0	4	0	0	30
69 1010-28700 Environmental Affairs	634	64	157	0	0	855
70 1010-28703 Euclid Linear Park	25	1	0	0	0	27
71 1010-28704/28705 Environmental Gar	76	3	2	0	0	81
73 1010-28707 Phragmites Treatment 201	51	1	1	0	0	52
74 1010-28800 Geographic Information Sy	684	35	135	0	0	854
75 1010-31100 Circuit Court Warrant Offic	634	30	120	0	0	784
76 1010-31200 B.A.Y.A.N.E.T.	431	0	104	0	0	535
77 1010-31500 Secondary Road Patrol	1,343	473	385	0	0	2,202
79 1010-31503 2nd Rd Patrol-Bangor Tw	558	25	137	0	0	720
80 1010-31504 2nd Rd Patr-Portsmouth	532	18	120	0	0	670
81 1010-31505 2nd Rd Ptrl-Williams Twp	558	27	139	0	0	724
82 1010-31506 2nd Rd Patrol-Monitor Tw	558	25	135	0	0	718
83 1010-31507 2nd Rd Patrol - City of	558	16	119	0	0	693
84 1010-31508 2nd Road Patrol-Pinconni	608	61	142	0	0	811
85 1010-31509 2Nd Rd Patrol K-9 Pinconr	608	29	107	0	0	744
86 1010-31510 Bangor Twps Schools & B	558	13	112	0	0	682
87 1010-31516 2nd Rd.Pat-Bay City Schc	608	14	129	0	0	751
88 1010-31517 2nd Patrol-Frankenlust & l	482	14	104	0	0	599
89 1010-31600 Secondary Road Patrol Gr	532	15	44	0	0	591
90 1010-31681 Road Patrol Grant Oct-De	482	29	111	0	0	622
91 1010-31700 Township Road Patrol	507	0	119	0	0	625

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
93 1010-31902 Drive MI Safely/Task Forc	\$253	\$0	\$43	\$0	\$0	\$297
94 1010-31903 O.W.I. Alcohol Enforceme	253	0	63	0	0	316
96 1010-31905 Dre Drug Recogn.Expert C	253	0	13	0	0	267
97 1010-32100 Michigan Justice Training	101	7	7	0	0	116
98 1010-32200 Medical Marihuana Enforc	25	0	1	0	0	26
99 1010-32500 911 Central Dispatch	25	0	4	0	0	30
100 1010-33100 Marine Law Enforcement (	507	41	53	0	0	601
101 1010-33101 Marine Safety	25	3	1	0	0	30
103 1010-33200 Snowmobile Law Enforcer	253	6	12	0	0	272
104 1010-35100 Corrections Department / .	177	92	48	0	0	318
105 1010-42600 Off of Emerg Serv-Civil	507	41	120	0	0	668
106 1010-42601 Local Emergency Planning	51	1	1	0	0	53
107 1010-42602 Homeland Security Activity	51	0	1	0	0	52
108 1010-42603 Hazard Mitigation Grant	25	2	1	0	0	28
109 1010-43000 Animal Shelter/Dog Warde	1,622	653	518	0	0	2,793
110 1010-58000 Pere Marquette Parking	76	14	6	0	0	96
111 1010-60100 Health Dept-Admin	76	0	13	0	0	89
113 1010-61731 Personal Care-Grant/Oct-I	25	0	1	0	0	26
114 1010-64800 Medical Examiner	228	70	123	0	0	421
115 1010-64900 Mental Health	25	4	1	0	0	31
116 1010-65100 Ambulance	25	1	0	0	0	27
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	25	8	3	0	0	37
118 1010-67000 Mi Dept Human Serv-Bay	25	0	1	0	0	27
119 1010-67100 Social Services-Med Care	25	0	4	0	0	30
120 1010-70200 Center Ridge Arms-Admin	25	0	4	0	0	30
121 1010-72101 Transportation Planning	634	6	144	0	0	784
122 1010-72181 Trans. Planning - Oct.-Dec	760	89	180	0	0	1,030
123 1010-75100 Recreation/Parks Departr	279	27	37	0	0	343
124 1010-75104 Juv Community Based Tre	51	0	5	0	0	56
125 1010-75105 Juv Gender Specific Servi	51	0	5	0	0	56
126 1010-75108 Veterans Park Softball	355	40	51	0	0	445
127 1010-75700 Community Center	0	225	418	0	0	642
128 1010-75800 Swimming Pool	1,318	78	62	0	0	1,458
129 1010-75900 County Market	25	0	3	0	0	28
130 1010-76000 Fairgrounds	431	228	174	0	0	832
131 1010-762XX Civic Arena	2,814	1,114	1,832	0	0	5,759
132 1010-76300 Pinconning Park	1,217	324	447	0	0	1,988
133 1010-79000 Library	25	0	4	0	0	30
134 1010-86500 401(K) Savings Plan Admi	25	1	0	0	0	27
135 1010-87200/87201 Self Insurance Adr	51	0	1	0	0	51
136 1010-89500 Midland-Bay-Saginaw Airp	25	21	7	0	0	54

**Bay County, MI
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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
137 2010 County Road Fund	\$253	\$0	\$82	\$0	\$0	\$336
138 2210 Health Dept - Dist Health	25,575	1,751	4,600	9,976	0	41,902
139 2210-605XX Bioterrorism	76	0	3	0	0	79
140 2380 Gypsy Moth Control Fund	963	80	180	0	0	1,223
141 2400 Mosquito Control Fund	1,926	671	460	0	0	3,057
142 2560 Regist of Deeds Automation Fnd	279	54	42	0	0	374
144 2600 Indigent Defense Fund	2,332	204	245	0	0	2,780
145 2610 911 Service Fund	2,028	653	499	0	0	3,180
146 2630 Concealed Pistol Licensing Fd	482	4	202	0	0	688
147 2640 Local C.F.O. Training Fund	304	4	20	0	0	328
148 2650 Drug Law Enforcement Fund	76	0	7	0	0	83
149 2651 Drug Law Enforcement-Bayanet	1,470	0	197	0	0	1,667
151 2690 Law Library Fund	101	49	23	0	0	174
152 2710 Library Fund	608	13	57	0	0	678
153 2740 Community Corrections Fund	1,166	87	163	0	0	1,416
154 2760 Division On Aging Fund	12,065	3,362	3,499	0	0	18,926
155 2770 Home Rehabilitation Fund	152	5	4	0	0	161
156 2900 Social Welfare Fund	152	44	18	0	0	214
158 2920-66200 Child Care-Probate (Child	304	582	295	0	0	1,181
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,774	671	630	0	0	3,075
160 2920-66205 CCF-Casa Ct.Appointed S	152	12	18	0	0	182
161 2920-66300 Child Care-D.S.S. (State V	101	58	12	0	0	171
162 2920-66400 In-Home Care-Intensive P	735	0	156	0	0	891
163 2920-66401 Youth & Family Support S	735	17	157	0	0	909
164 2920-66402 Juvenile Drug Court	558	31	135	0	0	724
165 2920-66500 Intensive Probation	507	14	37	0	0	558
166 2920-75104 Juv.Community Based Tre	659	24	150	0	0	833
167 2920-75105 Juv.Gender Specific Servi	760	87	176	0	0	1,023
170 2930 Soldier's Relief	1,445	797	346	0	0	2,588
171 2970 Historical Preservation	253	0	21	0	0	274
172 3650 Debt-Water Supply Sys Bay	25	0	1	0	0	26
173 3690 Bldg Authority Debt Fund	177	0	14	0	0	191
174 4650 Water Supply Sys Bay-Const	25	0	1	0	0	26
175 5090-75600 Public Golf Course	1,166	364	346	0	0	1,877
176 5090-75601 Public Golf Course-Snack	76	38	19	0	0	132
177 5090-75602 Public Golf Course-Club	1,242	199	503	0	0	1,944
178 5120-67100 Medical Care Facility Func	608	5	434	0	0	1,047
179 5160 100% Tax Payment Fund (DTR)	811	52	395	0	0	1,258
180 5180 Delq Prop Tax Foreclosure	1,648	104	620	0	0	2,372
181 5350-70200 Housing Fund	1,749	40	409	0	0	2,198
182 5920 Water and Sewer Fund	203	0	13	0	0	216

**Bay County, MI
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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
183 5950 Commissary Fund	\$177	\$0	\$28	\$0	\$0	\$205
184 6770 Self-Insurance Fund-WC/UC/S&I	786	9	214	0	0	1,009
185 6771 Self-Insurance Fund-Healthcare	507	114	119	0	0	741
186 7010 Trust and Agency	51	0	0	0	0	51
188 7100 District Court Custodial Fund	0	0	2	0	0	2
189 7110 Probate Court Custodial Fund	51	0	2	0	0	53
190 7120 Trial Court Custodial Fund	51	0	2	0	0	53
191 7140 Inmates Custodial Fund	51	0	1	0	0	51
195 7310-27400 Retirement System Fund	1,952	180	469	0	0	2,601
196 7360-27401 Public Employee Health C	913	22	147	0	0	1,081
199 7640 Inmate Trust Fund	51	0	6	0	0	56
200 8010 Drain	0	272	377	0	0	649
201 8011 Hampton O&M	0	143	63	0	0	206
202 8012 Portsmouth O&M	0	16	18	0	0	34
203 8014 Bangor O&M	0	490	210	0	0	700
205 8510 Drain Debt Ret	0	0	73	0	0	73
206 9760 Governmental Full Accrual	2,104	0	58	0	0	2,162
207 9770 Governmentl Full Accrual-Drain	0	0	3	0	0	3
Total	\$133,324	\$23,937	\$36,033	\$12,647	\$0	\$205,941

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

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

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

A. Department Costs

Dept:8 1010-27200 Administrative Services

Description	Amount	General Admin	Admin Services	Support Service	Vendor Services
Personnel Costs					
Salaries	73,102	0	18,641	54,461	0
<i>Salary % Split</i>		<i>.00%</i>	<i>25.50%</i>	<i>74.50%</i>	<i>.00%</i>
Benefits	30,095	0	7,674	22,421	0
Subtotal - Personnel Costs	103,197	0	26,315	76,882	0
Services & Supplies Cost					
72700 Office Supplies	366	0	93	273	0
72800 Printing And Binding	82	0	21	61	0
72900 Postage	404	0	103	301	0
73000 Magazines & Periodicals	28	0	7	21	0
74200 Food Supplies	148	0	38	110	0
75000 Gas, Oil, and Grease	43	0	11	32	0
75500 Conference/Meeting Supplies	44	0	11	33	0
79900 Other Supplies	88	0	22	66	0
80200 Contractual Services	400	0	102	298	0
82000 Memberships and Dues	169	0	43	126	0
85200 Telephone	286	0	73	213	0
86100 Conference Fees & Expenses	134	0	34	100	0
86500 State Travel Mileage	346	0	88	258	0
94600 Equipment Rental	21	0	5	16	0
94601 Equipment Rental-Copy Machir	858	0	219	639	0
67607 Reimbursement - FOIA Request	(1,934)	0	(493)	(1,441)	0
Subtotal - Services & Supplies	1,483	0	378	1,105	0
Department Cost Total	104,680	0	26,693	77,987	0
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	104,680	0	26,693	77,987	0
General Admin Distribution		0	0	0	0
Grand Total	\$104,680		\$26,693	\$77,987	\$0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
1 County Building	\$119	\$0	\$30	\$89	\$0
Subtotal - Building Depreciation	119	0	30	89	0
2 Equipment Depreciation	9,227	15	2,357	6,886	0
2 Telephone Equipment	30	0	8	22	0
Subtotal - Equipment Depreciation	9,257	15	2,364	6,908	0
3 Cash Receipts	452	138	150	440	0
3 Bank Reconciliation	1,032	310	342	1,000	0
Subtotal - 1010-25300 Treasurer	1,484	448	493	1,439	0
4 Annual Audit	477	147	159	465	0
Subtotal - 1010-10100 Board of Comm	477	147	159	465	0
5 Accounting	1,874	530	613	1,790	0
5 Payroll	1	0	0	1	0
5 Budgeting	627	169	203	593	0
5 Contract Serv.	421	143	144	421	0
Subtotal - 1010-19100 Accounting Dep	2,924	842	960	2,805	0
6 Payroll	508	73	148	433	0
6 Budgeting	41	6	12	35	0
Subtotal - 1010-20200 Payroll	549	78	160	468	0
7 Budgeting	611	125	187	548	0
7 Accts Payable	47	10	14	42	0
7 General Accounting	188	39	58	169	0
Subtotal - 1010-21200 Budget Departr	845	173	260	758	0
8 Admin Services	0	85	22	64	0
Subtotal - 1010-27200 Administrative S	0	85	22	64	0
9 Tech Support	0	1,191	304	888	0
9 Network/Server	0	1,733	442	1,291	0
9 Telephone	0	0	0	0	0

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

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
Subtotal - 1010-22800 Information Sys	\$0	\$2,924	\$746	\$2,179	\$0
10 Accounting	0	873	223	651	0
Subtotal - Financial System MUNIS	0	873	223	651	0
11 Purchasing	0	2,232	569	1,663	0
Subtotal - 1010-23300 Purchasing	0	2,232	569	1,663	0
12 County Building	0	5,432	1,385	4,047	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	5,432	1,385	4,047	0
13 Civil Counsel	0	12,304	3,137	9,166	0
Subtotal - 1010-26600 Corporation Cot	0	12,304	3,137	9,166	0
14 Human Resources	0	526	134	392	0
14 Education and Training	0	73	19	55	0
Subtotal - 1010-27000 Personnel & Err	0	599	153	446	0
15 Mail Services	0	106	27	79	0
15 Office Max Rebate	0	(6)	(1)	(4)	0
Subtotal - 1010-29800 Risograph Printi	0	101	26	75	0
18 Vehicle Maintenance	0	367	93	273	0
18 County Building	0	8	2	6	0
Subtotal - 1010-75112 Parks/Recreatio	0	375	96	279	0
19 General Liability	0	510	130	380	0
19 Vehicle Insurance	0	2,038	520	1,518	0
19 County Building	0	237	61	177	0
Subtotal - 1010-85100 Risk Manageme	0	2,785	710	2,075	0
20 Wellness Program	0	144	37	107	0
Subtotal - 1010-85900 Wellness Progr	0	144	37	107	0
21 Current Retiree Fringe Benefits	0	1,193	304	889	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
21 Future Retiree Fringe Benefits	\$0	\$0	\$0	\$0	\$0
21 Supplemental Contribution	0	0	0	0	0
21 Term Payoff	0	472	120	352	0
Subtotal - 1010-87800 Retirees Health/	0	1,665	425	1,241	0
Total Incoming	15,656	31,223	11,954	34,924	0
C. Total Allocated		\$151,558	\$38,647	\$112,911	\$0
			25.50%	74.50%	

Bay County, MI
Cost Allocation Plan

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Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	5.30	1.06%	\$326	\$0	\$326	\$0	\$326
4 1010-10100 Board of Commissioners	5.83	1.17%	358	0	358	0	358
5 1010-19100 Accounting Department	5.99	1.20%	368	0	368	0	368
6 1010-20200 Payroll	2.36	0.47%	145	0	145	0	145
7 1010-21200 Budget Department	2.00	0.40%	123	0	123	0	123
8 1010-27200 Administrative Services	1.39	0.28%	85	0	85	0	85
9 1010-22800 Information Systems Divis	9.00	1.80%	553	0	553	150	703
11 1010-23300 Purchasing	1.00	0.20%	61	0	61	17	78
12 1010-26500 Buildings and Grounds	18.99	3.80%	1,167	0	1,167	317	1,484
13 1010-26600 Corporation Counsel	2.73	0.55%	168	0	168	46	213
14 1010-27000 Personnel & Employee Re	2.40	0.48%	147	0	147	40	188
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	18	0	18	5	23
16 1010-30100 Sheriff Department	54.20	10.85%	3,331	0	3,331	906	4,236
17 1010-75110 Recreation & Facilities	1.29	0.26%	79	0	79	22	101
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	141	0	141	38	179
20 1010-85900 Wellness Program	1.11	0.22%	68	0	68	19	87
23 1010-13100 Circuit Court	15.51	3.11%	953	0	953	259	1,212
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	61	0	61	17	78
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	61	0	61	17	78
27 1010-13600 District Court	18.88	3.78%	1,160	0	1,160	315	1,476
28 1010-13700 District Court Adult Probat	6.00	1.20%	369	0	369	100	469
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	61	0	61	17	78
30 1010-14100 & 2150 FOC	27.44	5.50%	1,686	0	1,686	459	2,145
33 1010-14700 Jury/Judicial Council	1.89	0.38%	116	0	116	32	148
34 1010-14800 Probate Court	13.02	2.61%	800	0	800	218	1,018
37 1010-17100 County Executive	2.45	0.49%	151	0	151	41	191
38 1010-21500 Clerk	3.90	0.78%	240	0	240	65	305
39 1010-22900 Community Outreach / Me	1.00	0.20%	61	0	61	17	78
42 1010-25700 Equalization Department	3.00	0.60%	184	0	184	50	234
45 1010-267XX Prosecuting Attorney	21.16	4.24%	1,300	0	1,300	354	1,654
47 1010-26800 Register of Deeds	4.96	0.99%	305	0	305	83	388
48 1010-27300 Department of Criminal De	2.92	0.58%	179	0	179	49	228
49 1010-27301 Indigent Attorney	0.01	0.00%	1	0	1	0	1
50 1010-27302 Department of Public Defe	4.98	1.00%	306	0	306	83	389
51 1010-27500 Drain Commissioner	7.22	1.45%	444	0	444	121	564
56 1010-27801 County Survey/Remonum	0.20	0.04%	12	0	12	3	16
69 1010-28700 Environmental Affairs	1.65	0.33%	101	0	101	28	129
74 1010-28800 Geographic Information Sy	0.74	0.15%	45	0	45	12	58
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	61	0	61	17	77
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	56	0	56	15	71
77 1010-31500 Secondary Road Patrol	19.05	3.82%	1,171	0	1,171	318	1,489
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	246	0	246	67	313

**Bay County, MI
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Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$60	\$0	\$60	\$16	\$77
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	116	0	116	31	147
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	120	0	120	33	153
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	61	0	61	17	78
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	122	0	122	33	155
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	60	0	60	16	77
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	61	0	61	17	78
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	61	0	61	17	78
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	56	0	56	15	71
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	42	0	42	12	54
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	139	0	139	38	177
91 1010-31700 Township Road Patrol	0.40	0.08%	25	0	25	7	31
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	6	0	6	2	7
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	12	0	12	3	16
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	29	0	29	8	37
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	2	0	2	1	2
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	61	0	61	17	78
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	457	0	457	124	581
121 1010-72101 Transportation Planning	0.34	0.07%	21	0	21	6	27
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	65	0	65	18	83
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	62	0	62	17	79
126 1010-75108 Veterans Park Softball	0.14	0.03%	9	0	9	2	11
127 1010-75700 Community Center	3.03	0.61%	186	0	186	51	237
128 1010-75800 Swimming Pool	1.13	0.23%	69	0	69	19	88
130 1010-76000 Fairgrounds	0.11	0.02%	7	0	7	2	9
131 1010-762XX Civic Arena	7.50	1.50%	461	0	461	125	586
132 1010-76300 Pinconning Park	2.54	0.51%	156	0	156	42	199
138 2210 Health Dept - Dist Health	42.22	8.46%	2,595	0	2,595	706	3,300
140 2380 Gypsy Moth Control Fund	2.11	0.42%	130	0	130	35	165
141 2400 Mosquito Control Fund	13.39	2.68%	823	0	823	224	1,047
144 2600 Indigent Defense Fund	1.57	0.31%	96	0	96	26	123
145 2610 911 Service Fund	26.40	5.29%	1,622	0	1,622	441	2,064
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	14	0	14	4	18
147 2640 Local C.F.O. Training Fund	0.08	0.02%	5	0	5	1	6
153 2740 Community Corrections Fund	1.77	0.35%	109	0	109	30	138
154 2760 Division On Aging Fund	42.17	8.45%	2,591	0	2,591	705	3,296
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	1,352	0	1,352	368	1,720
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	31	0	31	8	39
163 2920-66401 Youth & Family Support S	1.96	0.39%	120	0	120	33	153
164 2920-66402 Juvenile Drug Court	0.50	0.10%	31	0	31	8	39

**Bay County, MI
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Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$60	\$0	\$60	\$16	\$76
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	123	0	123	33	156
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	121	0	121	33	154
175 5090-75600 Public Golf Course	3.65	0.73%	224	0	224	61	285
177 5090-75602 Public Golf Course-Club	2.63	0.53%	162	0	162	44	206
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	116	0	116	31	147
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	30	0	30	8	38
181 5350-70200 Housing Fund	4.00	0.80%	246	0	246	67	313
184 6770 Self-Insurance Fund-WC/UC/S&A	3.25	0.65%	200	0	200	54	254
195 7310-27400 Retirement System Fund	1.40	0.28%	86	0	86	23	109
Subtotal	499.34	100.00%	30,686	0	30,686	7,962	38,647
Direct Bills					0		0
Total					\$30,686		\$38,647

Basis Units: FTEs
Source: Payroll Report

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Cost Allocation Plan**

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Support Service Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 1010-85100 Risk Management	1,711	3.16%	\$2,832	\$0	\$2,832	\$735	\$3,566
37 1010-17100 County Executive	1,140	2.10%	1,887	0	1,887	490	2,376
109 1010-43000 Animal Shelter/Dog Warde	44,479	82.11%	73,609	0	73,609	19,099	92,708
170 2930 Soldier's Relief	5,702	10.53%	9,436	0	9,436	2,448	11,885
209 Other	1,140	2.10%	1,887	0	1,887	490	2,376
Subtotal	54,172	100.00%	89,650	0	89,650	23,261	112,911
Direct Bills					0		0
Total					\$89,650		\$112,911

Basis Units: Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

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Vendor Services Allocations

Dept:8 1010-27200 Administrative Services

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

Basis Units: Direct to IT
Source:

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
3 1010-25300 Treasurer	\$326	\$0	\$0	\$326
4 1010-10100 Board of Commissioners	358	0	0	358
5 1010-19100 Accounting Department	368	0	0	368
6 1010-20200 Payroll	145	0	0	145
7 1010-21200 Budget Department	123	0	0	123
8 1010-27200 Administrative Services	85	0	0	85
9 1010-22800 Information Systems Divis	703	0	0	703
11 1010-23300 Purchasing	78	0	0	78
12 1010-26500 Buildings and Grounds	1,484	0	0	1,484
13 1010-26600 Corporation Counsel	213	0	0	213
14 1010-27000 Personnel & Employee Re	188	0	0	188
15 1010-29800 Risograph Printing/Postag	23	0	0	23
16 1010-30100 Sheriff Department	4,236	0	0	4,236
17 1010-75110 Recreation & Facilities	101	0	0	101
18 1010-75112 Parks/Recreation Mainten.	179	0	0	179
19 1010-85100 Risk Management	0	3,566	0	3,566
20 1010-85900 Wellness Program	87	0	0	87
23 1010-13100 Circuit Court	1,212	0	0	1,212
24 1010-13101 Circuit Court - SSSPP Gra	78	0	0	78
25 1010-13131 Circuit-Adult Drug Court G	78	0	0	78
27 1010-13600 District Court	1,476	0	0	1,476
28 1010-13700 District Court Adult Probat	469	0	0	469
29 1010-13731 Dist.Ct OWI Treatment Oc	78	0	0	78
30 1010-14100 & 2150 FOC	2,145	0	0	2,145
33 1010-14700 Jury/Judicial Council	148	0	0	148
34 1010-14800 Probate Court	1,018	0	0	1,018
37 1010-17100 County Executive	191	2,376	0	2,568
38 1010-21500 Clerk	305	0	0	305
39 1010-22900 Community Outreach / Me	78	0	0	78
42 1010-25700 Equalization Department	234	0	0	234
45 1010-267XX Prosecuting Attorney	1,654	0	0	1,654
47 1010-26800 Register of Deeds	388	0	0	388
48 1010-27300 Department of Criminal De	228	0	0	228
49 1010-27301 Indigent Attorney	1	0	0	1
50 1010-27302 Department of Public Defe	389	0	0	389
51 1010-27500 Drain Commissioner	564	0	0	564
56 1010-27801 County Survey/Remonum	16	0	0	16
69 1010-28700 Environmental Affairs	129	0	0	129
74 1010-28800 Geographic Information Sy	58	0	0	58
75 1010-31100 Circuit Court Warrant Offic	77	0	0	77
76 1010-31200 B.A.Y.A.N.E.T.	71	0	0	71

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Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
77 1010-31500 Secondary Road Patrol	\$1,489	\$0	\$0	\$1,489
79 1010-31503 2nd Rd Patrol-Bangor Tw	313	0	0	313
80 1010-31504 2nd Rd Patr-Portsmouth	77	0	0	77
81 1010-31505 2nd Rd Ptrl-Williams Twp	147	0	0	147
82 1010-31506 2nd Rd Patrol-Monitor Tw	153	0	0	153
83 1010-31507 2nd Rd Patrol - City of	78	0	0	78
84 1010-31508 2nd Road Patrol-Pinconni	155	0	0	155
85 1010-31509 2Nd Rd Patrol K-9 Pincon	77	0	0	77
86 1010-31510 Bangor Twps Schools & B	78	0	0	78
87 1010-31516 2nd Rd.Pat-Bay City Schc	78	0	0	78
88 1010-31517 2nd Patrol-Frankenlust & I	71	0	0	71
89 1010-31600 Secondary Road Patrol Gr	54	0	0	54
90 1010-31681 Road Patrol Grant Oct-De	177	0	0	177
91 1010-31700 Township Road Patrol	31	0	0	31
93 1010-31902 Drive MI Safely/Task Forc	7	0	0	7
94 1010-31903 O.W.I. Alcohol Enforceme	16	0	0	16
96 1010-31905 Dre Drug Recogn.Expert C	0	0	0	0
100 1010-33100 Marine Law Enforcement (	37	0	0	37
103 1010-33200 Snowmobile Law Enforcer	2	0	0	2
105 1010-42600 Off of Emerg Serv-Civil	78	0	0	78
109 1010-43000 Animal Shelter/Dog Ward	581	92,708	0	93,289
121 1010-72101 Transportation Planning	27	0	0	27
122 1010-72181 Trans. Planning - Oct.-Dec	83	0	0	83
123 1010-75100 Recreation/Parks Departm	79	0	0	79
126 1010-75108 Veterans Park Softball	11	0	0	11
127 1010-75700 Community Center	237	0	0	237
128 1010-75800 Swimming Pool	88	0	0	88
130 1010-76000 Fairgrounds	9	0	0	9
131 1010-762XX Civic Arena	586	0	0	586
132 1010-76300 Pinconning Park	199	0	0	199
138 2210 Health Dept - Dist Health	3,300	0	0	3,300
140 2380 Gypsy Moth Control Fund	165	0	0	165
141 2400 Mosquito Control Fund	1,047	0	0	1,047
144 2600 Indigent Defense Fund	123	0	0	123
145 2610 911 Service Fund	2,064	0	0	2,064
146 2630 Concealed Pistol Licensing Fd	18	0	0	18
147 2640 Local C.F.O. Training Fund	6	0	0	6
153 2740 Community Corrections Fund	138	0	0	138
154 2760 Division On Aging Fund	3,296	0	0	3,296
155 2770 Home Rehabilitation Fund	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,720	0	0	1,720

**Bay County, MI
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Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
162 2920-66400 In-Home Care-Intensive P	\$39	\$0	\$0	\$39
163 2920-66401 Youth & Family Support S	153	0	0	153
164 2920-66402 Juvenile Drug Court	39	0	0	39
165 2920-66500 Intensive Probation	76	0	0	76
166 2920-75104 Juv.Community Based Tre	156	0	0	156
167 2920-75105 Juv.Gender Specific Servi	154	0	0	154
170 2930 Soldier's Relief	0	11,885	0	11,885
175 5090-75600 Public Golf Course	285	0	0	285
177 5090-75602 Public Golf Course-Club	206	0	0	206
179 5160 100% Tax Payment Fund (DTR)	147	0	0	147
180 5180 Delq Prop Tax Foreclosure	38	0	0	38
181 5350-70200 Housing Fund	313	0	0	313
184 6770 Self-Insurance Fund-WC/UC/S&I	254	0	0	254
195 7310-27400 Retirement System Fund	109	0	0	109
209 Other	0	2,376	0	2,376
Total	\$38,647	\$112,911	\$0	\$151,558

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

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

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

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

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

- **Juvenile Home Cameras** - Cameras were purchased for the Juvenile Home in 2018. This function identifies this cost and a credit from the County's insurance provider to offset the cost.
- **Telephone** - Uncapitalized costs for telephone maintenance and upgrades has been identified and has been allocated to benefiting 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.

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 benefiting departments.

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

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	General Admin	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras
Personnel Costs										
Salaries	S1	458,898	69,900	360,089	0	0	0	0	28,909	0
<i>Salary % Split</i>			<i>15.23%</i>	<i>78.47%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>6.30%</i>	<i>.00%</i>
Benefits	S	161,964	24,671	127,090	0	0	0	0	10,203	0
Subtotal - Personnel Costs		620,862	94,571	487,179	0	0	0	0	39,112	0
Services & Supplies Cost										
Termination Pay	D	15,451	0	0	0	0	0	0	0	0
72700 Office Supplies	S	437	67	343	0	0	0	0	28	0
72900 Postage	S	266	41	209	0	0	0	0	17	0
74200 Food Supplies	S	518	79	406	0	0	0	0	33	0
75000 Gas, Oil and Grease	S	314	48	246	0	0	0	0	20	0
75100 Computer Supplies	S	4,072	620	3,195	0	0	0	0	257	0
79900 Other Supplies	S	51	8	40	0	0	0	0	3	0
80200 Contractual Services	P	56,372	0	0	14,438	0	20,284	21,650	0	0
82000 Memberships and Dues	S	200	30	157	0	0	0	0	13	0
85200 Telephone	S	2,185	333	1,715	0	0	0	0	138	0
85201 Cellphone	S	6,799	1,036	5,335	0	0	0	0	428	0
86100 Conference Fees & Expenses	S	2,767	421	2,171	0	0	0	0	174	0
86500 State Travel Mileage	S	1,169	178	917	0	0	0	0	74	0
93700 Hard/Software Repair & Maint	P	459,158	0	4,158	260,257	98,607	84,223	11,913	0	0
94601 Equipment Rental-Copy Machir	S	1,291	197	1,013	0	0	0	0	81	0
95502 Contingency	S	0	0	0	0	0	0	0	0	0
96000 Education & Training	S	4,470	681	3,508	0	0	0	0	282	0
96741 Computer Hardware Expense	P	121,580	0	7,825	102,534	0	11,221	0	0	0
96742 Computer Software Expense	P	44,336	0	0	37,957	0	6,379	0	0	0
96760 Audio/Visual Expense	P	46,771	0	0	1,700	6,827	38,244	0	0	0
98001 Computer Software	P	77,540	0	0	0	0	77,540	0	0	0
98002 Computer Hardware	P	146,026	0	0	131,138	0	14,888	0	0	0
63700 Department Services	P	(10,625)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	General Admin	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras
67601 Reimbursement Individuals S	(1,029)	(157)	(807)	0	0	0	0	(65)	0
67607 Reimbursement-FOIA Request S	(11)	(2)	(9)	0	0	0	0	(1)	0
69600 Insurance Recoveries/Proceeds S	(11,000)	(1,676)	(8,632)	0	0	0	0	(693)	0
69900 Transfers In From Other Funds P	(37,296)	0	0	0	0	0	0	(37,296)	0
Subtotal - Services & Supplies	931,812	1,904	21,791	548,024	105,434	252,779	33,563	(36,509)	0
Department Cost Total	1,552,674	96,474	508,970	548,024	105,434	252,779	33,563	2,604	0
Adjustments to Cost									
Termination Pay D	(15,451)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(15,451)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,537,223	96,474	508,970	548,024	105,434	252,779	33,563	2,604	0
General Admin Distribution		(96,474)	34,081	36,696	7,060	16,926	2,247	174	0
Grand Total	\$1,537,223		\$543,051	\$584,721	\$112,494	\$269,705	\$35,810	\$2,778	\$0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	Telephone	Outside Services	Capitalized Equipment
Personnel Costs					
Salaries	S1	458,898	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	161,964	0	0	0
Subtotal - Personnel Costs		620,862	0	0	0
Services & Supplies Cost					
Termination Pay	D	15,451	0	0	0
72700 Office Supplies	S	437	0	0	0
72900 Postage	S	266	0	0	0
74200 Food Supplies	S	518	0	0	0
75000 Gas, Oil and Grease	S	314	0	0	0
75100 Computer Supplies	S	4,072	0	0	0
79900 Other Supplies	S	51	0	0	0
80200 Contractual Services	P	56,372	0	0	0
82000 Memberships and Dues	S	200	0	0	0
85200 Telephone	S	2,185	0	0	0
85201 Cellphone	S	6,799	0	0	0
86100 Conference Fees & Expenses	S	2,767	0	0	0
86500 State Travel Mileage	S	1,169	0	0	0
93700 Hard/Software Repair & Maint	P	459,158	0	0	0
94601 Equipment Rental-Copy Machir	S	1,291	0	0	0
95502 Contingency	S	0	0	0	0
96000 Education & Training	S	4,470	0	0	0
96741 Computer Hardware Expense	P	121,580	0	0	0
96742 Computer Software Expense	P	44,336	0	0	0
96760 Audio/Visual Expense	P	46,771	0	0	0
98001 Computer Software	P	77,540	0	0	0
98002 Computer Hardware	P	146,026	0	0	0
63700 Department Services	P	(10,625)	0	(10,625)	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	Telephone	Outside Services	Capitalized Equipment
67601 Reimbursement Individuals S	(1,029)	0	0	0
67607 Reimbursement-FOIA Request S	(11)	0	0	0
69600 Insurance Recoveries/Proceeds S	(11,000)	0	0	0
69900 Transfers In From Other Funds P	(37,296)	0	0	0
Subtotal - Services & Supplies	931,812	0	(10,625)	0
Department Cost Total	1,552,674	0	(10,625)	0
Adjustments to Cost				
Termination Pay D	(15,451)	0	0	0
Subtotal - Adjustments	(15,451)	0	0	0
Total Costs After Adjustments	1,537,223	0	(10,625)	0
General Admin Distribution		0	(711)	0
Grand Total	\$1,537,223	\$0	\$(11,336)	\$0
		not allocated	not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone
1 County Building	\$877	\$1	\$310	\$334	\$64	\$154	\$20	\$2	\$0	\$0
Subtotal - Building Depreciation	877	1	310	334	64	154	20	2	0	0
2 Equipment Depreciation	73,268	118	25,925	27,914	5,370	12,875	1,710	133	0	0
2 Imaging Equipment	7,667	12	2,713	2,921	562	1,347	179	14	0	0
2 Telephone Equipment	359	1	127	137	26	63	8	1	0	0
Subtotal - Equipment Depreciation	81,293	131	28,764	30,971	5,959	14,286	1,897	147	0	0
3 Cash Receipts	13	4	6	7	1	3	0	0	0	0
3 Bank Reconciliation	1,456	437	669	720	139	332	44	3	0	0
Subtotal - 1010-25300 Treasurer	1,470	441	675	727	140	335	45	3	0	0
4 Annual Audit	654	201	302	325	63	150	20	2	0	0
Subtotal - 1010-10100 Board of Comm	654	201	302	325	63	150	20	2	0	0
5 Accounting	2,565	725	1,162	1,251	241	577	77	6	0	0
5 Payroll	9	2	4	4	1	2	0	0	0	0
5 Budgeting	952	256	427	459	88	212	28	2	0	0
5 Contract Serv.	421	143	200	215	41	99	13	1	0	0
5 Special Proj	3,444	905	1,536	1,654	318	763	101	8	0	0
Subtotal - 1010-19100 Accounting Dep	7,391	2,032	3,329	3,584	690	1,653	220	17	0	0
6 Payroll	3,292	470	1,329	1,431	275	660	88	7	0	0
6 Budgeting	62	9	25	27	5	12	2	0	0	0
Subtotal - 1010-20200 Payroll	3,353	478	1,354	1,457	280	672	89	7	0	0
7 Budgeting	926	189	394	424	82	196	26	2	0	0
7 Accts Payable	314	64	134	144	28	66	9	1	0	0
7 General Accounting	257	53	109	118	23	54	7	1	0	0
7 Specific	2,231	440	944	1,016	195	469	62	5	0	0
Subtotal - 1010-21200 Budget Departr	3,728	745	1,580	1,702	327	785	104	8	0	0
8 Admin Services	553	150	248	268	51	123	16	1	0	0
8 Vendor Services	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-27200 Administrative S	553	150	248	268	51	123	16	1	0	0
9 Tech Support	0	163,623	57,803	62,238	11,974	28,708	3,812	296	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone
9 Network/Server	\$0	\$11,217	\$3,963	\$4,267	\$821	\$1,968	\$261	\$20	\$0	\$0
9 Imaging	0	4,399	1,554	1,673	322	772	102	8	0	0
9 Telephone	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-22800 Information Sys	0	179,239	63,319	68,178	13,117	31,447	4,175	324	0	0
10 Accounting	0	1,196	422	455	88	210	28	2	0	0
Subtotal - Financial System MUNIS	0	1,196	422	455	88	210	28	2	0	0
11 Purchasing	0	10,112	3,572	3,846	740	1,774	236	18	0	0
Subtotal - 1010-23300 Purchasing	0	10,112	3,572	3,846	740	1,774	236	18	0	0
12 County Building	0	40,088	14,162	15,248	2,934	7,033	934	72	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	40,088	14,162	15,248	2,934	7,033	934	72	0	0
13 Civil Counsel	0	8,127	2,871	3,091	595	1,426	189	15	0	0
Subtotal - 1010-26600 Corporation Cot	0	8,127	2,871	3,091	595	1,426	189	15	0	0
14 Human Resources	0	3,404	1,202	1,295	249	597	79	6	0	0
14 Labor Relations	0	2,620	926	997	192	460	61	5	0	0
14 Education and Training	0	474	167	180	35	83	11	1	0	0
Subtotal - 1010-27000 Personnel & Err	0	6,498	2,295	2,471	475	1,140	151	12	0	0
15 Mail Services	0	70	25	27	5	12	2	0	0	0
15 Office Max Rebate	0	(7)	(2)	(2)	(0)	(1)	(0)	(0)	0	0
Subtotal - 1010-29800 Risograph Printi	0	63	22	24	5	11	1	0	0	0
18 Vehicle Maintenance	0	92	32	35	7	16	2	0	0	0
18 County Building	0	59	21	22	4	10	1	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	151	53	57	11	26	4	0	0	0
19 General Liability	0	3,303	1,167	1,256	242	580	77	6	0	0
19 Vehicle Insurance	0	509	180	194	37	89	12	1	0	0
19 County Building	0	1,751	619	666	128	307	41	3	0	0
Subtotal - 1010-85100 Risk Manageme	0	5,563	1,965	2,116	407	976	130	10	0	0
20 Wellness Program	0	929	328	353	68	163	22	2	0	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone
Subtotal - 1010-85900 Wellness Progr	\$0	\$929	\$328	\$353	\$68	\$163	\$22	\$2	\$0	\$0
21 Current Retiree Fringe Benefits	0	28,746	10,155	10,934	2,104	5,044	670	52	0	0
21 Future Retiree Fringe Benefits	0	7	2	3	1	1	0	0	0	0
21 Supplemental Contribution	0	0	0	0	0	0	0	0	0	0
21 Term Payoff	0	(12,373)	(4,371)	(4,706)	(905)	(2,171)	(288)	(22)	0	0
Subtotal - 1010-87800 Retirees Health/	0	16,381	5,787	6,231	1,199	2,874	382	30	0	0
Total Incoming	99,319	272,526	131,361	141,440	27,212	65,240	8,662	672	0	0
C. Total Allocated		\$1,909,067	\$674,412	\$726,161	\$139,705	\$334,945	\$44,473	\$3,450	\$0	\$0
			35.33%	38.04%	7.32%	17.54%	2.33%	0.18%		

Bay County, MI
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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	\$877	\$1	\$(6)	\$0
Subtotal - Building Depreciation	877	1	(6)	0
2 Equipment Depreciation	73,268	118	(541)	0
2 Imaging Equipment	7,667	12	(57)	0
2 Telephone Equipment	359	1	(3)	0
Subtotal - Equipment Depreciation	81,293	131	(600)	0
3 Cash Receipts	13	4	(0)	0
3 Bank Reconciliation	1,456	437	(14)	0
Subtotal - 1010-25300 Treasurer	1,470	441	(14)	0
4 Annual Audit	654	201	(6)	0
Subtotal - 1010-10100 Board of Comm	654	201	(6)	0
5 Accounting	2,565	725	(24)	0
5 Payroll	9	2	(0)	0
5 Budgeting	952	256	(9)	0
5 Contract Serv.	421	143	(4)	0
5 Special Proj	3,444	905	(32)	0
Subtotal - 1010-19100 Accounting Dep	7,391	2,032	(69)	0
6 Payroll	3,292	470	(28)	0
6 Budgeting	62	9	(1)	0
Subtotal - 1010-20200 Payroll	3,353	478	(28)	0
7 Budgeting	926	189	(8)	0
7 Accts Payable	314	64	(3)	0
7 General Accounting	257	53	(2)	0
7 Specific	2,231	440	(20)	0
Subtotal - 1010-21200 Budget Departr	3,728	745	(33)	0
8 Admin Services	553	150	(5)	0
8 Vendor Services	0	0	0	0
Subtotal - 1010-27200 Administrative S	553	150	(5)	0
9 Tech Support	0	163,623	(1,207)	0

**Bay County, MI
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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	\$11,217	\$(83)	\$0
9 Imaging	0	4,399	(32)	0
9 Telephone	0	0	0	0
Subtotal - 1010-22800 Information Sys	0	179,239	(1,322)	0
10 Accounting	0	1,196	(9)	0
Subtotal - Financial System MUNIS	0	1,196	(9)	0
11 Purchasing	0	10,112	(75)	0
Subtotal - 1010-23300 Purchasing	0	10,112	(75)	0
12 County Building	0	40,088	(296)	0
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	40,088	(296)	0
13 Civil Counsel	0	8,127	(60)	0
Subtotal - 1010-26600 Corporation Cot	0	8,127	(60)	0
14 Human Resources	0	3,404	(25)	0
14 Labor Relations	0	2,620	(19)	0
14 Education and Training	0	474	(3)	0
Subtotal - 1010-27000 Personnel & Err	0	6,498	(48)	0
15 Mail Services	0	70	(1)	0
15 Office Max Rebate	0	(7)	0	0
Subtotal - 1010-29800 Risograph Printi	0	63	(0)	0
18 Vehicle Maintenance	0	92	(1)	0
18 County Building	0	59	(0)	0
Subtotal - 1010-75112 Parks/Recreatio	0	151	(1)	0
19 General Liability	0	3,303	(24)	0
19 Vehicle Insurance	0	509	(4)	0
19 County Building	0	1,751	(13)	0
Subtotal - 1010-85100 Risk Manageme	0	5,563	(41)	0
20 Wellness Program	0	929	(7)	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Outside Services	Capitalized Equipment
Subtotal - 1010-85900 Wellness Progr	\$0	\$929	\$(7)	\$0
21 Current Retiree Fringe Benefits	0	28,746	(212)	0
21 Future Retiree Fringe Benefits	0	7	(0)	0
21 Supplemental Contribution	0	0	0	0
21 Term Payoff	0	(12,373)	91	0
Subtotal - 1010-87800 Retirees Health/	0	16,381	(121)	0
Total Incoming	99,319	272,526	(2,742)	0
C. Total Allocated		\$1,909,067	\$(14,079)	\$0
			(0.74)%	

Bay County, MI
Cost Allocation Plan

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Tech Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	55.93	2.13%	\$12,295	\$0	\$12,295	\$0	\$12,295
4 1010-10100 Board of Commissioners	10.02	0.38%	2,203	0	2,203	0	2,203
5 1010-19100 Accounting Department	192.11	7.30%	42,232	0	42,232	0	42,232
8 1010-27200 Administrative Services	5.42	0.21%	1,191	0	1,191	0	1,191
9 1010-22800 Information Systems Divis	744.31	28.30%	163,623	0	163,623	0	163,623
12 1010-26500 Buildings and Grounds	12.40	0.47%	2,726	0	2,726	736	3,462
13 1010-26600 Corporation Counsel	12.46	0.47%	2,739	0	2,739	740	3,479
14 1010-27000 Personnel & Employee Re	33.53	1.27%	7,371	0	7,371	1,990	9,361
16 1010-30100 Sheriff Department	211.22	8.03%	46,433	0	46,433	12,536	58,969
17 1010-75110 Recreation & Facilities	34.60	1.32%	7,606	0	7,606	2,054	9,660
18 1010-75112 Parks/Recreation Mainten.	39.87	1.52%	8,765	0	8,765	2,366	11,131
23 1010-13100 Circuit Court	104.98	3.99%	23,078	0	23,078	6,231	29,309
26 1010-13300 Circuit Court Adult Probati	0.92	0.03%	202	0	202	55	257
27 1010-13600 District Court	128.66	4.89%	28,284	0	28,284	7,636	35,920
28 1010-13700 District Court Adult Probat	23.44	0.89%	5,153	0	5,153	1,391	6,544
31 1010-14100 & 2150 FOC DP	67.19	2.55%	14,770	0	14,770	3,988	18,758
34 1010-14800 Probate Court	49.82	1.89%	10,952	0	10,952	2,957	13,909
37 1010-17100 County Executive	42.70	1.62%	9,387	0	9,387	2,534	11,921
38 1010-21500 Clerk	34.01	1.29%	7,476	0	7,476	2,019	9,495
42 1010-25700 Equalization Department	22.83	0.87%	5,019	0	5,019	1,355	6,374
46 Prosecuting Attorney DP	70.98	2.70%	15,604	0	15,604	4,213	19,816
48 1010-27300 Department of Criminal De	36.08	1.37%	7,932	0	7,932	2,141	10,073
50 1010-27302 Department of Public Defe	2.09	0.08%	459	0	459	124	583
51 1010-27500 Drain Commissioner	22.16	0.84%	4,871	0	4,871	1,315	6,187
67 1010-28300 M.S.U. Extension	12.22	0.46%	2,686	0	2,686	725	3,412
69 1010-28700 Environmental Affairs	38.69	1.47%	8,505	0	8,505	2,296	10,802
109 1010-43000 Animal Shelter/Dog Warde	10.18	0.39%	2,238	0	2,238	604	2,842
127 1010-75700 Community Center	0.11	0.00%	24	0	24	7	31
138 2210 Health Dept - Dist Health	177.05	6.73%	38,921	0	38,921	10,508	49,429
141 2400 Mosquito Control Fund	22.94	0.87%	5,043	0	5,043	1,362	6,404
142 2560 Regist of Deeds Automation Fnd	7.46	0.28%	1,640	0	1,640	443	2,083
145 2610 911 Service Fund	49.59	1.89%	10,901	0	10,901	2,943	13,845
153 2740 Community Corrections Fund	11.09	0.42%	2,438	0	2,438	658	3,096
154 2760 Division On Aging Fund	64.77	2.46%	14,238	0	14,238	3,844	18,083
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	92.06	3.50%	20,238	0	20,238	5,464	25,702
170 2930 Soldier's Relief	14.97	0.57%	3,291	0	3,291	888	4,179
181 5350-70200 Housing Fund	8.06	0.31%	1,772	0	1,772	478	2,250
209 Other	162.99	6.20%	35,830	0	35,830	9,674	45,504

**Bay County, MI
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Tech Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,629.91	100.00%	578,137	0	578,137	96,274	674,412
Direct Bills					0		0
Total					\$578,137		\$674,412

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

Bay County, MI
Cost Allocation Plan

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Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	5.30	1.06%	\$6,607	\$0	\$6,607	\$0	\$6,607
4 1010-10100 Board of Commissioners	5.83	1.17%	7,270	0	7,270	0	7,270
5 1010-19100 Accounting Department	5.99	1.20%	7,467	0	7,467	0	7,467
6 1010-20200 Payroll	2.36	0.47%	2,942	0	2,942	0	2,942
7 1010-21200 Budget Department	2.00	0.40%	2,493	0	2,493	0	2,493
8 1010-27200 Administrative Services	1.39	0.28%	1,733	0	1,733	0	1,733
9 1010-22800 Information Systems Divis	9.00	1.80%	11,217	0	11,217	0	11,217
11 1010-23300 Purchasing	1.00	0.20%	1,244	0	1,244	221	1,465
12 1010-26500 Buildings and Grounds	18.99	3.80%	23,674	0	23,674	4,211	27,885
13 1010-26600 Corporation Counsel	2.73	0.55%	3,403	0	3,403	605	4,009
14 1010-27000 Personnel & Employee Re	2.40	0.48%	2,992	0	2,992	532	3,524
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	374	0	374	67	441
16 1010-30100 Sheriff Department	54.20	10.85%	67,569	0	67,569	12,019	79,588
17 1010-75110 Recreation & Facilities	1.29	0.26%	1,608	0	1,608	286	1,894
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	2,856	0	2,856	508	3,364
20 1010-85900 Wellness Program	1.11	0.22%	1,388	0	1,388	247	1,634
23 1010-13100 Circuit Court	15.51	3.11%	19,336	0	19,336	3,439	22,775
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	1,247	0	1,247	222	1,468
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	1,247	0	1,247	222	1,468
27 1010-13600 District Court	18.88	3.78%	23,537	0	23,537	4,187	27,724
28 1010-13700 District Court Adult Probat	6.00	1.20%	7,477	0	7,477	1,330	8,807
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	1,247	0	1,247	222	1,468
31 1010-14100 & 2150 FOC DP	27.44	5.50%	34,208	0	34,208	6,085	40,293
33 1010-14700 Jury/Judicial Council	1.89	0.38%	2,356	0	2,356	419	2,775
34 1010-14800 Probate Court	13.02	2.61%	16,231	0	16,231	2,887	19,119
37 1010-17100 County Executive	2.45	0.49%	3,054	0	3,054	543	3,598
38 1010-21500 Clerk	3.90	0.78%	4,862	0	4,862	865	5,727
39 1010-22900 Community Outreach / Me	1.00	0.20%	1,247	0	1,247	222	1,468
42 1010-25700 Equalization Department	3.00	0.60%	3,740	0	3,740	665	4,405
46 Prosecuting Attorney DP	21.16	4.24%	26,379	0	26,379	4,692	31,072
47 1010-26800 Register of Deeds	4.96	0.99%	6,183	0	6,183	1,100	7,283
48 1010-27300 Department of Criminal De	2.92	0.58%	3,640	0	3,640	648	4,288
49 1010-27301 Indigent Attorney	0.01	0.00%	12	0	12	2	15
50 1010-27302 Department of Public Defe	4.98	1.00%	6,208	0	6,208	1,104	7,313
51 1010-27500 Drain Commissioner	7.22	1.45%	9,001	0	9,001	1,601	10,602
56 1010-27801 County Survey/Remonum	0.20	0.04%	249	0	249	44	294
69 1010-28700 Environmental Affairs	1.65	0.33%	2,057	0	2,057	366	2,423
74 1010-28800 Geographic Information Sy	0.74	0.15%	923	0	923	164	1,087
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	1,234	0	1,234	220	1,454
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	1,134	0	1,134	202	1,336
77 1010-31500 Secondary Road Patrol	19.05	3.82%	23,749	0	23,749	4,224	27,973
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	4,999	0	4,999	889	5,888

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Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$1,222	\$0	\$1,222	\$217	\$1,439
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	2,344	0	2,344	417	2,761
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	2,443	0	2,443	435	2,878
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	1,247	0	1,247	222	1,468
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	2,468	0	2,468	439	2,907
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	1,222	0	1,222	217	1,439
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	1,247	0	1,247	222	1,468
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	1,247	0	1,247	222	1,468
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	1,134	0	1,134	202	1,336
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	860	0	860	153	1,013
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	2,817	0	2,817	501	3,319
91 1010-31700 Township Road Patrol	0.40	0.08%	499	0	499	89	587
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	112	0	112	20	132
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	249	0	249	44	294
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	6	0	6	1	7
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	586	0	586	104	690
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	37	0	37	7	44
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	1,247	0	1,247	222	1,468
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	9,263	0	9,263	1,648	10,910
121 1010-72101 Transportation Planning	0.34	0.07%	424	0	424	75	499
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	1,321	0	1,321	235	1,557
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	1,259	0	1,259	224	1,483
126 1010-75108 Veterans Park Softball	0.14	0.03%	175	0	175	31	206
127 1010-75700 Community Center	3.03	0.61%	3,777	0	3,777	672	4,449
128 1010-75800 Swimming Pool	1.13	0.23%	1,409	0	1,409	251	1,659
130 1010-76000 Fairgrounds	0.11	0.02%	137	0	137	24	162
131 1010-762XX Civic Arena	7.50	1.50%	9,350	0	9,350	1,663	11,013
132 1010-76300 Pinconning Park	2.54	0.51%	3,167	0	3,167	563	3,730
138 2210 Health Dept - Dist Health	42.22	8.46%	52,634	0	52,634	9,362	61,996
140 2380 Gypsy Moth Control Fund	2.11	0.42%	2,630	0	2,630	468	3,098
141 2400 Mosquito Control Fund	13.39	2.68%	16,693	0	16,693	2,969	19,662
144 2600 Indigent Defense Fund	1.57	0.31%	1,957	0	1,957	348	2,305
145 2610 911 Service Fund	26.40	5.29%	32,912	0	32,912	5,854	38,766
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	287	0	287	51	338
147 2640 Local C.F.O. Training Fund	0.08	0.02%	100	0	100	18	117
153 2740 Community Corrections Fund	1.77	0.35%	2,207	0	2,207	393	2,599
154 2760 Division On Aging Fund	42.17	8.45%	52,571	0	52,571	9,351	61,923
155 2770 Home Rehabilitation Fund	0.00	0.00%	3	0	3	1	4
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	27,426	0	27,426	4,879	32,305
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	623	0	623	111	734
163 2920-66401 Youth & Family Support S	1.96	0.39%	2,443	0	2,443	435	2,878
164 2920-66402 Juvenile Drug Court	0.50	0.10%	623	0	623	111	734

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Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$1,209	\$0	\$1,209	\$215	\$1,424
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	2,493	0	2,493	444	2,937
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	2,456	0	2,456	437	2,893
175 5090-75600 Public Golf Course	3.65	0.73%	4,550	0	4,550	809	5,360
177 5090-75602 Public Golf Course-Club	2.63	0.53%	3,279	0	3,279	583	3,862
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	2,344	0	2,344	417	2,761
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	611	0	611	109	720
181 5350-70200 Housing Fund	4.00	0.80%	4,987	0	4,987	887	5,874
184 6770 Self-Insurance Fund-WC/UC/S&A	3.25	0.65%	4,052	0	4,052	721	4,772
195 7310-27400 Retirement System Fund	1.40	0.28%	1,745	0	1,745	310	2,056
Subtotal	499.34	100.00%	622,499	0	622,499	103,662	726,161
Direct Bills					0		0
Total					\$622,499		\$726,161

Basis Units: FTEs

Source: Payroll Report

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MUNIS System Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Financial System MUNIS	100	100.00%	\$119,762	\$0	\$119,762	\$19,943	\$139,705
Subtotal	100	100.00%	119,762	0	119,762	19,943	139,705
Direct Bills					0		0
Total					\$119,762		\$139,705

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

**Bay County, MI
Cost Allocation Plan**

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Specific Services Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	11,881	4.70%	\$13,505	\$0	\$13,505	\$0	\$13,505
4 1010-10100 Board of Commissioners	1,198	0.47%	1,362	0	1,362	0	1,362
12 1010-26500 Buildings and Grounds	8,940	3.54%	10,162	0	10,162	1,785	11,947
16 1010-30100 Sheriff Department	135,796	53.76%	154,363	0	154,363	27,109	181,472
23 1010-13100 Circuit Court	13,539	5.36%	15,390	0	15,390	2,703	18,093
27 1010-13600 District Court	10,443	4.13%	11,871	0	11,871	2,085	13,956
28 1010-13700 District Court Adult Probat	617	0.24%	701	0	701	123	825
46 Prosecuting Attorney DP	16,556	6.55%	18,820	0	18,820	3,305	22,125
48 1010-27300 Department of Criminal De	4,213	1.67%	4,789	0	4,789	841	5,630
50 1010-27302 Department of Public Defe	771	0.31%	876	0	876	154	1,030
77 1010-31500 Secondary Road Patrol	673	0.27%	765	0	765	134	899
104 1010-35100 Corrections Department /	35,191	13.93%	40,003	0	40,003	7,025	47,028
106 1010-42601 Local Emergency Planning	22	0.01%	25	0	25	4	29
109 1010-43000 Animal Shelter/Dog Warde	944	0.37%	1,073	0	1,073	188	1,262
123 1010-75100 Recreation/Parks Departre	4,903	1.94%	5,573	0	5,573	979	6,552
131 1010-762XX Civic Arena	145	0.06%	165	0	165	29	194
154 2760 Division On Aging Fund	190	0.08%	216	0	216	38	254
168 Juvenile Detention Building Use	116	0.05%	132	0	132	23	155
209 Other	6,456	2.56%	7,339	0	7,339	1,289	8,628
Subtotal	252,594	100.00%	287,131	0	287,131	47,815	334,945
Direct Bills					0		0
Total					\$287,131		\$334,945

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

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Imaging Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	1	1.28%	\$489	\$0	\$489	\$0	\$489
6 1010-20200 Payroll	1	1.28%	489	0	489	0	489
9 1010-22800 Information Systems Divis	9	11.54%	4,399	0	4,399	0	4,399
13 1010-26600 Corporation Counsel	1	1.28%	489	0	489	95	584
14 1010-27000 Personnel & Employee Re	1	1.28%	489	0	489	95	584
23 1010-13100 Circuit Court	9	11.54%	4,399	0	4,399	853	5,252
27 1010-13600 District Court	2	2.56%	978	0	978	190	1,167
31 1010-14100 & 2150 FOC DP	32	41.03%	15,641	0	15,641	3,032	18,673
34 1010-14800 Probate Court	19	24.36%	9,287	0	9,287	1,800	11,087
46 Prosecuting Attorney DP	2	2.56%	978	0	978	190	1,167
109 1010-43000 Animal Shelter/Dog Ward	1	1.28%	489	0	489	95	584
Subtotal	78	100.00%	38,124	0	38,124	6,349	44,473
Direct Bills					0		0
Total					\$38,124		\$44,473

Basis Units: Licenses by Department
Source:

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Direct Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 2610 911 Service Fund	100	100.00%	\$2,957	\$0	\$2,957	\$492	\$3,450
Subtotal	100	100.00%	2,957	0	2,957	492	3,450
Direct Bills					0		0
Total					\$2,957		\$3,450

Total
Basis Units: Time Study
Source:

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Juvenile Home Cameras Allocations

Dept:9 1010-22800 Information Systems Division

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

Basis Units: Direct to Juvenile Home
Source: Direct

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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	9	1.58%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	6	1.05%	0	0	0	0	0
5 1010-19100 Accounting Department	17	2.98%	0	0	0	0	0
8 1010-27200 Administrative Services	1	0.18%	0	0	0	0	0
9 1010-22800 Information Systems Divis	12	2.11%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	11	1.93%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4	0.70%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	9	1.58%	0	0	0	0	0
16 1010-30100 Sheriff Department	107	18.77%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	2	0.35%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	11	1.93%	0	0	0	0	0
23 1010-13100 Circuit Court	35	6.14%	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	21	3.68%	0	0	0	0	0
27 1010-13600 District Court	29	5.09%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	10	1.75%	0	0	0	0	0
30 1010-14100 & 2150 FOC	28	4.91%	0	0	0	0	0
34 1010-14800 Probate Court	18	3.16%	0	0	0	0	0
37 1010-17100 County Executive	6	1.05%	0	0	0	0	0
38 1010-21500 Clerk	10	1.75%	0	0	0	0	0
42 1010-25700 Equalization Department	4	0.70%	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	25	4.39%	0	0	0	0	0
47 1010-26800 Register of Deeds	7	1.23%	0	0	0	0	0
48 1010-27300 Department of Criminal De	8	1.40%	0	0	0	0	0
50 1010-27302 Department of Public Defe	7	1.23%	0	0	0	0	0
51 1010-27500 Drain Commissioner	5	0.88%	0	0	0	0	0
67 1010-28300 M.S.U. Extension	7	1.23%	0	0	0	0	0
69 1010-28700 Environmental Affairs	7	1.23%	0	0	0	0	0
109 1010-43000 Animal Shelter/Dog Warde	10	1.75%	0	0	0	0	0
131 1010-762XX Civic Arena	1	0.18%	0	0	0	0	0
138 2210 Health Dept - Dist Health	68	11.93%	0	0	0	0	0
141 2400 Mosquito Control Fund	14	2.46%	0	0	0	0	0
145 2610 911 Service Fund	4	0.70%	0	0	0	0	0
153 2740 Community Corrections Fund	2	0.35%	0	0	0	0	0
154 2760 Division On Aging Fund	28	4.91%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	15	2.63%	0	0	0	0	0
164 2920-66402 Juvenile Drug Court	3	0.53%	0	0	0	0	0
170 2930 Soldier's Relief	4	0.70%	0	0	0	0	0
181 5350-70200 Housing Fund	5	0.88%	0	0	0	0	0

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Telephone Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	570	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Phone Lines by Department
Source: Phone Directory

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Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone	Outside Services	Capitalized Equipment
3 1010-25300 Treasurer	\$12,295	\$6,607	\$0	\$13,505	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	2,203	7,270	0	1,362	489	0	0	0	0	0
5 1010-19100 Accounting Department	42,232	7,467	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	0	2,942	0	0	489	0	0	0	0	0
7 1010-21200 Budget Department	0	2,493	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	1,191	1,733	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	163,623	11,217	0	0	4,399	0	0	0	0	0
10 Financial System MUNIS	0	0	139,705	0	0	0	0	0	0	0
11 1010-23300 Purchasing	0	1,465	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	3,462	27,885	0	11,947	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	3,479	4,009	0	0	584	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	9,361	3,524	0	0	584	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	441	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	58,969	79,588	0	181,472	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	9,660	1,894	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	11,131	3,364	0	0	0	0	0	0	0	0
20 1010-85900 Wellness Program	0	1,634	0	0	0	0	0	0	0	0
23 1010-13100 Circuit Court	29,309	22,775	0	18,093	5,252	0	0	0	0	0
24 1010-13101 Circuit Court - SSSPP Gra	0	1,468	0	0	0	0	0	0	0	0
25 1010-13131 Circuit-Adult Drug Court G	0	1,468	0	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	257	0	0	0	0	0	0	0	0	0
27 1010-13600 District Court	35,920	27,724	0	13,956	1,167	0	0	0	0	0
28 1010-13700 District Court Adult Probat	6,544	8,807	0	825	0	0	0	0	0	0
29 1010-13731 Dist.Ct OWI Treatment Oc	0	1,468	0	0	0	0	0	0	0	0
31 1010-14100 & 2150 FOC DP	18,758	40,293	0	0	18,673	0	0	0	0	0
33 1010-14700 Jury/Judicial Council	0	2,775	0	0	0	0	0	0	0	0
34 1010-14800 Probate Court	13,909	19,119	0	0	11,087	0	0	0	0	0
37 1010-17100 County Executive	11,921	3,598	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	9,495	5,727	0	0	0	0	0	0	0	0
39 1010-22900 Community Outreach / Me	0	1,468	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	6,374	4,405	0	0	0	0	0	0	0	0
46 Prosecuting Attorney DP	19,816	31,072	0	22,125	1,167	0	0	0	0	0
47 1010-26800 Register of Deeds	0	7,283	0	0	0	0	0	0	0	0
48 1010-27300 Department of Criminal De	10,073	4,288	0	5,630	0	0	0	0	0	0
49 1010-27301 Indigent Attorney	0	15	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defe	583	7,313	0	1,030	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	6,187	10,602	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	0	294	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	3,412	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	10,802	2,423	0	0	0	0	0	0	0	0
74 1010-28800 Geographic Information Sy	0	1,087	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone	Outside Services	Capitalized Equipment
75 1010-31100 Circuit Court Warrant Offic	\$0	\$1,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76 1010-31200 B.A.Y.A.N.E.T.	0	1,336	0	0	0	0	0	0	0	0
77 1010-31500 Secondary Road Patrol	0	27,973	0	899	0	0	0	0	0	0
79 1010-31503 2nd Rd Patrol-Bangor Tw	0	5,888	0	0	0	0	0	0	0	0
80 1010-31504 2nd Rd Patr-Portsmouth	0	1,439	0	0	0	0	0	0	0	0
81 1010-31505 2nd Rd Ptrl-Williams Twp	0	2,761	0	0	0	0	0	0	0	0
82 1010-31506 2nd Rd Patrol-Monitor Tw	0	2,878	0	0	0	0	0	0	0	0
83 1010-31507 2nd Rd Patrol - City of	0	1,468	0	0	0	0	0	0	0	0
84 1010-31508 2nd Road Patrol-Pinconni	0	2,907	0	0	0	0	0	0	0	0
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0	1,439	0	0	0	0	0	0	0	0
86 1010-31510 Bangor Twps Schools & B	0	1,468	0	0	0	0	0	0	0	0
87 1010-31516 2nd Rd.Pat-Bay City Sch	0	1,468	0	0	0	0	0	0	0	0
88 1010-31517 2nd Patrol-Frankenlust & l	0	1,336	0	0	0	0	0	0	0	0
89 1010-31600 Secondary Road Patrol Gr	0	1,013	0	0	0	0	0	0	0	0
90 1010-31681 Road Patrol Grant Oct-De	0	3,319	0	0	0	0	0	0	0	0
91 1010-31700 Township Road Patrol	0	587	0	0	0	0	0	0	0	0
93 1010-31902 Drive MI Safely/Task Forc	0	132	0	0	0	0	0	0	0	0
94 1010-31903 O.W.I. Alcohol Enforceme	0	294	0	0	0	0	0	0	0	0
96 1010-31905 Dre Drug Recogn.Expert C	0	7	0	0	0	0	0	0	0	0
100 1010-33100 Marine Law Enforcement (	0	690	0	0	0	0	0	0	0	0
103 1010-33200 Snowmobile Law Enforcer	0	44	0	0	0	0	0	0	0	0
104 1010-35100 Corrections Department /	0	0	0	47,028	0	0	0	0	0	0
105 1010-42600 Off of Emerg Serv-Civil	0	1,468	0	0	0	0	0	0	0	0
106 1010-42601 Local Emergency Planning	0	0	0	29	0	0	0	0	0	0
109 1010-43000 Animal Shelter/Dog Warde	2,842	10,910	0	1,262	584	0	0	0	0	0
121 1010-72101 Transportation Planning	0	499	0	0	0	0	0	0	0	0
122 1010-72181 Trans. Planning - Oct.-Dec	0	1,557	0	0	0	0	0	0	0	0
123 1010-75100 Recreation/Parks Departr	0	1,483	0	6,552	0	0	0	0	0	0
126 1010-75108 Veterans Park Softball	0	206	0	0	0	0	0	0	0	0
127 1010-75700 Community Center	31	4,449	0	0	0	0	0	0	0	0
128 1010-75800 Swimming Pool	0	1,659	0	0	0	0	0	0	0	0
130 1010-76000 Fairgrounds	0	162	0	0	0	0	0	0	0	0
131 1010-762XX Civic Arena	0	11,013	0	194	0	0	0	0	0	0
132 1010-76300 Pinconning Park	0	3,730	0	0	0	0	0	0	0	0
138 2210 Health Dept - Dist Health	49,429	61,996	0	0	0	0	0	0	0	0
140 2380 Gypsy Moth Control Fund	0	3,098	0	0	0	0	0	0	0	0
141 2400 Mosquito Control Fund	6,404	19,662	0	0	0	0	0	0	0	0
142 2560 Regist of Deeds Automation Fnd	2,083	0	0	0	0	0	0	0	0	0
144 2600 Indigent Defense Fund	0	2,305	0	0	0	0	0	0	0	0
145 2610 911 Service Fund	13,845	38,766	0	0	0	3,450	0	0	0	0
146 2630 Concealed Pistol Licensing Fd	0	338	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Telephone	Outside Services	Capitalized Equipment
147 2640 Local C.F.O. Training Fund	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153 2740 Community Corrections Fund	3,096	2,599	0	0	0	0	0	0	0	0
154 2760 Division On Aging Fund	18,083	61,923	0	254	0	0	0	0	0	0
155 2770 Home Rehabilitation Fund	0	4	0	0	0	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	25,702	32,305	0	0	0	0	0	0	0	0
162 2920-66400 In-Home Care-Intensive P	0	734	0	0	0	0	0	0	0	0
163 2920-66401 Youth & Family Support S	0	2,878	0	0	0	0	0	0	0	0
164 2920-66402 Juvenile Drug Court	0	734	0	0	0	0	0	0	0	0
165 2920-66500 Intensive Probation	0	1,424	0	0	0	0	0	0	0	0
166 2920-75104 Juv.Community Based Tre	0	2,937	0	0	0	0	0	0	0	0
167 2920-75105 Juv.Gender Specific Servi	0	2,893	0	0	0	0	0	0	0	0
168 Juvenile Detention Building Use	0	0	0	155	0	0	0	0	0	0
170 2930 Soldier's Relief	4,179	0	0	0	0	0	0	0	0	0
175 5090-75600 Public Golf Course	0	5,360	0	0	0	0	0	0	0	0
177 5090-75602 Public Golf Course-Club	0	3,862	0	0	0	0	0	0	0	0
179 5160 100% Tax Payment Fund (DTR)	0	2,761	0	0	0	0	0	0	0	0
180 5180 Delq Prop Tax Foreclosure	0	720	0	0	0	0	0	0	0	0
181 5350-70200 Housing Fund	2,250	5,874	0	0	0	0	0	0	0	0
184 6770 Self-Insurance Fund-WC/UC/S&I	0	4,772	0	0	0	0	0	0	0	0
195 7310-27400 Retirement System Fund	0	2,056	0	0	0	0	0	0	0	0
209 Other	45,504	0	0	8,628	0	0	0	0	0	0
Total	\$674,412	\$726,161	\$139,705	\$334,945	\$44,473	\$3,450	\$0	\$0	\$0	\$0

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Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Total
3 1010-25300 Treasurer	\$32,408
4 1010-10100 Board of Commissioners	11,324
5 1010-19100 Accounting Department	49,699
6 1010-20200 Payroll	3,431
7 1010-21200 Budget Department	2,493
8 1010-27200 Administrative Services	2,924
9 1010-22800 Information Systems Divis	179,239
10 Financial System MUNIS	139,705
11 1010-23300 Purchasing	1,465
12 1010-26500 Buildings and Grounds	43,294
13 1010-26600 Corporation Counsel	8,071
14 1010-27000 Personnel & Employee Re	13,469
15 1010-29800 Risograph Printing/Postag	441
16 1010-30100 Sheriff Department	320,029
17 1010-75110 Recreation & Facilities	11,554
18 1010-75112 Parks/Recreation Mainten	14,495
20 1010-85900 Wellness Program	1,634
23 1010-13100 Circuit Court	75,428
24 1010-13101 Circuit Court - SSSPP Gra	1,468
25 1010-13131 Circuit-Adult Drug Court G	1,468
26 1010-13300 Circuit Court Adult Probati	257
27 1010-13600 District Court	78,766
28 1010-13700 District Court Adult Probat	16,175
29 1010-13731 Dist.Ct OWI Treatment Oc	1,468
31 1010-14100 & 2150 FOC DP	77,724
33 1010-14700 Jury/Judicial Council	2,775
34 1010-14800 Probate Court	44,115
37 1010-17100 County Executive	15,519
38 1010-21500 Clerk	15,222
39 1010-22900 Community Outreach / Me	1,468
42 1010-25700 Equalization Department	10,779
46 Prosecuting Attorney DP	74,180
47 1010-26800 Register of Deeds	7,283
48 1010-27300 Department of Criminal De	19,991
49 1010-27301 Indigent Attorney	15
50 1010-27302 Department of Public Defe	8,926
51 1010-27500 Drain Commissioner	16,789
56 1010-27801 County Survey/Remonum	294
67 1010-28300 M.S.U. Extension	3,412
69 1010-28700 Environmental Affairs	13,224
74 1010-28800 Geographic Information Sy	1,087

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Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Total
75 1010-31100 Circuit Court Warrant Offic	\$1,454
76 1010-31200 B.A.Y.A.N.E.T.	1,336
77 1010-31500 Secondary Road Patrol	28,873
79 1010-31503 2nd Rd Patrol-Bangor Tw	5,888
80 1010-31504 2nd Rd Patr-Portsmouth	1,439
81 1010-31505 2nd Rd Ptrl-Williams Twp	2,761
82 1010-31506 2nd Rd Patrol-Monitor Tw	2,878
83 1010-31507 2nd Rd Patrol - City of	1,468
84 1010-31508 2nd Road Patrol-Pinconni	2,907
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1,439
86 1010-31510 Bangor Twps Schools & B	1,468
87 1010-31516 2nd Rd.Pat-Bay City Sch	1,468
88 1010-31517 2nd Patrol-Frankenlust & l	1,336
89 1010-31600 Secondary Road Patrol Gr	1,013
90 1010-31681 Road Patrol Grant Oct-De	3,319
91 1010-31700 Township Road Patrol	587
93 1010-31902 Drive MI Safely/Task Forc	132
94 1010-31903 O.W.I. Alcohol Enforceme	294
96 1010-31905 Dre Drug Recogn.Expert C	7
100 1010-33100 Marine Law Enforcement (	690
103 1010-33200 Snowmobile Law Enforcer	44
104 1010-35100 Corrections Department / .	47,028
105 1010-42600 Off of Emerg Serv-Civil	1,468
106 1010-42601 Local Emergency Planning	29
109 1010-43000 Animal Shelter/Dog Warde	15,597
121 1010-72101 Transportation Planning	499
122 1010-72181 Trans. Planning - Oct.-Dec	1,557
123 1010-75100 Recreation/Parks Departr	8,035
126 1010-75108 Veterans Park Softball	206
127 1010-75700 Community Center	4,480
128 1010-75800 Swimming Pool	1,659
130 1010-76000 Fairgrounds	162
131 1010-762XX Civic Arena	11,207
132 1010-76300 Pinconning Park	3,730
138 2210 Health Dept - Dist Health	111,425
140 2380 Gypsy Moth Control Fund	3,098
141 2400 Mosquito Control Fund	26,066
142 2560 Regist of Deeds Automation Fnd	2,083
144 2600 Indigent Defense Fund	2,305
145 2610 911 Service Fund	56,061
146 2630 Concealed Pistol Licensing Fd	338

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Total
147 2640 Local C.F.O. Training Fund	\$117
153 2740 Community Corrections Fund	5,695
154 2760 Division On Aging Fund	80,259
155 2770 Home Rehabilitation Fund	4
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	58,007
162 2920-66400 In-Home Care-Intensive P	734
163 2920-66401 Youth & Family Support S	2,878
164 2920-66402 Juvenile Drug Court	734
165 2920-66500 Intensive Probation	1,424
166 2920-75104 Juv.Community Based Tre	2,937
167 2920-75105 Juv.Gender Specific Servi	2,893
168 Juvenile Detention Building Use	155
170 2930 Soldier's Relief	4,179
175 5090-75600 Public Golf Course	5,360
177 5090-75602 Public Golf Course-Club	3,862
179 5160 100% Tax Payment Fund (DTR)	2,761
180 5180 Delq Prop Tax Foreclosure	720
181 5350-70200 Housing Fund	8,124
184 6770 Self-Insurance Fund-WC/UC/S&I	4,772
195 7310-27400 Retirement System Fund	2,056
209 Other	54,132
Total	<u><u>\$1,923,146</u></u>

Bay County, MI
Cost Allocation Plan

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**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**

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Dept:10 Financial System MUNIS

A. Department Costs

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**

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B. Incoming Costs - (Default Spread Custom%)

Dept:10 Financial System MUNIS

Department	First Incoming	Second Incoming	Accounting
2 Equipment Depreciation	\$19,897	\$32	\$19,929
Subtotal - Equipment Depreciation	19,897	32	19,929
5 Contract Serv.	421	143	565
Subtotal - 1010-19100 Accounting Dep	421	143	565
9 MUNIS System	119,762	19,943	139,705
Subtotal - 1010-22800 Information Sys	119,762	19,943	139,705
Total Incoming	140,080	20,119	160,199
C. Total Allocated		\$160,199	\$160,199
			100.00%

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,301	2.36%	\$3,311	\$0	\$3,311	\$0	\$3,311
4 1010-10100 Board of Commissioners	369	0.38%	531	0	531	0	531
5 1010-19100 Accounting Department	525	0.54%	755	0	755	0	755
6 1010-20200 Payroll	411	0.42%	591	0	591	0	591
7 1010-21200 Budget Department	424	0.44%	610	0	610	0	610
8 1010-27200 Administrative Services	607	0.62%	873	0	873	0	873
9 1010-22800 Information Systems Divis	831	0.85%	1,196	0	1,196	0	1,196
11 1010-23300 Purchasing	321	0.33%	462	0	462	70	532
12 1010-26500 Buildings and Grounds	1,952	2.01%	2,809	0	2,809	427	3,236
13 1010-26600 Corporation Counsel	434	0.45%	625	0	625	95	720
14 1010-27000 Personnel & Employee Re	468	0.48%	673	0	673	102	776
15 1010-29800 Risograph Printing/Postag	240	0.25%	345	0	345	53	398
16 1010-30100 Sheriff Department	4,820	4.95%	6,936	0	6,936	1,055	7,992
17 1010-75110 Recreation & Facilities	431	0.44%	620	0	620	94	715
18 1010-75112 Parks/Recreation Mainten.	552	0.57%	794	0	794	121	915
19 1010-85100 Risk Management	6	0.01%	9	0	9	1	10
20 1010-85900 Wellness Program	208	0.21%	299	0	299	46	345
21 1010-87800 Retirees Health/Life Insur	66	0.07%	95	0	95	14	109
22 1010-27900 Building Authority	56	0.06%	81	0	81	12	93
23 1010-13100 Circuit Court	1,840	1.89%	2,648	0	2,648	403	3,051
24 1010-13101 Circuit Court - SSSPP Gra	292	0.30%	420	0	420	64	484
25 1010-13131 Circuit-Adult Drug Court G	227	0.23%	327	0	327	50	376
26 1010-13300 Circuit Court Adult Probati	105	0.11%	151	0	151	23	174
27 1010-13600 District Court	953	0.98%	1,371	0	1,371	209	1,580
28 1010-13700 District Court Adult Probat	421	0.43%	606	0	606	92	698
29 1010-13731 Dist.Ct OWI Treatment Oc	221	0.23%	318	0	318	48	366
30 1010-14100 & 2150 FOC	2,514	2.58%	3,618	0	3,618	551	4,168
32 1010-14500 Law Library	12	0.01%	17	0	17	3	20
33 1010-14700 Jury/Judicial Council	575	0.59%	827	0	827	126	953
34 1010-14800 Probate Court	1,458	1.50%	2,098	0	2,098	319	2,417
35 1010-14802 Public Guardian	77	0.08%	111	0	111	17	128
36 1010-14805 Probate Ct. Safe Havens	69	0.07%	99	0	99	15	114
37 1010-17100 County Executive	449	0.46%	646	0	646	98	744
38 1010-21500 Clerk	1,258	1.29%	1,810	0	1,810	275	2,086
39 1010-22900 Community Outreach / Me	365	0.37%	525	0	525	80	605
40 1010-25416 2016 Delq Tax Property S	2	0.00%	3	0	3	0	3
41 1010-25417 2017 Delq Tax Property S	10	0.01%	14	0	14	2	17
42 1010-25700 Equalization Department	696	0.71%	1,002	0	1,002	152	1,154
43 1010-26200 Elections	66	0.07%	95	0	95	14	109
44 1010-26201 Board of Canvassers	45	0.05%	65	0	65	10	75
45 1010-267XX Prosecuting Attorney	2,484	2.55%	3,575	0	3,575	544	4,118
47 1010-26800 Register of Deeds	1,473	1.51%	2,120	0	2,120	323	2,442

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal De	549	0.56%	\$790	\$0	\$790	\$120	\$910
49 1010-27301 Indigent Attorney	227	0.23%	327	0	327	50	376
50 1010-27302 Department of Public Defe	571	0.59%	822	0	822	125	947
51 1010-27500 Drain Commissioner	650	0.67%	935	0	935	142	1,078
52 1010-27360 Department Of Indigent De	12	0.01%	17	0	17	3	20
55 1010-27507 Drain - County at Large	5	0.01%	7	0	7	1	8
56 1010-27801 County Survey/Remonum	564	0.58%	812	0	812	124	935
57 1010-27903 Bldg Auth-MH Grp Home,l	2	0.00%	3	0	3	0	3
58 1010-27909 Bldg Auth-MH Grp Home,z	4	0.00%	6	0	6	1	7
59 1010-27910 Bldg Auth-MH Grp Home,l	5	0.01%	7	0	7	1	8
60 1010-27911 Bldg Auth-MH Grp Home,l	14	0.01%	20	0	20	3	23
61 1010-27912 Bldg Auth-MH Grp Home,l	4	0.00%	6	0	6	1	7
62 1010-27919 Bldg Auth-MH Grp Home,l	7	0.01%	10	0	10	2	12
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.00%	1	0	1	0	2
64 1010-27921 Bldg Auth-MH Grp Home,)	5	0.01%	7	0	7	1	8
65 1010-27922 Bldg Auth-MH Grp Home,)	11	0.01%	16	0	16	2	18
66 1010-28000 Soil Conservation	116	0.12%	167	0	167	25	192
67 1010-28300 M.S.U. Extension	68	0.07%	98	0	98	15	113
68 1010-28600 Gypsy Moth Suppression	12	0.01%	17	0	17	3	20
69 1010-28700 Environmental Affairs	421	0.43%	606	0	606	92	698
70 1010-28703 Euclid Linear Park	1	0.00%	1	0	1	0	2
71 1010-28704/28705 Environmental Gra	6	0.01%	9	0	9	1	10
73 1010-28707 Phragmites Treatment 201	2	0.00%	3	0	3	0	3
74 1010-28800 Geographic Information Sy	362	0.37%	521	0	521	79	600
75 1010-31100 Circuit Court Warrant Offic	321	0.33%	462	0	462	70	532
76 1010-31200 B.A.Y.A.N.E.T.	278	0.29%	400	0	400	61	461
77 1010-31500 Secondary Road Patrol	1,033	1.06%	1,487	0	1,487	226	1,713
79 1010-31503 2nd Rd Patrol-Bangor Tw	368	0.38%	530	0	530	81	610
80 1010-31504 2nd Rd Patr-Portsmouth	322	0.33%	463	0	463	71	534
81 1010-31505 2nd Rd Ptrl-Williams Twp	372	0.38%	535	0	535	81	617
82 1010-31506 2nd Rd Patrol-Monitor Tw	363	0.37%	522	0	522	79	602
83 1010-31507 2nd Rd Patrol - City of	320	0.33%	460	0	460	70	531
84 1010-31508 2nd Road Patrol-Pinconni	381	0.39%	548	0	548	83	632
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	286	0.29%	412	0	412	63	474
86 1010-31510 Bangor Twps Schools & B	300	0.31%	432	0	432	66	497
87 1010-31516 2nd Rd.Pat-Bay City Sch	347	0.36%	499	0	499	76	575
88 1010-31517 2nd Patrol-Frankenlust & l	279	0.29%	401	0	401	61	463
89 1010-31600 Secondary Road Patrol Gr	118	0.12%	170	0	170	26	196
90 1010-31681 Road Patrol Grant Oct-De	298	0.31%	429	0	429	65	494
91 1010-31700 Township Road Patrol	318	0.33%	458	0	458	70	527
93 1010-31902 Drive MI Safely/Task Forc	116	0.12%	167	0	167	25	192
94 1010-31903 O.W.I. Alcohol Enforceme	169	0.17%	243	0	243	37	280

**Bay County, MI
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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-31905 Dre Drug Recogn.Expert C	35	0.04%	\$50	\$0	\$50	\$8	\$58
97 1010-32100 Michigan Justice Training	20	0.02%	29	0	29	4	33
98 1010-32200 Medical Marihuana Enforc	2	0.00%	3	0	3	0	3
99 1010-32500 911 Central Dispatch	12	0.01%	17	0	17	3	20
100 1010-33100 Marine Law Enforcement (	143	0.15%	206	0	206	31	237
101 1010-33101 Marine Safety	3	0.00%	4	0	4	1	5
103 1010-33200 Snowmobile Law Enforcer	32	0.03%	46	0	46	7	53
104 1010-35100 Corrections Department / .	130	0.13%	187	0	187	28	216
105 1010-42600 Off of Emerg Serv-Civil	321	0.33%	462	0	462	70	532
106 1010-42601 Local Emergency Planning	3	0.00%	4	0	4	1	5
107 1010-42602 Homeland Security Activity	4	0.00%	6	0	6	1	7
108 1010-42603 Hazard Mitigation Grant	2	0.00%	3	0	3	0	3
109 1010-43000 Animal Shelter/Dog Warde	1,390	1.43%	2,000	0	2,000	304	2,305
110 1010-58000 Pere Marquette Parking	17	0.02%	24	0	24	4	28
111 1010-60100 Health Dept-Admin	34	0.03%	49	0	49	7	56
113 1010-61731 Personal Care-Grant/Oct-I	3	0.00%	4	0	4	1	5
114 1010-64800 Medical Examiner	329	0.34%	473	0	473	72	545
115 1010-64900 Mental Health	4	0.00%	6	0	6	1	7
116 1010-65100 Ambulance	1	0.00%	1	0	1	0	2
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	8	0.01%	12	0	12	2	13
118 1010-67000 Mi Dept Human Serv-Bay	4	0.00%	6	0	6	1	7
119 1010-67100 Social Services-Med Care	12	0.01%	17	0	17	3	20
120 1010-70200 Center Ridge Arms-Admin	12	0.01%	17	0	17	3	20
121 1010-72101 Transportation Planning	386	0.40%	555	0	555	85	640
122 1010-72181 Trans. Planning - Oct.-Dec	483	0.50%	695	0	695	106	801
123 1010-75100 Recreation/Parks Departm	98	0.10%	141	0	141	21	162
124 1010-75104 Juv Community Based Tre	14	0.01%	20	0	20	3	23
125 1010-75105 Juv Gender Specific Servi	14	0.01%	20	0	20	3	23
126 1010-75108 Veterans Park Softball	136	0.14%	196	0	196	30	225
127 1010-75700 Community Center	1,120	1.15%	1,612	0	1,612	245	1,857
128 1010-75800 Swimming Pool	166	0.17%	239	0	239	36	275
129 1010-75900 County Market	7	0.01%	10	0	10	2	12
130 1010-76000 Fairgrounds	466	0.48%	671	0	671	102	773
131 1010-762XX Civic Arena	4,914	5.05%	7,071	0	7,071	1,076	8,147
132 1010-76300 Pinconning Park	1,198	1.23%	1,724	0	1,724	262	1,986
133 1010-79000 Library	12	0.01%	17	0	17	3	20
134 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	2
135 1010-87200/87201 Self Insurance Adm	2	0.00%	3	0	3	0	3
136 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	29	0	29	4	33
137 2010 County Road Fund	221	0.23%	318	0	318	48	366
138 2210 Health Dept - Dist Health	12,338	12.67%	17,755	0	17,755	2,702	20,456
139 2210-605XX Bioterrorism	7	0.01%	10	0	10	2	12

**Bay County, MI
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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 2380 Gypsy Moth Control Fund	482	0.50%	\$694	\$0	\$694	\$106	\$799
141 2400 Mosquito Control Fund	1,233	1.27%	1,774	0	1,774	270	2,044
142 2560 Regist of Deeds Automation Fnd	112	0.12%	161	0	161	25	186
144 2600 Indigent Defense Fund	656	0.67%	944	0	944	144	1,088
145 2610 911 Service Fund	1,339	1.38%	1,927	0	1,927	293	2,220
146 2630 Concealed Pistol Licensing Fd	542	0.56%	780	0	780	119	899
147 2640 Local C.F.O. Training Fund	54	0.06%	78	0	78	12	90
148 2650 Drug Law Enforcement Fund	18	0.02%	26	0	26	4	30
149 2651 Drug Law Enforcement-Bayanet	528	0.54%	760	0	760	116	875
151 2690 Law Library Fund	62	0.06%	89	0	89	14	103
152 2710 Library Fund	154	0.16%	222	0	222	34	255
153 2740 Community Corrections Fund	436	0.45%	627	0	627	95	723
154 2760 Division On Aging Fund	9,386	9.64%	13,507	0	13,507	2,055	15,562
155 2770 Home Rehabilitation Fund	10	0.01%	14	0	14	2	17
156 2900 Social Welfare Fund	48	0.05%	69	0	69	11	80
158 2920-66200 Child Care-Probate (Child	792	0.81%	1,140	0	1,140	173	1,313
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,690	1.74%	2,432	0	2,432	370	2,802
160 2920-66205 CCF-Casa Ct.Appointed S	49	0.05%	71	0	71	11	81
161 2920-66300 Child Care-D.S.S. (State V	33	0.03%	47	0	47	7	55
162 2920-66400 In-Home Care-Intensive P	419	0.43%	603	0	603	92	695
163 2920-66401 Youth & Family Support S	422	0.43%	607	0	607	92	700
164 2920-66402 Juvenile Drug Court	361	0.37%	519	0	519	79	599
165 2920-66500 Intensive Probation	99	0.10%	142	0	142	22	164
166 2920-75104 Juv.Community Based Tre	403	0.41%	580	0	580	88	668
167 2920-75105 Juv.Gender Specific Servi	471	0.48%	678	0	678	103	781
170 2930 Soldier's Relief	928	0.95%	1,335	0	1,335	203	1,539
171 2970 Historical Preservation	55	0.06%	79	0	79	12	91
172 3650 Debt-Water Supply Sys Bay	2	0.00%	3	0	3	0	3
173 3690 Bldg Authority Debt Fund	37	0.04%	53	0	53	8	61
174 4650 Water Supply Sys Bay-Const	2	0.00%	3	0	3	0	3
175 5090-75600 Public Golf Course	929	0.95%	1,337	0	1,337	203	1,540
176 5090-75601 Public Golf Course-Snack	50	0.05%	72	0	72	11	83
177 5090-75602 Public Golf Course-Club	1,348	1.38%	1,940	0	1,940	295	2,235
178 5120-67100 Medical Care Facility Func	1,163	1.19%	1,674	0	1,674	255	1,928
179 5160 100% Tax Payment Fund (DTR)	1,059	1.09%	1,524	0	1,524	232	1,756
180 5180 Delq Prop Tax Foreclosure	1,664	1.71%	2,395	0	2,395	364	2,759
181 5350-70200 Housing Fund	1,098	1.13%	1,580	0	1,580	240	1,820
182 5920 Water and Sewer Fund	36	0.04%	52	0	52	8	60
183 5950 Commissary Fund	75	0.08%	108	0	108	16	124
184 6770 Self-Insurance Fund-WC/UC/S&A	573	0.59%	825	0	825	125	950
185 6771 Self-Insurance Fund-Healthcare	320	0.33%	460	0	460	70	531
188 7100 District Court Custodial Fund	6	0.01%	9	0	9	1	10

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
189 7110 Probate Court Custodial Fund	6	0.01%	\$9	\$0	\$9	\$1	\$10
190 7120 Trial Court Custodial Fund	6	0.01%	9	0	9	1	10
191 7140 Inmates Custodial Fund	2	0.00%	3	0	3	0	3
195 7310-27400 Retirement System Fund	1,259	1.29%	1,812	0	1,812	276	2,087
196 7360-27401 Public Employee Health C	393	0.40%	566	0	566	86	652
199 7640 Inmate Trust Fund	15	0.02%	22	0	22	3	25
200 8010 Drain	1,012	1.04%	1,456	0	1,456	222	1,678
201 8011 Hampton O&M	170	0.17%	245	0	245	37	282
202 8012 Portsmouth O&M	49	0.05%	71	0	71	11	81
203 8014 Bangor O&M	563	0.58%	810	0	810	123	933
205 8510 Drain Debt Ret	195	0.20%	281	0	281	43	323
206 9760 Governmental Full Accrual	156	0.16%	224	0	224	34	259
207 9770 Governmentl Full Accrual-Drain	8	0.01%	12	0	12	2	13
Subtotal	97,344	100.00%	140,080	0	140,080	20,119	160,199
Direct Bills					0		0
Total					\$140,080		\$160,199

Basis Units: Accounting Transactions
Source: PO Summary

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
3 1010-25300 Treasurer	\$3,311	\$3,311
4 1010-10100 Board of Commissioners	531	531
5 1010-19100 Accounting Department	755	755
6 1010-20200 Payroll	591	591
7 1010-21200 Budget Department	610	610
8 1010-27200 Administrative Services	873	873
9 1010-22800 Information Systems Divis	1,196	1,196
11 1010-23300 Purchasing	532	532
12 1010-26500 Buildings and Grounds	3,236	3,236
13 1010-26600 Corporation Counsel	720	720
14 1010-27000 Personnel & Employee Re	776	776
15 1010-29800 Risograph Printing/Postag	398	398
16 1010-30100 Sheriff Department	7,992	7,992
17 1010-75110 Recreation & Facilities	715	715
18 1010-75112 Parks/Recreation Mainten.	915	915
19 1010-85100 Risk Management	10	10
20 1010-85900 Wellness Program	345	345
21 1010-87800 Retirees Health/Life Insur	109	109
22 1010-27900 Building Authority	93	93
23 1010-13100 Circuit Court	3,051	3,051
24 1010-13101 Circuit Court - SSSPP Gra	484	484
25 1010-13131 Circuit-Adult Drug Court G	376	376
26 1010-13300 Circuit Court Adult Probati	174	174
27 1010-13600 District Court	1,580	1,580
28 1010-13700 District Court Adult Probat	698	698
29 1010-13731 Dist.Ct OWI Treatment Oc	366	366
30 1010-14100 & 2150 FOC	4,168	4,168
32 1010-14500 Law Library	20	20
33 1010-14700 Jury/Judicial Council	953	953
34 1010-14800 Probate Court	2,417	2,417
35 1010-14802 Public Guardian	128	128
36 1010-14805 Probate Ct. Safe Havens	114	114
37 1010-17100 County Executive	744	744
38 1010-21500 Clerk	2,086	2,086
39 1010-22900 Community Outreach / Me	605	605
40 1010-25416 2016 Delq Tax Property S	3	3
41 1010-25417 2017 Delq Tax Property S	17	17
42 1010-25700 Equalization Department	1,154	1,154
43 1010-26200 Elections	109	109
44 1010-26201 Board of Canvassers	75	75
45 1010-267XX Prosecuting Attorney	4,118	4,118

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
47 1010-26800 Register of Deeds	\$2,442	\$2,442
48 1010-27300 Department of Criminal De	910	910
49 1010-27301 Indigent Attorney	376	376
50 1010-27302 Department of Public Defe	947	947
51 1010-27500 Drain Commissioner	1,078	1,078
52 1010-27360 Department Of Indigent De	20	20
55 1010-27507 Drain - County at Large	8	8
56 1010-27801 County Survey/Remonum	935	935
57 1010-27903 Bldg Auth-MH Grp Home,l	3	3
58 1010-27909 Bldg Auth-MH Grp Home,l	7	7
59 1010-27910 Bldg Auth-MH Grp Home,l	8	8
60 1010-27911 Bldg Auth-MH Grp Home,l	23	23
61 1010-27912 Bldg Auth-MH Grp Home,l	7	7
62 1010-27919 Bldg Auth-MH Grp Home,l	12	12
63 1010-27920 Bldg Auth-MH Grp Home,(	2	2
64 1010-27921 Bldg Auth-MH Grp Home,(	8	8
65 1010-27922 Bldg Auth-MH Grp Home,(	18	18
66 1010-28000 Soil Conservation	192	192
67 1010-28300 M.S.U. Extension	113	113
68 1010-28600 Gypsy Moth Suppression	20	20
69 1010-28700 Environmental Affairs	698	698
70 1010-28703 Euclid Linear Park	2	2
71 1010-28704/28705 Environmental Gar	10	10
73 1010-28707 Phragmites Treatment 201	3	3
74 1010-28800 Geographic Information Sy	600	600
75 1010-31100 Circuit Court Warrant Offic	532	532
76 1010-31200 B.A.Y.A.N.E.T.	461	461
77 1010-31500 Secondary Road Patrol	1,713	1,713
79 1010-31503 2nd Rd Patrol-Bangor Tw	610	610
80 1010-31504 2nd Rd Patr-Portsmouth	534	534
81 1010-31505 2nd Rd Ptrl-Williams Twp	617	617
82 1010-31506 2nd Rd Patrol-Monitor Tw	602	602
83 1010-31507 2nd Rd Patrol - City of	531	531
84 1010-31508 2nd Road Patrol-Pinconni	632	632
85 1010-31509 2Nd Rd Patrol K-9 Pinconr	474	474
86 1010-31510 Bangor Twps Schools & B	497	497
87 1010-31516 2nd Rd.Pat-Bay City Sch	575	575
88 1010-31517 2nd Patrol-Frankenlust & l	463	463
89 1010-31600 Secondary Road Patrol Gr	196	196
90 1010-31681 Road Patrol Grant Oct-De	494	494
91 1010-31700 Township Road Patrol	527	527

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
93 1010-31902 Drive MI Safely/Task Forc	\$192	\$192
94 1010-31903 O.W.I. Alcohol Enforceme	280	280
96 1010-31905 Dre Drug Recogn.Expert C	58	58
97 1010-32100 Michigan Justice Training	33	33
98 1010-32200 Medical Marihuana Enforc	3	3
99 1010-32500 911 Central Dispatch	20	20
100 1010-33100 Marine Law Enforcement (	237	237
101 1010-33101 Marine Safety	5	5
103 1010-33200 Snowmobile Law Enforcer	53	53
104 1010-35100 Corrections Department / .	216	216
105 1010-42600 Off of Emerg Serv-Civil	532	532
106 1010-42601 Local Emergency Planning	5	5
107 1010-42602 Homeland Security Activity	7	7
108 1010-42603 Hazard Mitigation Grant	3	3
109 1010-43000 Animal Shelter/Dog Warde	2,305	2,305
110 1010-58000 Pere Marquette Parking	28	28
111 1010-60100 Health Dept-Admin	56	56
113 1010-61731 Personal Care-Grant/Oct-I	5	5
114 1010-64800 Medical Examiner	545	545
115 1010-64900 Mental Health	7	7
116 1010-65100 Ambulance	2	2
117 1010-66801 Sag.Mid.Bay-Job Train.Cc	13	13
118 1010-67000 Mi Dept Human Serv-Bay	7	7
119 1010-67100 Social Services-Med Care	20	20
120 1010-70200 Center Ridge Arms-Admin	20	20
121 1010-72101 Transportation Planning	640	640
122 1010-72181 Trans. Planning - Oct.-Dec	801	801
123 1010-75100 Recreation/Parks Departr	162	162
124 1010-75104 Juv Community Based Tre	23	23
125 1010-75105 Juv Gender Specific Servi	23	23
126 1010-75108 Veterans Park Softball	225	225
127 1010-75700 Community Center	1,857	1,857
128 1010-75800 Swimming Pool	275	275
129 1010-75900 County Market	12	12
130 1010-76000 Fairgrounds	773	773
131 1010-762XX Civic Arena	8,147	8,147
132 1010-76300 Pinconning Park	1,986	1,986
133 1010-79000 Library	20	20
134 1010-86500 401(K) Savings Plan Admi	2	2
135 1010-87200/87201 Self Insurance Adr	3	3
136 1010-89500 Midland-Bay-Saginaw Airp	33	33

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
137 2010 County Road Fund	\$366	\$366
138 2210 Health Dept - Dist Health	20,456	20,456
139 2210-605XX Bioterrorism	12	12
140 2380 Gypsy Moth Control Fund	799	799
141 2400 Mosquito Control Fund	2,044	2,044
142 2560 Regist of Deeds Automation Fnd	186	186
144 2600 Indigent Defense Fund	1,088	1,088
145 2610 911 Service Fund	2,220	2,220
146 2630 Concealed Pistol Licensing Fd	899	899
147 2640 Local C.F.O. Training Fund	90	90
148 2650 Drug Law Enforcement Fund	30	30
149 2651 Drug Law Enforcement-Bayanet	875	875
151 2690 Law Library Fund	103	103
152 2710 Library Fund	255	255
153 2740 Community Corrections Fund	723	723
154 2760 Division On Aging Fund	15,562	15,562
155 2770 Home Rehabilitation Fund	17	17
156 2900 Social Welfare Fund	80	80
158 2920-66200 Child Care-Probate (Child	1,313	1,313
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,802	2,802
160 2920-66205 CCF-Casa Ct.Appointed S	81	81
161 2920-66300 Child Care-D.S.S. (State V	55	55
162 2920-66400 In-Home Care-Intensive P	695	695
163 2920-66401 Youth & Family Support S	700	700
164 2920-66402 Juvenile Drug Court	599	599
165 2920-66500 Intensive Probation	164	164
166 2920-75104 Juv.Community Based Tre	668	668
167 2920-75105 Juv.Gender Specific Servi	781	781
170 2930 Soldier's Relief	1,539	1,539
171 2970 Historical Preservation	91	91
172 3650 Debt-Water Supply Sys Bay	3	3
173 3690 Bldg Authority Debt Fund	61	61
174 4650 Water Supply Sys Bay-Const	3	3
175 5090-75600 Public Golf Course	1,540	1,540
176 5090-75601 Public Golf Course-Snack	83	83
177 5090-75602 Public Golf Course-Club	2,235	2,235
178 5120-67100 Medical Care Facility Func	1,928	1,928
179 5160 100% Tax Payment Fund (DTR)	1,756	1,756
180 5180 Delq Prop Tax Foreclosure	2,759	2,759
181 5350-70200 Housing Fund	1,820	1,820
182 5920 Water and Sewer Fund	60	60

**Bay County, MI
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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
183 5950 Commissary Fund	\$124	\$124
184 6770 Self-Insurance Fund-WC/UC/S&I	950	950
185 6771 Self-Insurance Fund-Healthcare	531	531
188 7100 District Court Custodial Fund	10	10
189 7110 Probate Court Custodial Fund	10	10
190 7120 Trial Court Custodial Fund	10	10
191 7140 Inmates Custodial Fund	3	3
195 7310-27400 Retirement System Fund	2,087	2,087
196 7360-27401 Public Employee Health C	652	652
199 7640 Inmate Trust Fund	25	25
200 8010 Drain	1,678	1,678
201 8011 Hampton O&M	282	282
202 8012 Portsmouth O&M	81	81
203 8014 Bangor O&M	933	933
205 8510 Drain Debt Ret	323	323
206 9760 Governmental Full Accrual	259	259
207 9770 Governmentl Full Accrual-Drain	13	13
Total	\$160,199	\$160,199

Bay County, MI
Cost Allocation Plan

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**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 2019
11/12/2020

A. Department Costs

Dept:11 1010-23300 Purchasing

Description		Amount	General Admin	Purchasing	General Government
Personnel Costs					
Salaries	S1	48,686	0	48,686	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	22,834	0	22,834	0
Subtotal - Personnel Costs		71,520	0	71,520	0
Services & Supplies Cost					
72700 Office Supplies	S	348	0	348	0
72800 Printing and Binding	S	193	0	193	0
72900 Postage	S	62	0	62	0
82000 Memberships and Dues	S	3,810	0	3,810	0
85200 Telephone	S	77	0	77	0
86100 Conference Fees & Expenses	S	648	0	648	0
86500 State Travel Mileage	S	209	0	209	0
90000 Printing/Publishing/Advertisi	S	3,925	0	3,925	0
94601 Equipment Rental-Copy Machir	S	760	0	760	0
95500 Miscellaneous	S	29	0	29	0
96000 Education and Training	S	0	0	0	0
Subtotal - Services & Supplies		10,061	0	10,061	0
Department Cost Total		81,581	0	81,581	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		81,581	0	81,581	0
General Admin Distribution			0	0	0
Grand Total		\$81,581		\$81,581	\$0
not allocated					

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
1 County Building	\$117	\$0	\$117	\$0
Subtotal - Building Depreciation	117	0	117	0
3 Bank Reconciliation	144	43	187	0
Subtotal - 1010-25300 Treasurer	144	43	187	0
4 Annual Audit	252	78	330	0
Subtotal - 1010-10100 Board of Comm	252	78	330	0
5 Accounting	991	280	1,271	0
5 Payroll	1	0	1	0
5 Budgeting	476	128	604	0
5 Purchasing	5,710	1,501	7,212	0
5 Contract Serv.	421	143	565	0
Subtotal - 1010-19100 Accounting Dep	7,599	2,053	9,653	0
6 Payroll	365	52	417	0
6 Budgeting	31	4	35	0
Subtotal - 1010-20200 Payroll	396	56	452	0
7 Budgeting	463	94	558	0
7 Accts Payable	31	6	38	0
7 General Accounting	99	20	120	0
Subtotal - 1010-21200 Budget Departm	594	121	715	0
8 Admin Services	61	17	78	0
Subtotal - 1010-27200 Administrative S	61	17	78	0
9 Network/Server	1,244	221	1,465	0
Subtotal - 1010-22800 Information Sys	1,244	221	1,465	0
10 Accounting	462	70	532	0
Subtotal - Financial System MUNIS	462	70	532	0
11 Purchasing	0	657	657	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
Subtotal - 1010-23300 Purchasing	\$0	\$657	\$657	\$0
12 County Building	0	5,345	5,345	0
Subtotal - 1010-26500 Buildings and G	0	5,345	5,345	0
13 Civil Counsel	0	2,937	2,937	0
Subtotal - 1010-26600 Corporation Cou	0	2,937	2,937	0
14 Human Resources	0	377	377	0
14 Labor Relations	0	291	291	0
14 Education and Training	0	53	53	0
Subtotal - 1010-27000 Personnel & Err	0	721	721	0
15 Mail Services	0	16	16	0
15 Office Max Rebate	0	(5)	(5)	0
Subtotal - 1010-29800 Risograph Printi	0	11	11	0
18 County Building	0	8	8	0
Subtotal - 1010-75112 Parks/Recreatio	0	8	8	0
19 General Liability	0	366	366	0
19 County Building	0	233	233	0
Subtotal - 1010-85100 Risk Manageme	0	600	600	0
20 Wellness Program	0	103	103	0
Subtotal - 1010-85900 Wellness Progr	0	103	103	0
21 Current Retiree Fringe Benefits	0	6,281	6,281	0
21 Future Retiree Fringe Benefits	0	2	2	0
21 Supplemental Contribution	0	0	0	0
21 Term Payoff	0	315	315	0
Subtotal - 1010-87800 Retirees Health/	0	6,597	6,597	0
Total Incoming	10,870	19,639	30,508	0
C. Total Allocated		\$112,089	\$112,089	\$0
		100.00%		

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	8	1.14%	\$1,051	\$0	\$1,051	\$0	\$1,051
4 1010-10100 Board of Commissioners	7	0.99%	919	0	919	0	919
5 1010-19100 Accounting Department	10	1.42%	1,313	0	1,313	0	1,313
6 1010-20200 Payroll	1	0.14%	131	0	131	0	131
7 1010-21200 Budget Department	3	0.43%	394	0	394	0	394
8 1010-27200 Administrative Services	17	2.41%	2,232	0	2,232	0	2,232
9 1010-22800 Information Systems Divis	77	10.94%	10,112	0	10,112	0	10,112
11 1010-23300 Purchasing	5	0.71%	657	0	657	0	657
12 1010-26500 Buildings and Grounds	39	5.54%	5,122	0	5,122	1,330	6,451
13 1010-26600 Corporation Counsel	9	1.28%	1,182	0	1,182	307	1,489
14 1010-27000 Personnel & Employee Re	7	0.99%	919	0	919	239	1,158
16 1010-30100 Sheriff Department	46	6.53%	6,041	0	6,041	1,568	7,609
17 1010-75110 Recreation & Facilities	6	0.85%	788	0	788	205	992
30 1010-14100 & 2150 FOC	14	1.99%	1,839	0	1,839	477	2,316
37 1010-17100 County Executive	2	0.28%	263	0	263	68	331
42 1010-25700 Equalization Department	17	2.41%	2,232	0	2,232	580	2,812
43 1010-26200 Elections	5	0.71%	657	0	657	170	827
45 1010-267XX Prosecuting Attorney	14	1.99%	1,839	0	1,839	477	2,316
47 1010-26800 Register of Deeds	11	1.56%	1,445	0	1,445	375	1,820
48 1010-27300 Department of Criminal De	4	0.57%	525	0	525	136	662
50 1010-27302 Department of Public Defe	6	0.85%	788	0	788	205	992
52 1010-27360 Department Of Indigent De	8	1.14%	1,051	0	1,051	273	1,323
68 1010-28600 Gypsy Moth Suppression	12	1.70%	1,576	0	1,576	409	1,985
69 1010-28700 Environmental Affairs	6	0.85%	788	0	788	205	992
74 1010-28800 Geographic Information Sy	6	0.85%	788	0	788	205	992
109 1010-43000 Animal Shelter/Dog Warde	6	0.85%	788	0	788	205	992
121 1010-72101 Transportation Planning	3	0.43%	394	0	394	102	496
122 1010-72181 Trans. Planning - Oct.-Dec	22	3.13%	2,889	0	2,889	750	3,639
132 1010-76300 Pinconning Park	13	1.85%	1,707	0	1,707	443	2,150
138 2210 Health Dept - Dist Health	119	16.90%	15,627	0	15,627	4,057	19,685
141 2400 Mosquito Control Fund	36	5.11%	4,728	0	4,728	1,227	5,955
145 2610 911 Service Fund	84	11.93%	11,031	0	11,031	2,864	13,895
153 2740 Community Corrections Fund	5	0.71%	657	0	657	170	827
154 2760 Division On Aging Fund	43	6.11%	5,647	0	5,647	1,466	7,113
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	12	1.70%	1,576	0	1,576	409	1,985
170 2930 Soldier's Relief	1	0.14%	131	0	131	34	165
175 5090-75600 Public Golf Course	18	2.56%	2,364	0	2,364	614	2,977
177 5090-75602 Public Golf Course-Club	1	0.14%	131	0	131	34	165
203 8014 Bangor O&M	1	0.14%	131	0	131	34	165

**Bay County, MI
Cost Allocation Plan**

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Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	704	100.00%	92,451	0	92,451	19,639	112,089
Direct Bills					0		0
Total					\$92,451		\$112,089

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
3 1010-25300 Treasurer	\$1,051	\$0	\$1,051
4 1010-10100 Board of Commissioners	919	0	919
5 1010-19100 Accounting Department	1,313	0	1,313
6 1010-20200 Payroll	131	0	131
7 1010-21200 Budget Department	394	0	394
8 1010-27200 Administrative Services	2,232	0	2,232
9 1010-22800 Information Systems Divis	10,112	0	10,112
11 1010-23300 Purchasing	657	0	657
12 1010-26500 Buildings and Grounds	6,451	0	6,451
13 1010-26600 Corporation Counsel	1,489	0	1,489
14 1010-27000 Personnel & Employee Re	1,158	0	1,158
16 1010-30100 Sheriff Department	7,609	0	7,609
17 1010-75110 Recreation & Facilities	992	0	992
30 1010-14100 & 2150 FOC	2,316	0	2,316
37 1010-17100 County Executive	331	0	331
42 1010-25700 Equalization Department	2,812	0	2,812
43 1010-26200 Elections	827	0	827
45 1010-267XX Prosecuting Attorney	2,316	0	2,316
47 1010-26800 Register of Deeds	1,820	0	1,820
48 1010-27300 Department of Criminal De	662	0	662
50 1010-27302 Department of Public Defe	992	0	992
52 1010-27360 Department Of Indigent De	1,323	0	1,323
68 1010-28600 Gypsy Moth Suppression	1,985	0	1,985
69 1010-28700 Environmental Affairs	992	0	992
74 1010-28800 Geographic Information Sy	992	0	992
109 1010-43000 Animal Shelter/Dog Warde	992	0	992
121 1010-72101 Transportation Planning	496	0	496
122 1010-72181 Trans. Planning - Oct.-Dec	3,639	0	3,639
132 1010-76300 Pinconning Park	2,150	0	2,150
138 2210 Health Dept - Dist Health	19,685	0	19,685
141 2400 Mosquito Control Fund	5,955	0	5,955
145 2610 911 Service Fund	13,895	0	13,895
153 2740 Community Corrections Fund	827	0	827
154 2760 Division On Aging Fund	7,113	0	7,113
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,985	0	1,985
170 2930 Soldier's Relief	165	0	165
175 5090-75600 Public Golf Course	2,977	0	2,977
177 5090-75602 Public Golf Course-Club	165	0	165
203 8014 Bangor O&M	165	0	165

Bay County, MI
Cost Allocation Plan

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Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
<hr/>			
Total	\$112,089	\$0	\$112,089

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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

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

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

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

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

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Cost Allocation Plan**

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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	747,060	104,588	190,500	52,967	139,476	153,147	5,678	7,620	0
<i>Salary % Split</i>			<i>14.00%</i>	<i>25.50%</i>	<i>7.09%</i>	<i>18.67%</i>	<i>20.50%</i>	<i>.76%</i>	<i>1.02%</i>	<i>.00%</i>
Finges	S	312,104	43,694	79,586	22,128	58,270	63,981	2,372	3,183	0
Subtotal - Personnel Costs		1,059,164	148,282	270,086	75,095	197,746	217,128	8,050	10,803	0
Services & Supplies Cost										
72700 Office Supplies	S	14	2	4	1	3	3	0	0	0
72800 Printing and Binding	S	0	0	0	0	0	0	0	0	0
72900 Postage	S	186	26	47	13	35	38	1	2	0
Copier	S	132	18	34	9	25	27	1	1	0
74100 Licenses	S	150	21	38	11	28	31	1	2	0
74200 Food Supplies	S	10	1	3	1	2	2	0	0	0
74600 Uniform Purchases	S	1,629	228	415	115	304	334	12	17	0
75000 Gas, Oil and Grease	S	19,377	2,713	4,941	1,374	3,618	3,972	147	198	0
75300 Chemicals	S	2,020	283	515	143	377	414	15	21	0
76000 Medical Supplies	S	524	73	134	37	98	107	4	5	0
77600 Custodial Supplies	S	21,709	3,039	5,536	1,539	4,053	4,450	165	221	0
77800 Grounds Maintenance Supplies	S	31,529	4,414	8,040	2,235	5,886	6,463	240	322	0
78100 Small Tools	S	1,500	210	382	106	280	307	11	15	0
79900 Other Supplies	S	1,241	174	316	88	232	254	9	13	0
80100 Professional Services	S	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	11,845	3,710	1,633	849	537	333	290	0	49
80400 Inspection Services	P	18,117	0	15,564	587	652	294	490	0	0
82000 Memberships and Dues	S	105	15	27	7	20	22	1	1	0
82300 Garbage Removal	P	6,004	0	1,663	1,980	2,361	0	0	0	0
83100 Other Services and Charges	S	30	4	8	2	6	6	0	0	0
85200 Telephone	S	2,523	353	643	179	471	517	19	26	0
85201 Cellphone	S	7,879	1,103	2,009	559	1,471	1,615	60	80	0
86100 Conference Fees & Expenses	S	752	105	192	53	140	154	6	8	0

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance
86500 State Travel Mileage S	203	28	52	14	38	42	2	2	0
92000 Public Utilities P	294,506	106	104,492	46,009	142,312	0	391	0	0
93100 Equipment Repair & Maintenance S	14,959	2,094	3,815	1,061	2,793	3,067	114	153	0
93200 Vehicle Repair & Maintenance S	8,865	1,241	2,261	629	1,655	1,817	67	90	0
93300 Bldg. Repair and Maintenance P	23,443	4,450	9,745	28	8,048	0	0	0	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance S	6,903	966	1,760	489	1,289	1,415	52	70	0
94600 Equipment Rental S	2,055	288	524	146	384	421	16	21	0
94601 Equipment Rental-Copy Machir S	955	134	244	68	178	196	7	10	0
95500 Miscellaneous S	11,560	1,618	2,948	820	2,158	2,370	88	118	0
95800 Licenses and Permits S	412	58	105	29	77	84	3	4	0
96720 Bldgs/Bldg Add & Improve Expt P	67,982	0	37,134	0	14,635	14,909	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles S	32,136	4,499	8,195	2,278	6,000	6,588	244	328	0
Subtotal - Services & Supplies	591,255	31,976	213,417	61,461	200,164	50,254	2,458	1,727	49
Department Cost Total	1,650,419	180,258	483,504	136,556	397,909	267,382	10,508	12,531	49
Adjustments to Cost									
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,650,419	180,258	483,504	136,556	397,909	267,382	10,508	12,531	49
General Admin Distribution		(180,258)	59,283	16,743	48,788	32,784	1,288	1,536	6
Grand Total	\$1,650,419		\$542,787	\$153,299	\$446,697	\$300,167	\$11,797	\$14,067	\$55

**Bay County, MI
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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid
Personnel Costs										
Salaries	S1	747,060	4,184	12,177	6,798	2,017	9,562	0	9,712	48,634
<i>Salary % Split</i>			.56%	1.63%	.91%	.27%	1.28%	.00%	1.30%	6.51%
Finges	S	312,104	1,748	5,087	2,840	843	3,995	0	4,057	20,318
Subtotal - Personnel Costs		1,059,164	5,932	17,264	9,638	2,860	13,557	0	13,769	68,952
Services & Supplies Cost										
72700 Office Supplies	S	14	0	0	0	0	0	0	0	1
72800 Printing and Binding	S	0	0	0	0	0	0	0	0	0
72900 Postage	S	186	1	3	2	1	2	0	2	12
Copier	S	132	1	2	1	0	2	0	2	9
74100 Licenses	S	150	1	2	1	0	2	0	2	10
74200 Food Supplies	S	10	0	0	0	0	0	0	0	1
74600 Uniform Purchases	S	1,629	9	27	15	4	21	0	21	106
75000 Gas, Oil and Grease	S	19,377	109	316	176	52	248	0	252	1,261
75300 Chemicals	S	2,020	11	33	18	5	26	0	26	132
76000 Medical Supplies	S	524	3	9	5	1	7	0	7	34
77600 Custodial Supplies	S	21,709	122	354	198	59	278	0	282	1,413
77800 Grounds Maintenance Supplies	S	31,529	177	514	287	85	404	0	410	2,053
78100 Small Tools	S	1,500	8	24	14	4	19	0	20	98
79900 Other Supplies	S	1,241	7	20	11	3	16	0	16	81
80100 Professional Services	S	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	11,845	328	168	0	2,343	0	757	0	0
80400 Inspection Services	P	18,117	46	190	0	294	0	0	0	0
82000 Memberships and Dues	S	105	1	2	1	0	1	0	1	7
82300 Garbage Removal	P	6,004	0	0	0	0	0	0	0	0
83100 Other Services and Charges	S	30	0	0	0	0	0	0	0	2
85200 Telephone	S	2,523	14	41	23	7	32	0	33	164
85201 Cellphone	S	7,879	44	128	72	21	101	0	102	513
86100 Conference Fees & Expenses	S	752	4	12	7	2	10	0	10	49

**Bay County, MI
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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld
86500 State Travel Mileage S	203	1	3	2	1	3	0	3	13
92000 Public Utilities P	294,506	281	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenance S	14,959	84	244	136	40	191	0	194	974
93200 Vehicle Repair & Maintenance S	8,865	50	144	81	24	113	0	115	577
93300 Bldg. Repair and Maintenance P	23,443	0	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	6,903	39	113	63	19	88	0	90	449
94600 Equipment Rental S	2,055	12	33	19	6	26	0	27	134
94601 Equipment Rental-Copy Machir S	955	5	16	9	3	12	0	12	62
95500 Miscellaneous S	11,560	65	188	105	31	148	0	150	753
95800 Licenses and Permits S	412	2	7	4	1	5	0	5	27
96720 Bldgs/Bldg Add & Improve Expt P	67,982	0	0	1,304	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles S	32,136	180	524	292	87	411	0	418	2,092
Subtotal - Services & Supplies	591,255	1,603	3,119	2,845	3,094	2,168	757	2,202	11,025
Department Cost Total	1,650,419	7,535	20,383	12,483	5,954	15,724	757	15,971	79,977
Adjustments to Cost									
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,650,419	7,535	20,383	12,483	5,954	15,724	757	15,971	79,977
General Admin Distribution		924	2,499	1,531	730	1,928	93	1,958	9,806
Grand Total	\$1,650,419	\$8,459	\$22,882	\$14,014	\$6,684	\$17,652	\$850	\$17,929	\$89,784

Bay County, MI
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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
Personnel Costs					
Salaries	S1	747,060	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Finges	S	312,104	0	0	0
Subtotal - Personnel Costs		1,059,164	0	0	0
Services & Supplies Cost					
72700 Office Supplies	S	14	0	0	0
72800 Printing and Binding	S	0	0	0	0
72900 Postage	S	186	0	0	0
Copier	S	132	0	0	0
74100 Licenses	S	150	0	0	0
74200 Food Supplies	S	10	0	0	0
74600 Uniform Purchases	S	1,629	0	0	0
75000 Gas, Oil and Grease	S	19,377	0	0	0
75300 Chemicals	S	2,020	0	0	0
76000 Medical Supplies	S	524	0	0	0
77600 Custodial Supplies	S	21,709	0	0	0
77800 Grounds Maintenance Supplies	S	31,529	0	0	0
78100 Small Tools	S	1,500	0	0	0
79900 Other Supplies	S	1,241	0	0	0
80100 Professional Services	S	0	0	0	0
80200 Contractual Services	P	11,845	0	849	0
80400 Inspection Services	P	18,117	0	0	0
82000 Memberships and Dues	S	105	0	0	0
82300 Garbage Removal	P	6,004	0	0	0
83100 Other Services and Charges	S	30	0	0	0
85200 Telephone	S	2,523	0	0	0
85201 Cellphone	S	7,879	0	0	0
86100 Conference Fees & Expenses	S	752	0	0	0

**Bay County, MI
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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
86500 State Travel Mileage S	203	0	0	0
92000 Public Utilities P	294,506	0	915	0
93100 Equipment Repair & Maintenance S	14,959	0	0	0
93200 Vehicle Repair & Maintenance S	8,865	0	0	0
93300 Bldg. Repair and Maintenance P	23,443	0	1,172	0
93500 Telephone Repair & Maintenance S	0	0	0	0
93600 Grounds Maintenance S	6,903	0	0	0
94600 Equipment Rental S	2,055	0	0	0
94601 Equipment Rental-Copy Machir S	955	0	0	0
95500 Miscellaneous S	11,560	0	0	0
95800 Licenses and Permits S	412	0	0	0
96720 Bldgs/Bldg Add & Improve Expt P	67,982	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0
98100 Vehicles S	32,136	0	0	0
Subtotal - Services & Supplies	591,255	0	2,936	0
Department Cost Total	1,650,419	0	2,936	0
Adjustments to Cost				
97500 Bldg Additions & Improv D	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	1,650,419	0	2,936	0
General Admin Distribution		0	360	0
Grand Total	\$1,650,419	\$0	\$3,296	\$0
			not allocated	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance	Fairgrounds
1 County Building	\$350	\$0	\$115	\$33	\$95	\$64	\$3	\$3	\$0	\$2
Subtotal - Building Depreciation	350	0	115	33	95	64	3	3	0	2
2 Equipment Depreciation	14,201	23	4,678	1,321	3,850	2,587	102	121	0	73
2 Telephone Equipment	329	1	108	31	89	60	2	3	0	2
Subtotal - Equipment Depreciation	14,529	23	4,786	1,352	3,939	2,647	104	124	0	75
3 Cash Receipts	284	87	122	34	100	68	3	3	0	2
3 Bank Reconciliation	5,673	1,702	2,426	685	1,996	1,341	53	63	0	38
Subtotal - 1010-25300 Treasurer	5,958	1,789	2,548	720	2,097	1,409	55	66	0	40
4 Annual Audit	1,535	472	660	186	543	365	14	17	0	10
Subtotal - 1010-10100 Board of Comm	1,535	472	660	186	543	365	14	17	0	10
5 Accounting	6,025	1,703	2,542	718	2,092	1,406	55	66	0	40
5 Payroll	18	5	8	2	6	4	0	0	0	0
5 Budgeting	1,254	337	523	148	431	289	11	14	0	8
5 Contract Serv.	421	143	186	52	153	103	4	5	0	3
Subtotal - 1010-19100 Accounting Dep	7,720	2,189	3,259	920	2,682	1,802	71	84	0	51
6 Payroll	6,947	991	2,611	737	2,148	1,444	57	68	0	41
6 Budgeting	82	11	31	9	25	17	1	1	0	0
Subtotal - 1010-20200 Payroll	7,028	1,002	2,641	746	2,174	1,461	57	68	0	41
7 Budgeting	1,221	249	483	137	398	267	11	13	0	8
7 Accts Payable	1,174	237	464	131	382	257	10	12	0	7
7 General Accounting	603	124	239	68	197	132	5	6	0	4
Subtotal - 1010-21200 Budget Departr	2,998	611	1,187	335	977	656	26	31	0	18
8 Admin Services	1,167	317	488	138	402	270	11	13	0	8
Subtotal - 1010-27200 Administrative S	1,167	317	488	138	402	270	11	13	0	8
9 Tech Support	2,726	736	1,139	322	937	630	25	30	0	18
9 Network/Server	23,674	4,211	9,171	2,590	7,547	5,072	199	238	1	143
9 Specific Services	10,162	1,785	3,929	1,110	3,234	2,173	85	102	0	61

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance	Fairgrounds
9 Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	36,562	6,732	14,238	4,021	11,718	7,874	309	369	1	222
10 Accounting	2,809	427	1,064	301	876	589	23	28	0	17
Subtotal - Financial System MUNIS	2,809	427	1,064	301	876	589	23	28	0	17
11 Purchasing	5,122	1,330	2,122	599	1,746	1,173	46	55	0	33
Subtotal - 1010-23300 Purchasing	5,122	1,330	2,122	599	1,746	1,173	46	55	0	33
12 County Building	0	16,010	5,265	1,487	4,333	2,912	114	136	1	82
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	16,010	5,265	1,487	4,333	2,912	114	136	1	82
13 Civil Counsel	0	2,937	966	273	795	534	21	25	0	15
Subtotal - 1010-26600 Corporation Cot	0	2,937	966	273	795	534	21	25	0	15
14 Human Resources	0	7,184	2,363	667	1,944	1,307	51	61	0	37
14 Labor Relations	0	5,822	1,915	541	1,576	1,059	42	50	0	30
14 Education and Training	0	1,000	329	93	271	182	7	9	0	5
Subtotal - 1010-27000 Personnel & Err	0	14,006	4,606	1,301	3,791	2,547	100	119	0	72
15 Mail Services	0	49	16	5	13	9	0	0	0	0
15 Office Max Rebate	0	(6)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)
Subtotal - 1010-29800 Risograph Printi	0	43	14	4	12	8	0	0	0	0
17 Administrative Support	0	69,191	22,756	6,427	18,727	12,584	495	590	2	355
Subtotal - 1010-75110 Recreation & Fa	0	69,191	22,756	6,427	18,727	12,584	495	590	2	355
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	11,913	3,918	1,107	3,224	2,167	85	102	0	61
18 Vehicle Maintenance	0	1,741	573	162	471	317	12	15	0	9
18 County Building	0	24	8	2	6	4	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	13,678	4,498	1,270	3,702	2,488	98	117	0	70
19 General Liability	0	6,971	2,293	648	1,887	1,268	50	59	0	36

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance	Fairgrounds
19 Vehicle Insurance	\$0	\$9,679	\$3,183	\$899	\$2,620	\$1,760	\$69	\$82	\$0	\$50
19 Property Other	0	216	71	20	59	39	2	2	0	1
19 County Building	0	699	230	65	189	127	5	6	0	4
Subtotal - 1010-85100 Risk Manageme	0	17,565	5,777	1,632	4,754	3,195	126	150	1	90
20 Wellness Program	0	1,961	645	182	531	357	14	17	0	10
Subtotal - 1010-85900 Wellness Progr	0	1,961	645	182	531	357	14	17	0	10
21 Current Retiree Fringe Benefits	0	63,014	20,724	5,853	17,055	11,461	450	537	2	323
21 Future Retiree Fringe Benefits	0	15	5	1	4	3	0	0	0	0
21 Supplemental Contribution	0	0	0	0	0	0	0	0	0	0
21 Term Payoff	0	(2,594)	(853)	(241)	(702)	(472)	(19)	(22)	(0)	(13)
Subtotal - 1010-87800 Retirees Health/	0	60,435	19,876	5,614	16,357	10,991	432	515	2	310
Total Incoming	85,779	210,719	97,512	27,540	80,249	53,925	2,119	2,527	10	1,520
C. Total Allocated		\$1,946,917	\$640,298	\$180,840	\$526,947	\$354,092	\$13,916	\$16,595	\$65	\$9,979
			32.89%	9.29%	27.07%	18.19%	0.71%	0.85%	0.00%	0.51%

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Maintenance
1 County Building	\$350	\$0	\$5	\$3	\$1	\$4	\$0	\$4	\$19	\$0
Subtotal - Building Depreciation	350	0	5	3	1	4	0	4	19	0
2 Equipment Depreciation	14,201	23	197	121	58	152	7	155	774	0
2 Telephone Equipment	329	1	5	3	1	4	0	4	18	0
Subtotal - Equipment Depreciation	14,529	23	202	124	59	156	7	158	792	0
3 Cash Receipts	284	87	5	3	2	4	0	4	20	0
3 Bank Reconciliation	5,673	1,702	102	63	30	79	4	80	401	0
Subtotal - 1010-25300 Treasurer	5,958	1,789	107	66	31	83	4	84	421	0
4 Annual Audit	1,535	472	28	17	8	21	1	22	109	0
Subtotal - 1010-10100 Board of Comm	1,535	472	28	17	8	21	1	22	109	0
5 Accounting	6,025	1,703	107	66	31	83	4	84	420	0
5 Payroll	18	5	0	0	0	0	0	0	1	0
5 Budgeting	1,254	337	22	14	6	17	1	17	87	0
5 Contract Serv.	421	143	8	5	2	6	0	6	31	0
Subtotal - 1010-19100 Accounting Dep	7,720	2,189	137	84	40	106	5	108	539	0
6 Payroll	6,947	991	110	67	32	85	4	86	432	0
6 Budgeting	82	11	1	1	0	1	0	1	5	0
Subtotal - 1010-20200 Payroll	7,028	1,002	111	68	33	86	4	87	437	0
7 Budgeting	1,221	249	20	12	6	16	1	16	80	0
7 Accts Payable	1,174	237	20	12	6	15	1	15	77	0
7 General Accounting	603	124	10	6	3	8	0	8	40	0
Subtotal - 1010-21200 Budget Departr	2,998	611	50	31	15	39	2	39	196	0
8 Admin Services	1,167	317	21	13	6	16	1	16	81	0
Subtotal - 1010-27200 Administrative S	1,167	317	21	13	6	16	1	16	81	0
9 Tech Support	2,726	736	48	29	14	37	2	38	188	0
9 Network/Server	23,674	4,211	387	237	113	298	14	303	1,517	0
9 Specific Services	10,162	1,785	166	101	48	128	6	130	650	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Maintenance
9 Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	36,562	6,732	600	368	175	463	22	470	2,355	0
10 Accounting	2,809	427	45	27	13	35	2	35	176	0
Subtotal - Financial System MUNIS	2,809	427	45	27	13	35	2	35	176	0
11 Purchasing	5,122	1,330	89	55	26	69	3	70	351	0
Subtotal - 1010-23300 Purchasing	5,122	1,330	89	55	26	69	3	70	351	0
12 County Building	0	16,010	222	136	65	171	8	174	871	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	16,010	222	136	65	171	8	174	871	0
13 Civil Counsel	0	2,937	41	25	12	31	2	32	160	0
Subtotal - 1010-26600 Corporation Cot	0	2,937	41	25	12	31	2	32	160	0
14 Human Resources	0	7,184	100	61	29	77	4	78	391	0
14 Labor Relations	0	5,822	81	49	24	62	3	63	317	0
14 Education and Training	0	1,000	14	8	4	11	1	11	54	0
Subtotal - 1010-27000 Personnel & Err	0	14,006	194	119	57	150	7	152	762	0
15 Mail Services	0	49	1	0	0	1	0	1	3	0
15 Office Max Rebate	0	(6)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
Subtotal - 1010-29800 Risograph Printi	0	43	1	0	0	0	0	0	2	0
17 Administrative Support	0	69,191	959	588	280	740	36	752	3,764	0
Subtotal - 1010-75110 Recreation & Fa	0	69,191	959	588	280	740	36	752	3,764	0
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	11,913	165	101	48	127	6	129	648	0
18 Vehicle Maintenance	0	1,741	24	15	7	19	1	19	95	0
18 County Building	0	24	0	0	0	0	0	0	1	0
Subtotal - 1010-75112 Parks/Recreatio	0	13,678	190	116	55	146	7	149	744	0
19 General Liability	0	6,971	97	59	28	75	4	76	379	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Telephone Upgrade/Mai ntenance
19 Vehicle Insurance	\$0	\$9,679	\$134	\$82	\$39	\$104	\$5	\$105	\$527	\$0
19 Property Other	0	216	3	2	1	2	0	2	12	0
19 County Building	0	699	10	6	3	7	0	8	38	0
Subtotal - 1010-85100 Risk Manageme	0	17,565	244	149	71	188	9	191	956	0
20 Wellness Program	0	1,961	27	17	8	21	1	21	107	0
Subtotal - 1010-85900 Wellness Progr	0	1,961	27	17	8	21	1	21	107	0
21 Current Retiree Fringe Benefits	0	63,014	874	535	255	674	32	685	3,428	0
21 Future Retiree Fringe Benefits	0	15	0	0	0	0	0	0	1	0
21 Supplemental Contribution	0	0	0	0	0	0	0	0	0	0
21 Term Payoff	0	(2,594)	(36)	(22)	(11)	(28)	(1)	(28)	(141)	0
Subtotal - 1010-87800 Retirees Health/	0	60,435	838	513	245	646	31	657	3,288	0
Total Incoming	85,779	210,719	4,111	2,518	1,201	3,171	153	3,221	16,130	0
C. Total Allocated		\$1,946,917	\$26,993	\$16,531	\$7,884	\$20,824	\$1,002	\$21,150	\$105,913	\$0
			1.39%	0.85%	0.40%	1.07%	0.05%	1.09%	5.44%	

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
1 County Building	\$350	\$0	\$1	\$0
Subtotal - Building Depreciation	350	0	1	0
2 Equipment Depreciation	14,201	23	28	0
2 Telephone Equipment	329	1	1	0
Subtotal - Equipment Depreciation	14,529	23	29	0
3 Cash Receipts	284	87	1	0
3 Bank Reconciliation	5,673	1,702	15	0
Subtotal - 1010-25300 Treasurer	5,958	1,789	15	0
4 Annual Audit	1,535	472	4	0
Subtotal - 1010-10100 Board of Comm	1,535	472	4	0
5 Accounting	6,025	1,703	15	0
5 Payroll	18	5	0	0
5 Budgeting	1,254	337	3	0
5 Contract Serv.	421	143	1	0
Subtotal - 1010-19100 Accounting Dep	7,720	2,189	20	0
6 Payroll	6,947	991	16	0
6 Budgeting	82	11	0	0
Subtotal - 1010-20200 Payroll	7,028	1,002	16	0
7 Budgeting	1,221	249	3	0
7 Accts Payable	1,174	237	3	0
7 General Accounting	603	124	1	0
Subtotal - 1010-21200 Budget Departr	2,998	611	7	0
8 Admin Services	1,167	317	3	0
Subtotal - 1010-27200 Administrative S	1,167	317	3	0
9 Tech Support	2,726	736	7	0
9 Network/Server	23,674	4,211	56	0
9 Specific Services	10,162	1,785	24	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
9 Telephone	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	36,562	6,732	86	0
10 Accounting	2,809	427	6	0
Subtotal - Financial System MUNIS	2,809	427	6	0
11 Purchasing	5,122	1,330	13	0
Subtotal - 1010-23300 Purchasing	5,122	1,330	13	0
12 County Building	0	16,010	32	0
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	16,010	32	0
13 Civil Counsel	0	2,937	6	0
Subtotal - 1010-26600 Corporation Cot	0	2,937	6	0
14 Human Resources	0	7,184	14	0
14 Labor Relations	0	5,822	12	0
14 Education and Training	0	1,000	2	0
Subtotal - 1010-27000 Personnel & Err	0	14,006	28	0
15 Mail Services	0	49	0	0
15 Office Max Rebate	0	(6)	(0)	0
Subtotal - 1010-29800 Risograph Printi	0	43	0	0
17 Administrative Support	0	69,191	138	0
Subtotal - 1010-75110 Recreation & Fa	0	69,191	138	0
18 Grounds Maintenance	0	0	0	0
18 Parking Lot	0	11,913	24	0
18 Vehicle Maintenance	0	1,741	3	0
18 County Building	0	24	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	13,678	27	0
19 General Liability	0	6,971	14	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
19 Vehicle Insurance	\$0	\$9,679	\$19	\$0
19 Property Other	0	216	0	0
19 County Building	0	699	1	0
Subtotal - 1010-85100 Risk Manageme	0	17,565	35	0
20 Wellness Program	0	1,961	4	0
Subtotal - 1010-85900 Wellness Progr	0	1,961	4	0
21 Current Retiree Fringe Benefits	0	63,014	126	0
21 Future Retiree Fringe Benefits	0	15	0	0
21 Supplemental Contribution	0	0	0	0
21 Term Payoff	0	(2,594)	(5)	0
Subtotal - 1010-87800 Retirees Health/	0	60,435	121	0
Total Incoming	85,779	210,719	592	0
C. Total Allocated		\$1,946,917	\$3,888	\$0
			0.20%	

**Bay County, MI
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County Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$27,000	\$0	\$27,000	\$0	\$27,000
4 1010-10100 Board of Commissioners	4,434	9.70%	55,374	0	55,374	0	55,374
5 1010-19100 Accounting Department	2,715	5.94%	33,906	0	33,906	0	33,906
6 1010-20200 Payroll	1,045	2.29%	13,050	0	13,050	0	13,050
7 1010-21200 Budget Department	987	2.16%	12,326	0	12,326	0	12,326
8 1010-27200 Administrative Services	435	0.95%	5,432	0	5,432	0	5,432
9 1010-22800 Information Systems Divis	3,210	7.02%	40,088	0	40,088	0	40,088
11 1010-23300 Purchasing	428	0.94%	5,345	0	5,345	0	5,345
12 1010-26500 Buildings and Grounds	1,282	2.80%	16,010	0	16,010	0	16,010
13 1010-26600 Corporation Counsel	392	0.86%	4,895	0	4,895	936	5,831
14 1010-27000 Personnel & Employee Re	1,929	4.22%	24,090	0	24,090	4,606	28,696
15 1010-29800 Risograph Printing/Postag	838	1.83%	10,465	0	10,465	2,001	12,466
37 1010-17100 County Executive	2,505	5.48%	31,284	0	31,284	5,981	37,265
38 1010-21500 Clerk	4,698	10.28%	58,671	0	58,671	11,217	69,888
42 1010-25700 Equalization Department	697	1.52%	8,704	0	8,704	1,664	10,369
47 1010-26800 Register of Deeds	1,869	4.09%	23,341	0	23,341	4,463	27,804
51 1010-27500 Drain Commissioner	1,912	4.18%	23,878	0	23,878	4,565	28,443
56 1010-27801 County Survey/Remonum	56	0.12%	699	0	699	134	833
67 1010-28300 M.S.U. Extension	2,492	5.45%	31,121	0	31,121	5,950	37,071
69 1010-28700 Environmental Affairs	601	1.31%	7,506	0	7,506	1,435	8,941
74 1010-28800 Geographic Information S)	254	0.56%	3,172	0	3,172	606	3,779
121 1010-72101 Transportation Planning	508	1.11%	6,344	0	6,344	1,213	7,557
140 2380 Gypsy Moth Control Fund	605	1.32%	7,556	0	7,556	1,445	9,000
154 2760 Division On Aging Fund	4,322	9.45%	53,975	0	53,975	10,320	64,295
170 2930 Soldier's Relief	1,469	3.21%	18,346	0	18,346	3,508	21,853
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	1,224	0	1,224	234	1,458
195 7310-27400 Retirement System Fund	736	1.61%	9,192	0	9,192	1,757	10,949
209 Other	3,043	6.66%	38,002	0	38,002	7,266	45,268
Subtotal	45,722	100.00%	570,997	0	570,997	69,301	640,298
Direct Bills					0		0
Total					\$570,997		\$640,298

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Health Facility Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 2210 Health Dept - Dist Health	100	100.00%	\$161,267	\$0	\$161,267	\$19,573	\$180,840
Subtotal	100	100.00%	161,267	0	161,267	19,573	180,840
Direct Bills					0		0
Total					\$161,267		\$180,840

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Courts Facility Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$115,417	\$0	\$115,417	\$14,008	\$129,426
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	27,540	0	27,540	3,343	30,883
27 1010-13600 District Court	10,193	21.68%	101,857	0	101,857	12,362	114,219
28 1010-13700 District Court Adult Probat	1,538	3.27%	15,369	0	15,369	1,865	17,234
30 1010-14100 & 2150 FOC	4,500	9.57%	44,968	0	44,968	5,458	50,426
32 1010-14500 Law Library	731	1.55%	7,305	0	7,305	887	8,191
34 1010-14800 Probate Court	7,181	15.27%	71,759	0	71,759	8,709	80,468
45 1010-267XX Prosecuting Attorney	6,140	13.06%	61,356	0	61,356	7,447	68,803
50 1010-27302 Department of Public Defe	1,452	3.09%	14,510	0	14,510	1,761	16,271
153 2740 Community Corrections Fund	112	0.24%	1,119	0	1,119	136	1,255
209 Other	872	1.85%	8,714	0	8,714	1,058	9,771
Subtotal	47,025	100.00%	469,914	0	469,914	57,033	526,947
Direct Bills					0		0
Total					\$469,914		\$526,947

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Law Enforcement Center Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	57,414	83.64%	\$264,120	\$0	\$264,120	\$32,056	\$296,176
183 5950 Commissary Fund	288	0.42%	1,325	0	1,325	161	1,486
208 Bay City Police	10,939	15.94%	50,322	0	50,322	6,108	56,430
Subtotal	68,641	100.00%	315,767	0	315,767	38,324	354,092
Direct Bills					0		0
Total					\$315,767		\$354,092

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Community Center Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 1010-75700 Community Center	100	100.00%	\$12,410	\$0	\$12,410	\$1,506	\$13,916
Subtotal	100	100.00%	12,410	0	12,410	1,506	13,916
Direct Bills					0		0
Total					\$12,410		\$13,916

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

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Pinny Park Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
132 1010-76300 Pinconning Park	100	100.00%	\$14,798	\$0	\$14,798	\$1,796	\$16,595
Subtotal	100	100.00%	14,798	0	14,798	1,796	16,595
Direct Bills					0		0
Total					\$14,798		\$16,595

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

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Parks Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 1010-75112 Parks/Recreation Mainten:	100	100.00%	\$58	\$0	\$58	\$7	\$65
Subtotal	100	100.00%	58	0	58	7	65
Direct Bills					0		0
Total					\$58		\$65

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

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Fairgrounds Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 1010-76000 Fairgrounds	100	100.00%	\$8,899	\$0	\$8,899	\$1,080	\$9,979
Subtotal	100	100.00%	8,899	0	8,899	1,080	9,979
Direct Bills					0		0
Total					\$8,899		\$9,979

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

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Central Dispatch Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$780	\$0	\$780	\$95	\$875
145 2610 911 Service Fund	4,838	96.76%	23,291	0	23,291	2,827	26,118
Subtotal	5,000	100.00%	24,071	0	24,071	2,921	26,993
Direct Bills					0		0
Total					\$24,071		\$26,993

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Juvenile Detention Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
168 Juvenile Detention Building Use	100	100.00%	\$14,742	\$0	\$14,742	\$1,789	\$16,531
Subtotal	100	100.00%	14,742	0	14,742	1,789	16,531
Direct Bills					0		0
Total					\$14,742		\$16,531

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

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Civic Arena Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 1010-762XX Civic Arena	100	100.00%	\$7,031	\$0	\$7,031	\$853	\$7,884
Subtotal	100	100.00%	7,031	0	7,031	853	7,884
Direct Bills					0		0
Total					\$7,031		\$7,884

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

**Bay County, MI
Cost Allocation Plan**

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Group Homes Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 1010-27903 Bldg Auth-MH Grp Home,l	1	11.11%	\$2,063	\$0	\$2,063	\$250	\$2,314
58 1010-27909 Bldg Auth-MH Grp Home,z	1	11.11%	2,063	0	2,063	250	2,314
59 1010-27910 Bldg Auth-MH Grp Home,l	1	11.11%	2,063	0	2,063	250	2,314
60 1010-27911 Bldg Auth-MH Grp Home,l	1	11.11%	2,063	0	2,063	250	2,314
61 1010-27912 Bldg Auth-MH Grp Home,l	1	11.11%	2,063	0	2,063	250	2,314
62 1010-27919 Bldg Auth-MH Grp Home,l	1	11.11%	2,063	0	2,063	250	2,314
63 1010-27920 Bldg Auth-MH Grp Home,c	1	11.11%	2,063	0	2,063	250	2,314
64 1010-27921 Bldg Auth-MH Grp Home,v	1	11.11%	2,063	0	2,063	250	2,314
65 1010-27922 Bldg Auth-MH Grp Home,v	1	11.11%	2,063	0	2,063	250	2,314
Subtotal	9	100.00%	18,570	0	18,570	2,254	20,824
Direct Bills					0		0
Total					\$18,570		\$20,824

Basis Units: Split Equally
Source: Buildings and Grounds

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Cost Allocation Plan**

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Storage Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	97	5.46%	\$49	\$0	\$49	\$6	\$55
27 1010-13600 District Court	630	35.45%	317	0	317	38	355
30 1010-14100 & 2150 FOC	97	5.46%	49	0	49	6	55
38 1010-21500 Clerk	97	5.46%	49	0	49	6	55
45 1010-267XX Prosecuting Attorney	801	45.08%	403	0	403	49	452
47 1010-26800 Register of Deeds	55	3.10%	28	0	28	3	31
Subtotal	1,777	100.00%	894	0	894	108	1,002
Direct Bills					0		0
Total					\$894		\$1,002

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Snow Plowing Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 1010-75112 Parks/Recreation Mainten:	100	100.00%	\$18,861	\$0	\$18,861	\$2,289	\$21,150
Subtotal	100	100.00%	18,861	0	18,861	2,289	21,150
Direct Bills					0		0
Total					\$18,861		\$21,150

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

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Maintenance Other Bld Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-43000 Animal Shelter/Dog Warde	1,758	3.62%	\$3,418	\$0	\$3,418	\$415	\$3,833
126 1010-75108 Veterans Park Softball	816	1.68%	1,586	0	1,586	193	1,779
129 1010-75900 County Market	87	0.18%	169	0	169	21	190
141 2400 Mosquito Control Fund	367	0.76%	713	0	713	87	800
154 2760 Division On Aging Fund	477	0.98%	927	0	927	113	1,040
175 5090-75600 Public Golf Course	13,874	28.56%	26,972	0	26,972	3,274	30,246
179 5160 100% Tax Payment Fund (DTR)	900	1.85%	1,750	0	1,750	212	1,962
209 Other	30,304	62.38%	58,914	0	58,914	7,150	66,064
Subtotal	48,583	100.00%	94,450	0	94,450	11,463	105,913
Direct Bills					0		0
Total					\$94,450		\$105,913

Basis Units: Dollar Amount of Assigned Wages by Department

Source: Payroll Report

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Telephone Upgrade/Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	9	1.58%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	6	1.05%	0	0	0	0	0
5 1010-19100 Accounting Department	17	2.98%	0	0	0	0	0
8 1010-27200 Administrative Services	1	0.18%	0	0	0	0	0
9 1010-22800 Information Systems Divis	12	2.11%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	11	1.93%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4	0.70%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	9	1.58%	0	0	0	0	0
16 1010-30100 Sheriff Department	107	18.77%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	2	0.35%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	11	1.93%	0	0	0	0	0
23 1010-13100 Circuit Court	35	6.14%	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	21	3.68%	0	0	0	0	0
27 1010-13600 District Court	29	5.09%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	10	1.75%	0	0	0	0	0
30 1010-14100 & 2150 FOC	28	4.91%	0	0	0	0	0
34 1010-14800 Probate Court	18	3.16%	0	0	0	0	0
37 1010-17100 County Executive	6	1.05%	0	0	0	0	0
38 1010-21500 Clerk	10	1.75%	0	0	0	0	0
42 1010-25700 Equalization Department	4	0.70%	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	25	4.39%	0	0	0	0	0
47 1010-26800 Register of Deeds	7	1.23%	0	0	0	0	0
48 1010-27300 Department of Criminal De	8	1.40%	0	0	0	0	0
50 1010-27302 Department of Public Defe	7	1.23%	0	0	0	0	0
51 1010-27500 Drain Commissioner	5	0.88%	0	0	0	0	0
67 1010-28300 M.S.U. Extension	7	1.23%	0	0	0	0	0
69 1010-28700 Environmental Affairs	7	1.23%	0	0	0	0	0
109 1010-43000 Animal Shelter/Dog Warde	10	1.75%	0	0	0	0	0
131 1010-762XX Civic Arena	1	0.18%	0	0	0	0	0
138 2210 Health Dept - Dist Health	68	11.93%	0	0	0	0	0
141 2400 Mosquito Control Fund	14	2.46%	0	0	0	0	0
145 2610 911 Service Fund	4	0.70%	0	0	0	0	0
153 2740 Community Corrections Fund	2	0.35%	0	0	0	0	0
154 2760 Division On Aging Fund	28	4.91%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	15	2.63%	0	0	0	0	0
164 2920-66402 Juvenile Drug Court	3	0.53%	0	0	0	0	0
170 2930 Soldier's Relief	4	0.70%	0	0	0	0	0
181 5350-70200 Housing Fund	5	0.88%	0	0	0	0	0

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Telephone Upgrade/Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	570	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Phone Lines by Department
Source: Telephone Directory

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Direct Supplies Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	394	2.24%	\$78	\$0	\$78	\$9	\$87
27 1010-13600 District Court	8,482	48.27%	1,673	0	1,673	203	1,877
50 1010-27302 Department of Public Defe	6,153	35.01%	1,214	0	1,214	147	1,361
109 1010-43000 Animal Shelter/Dog Warde	846	4.81%	167	0	167	20	187
170 2930 Soldier's Relief	560	3.19%	110	0	110	13	124
175 5090-75600 Public Golf Course	1,078	6.13%	213	0	213	26	238
209 Other	60	0.34%	12	0	12	1	13
Subtotal	17,573	100.00%	3,467	0	3,467	421	3,888
Direct Bills					0		0
Total					\$3,467		\$3,888

Basis Units: Dollar Value of Purchases
Source: Actual Expenses

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Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
3 1010-25300 Treasurer	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	55,374	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	33,906	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	13,050	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	12,326	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	5,432	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	40,088	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	5,345	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	16,010	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	5,831	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	28,696	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	12,466	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	296,176	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	65	0	0	0
23 1010-13100 Circuit Court	0	0	129,426	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	30,883	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	114,219	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	17,234	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	50,426	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	8,191	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	80,468	0	0	0	0	0	0	0
37 1010-17100 County Executive	37,265	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	69,888	0	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	10,369	0	0	0	0	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	0	0	68,803	0	0	0	0	0	0	0
47 1010-26800 Register of Deeds	27,804	0	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defe	0	0	16,271	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	28,443	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	833	0	0	0	0	0	0	0	0	0
57 1010-27903 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
58 1010-27909 Bldg Auth-MH Grp Home,l	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,l	0	0	0	0	0	0	0	0	0	0
64 1010-27921 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
65 1010-27922 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	37,071	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	8,941	0	0	0	0	0	0	0	0	0
74 1010-28800 Geographic Information Sy	3,779	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
105 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$0
109 1010-43000 Animal Shelter/Dog Ward	0	0	0	0	0	0	0	0	0	0
121 1010-72101 Transportation Planning	7,557	0	0	0	0	0	0	0	0	0
126 1010-75108 Veterans Park Softball	0	0	0	0	0	0	0	0	0	0
127 1010-75700 Community Center	0	0	0	0	13,916	0	0	0	0	0
129 1010-75900 County Market	0	0	0	0	0	0	0	0	0	0
130 1010-76000 Fairgrounds	0	0	0	0	0	0	0	9,979	0	0
131 1010-762XX Civic Arena	0	0	0	0	0	0	0	0	0	0
132 1010-76300 Pinconning Park	0	0	0	0	0	16,595	0	0	0	0
138 2210 Health Dept - Dist Health	0	180,840	0	0	0	0	0	0	0	0
140 2380 Gypsy Moth Control Fund	9,000	0	0	0	0	0	0	0	0	0
141 2400 Mosquito Control Fund	0	0	0	0	0	0	0	0	0	0
145 2610 911 Service Fund	0	0	0	0	0	0	0	0	26,118	0
153 2740 Community Corrections Fund	0	0	1,255	0	0	0	0	0	0	0
154 2760 Division On Aging Fund	64,295	0	0	0	0	0	0	0	0	0
168 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	16,531
170 2930 Soldier's Relief	21,853	0	0	0	0	0	0	0	0	0
175 5090-75600 Public Golf Course	0	0	0	0	0	0	0	0	0	0
179 5160 100% Tax Payment Fund (DTR)	0	0	0	0	0	0	0	0	0	0
183 5950 Commissary Fund	0	0	0	1,486	0	0	0	0	0	0
184 6770 Self-Insurance Fund-WC/UC/S&A	1,458	0	0	0	0	0	0	0	0	0
195 7310-27400 Retirement System Fund	10,949	0	0	0	0	0	0	0	0	0
208 Bay City Police	0	0	0	56,430	0	0	0	0	0	0
209 Other	45,268	0	9,771	0	0	0	0	0	0	0
Total	\$640,298	\$180,840	\$526,947	\$354,092	\$13,916	\$16,595	\$65	\$9,979	\$26,993	\$16,531

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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	\$0	\$0	\$0	\$27,000
4 1010-10100 Board of Commissioners	0	0	0	0	0	0	0	0	55,374
5 1010-19100 Accounting Department	0	0	0	0	0	0	0	0	33,906
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	13,050
7 1010-21200 Budget Department	0	0	0	0	0	0	0	0	12,326
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	5,432
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	40,088
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	5,345
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	16,010
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	5,831
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	28,696
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	12,466
16 1010-30100 Sheriff Department	0	0	55	0	0	0	87	0	296,318
18 1010-75112 Parks/Recreation Mainten.	0	0	0	21,150	0	0	0	0	21,215
23 1010-13100 Circuit Court	0	0	0	0	0	0	0	0	129,426
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	0	0	0	30,883
27 1010-13600 District Court	0	0	355	0	0	0	1,877	0	116,451
28 1010-13700 District Court Adult Probat	0	0	0	0	0	0	0	0	17,234
30 1010-14100 & 2150 FOC	0	0	55	0	0	0	0	0	50,480
32 1010-14500 Law Library	0	0	0	0	0	0	0	0	8,191
34 1010-14800 Probate Court	0	0	0	0	0	0	0	0	80,468
37 1010-17100 County Executive	0	0	0	0	0	0	0	0	37,265
38 1010-21500 Clerk	0	0	55	0	0	0	0	0	69,943
42 1010-25700 Equalization Department	0	0	0	0	0	0	0	0	10,369
45 1010-267XX Prosecuting Attorney	0	0	452	0	0	0	0	0	69,255
47 1010-26800 Register of Deeds	0	0	31	0	0	0	0	0	27,835
50 1010-27302 Department of Public Defe	0	0	0	0	0	0	1,361	0	17,632
51 1010-27500 Drain Commissioner	0	0	0	0	0	0	0	0	28,443
56 1010-27801 County Survey/Remonum	0	0	0	0	0	0	0	0	833
57 1010-27903 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
58 1010-27909 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
59 1010-27910 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
60 1010-27911 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
61 1010-27912 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
62 1010-27919 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
63 1010-27920 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
64 1010-27921 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
65 1010-27922 Bldg Auth-MH Grp Home,l	0	2,314	0	0	0	0	0	0	2,314
67 1010-28300 M.S.U. Extension	0	0	0	0	0	0	0	0	37,071
69 1010-28700 Environmental Affairs	0	0	0	0	0	0	0	0	8,941
74 1010-28800 Geographic Information Sy	0	0	0	0	0	0	0	0	3,779

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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
105 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$875
109 1010-43000 Animal Shelter/Dog Ward	0	0	0	0	3,833	0	187	0	4,020
121 1010-72101 Transportation Planning	0	0	0	0	0	0	0	0	7,557
126 1010-75108 Veterans Park Softball	0	0	0	0	1,779	0	0	0	1,779
127 1010-75700 Community Center	0	0	0	0	0	0	0	0	13,916
129 1010-75900 County Market	0	0	0	0	190	0	0	0	190
130 1010-76000 Fairgrounds	0	0	0	0	0	0	0	0	9,979
131 1010-762XX Civic Arena	7,884	0	0	0	0	0	0	0	7,884
132 1010-76300 Pinconning Park	0	0	0	0	0	0	0	0	16,595
138 2210 Health Dept - Dist Health	0	0	0	0	0	0	0	0	180,840
140 2380 Gypsy Moth Control Fund	0	0	0	0	0	0	0	0	9,000
141 2400 Mosquito Control Fund	0	0	0	0	800	0	0	0	800
145 2610 911 Service Fund	0	0	0	0	0	0	0	0	26,118
153 2740 Community Corrections Fund	0	0	0	0	0	0	0	0	1,255
154 2760 Division On Aging Fund	0	0	0	0	1,040	0	0	0	65,335
168 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	16,531
170 2930 Soldier's Relief	0	0	0	0	0	0	124	0	21,977
175 5090-75600 Public Golf Course	0	0	0	0	30,246	0	238	0	30,484
179 5160 100% Tax Payment Fund (DTR)	0	0	0	0	1,962	0	0	0	1,962
183 5950 Commissary Fund	0	0	0	0	0	0	0	0	1,486
184 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	0	0	0	0	0	1,458
195 7310-27400 Retirement System Fund	0	0	0	0	0	0	0	0	10,949
208 Bay City Police	0	0	0	0	0	0	0	0	56,430
209 Other	0	0	0	0	66,064	0	13	0	121,117
Total	\$7,884	\$20,824	\$1,002	\$21,150	\$105,913	\$0	\$3,888	\$0	\$1,946,917

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**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.

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A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description		Amount	General Admin	Civil Counsel	Legal Fees	General Government
Personnel Costs						
Salaries	S1	193,892	0	193,892	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	63,296	0	63,296	0	0
Subtotal - Personnel Costs		257,188	0	257,188	0	0
Services & Supplies Cost						
Termination Pay	D	7,445	0	0	0	0
72700 Office Supplies	S	719	0	719	0	0
72702 Book Supplies	S	257	0	257	0	0
72800 Printing and Binding	S	296	0	296	0	0
72900 Postage	S	242	0	242	0	0
74200 Food Supplies	S	138	0	138	0	0
75100 Computer Supplies	S	99	0	99	0	0
75500 Conference/Meeting Supplies	S	44	0	44	0	0
79900 Other Supplies	S	38	0	38	0	0
81301 Internet/Cable Services	S	6,231	0	6,231	0	0
81600 Appraisal Fees	S	3,500	0	3,500	0	0
81700 Legal Fees	P	16,758	0	0	16,285	473
82000 Memberships and Dues	S	2,939	0	2,939	0	0
82900 Filing Fees	S	50	0	50	0	0
85200 Telephone	S	198	0	198	0	0
86100 Conference Fees & Expenses	S	1,560	0	1,560	0	0
86500 State Travel Mileage	S	851	0	851	0	0
86600 Local Travel Mileage	S	38	0	38	0	0
94601 Equipment Rental-Copy Machir	S	799	0	799	0	0
95500 Miscellaneous	S	21	0	21	0	0
67601 Reimbursement - Individuals	P	(12)	(12)	0	0	0
67607 Reimbursement - FOIA Request	P	(272)	(272)	0	0	0
Subtotal - Services & Supplies		41,939	(284)	18,020	16,285	473
Department Cost Total		299,127	(284)	275,208	16,285	473
Adjustments to Cost						
Termination Pay	D	(7,445)	0	0	0	0

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A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description	Amount	General Admin	Civil Counsel	Legal Fees	General Government
Subtotal - Adjustments	(7,445)	0	0	0	0
Total Costs After Adjustments	291,682	(284)	275,208	16,285	473
General Admin Distribution		284	(268)	(16)	(0)
Grand Total	\$291,682		\$274,940	\$16,269	\$473
				not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
1 County Building	\$107	\$0	\$101	\$6	\$0
Subtotal - Building Depreciation	107	0	101	6	0
2 Imaging Equipment	852	1	804	48	1
2 Telephone Equipment	120	0	113	7	0
Subtotal - Equipment Depreciation	971	2	917	54	2
3 Cash Receipts	20	6	24	1	0
3 Bank Reconciliation	404	121	495	29	1
Subtotal - 1010-25300 Treasurer	424	127	520	31	1
4 Annual Audit	341	105	421	25	1
Subtotal - 1010-10100 Board of Comm	341	105	421	25	1
5 Accounting	1,340	379	1,620	96	3
5 Payroll	3	1	3	0	0
5 Budgeting	757	204	905	54	2
5 Contract Serv.	421	143	532	32	1
Subtotal - 1010-19100 Accounting Dep	2,521	726	3,061	181	5
6 Payroll	999	142	1,076	64	2
6 Budgeting	49	7	53	3	0
Subtotal - 1010-20200 Payroll	1,048	149	1,129	67	2
7 Budgeting	737	150	836	49	1
7 Accts Payable	81	16	92	5	0
7 General Accounting	134	28	153	9	0
Subtotal - 1010-21200 Budget Departr	952	194	1,081	64	2
8 Admin Services	168	46	201	12	0
Subtotal - 1010-27200 Administrative S	168	46	201	12	0
9 Tech Support	2,739	740	3,279	194	6
9 Network/Server	3,403	605	3,779	224	6
9 Imaging	489	95	550	33	1

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
9 Telephone	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	6,631	1,440	7,608	450	13
10 Accounting	625	95	678	40	1
Subtotal - Financial System MUNIS	625	95	678	40	1
11 Purchasing	1,182	307	1,403	83	2
Subtotal - 1010-23300 Purchasing	1,182	307	1,403	83	2
12 County Building	4,895	936	5,497	325	9
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	4,895	936	5,497	325	9
14 Human Resources	0	1,033	973	58	2
14 Labor Relations	0	291	274	16	0
14 Education and Training	0	144	135	8	0
Subtotal - 1010-27000 Personnel & Err	0	1,468	1,383	82	2
15 Mail Services	0	64	60	4	0
15 Office Max Rebate	0	(10)	(10)	(1)	(0)
Subtotal - 1010-29800 Risograph Printi	0	53	50	3	0
18 County Building	0	7	7	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	7	7	0	0
19 General Liability	0	1,002	945	56	2
19 County Building	0	214	202	12	0
Subtotal - 1010-85100 Risk Manageme	0	1,216	1,146	68	2
20 Wellness Program	0	282	266	16	0
Subtotal - 1010-85900 Wellness Progr	0	282	266	16	0
21 Current Retiree Fringe Benefits	0	4,710	4,439	263	8
21 Future Retiree Fringe Benefits	0	1	1	0	0
21 Supplemental Contribution	0	0	0	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
21 Term Payoff	\$0	\$1,301	\$1,226	\$73	\$2
Subtotal - 1010-87800 Retirees Health/	0	6,012	5,667	335	10
Total Incoming	19,866	13,165	31,134	1,842	54
C. Total Allocated		\$324,712	\$306,075	\$18,111	\$526
			94.26%	5.58%	0.16%

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Civil Counsel Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6,412	4.28%	\$12,556	\$0	\$12,556	\$0	\$12,556
4 1010-10100 Board of Commissioners	9,282	6.19%	18,177	0	18,177	0	18,177
5 1010-19100 Accounting Department	3,413	2.28%	6,684	0	6,684	0	6,684
8 1010-27200 Administrative Services	6,283	4.19%	12,304	0	12,304	0	12,304
9 1010-22800 Information Systems Divis	4,150	2.77%	8,127	0	8,127	0	8,127
11 1010-23300 Purchasing	1,500	1.00%	2,937	0	2,937	0	2,937
12 1010-26500 Buildings and Grounds	1,500	1.00%	2,937	0	2,937	0	2,937
14 1010-27000 Personnel & Employee Re	15,539	10.36%	30,430	0	30,430	1,642	32,072
16 1010-30100 Sheriff Department	14,453	9.64%	28,303	0	28,303	1,527	29,830
17 1010-75110 Recreation & Facilities	5,650	3.77%	11,064	0	11,064	597	11,661
23 1010-13100 Circuit Court	3,542	2.36%	6,936	0	6,936	374	7,310
27 1010-13600 District Court	2,935	1.96%	5,748	0	5,748	310	6,058
34 1010-14800 Probate Court	1,500	1.00%	2,937	0	2,937	159	3,096
37 1010-17100 County Executive	11,479	7.65%	22,479	0	22,479	1,213	23,692
38 1010-21500 Clerk	957	0.64%	1,874	0	1,874	101	1,975
42 1010-25700 Equalization Department	478	0.32%	936	0	936	51	987
45 1010-267XX Prosecuting Attorney	957	0.64%	1,874	0	1,874	101	1,975
47 1010-26800 Register of Deeds	4,369	2.91%	8,556	0	8,556	462	9,017
48 1010-27300 Department of Criminal De	3,891	2.59%	7,620	0	7,620	411	8,031
69 1010-28700 Environmental Affairs	2,999	2.00%	5,873	0	5,873	317	6,190
74 1010-28800 Geographic Information Sy	957	0.64%	1,874	0	1,874	101	1,975
106 1010-42601 Local Emergency Planninç	543	0.36%	1,063	0	1,063	57	1,121
109 1010-43000 Animal Shelter/Dog Warde	2,456	1.64%	4,810	0	4,810	260	5,069
121 1010-72101 Transportation Planning	1,021	0.68%	1,999	0	1,999	108	2,107
138 2210 Health Dept - Dist Health	7,498	5.00%	14,683	0	14,683	792	15,475
141 2400 Mosquito Control Fund	543	0.36%	1,063	0	1,063	57	1,121
145 2610 911 Service Fund	1,978	1.32%	3,873	0	3,873	209	4,082
153 2740 Community Corrections Fund	1,021	0.68%	1,999	0	1,999	108	2,107
154 2760 Division On Aging Fund	3,413	2.28%	6,684	0	6,684	361	7,044
155 2770 Home Rehabilitation Fund	1,021	0.68%	1,999	0	1,999	108	2,107
159 2920-66203 Instit.Care-Det.Fac(Juv.Hk	1,021	0.68%	1,999	0	1,999	108	2,107
170 2930 Soldier's Relief	4,369	2.91%	8,556	0	8,556	462	9,017
175 5090-75600 Public Golf Course	957	0.64%	1,874	0	1,874	101	1,975
181 5350-70200 Housing Fund	2,999	2.00%	5,873	0	5,873	317	6,190
194 7260 Employee 457 Def Comp Fund	5,430	3.62%	10,633	0	10,633	574	11,207
195 7310-27400 Retirement System Fund	12,903	8.60%	25,268	0	25,268	1,364	26,631
200 8010 Drain	543	0.36%	1,063	0	1,063	57	1,121

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Civil Counsel Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	149,962	100.00%	293,666	0	293,666	12,409	306,075
Direct Bills					0		0
Total					\$293,666		\$306,075

Basis Units: Dollar Amount of Staff Attorney Wages by Department

Source: Buildings & Grounds

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Legal Fees Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	6,375	39.22%	\$6,815	\$0	\$6,815	\$288	\$7,103
34 1010-14800 Probate Court	74	0.46%	79	0	79	3	82
209 Other	9,807	60.33%	10,483	0	10,483	443	10,926
Subtotal	16,256	100.00%	17,377	0	17,377	734	18,111
Direct Bills					0		0
Total					\$17,377		\$18,111

Basis Units: Dollar Amount of Legal Fees by Department

Source: Buildings & Grounds

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Allocation Summary

Dept:13 1010-26600 Corporation Counsel

Department	Civil Counsel	Legal Fees	General Government	Total
3 1010-25300 Treasurer	\$12,556	\$0	\$0	\$12,556
4 1010-10100 Board of Commissioners	18,177	0	0	18,177
5 1010-19100 Accounting Department	6,684	0	0	6,684
8 1010-27200 Administrative Services	12,304	0	0	12,304
9 1010-22800 Information Systems Divis	8,127	0	0	8,127
11 1010-23300 Purchasing	2,937	0	0	2,937
12 1010-26500 Buildings and Grounds	2,937	0	0	2,937
14 1010-27000 Personnel & Employee Re	32,072	0	0	32,072
16 1010-30100 Sheriff Department	29,830	0	0	29,830
17 1010-75110 Recreation & Facilities	11,661	0	0	11,661
23 1010-13100 Circuit Court	7,310	7,103	0	14,413
27 1010-13600 District Court	6,058	0	0	6,058
34 1010-14800 Probate Court	3,096	82	0	3,178
37 1010-17100 County Executive	23,692	0	0	23,692
38 1010-21500 Clerk	1,975	0	0	1,975
42 1010-25700 Equalization Department	987	0	0	987
45 1010-267XX Prosecuting Attorney	1,975	0	0	1,975
47 1010-26800 Register of Deeds	9,017	0	0	9,017
48 1010-27300 Department of Criminal De	8,031	0	0	8,031
69 1010-28700 Environmental Affairs	6,190	0	0	6,190
74 1010-28800 Geographic Information Sy	1,975	0	0	1,975
106 1010-42601 Local Emergency Planninç	1,121	0	0	1,121
109 1010-43000 Animal Shelter/Dog Warde	5,069	0	0	5,069
121 1010-72101 Transportation Planning	2,107	0	0	2,107
138 2210 Health Dept - Dist Health	15,475	0	0	15,475
141 2400 Mosquito Control Fund	1,121	0	0	1,121
145 2610 911 Service Fund	4,082	0	0	4,082
153 2740 Community Corrections Fund	2,107	0	0	2,107
154 2760 Division On Aging Fund	7,044	0	0	7,044
155 2770 Home Rehabilitation Fund	2,107	0	0	2,107
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,107	0	0	2,107
170 2930 Soldier's Relief	9,017	0	0	9,017
175 5090-75600 Public Golf Course	1,975	0	0	1,975
181 5350-70200 Housing Fund	6,190	0	0	6,190
194 7260 Employee 457 Def Comp Fund	11,207	0	0	11,207
195 7310-27400 Retirement System Fund	26,631	0	0	26,631
200 8010 Drain	1,121	0	0	1,121
209 Other	0	10,926	0	10,926
Total	\$306,075	\$18,111	\$0	\$324,186

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

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

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

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

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

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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	141,224	17,804	70,409	41,611	0	0	7,466	3,934	0
<i>Salary % Split</i>			<i>12.61%</i>	<i>49.86%</i>	<i>29.46%</i>	<i>.00%</i>	<i>.00%</i>	<i>5.29%</i>	<i>2.79%</i>	<i>.00%</i>
Benefits	S	60,965	7,686	30,395	17,963	0	0	3,223	1,698	0
Subtotal - Personnel Costs		202,189	25,490	100,804	59,574	0	0	10,689	5,632	0
Services & Supplies Cost										
72700 Office Supplies	S	1,015	128	506	299	0	0	54	28	0
72800 Printing And Binding	S	586	74	292	173	0	0	31	16	0
72900 Postage	S	515	65	257	152	0	0	27	14	0
74200 Food Supplies	S	160	20	80	47	0	0	8	4	0
74800 Kitchen Supplies	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	441	56	220	130	0	0	23	12	0
79900 Other Supplies	S	805	101	401	237	0	0	43	22	0
80100 Professional Services	S	3,856	486	1,922	1,136	0	0	204	107	0
80200 Contractual Services	S	45,090	5,684	22,480	13,286	0	0	2,384	1,256	0
82000 Memberships And Dues	S	824	104	411	243	0	0	44	23	0
83500 Health Services	P	3,257	0	3,257	0	0	0	0	0	0
85200 Telephone	S	220	28	110	65	0	0	12	6	0
86100 Conference Fees & Expenses	S	1,181	149	589	348	0	0	62	33	0
86500 State Travel Mileage	S	272	34	136	80	0	0	14	8	0
94600 Equipment Rental	S	36	5	18	11	0	0	2	1	0
94601 Equipment Rental-Copy Machir	S	1,041	131	519	307	0	0	55	29	0
96000 Education and Training	P	18,371	0	0	0	18,371	0	0	0	0
96740 Office Equipment & Furniture	S	81	10	40	24	0	0	4	2	0
67607 Reimbursement - FOIA Request	S	(34)	(4)	(17)	(10)	0	0	(2)	(1)	0
Subtotal - Services & Supplies		77,717	7,071	31,221	16,526	18,371	0	2,965	1,562	0
Department Cost Total		279,906	32,561	132,025	76,100	18,371	0	13,654	7,195	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		279,906	32,561	132,025	76,100	18,371	0	13,654	7,195	0
General Admin Distribution			(32,561)	17,380	10,018	2,418	0	1,797	947	0
Grand Total		\$279,906		\$149,405	\$86,118	\$20,789	\$0	\$15,452	\$8,142	\$0

not allocated

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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	\$527	\$0	\$282	\$162	\$39	\$0	\$29	\$15	\$0
Subtotal - Building Depreciation	527	0	282	162	39	0	29	15	0
2 Imaging Equipment	852	1	455	263	63	0	47	25	0
2 Telephone Equipment	269	0	144	83	20	0	15	8	0
Subtotal - Equipment Depreciation	1,121	2	599	345	83	0	62	33	0
3 Cash Receipts	2	1	2	1	0	0	0	0	0
3 Bank Reconciliation	488	146	339	195	47	0	35	18	0
Subtotal - 1010-25300 Treasurer	490	147	340	196	47	0	35	19	0
4 Annual Audit	368	113	257	148	36	0	27	14	0
Subtotal - 1010-10100 Board of Comm	368	113	257	148	36	0	27	14	0
5 Accounting	1,445	408	989	570	138	0	102	54	0
5 Payroll	2	1	2	1	0	0	0	0	0
5 Budgeting	670	180	454	262	63	0	47	25	0
5 Contract Serv.	421	143	301	174	42	0	31	16	0
Subtotal - 1010-19100 Accounting Dep	2,539	733	1,746	1,007	243	0	181	95	0
6 Payroll	878	125	535	309	75	0	55	29	0
6 Budgeting	44	6	27	15	4	0	3	1	0
Subtotal - 1010-20200 Payroll	922	131	562	324	78	0	58	31	0
7 Budgeting	653	133	419	242	58	0	43	23	0
7 Accts Payable	106	21	68	39	9	0	7	4	0
7 General Accounting	145	30	93	54	13	0	10	5	0
Subtotal - 1010-21200 Budget Departm	903	184	580	335	81	0	60	32	0
8 Admin Services	147	40	100	58	14	0	10	5	0
Subtotal - 1010-27200 Administrative S	147	40	100	58	14	0	10	5	0
9 Tech Support	7,371	1,990	4,997	2,880	695	0	517	272	0
9 Network/Server	2,992	532	1,881	1,084	262	0	195	103	0
9 Imaging	489	95	311	180	43	0	32	17	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:14 1010-27000 Personnel & Employee Relations

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
9 Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	10,852	2,617	7,189	4,144	1,000	0	744	392	0
10 Accounting	673	102	414	239	58	0	43	23	0
Subtotal - Financial System MUNIS	673	102	414	239	58	0	43	23	0
11 Purchasing	919	239	618	356	86	0	64	34	0
Subtotal - 1010-23300 Purchasing	919	239	618	356	86	0	64	34	0
12 County Building	24,090	4,606	15,317	8,829	2,131	0	1,584	835	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	24,090	4,606	15,317	8,829	2,131	0	1,584	835	0
13 Civil Counsel	30,430	1,642	17,119	9,867	2,382	0	1,770	933	0
Subtotal - 1010-26600 Corporation Cot	30,430	1,642	17,119	9,867	2,382	0	1,770	933	0
14 Human Resources	0	908	485	279	67	0	50	26	0
14 Education and Training	0	126	67	39	9	0	7	4	0
Subtotal - 1010-27000 Personnel & Err	0	1,034	552	318	77	0	57	30	0
15 Mail Services	0	135	72	42	10	0	7	4	0
15 Office Max Rebate	0	(23)	(12)	(7)	(2)	0	(1)	(1)	0
Subtotal - 1010-29800 Risograph Printi	0	112	60	34	8	0	6	3	0
18 County Building	0	35	19	11	3	0	2	1	0
Subtotal - 1010-75112 Parks/Recreatio	0	35	19	11	3	0	2	1	0
19 General Liability	0	881	470	271	65	0	49	26	0
19 County Building	0	1,052	562	324	78	0	58	31	0
Subtotal - 1010-85100 Risk Manageme	0	1,933	1,032	595	144	0	107	56	0
20 Wellness Program	0	248	132	76	18	0	14	7	0
Subtotal - 1010-85900 Wellness Progr	0	248	132	76	18	0	14	7	0
21 Current Retiree Fringe Benefits	0	11,306	6,035	3,478	840	0	624	329	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:14 1010-27000 Personnel & Employee Relations

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
21 Future Retiree Fringe Benefits	\$0	\$3	\$1	\$1	\$0	\$0	\$0	\$0	\$0
21 Supplemental Contribution	0	0	0	0	0	0	0	0	0
21 Term Payoff	0	913	487	281	68	0	50	27	0
Subtotal - 1010-87800 Retirees Health/	0	12,221	6,523	3,760	908	0	675	355	0
Total Incoming	73,982	26,141	53,442	30,804	7,436	0	5,527	2,912	0
C. Total Allocated		\$380,028	\$202,847	\$116,923	\$28,226	\$0	\$20,979	\$11,054	\$0
			53.38%	30.77%	7.43%		5.52%	2.91%	

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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	5.30	1.06%	\$2,005	\$0	\$2,005	\$0	\$2,005
4 1010-10100 Board of Commissioners	5.83	1.17%	2,206	0	2,206	0	2,206
5 1010-19100 Accounting Department	5.99	1.20%	2,266	0	2,266	0	2,266
6 1010-20200 Payroll	2.36	0.47%	893	0	893	0	893
7 1010-21200 Budget Department	2.00	0.40%	757	0	757	0	757
8 1010-27200 Administrative Services	1.39	0.28%	526	0	526	0	526
9 1010-22800 Information Systems Divis	9.00	1.80%	3,404	0	3,404	0	3,404
11 1010-23300 Purchasing	1.00	0.20%	377	0	377	0	377
12 1010-26500 Buildings and Grounds	18.99	3.80%	7,184	0	7,184	0	7,184
13 1010-26600 Corporation Counsel	2.73	0.55%	1,033	0	1,033	0	1,033
14 1010-27000 Personnel & Employee Re	2.40	0.48%	908	0	908	0	908
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	113	0	113	9	123
16 1010-30100 Sheriff Department	54.20	10.85%	20,503	0	20,503	1,710	22,213
17 1010-75110 Recreation & Facilities	1.29	0.26%	488	0	488	41	529
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	867	0	867	72	939
20 1010-85900 Wellness Program	1.11	0.22%	421	0	421	35	456
23 1010-13100 Circuit Court	15.51	3.11%	5,867	0	5,867	489	6,357
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	378	0	378	32	410
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	378	0	378	32	410
27 1010-13600 District Court	18.88	3.78%	7,142	0	7,142	596	7,738
28 1010-13700 District Court Adult Probat	6.00	1.20%	2,269	0	2,269	189	2,458
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	378	0	378	32	410
30 1010-14100 & 2150 FOC	27.44	5.50%	10,380	0	10,380	866	11,246
33 1010-14700 Jury/Judicial Council	1.89	0.38%	715	0	715	60	775
34 1010-14800 Probate Court	13.02	2.61%	4,925	0	4,925	411	5,336
37 1010-17100 County Executive	2.45	0.49%	927	0	927	77	1,004
38 1010-21500 Clerk	3.90	0.78%	1,475	0	1,475	123	1,598
39 1010-22900 Community Outreach / Me	1.00	0.20%	378	0	378	32	410
42 1010-25700 Equalization Department	3.00	0.60%	1,135	0	1,135	95	1,229
45 1010-267XX Prosecuting Attorney	21.16	4.24%	8,005	0	8,005	667	8,672
47 1010-26800 Register of Deeds	4.96	0.99%	1,876	0	1,876	156	2,033
48 1010-27300 Department of Criminal De	2.92	0.58%	1,105	0	1,105	92	1,197
49 1010-27301 Indigent Attorney	0.01	0.00%	4	0	4	0	4
50 1010-27302 Department of Public Defe	4.98	1.00%	1,884	0	1,884	157	2,041
51 1010-27500 Drain Commissioner	7.22	1.45%	2,731	0	2,731	228	2,959
56 1010-27801 County Survey/Remonum	0.20	0.04%	76	0	76	6	82
69 1010-28700 Environmental Affairs	1.65	0.33%	624	0	624	52	676
74 1010-28800 Geographic Information Sy	0.74	0.15%	280	0	280	23	303
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	375	0	375	31	406
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	344	0	344	29	373
77 1010-31500 Secondary Road Patrol	19.05	3.82%	7,206	0	7,206	601	7,807
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	1,517	0	1,517	126	1,643

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$371	\$0	\$371	\$31	\$402
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	711	0	711	59	770
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	741	0	741	62	803
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	378	0	378	32	410
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	749	0	749	62	811
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	371	0	371	31	402
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	378	0	378	32	410
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	378	0	378	32	410
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	344	0	344	29	373
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	261	0	261	22	283
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	855	0	855	71	926
91 1010-31700 Township Road Patrol	0.40	0.08%	151	0	151	13	164
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	34	0	34	3	37
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	76	0	76	6	82
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	2
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	178	0	178	15	193
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	11	0	11	1	12
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	378	0	378	32	410
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	2,811	0	2,811	234	3,045
121 1010-72101 Transportation Planning	0.34	0.07%	129	0	129	11	139
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	401	0	401	33	434
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	382	0	382	32	414
126 1010-75108 Veterans Park Softball	0.14	0.03%	53	0	53	4	57
127 1010-75700 Community Center	3.03	0.61%	1,146	0	1,146	96	1,242
128 1010-75800 Swimming Pool	1.13	0.23%	427	0	427	36	463
130 1010-76000 Fairgrounds	0.11	0.02%	42	0	42	3	45
131 1010-762XX Civic Arena	7.50	1.50%	2,837	0	2,837	237	3,074
132 1010-76300 Pinconning Park	2.54	0.51%	961	0	961	80	1,041
138 2210 Health Dept - Dist Health	42.22	8.46%	15,971	0	15,971	1,332	17,303
140 2380 Gypsy Moth Control Fund	2.11	0.42%	798	0	798	67	865
141 2400 Mosquito Control Fund	13.39	2.68%	5,065	0	5,065	422	5,488
144 2600 Indigent Defense Fund	1.57	0.31%	594	0	594	50	643
145 2610 911 Service Fund	26.40	5.29%	9,987	0	9,987	833	10,820
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	87	0	87	7	94
147 2640 Local C.F.O. Training Fund	0.08	0.02%	30	0	30	3	33
153 2740 Community Corrections Fund	1.77	0.35%	670	0	670	56	725
154 2760 Division On Aging Fund	42.17	8.45%	15,952	0	15,952	1,330	17,283
155 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	8,322	0	8,322	694	9,016
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	189	0	189	16	205
163 2920-66401 Youth & Family Support S	1.96	0.39%	741	0	741	62	803
164 2920-66402 Juvenile Drug Court	0.50	0.10%	189	0	189	16	205

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$367	\$0	\$367	\$31	\$398
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	757	0	757	63	820
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	745	0	745	62	807
175 5090-75600 Public Golf Course	3.65	0.73%	1,381	0	1,381	115	1,496
177 5090-75602 Public Golf Course-Club	2.63	0.53%	995	0	995	83	1,078
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	711	0	711	59	770
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	185	0	185	15	201
181 5350-70200 Housing Fund	4.00	0.80%	1,513	0	1,513	126	1,639
184 6770 Self-Insurance Fund-WC/UC/S&I	3.25	0.65%	1,229	0	1,229	103	1,332
195 7310-27400 Retirement System Fund	1.40	0.28%	530	0	530	44	574
Subtotal	499.34	100.00%	188,894	0	188,894	13,953	202,847
Direct Bills					0		0
Total					\$188,894		\$202,847

Basis Units: FTEs
Source: Payroll Report

Bay County, MI
Cost Allocation Plan

FY 2019
11/12/2020

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	0.80%	\$873	\$0	\$873	\$0	\$873
5 1010-19100 Accounting Department	5	1.34%	1,456	0	1,456	0	1,456
6 1010-20200 Payroll	2	0.53%	582	0	582	0	582
7 1010-21200 Budget Department	2	0.53%	582	0	582	0	582
9 1010-22800 Information Systems Divis	9	2.41%	2,620	0	2,620	0	2,620
11 1010-23300 Purchasing	1	0.27%	291	0	291	0	291
12 1010-26500 Buildings and Grounds	20	5.35%	5,822	0	5,822	0	5,822
13 1010-26600 Corporation Counsel	1	0.27%	291	0	291	0	291
16 1010-30100 Sheriff Department	45	12.03%	13,101	0	13,101	1,093	14,194
17 1010-75110 Recreation & Facilities	1	0.27%	291	0	291	24	315
18 1010-75112 Parks/Recreation Mainten.	1	0.27%	291	0	291	24	315
20 1010-85900 Wellness Program	1	0.27%	291	0	291	24	315
23 1010-13100 Circuit Court	5	1.34%	1,456	0	1,456	121	1,577
27 1010-13600 District Court	9	2.41%	2,620	0	2,620	219	2,839
28 1010-13700 District Court Adult Probat	2	0.53%	582	0	582	49	631
30 1010-14100 & 2150 FOC	18	4.81%	5,240	0	5,240	437	5,678
34 1010-14800 Probate Court	8	2.14%	2,329	0	2,329	194	2,523
38 1010-21500 Clerk	3	0.80%	873	0	873	73	946
39 1010-22900 Community Outreach / Me	1	0.27%	291	0	291	24	315
42 1010-25700 Equalization Department	2	0.53%	582	0	582	49	631
45 1010-267XX Prosecuting Attorney	11	2.94%	3,202	0	3,202	267	3,470
47 1010-26800 Register of Deeds	3	0.80%	873	0	873	73	946
48 1010-27300 Department of Criminal De	3	0.80%	873	0	873	73	946
50 1010-27302 Department of Public Defe	2	0.53%	582	0	582	49	631
51 1010-27500 Drain Commissioner	6	1.60%	1,747	0	1,747	146	1,893
69 1010-28700 Environmental Affairs	1	0.27%	291	0	291	24	315
74 1010-28800 Geographic Information Sy	2	0.53%	582	0	582	49	631
75 1010-31100 Circuit Court Warrant Offic	1	0.27%	291	0	291	24	315
76 1010-31200 B.A.Y.A.N.E.T.	1	0.27%	291	0	291	24	315
77 1010-31500 Secondary Road Patrol	19	5.08%	5,531	0	5,531	462	5,993
79 1010-31503 2nd Rd Patrol-Bangor Tw	3	0.80%	873	0	873	73	946
80 1010-31504 2nd Rd Patr-Portsmouth	1	0.27%	291	0	291	24	315
81 1010-31505 2nd Rd Ptrl-Williams Twp	1	0.27%	291	0	291	24	315
82 1010-31506 2nd Rd Patrol-Monitor Tw	1	0.27%	291	0	291	24	315
83 1010-31507 2nd Rd Patrol - City of	2	0.53%	582	0	582	49	631
84 1010-31508 2nd Road Patrol-Pinconni	1	0.27%	291	0	291	24	315
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1	0.27%	291	0	291	24	315
86 1010-31510 Bangor Twps Schools & B	1	0.27%	291	0	291	24	315
87 1010-31516 2nd Rd.Pat-Bay City Sch	1	0.27%	291	0	291	24	315
88 1010-31517 2nd Patrol-Frankenlust & t	1	0.27%	291	0	291	24	315
89 1010-31600 Secondary Road Patrol Gr	2	0.53%	582	0	582	49	631
90 1010-31681 Road Patrol Grant Oct-De	3	0.80%	873	0	873	73	946

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Labor Relations Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-42600 Off of Emerg Serv-Civil	1	0.27%	\$291	\$0	\$291	\$24	\$315
109 1010-43000 Animal Shelter/Dog Ward	7	1.87%	2,038	0	2,038	170	2,208
127 1010-75700 Community Center	3	0.80%	873	0	873	73	946
131 1010-762XX Civic Arena	2	0.53%	582	0	582	49	631
132 1010-76300 Pinconning Park	1	0.27%	291	0	291	24	315
138 2210 Health Dept - Dist Health	38	10.16%	11,063	0	11,063	923	11,986
140 2380 Gypsy Moth Control Fund	2	0.53%	582	0	582	49	631
141 2400 Mosquito Control Fund	6	1.60%	1,747	0	1,747	146	1,893
145 2610 911 Service Fund	21	5.61%	6,114	0	6,114	510	6,624
153 2740 Community Corrections Fund	1	0.27%	291	0	291	24	315
154 2760 Division On Aging Fund	48	12.83%	13,974	0	13,974	1,166	15,140
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22	5.88%	6,405	0	6,405	535	6,939
162 2920-66400 In-Home Care-Intensive P	1	0.27%	291	0	291	24	315
163 2920-66401 Youth & Family Support S	2	0.53%	582	0	582	49	631
166 2920-75104 Juv.Community Based Tre	3	0.80%	873	0	873	73	946
167 2920-75105 Juv.Gender Specific Servi	1	0.27%	291	0	291	24	315
175 5090-75600 Public Golf Course	2	0.53%	582	0	582	49	631
177 5090-75602 Public Golf Course-Club	1	0.27%	291	0	291	24	315
179 5160 100% Tax Payment Fund (DTR)	1	0.27%	291	0	291	24	315
181 5350-70200 Housing Fund	3	0.80%	873	0	873	73	946
184 6770 Self-Insurance Fund-WC/UC/S&A	1	0.27%	291	0	291	24	315
195 7310-27400 Retirement System Fund	1	0.27%	291	0	291	24	315
Subtotal	374	100.00%	108,880	0	108,880	8,043	116,923
Direct Bills					0		0
Total					\$108,880		\$116,923

Basis Units: Union FTEs

Source: Union Roster

Bay County, MI
Cost Allocation Plan

FY 2019
11/12/2020

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	5.30	1.06%	\$279	\$0	\$279	\$0	\$279
4 1010-10100 Board of Commissioners	5.83	1.17%	307	0	307	0	307
5 1010-19100 Accounting Department	5.99	1.20%	315	0	315	0	315
6 1010-20200 Payroll	2.36	0.47%	124	0	124	0	124
7 1010-21200 Budget Department	2.00	0.40%	105	0	105	0	105
8 1010-27200 Administrative Services	1.39	0.28%	73	0	73	0	73
9 1010-22800 Information Systems Divis	9.00	1.80%	474	0	474	0	474
11 1010-23300 Purchasing	1.00	0.20%	53	0	53	0	53
12 1010-26500 Buildings and Grounds	18.99	3.80%	1,000	0	1,000	0	1,000
13 1010-26600 Corporation Counsel	2.73	0.55%	144	0	144	0	144
14 1010-27000 Personnel & Employee Re	2.40	0.48%	126	0	126	0	126
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	16	0	16	1	17
16 1010-30100 Sheriff Department	54.20	10.85%	2,853	0	2,853	238	3,091
17 1010-75110 Recreation & Facilities	1.29	0.26%	68	0	68	6	74
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	121	0	121	10	131
20 1010-85900 Wellness Program	1.11	0.22%	59	0	59	5	63
23 1010-13100 Circuit Court	15.51	3.11%	816	0	816	68	884
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	53	0	53	4	57
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	53	0	53	4	57
27 1010-13600 District Court	18.88	3.78%	994	0	994	83	1,077
28 1010-13700 District Court Adult Probat	6.00	1.20%	316	0	316	26	342
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	53	0	53	4	57
30 1010-14100 & 2150 FOC	27.44	5.50%	1,444	0	1,444	120	1,565
33 1010-14700 Jury/Judicial Council	1.89	0.38%	99	0	99	8	108
34 1010-14800 Probate Court	13.02	2.61%	685	0	685	57	742
37 1010-17100 County Executive	2.45	0.49%	129	0	129	11	140
38 1010-21500 Clerk	3.90	0.78%	205	0	205	17	222
39 1010-22900 Community Outreach / Me	1.00	0.20%	53	0	53	4	57
42 1010-25700 Equalization Department	3.00	0.60%	158	0	158	13	171
45 1010-267XX Prosecuting Attorney	21.16	4.24%	1,114	0	1,114	93	1,207
47 1010-26800 Register of Deeds	4.96	0.99%	261	0	261	22	283
48 1010-27300 Department of Criminal De	2.92	0.58%	154	0	154	13	167
49 1010-27301 Indigent Attorney	0.01	0.00%	1	0	1	0	1
50 1010-27302 Department of Public Defe	4.98	1.00%	262	0	262	22	284
51 1010-27500 Drain Commissioner	7.22	1.45%	380	0	380	32	412
56 1010-27801 County Survey/Remonum	0.20	0.04%	11	0	11	1	11
69 1010-28700 Environmental Affairs	1.65	0.33%	87	0	87	7	94
74 1010-28800 Geographic Information Sy	0.74	0.15%	39	0	39	3	42
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	52	0	52	4	56
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	48	0	48	4	52
77 1010-31500 Secondary Road Patrol	19.05	3.82%	1,003	0	1,003	84	1,086
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	211	0	211	18	229

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$52	\$0	\$52	\$4	\$56
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	99	0	99	8	107
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	103	0	103	9	112
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	53	0	53	4	57
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	104	0	104	9	113
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	52	0	52	4	56
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	53	0	53	4	57
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	53	0	53	4	57
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	48	0	48	4	52
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	36	0	36	3	39
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	119	0	119	10	129
91 1010-31700 Township Road Patrol	0.40	0.08%	21	0	21	2	23
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	5	0	5	0	5
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	11	0	11	1	11
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	0
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	25	0	25	2	27
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	2	0	2	0	2
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	53	0	53	4	57
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	391	0	391	33	424
121 1010-72101 Transportation Planning	0.34	0.07%	18	0	18	1	19
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	56	0	56	5	60
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	53	0	53	4	58
126 1010-75108 Veterans Park Softball	0.14	0.03%	7	0	7	1	8
127 1010-75700 Community Center	3.03	0.61%	159	0	159	13	173
128 1010-75800 Swimming Pool	1.13	0.23%	59	0	59	5	64
130 1010-76000 Fairgrounds	0.11	0.02%	6	0	6	0	6
131 1010-762XX Civic Arena	7.50	1.50%	395	0	395	33	428
132 1010-76300 Pinconning Park	2.54	0.51%	134	0	134	11	145
138 2210 Health Dept - Dist Health	42.22	8.46%	2,222	0	2,222	185	2,408
140 2380 Gypsy Moth Control Fund	2.11	0.42%	111	0	111	9	120
141 2400 Mosquito Control Fund	13.39	2.68%	705	0	705	59	764
144 2600 Indigent Defense Fund	1.57	0.31%	83	0	83	7	90
145 2610 911 Service Fund	26.40	5.29%	1,390	0	1,390	116	1,506
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	12	0	12	1	13
147 2640 Local C.F.O. Training Fund	0.08	0.02%	4	0	4	0	5
153 2740 Community Corrections Fund	1.77	0.35%	93	0	93	8	101
154 2760 Division On Aging Fund	42.17	8.45%	2,220	0	2,220	185	2,405
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	1,158	0	1,158	97	1,255
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	26	0	26	2	29
163 2920-66401 Youth & Family Support S	1.96	0.39%	103	0	103	9	112
164 2920-66402 Juvenile Drug Court	0.50	0.10%	26	0	26	2	29

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$51	\$0	\$51	\$4	\$55
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	105	0	105	9	114
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	104	0	104	9	112
175 5090-75600 Public Golf Course	3.65	0.73%	192	0	192	16	208
177 5090-75602 Public Golf Course-Club	2.63	0.53%	138	0	138	12	150
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	99	0	99	8	107
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	26	0	26	2	28
181 5350-70200 Housing Fund	4.00	0.80%	211	0	211	18	228
184 6770 Self-Insurance Fund-WC/UC/S&I	3.25	0.65%	171	0	171	14	185
195 7310-27400 Retirement System Fund	1.40	0.28%	74	0	74	6	80
Subtotal	499.34	100.00%	26,284	0	26,284	1,942	28,226
Direct Bills					0		0
Total					\$26,284		\$28,226

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Temp Services Allocations

Dept:14 1010-27000 Personnel & Employee Relations

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

Basis Units: Actual Spending
Source: Invoice Detail

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Retirement Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 7310-27400 Retirement System Fund	100	100.00%	\$19,536	\$0	\$19,536	\$1,443	\$20,979
Subtotal	100	100.00%	19,536	0	19,536	1,443	20,979
Direct Bills					0		0
Total					\$19,536		\$20,979

Basis Units: Direct to Retirement
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Workers Comp Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 6770 Self-Insurance Fund-WC/UC/S&I	100	100.00%	\$10,294	\$0	\$10,294	\$760	\$11,054
Subtotal	100	100.00%	10,294	0	10,294	760	11,054
Direct Bills					0		0
Total					\$10,294		\$11,054

Basis Units: Direct to Worker's Compensation
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Allocation Summary

Dept:14 1010-27000 Personnel & Employee Relations

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
3 1010-25300 Treasurer	\$2,005	\$873	\$279	\$0	\$0	\$0	\$0	\$3,157
4 1010-10100 Board of Commissioners	2,206	0	307	0	0	0	0	2,513
5 1010-19100 Accounting Department	2,266	1,456	315	0	0	0	0	4,037
6 1010-20200 Payroll	893	582	124	0	0	0	0	1,599
7 1010-21200 Budget Department	757	582	105	0	0	0	0	1,444
8 1010-27200 Administrative Services	526	0	73	0	0	0	0	599
9 1010-22800 Information Systems Divis	3,404	2,620	474	0	0	0	0	6,498
11 1010-23300 Purchasing	377	291	53	0	0	0	0	721
12 1010-26500 Buildings and Grounds	7,184	5,822	1,000	0	0	0	0	14,006
13 1010-26600 Corporation Counsel	1,033	291	144	0	0	0	0	1,468
14 1010-27000 Personnel & Employee Re	908	0	126	0	0	0	0	1,034
15 1010-29800 Risograph Printing/Postag	123	0	17	0	0	0	0	140
16 1010-30100 Sheriff Department	22,213	14,194	3,091	0	0	0	0	39,498
17 1010-75110 Recreation & Facilities	529	315	74	0	0	0	0	918
18 1010-75112 Parks/Recreation Mainten.	939	315	131	0	0	0	0	1,385
20 1010-85900 Wellness Program	456	315	63	0	0	0	0	835
23 1010-13100 Circuit Court	6,357	1,577	884	0	0	0	0	8,818
24 1010-13101 Circuit Court - SSSPP Gra	410	0	57	0	0	0	0	467
25 1010-13131 Circuit-Adult Drug Court G	410	0	57	0	0	0	0	467
27 1010-13600 District Court	7,738	2,839	1,077	0	0	0	0	11,653
28 1010-13700 District Court Adult Probat	2,458	631	342	0	0	0	0	3,431
29 1010-13731 Dist.Ct OWI Treatment Oc	410	0	57	0	0	0	0	467
30 1010-14100 & 2150 FOC	11,246	5,678	1,565	0	0	0	0	18,488
33 1010-14700 Jury/Judicial Council	775	0	108	0	0	0	0	882
34 1010-14800 Probate Court	5,336	2,523	742	0	0	0	0	8,602
37 1010-17100 County Executive	1,004	0	140	0	0	0	0	1,144
38 1010-21500 Clerk	1,598	946	222	0	0	0	0	2,767
39 1010-22900 Community Outreach / Me	410	315	57	0	0	0	0	782
42 1010-25700 Equalization Department	1,229	631	171	0	0	0	0	2,031
45 1010-267XX Prosecuting Attorney	8,672	3,470	1,207	0	0	0	0	13,348
47 1010-26800 Register of Deeds	2,033	946	283	0	0	0	0	3,262
48 1010-27300 Department of Criminal De	1,197	946	167	0	0	0	0	2,309
49 1010-27301 Indigent Attorney	4	0	1	0	0	0	0	5
50 1010-27302 Department of Public Defe	2,041	631	284	0	0	0	0	2,956
51 1010-27500 Drain Commissioner	2,959	1,893	412	0	0	0	0	5,263
56 1010-27801 County Survey/Remonum	82	0	11	0	0	0	0	93
69 1010-28700 Environmental Affairs	676	315	94	0	0	0	0	1,086
74 1010-28800 Geographic Information Sy	303	631	42	0	0	0	0	976
75 1010-31100 Circuit Court Warrant Offic	406	315	56	0	0	0	0	778
76 1010-31200 B.A.Y.A.N.E.T.	373	315	52	0	0	0	0	740
77 1010-31500 Secondary Road Patrol	7,807	5,993	1,086	0	0	0	0	14,887

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:14 1010-27000 Personnel & Employee Relations

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
79 1010-31503 2nd Rd Patrol-Bangor Tw	\$1,643	\$946	\$229	\$0	\$0	\$0	\$0	\$2,818
80 1010-31504 2nd Rd Patr-Portsmouth	402	315	56	0	0	0	0	773
81 1010-31505 2nd Rd Patr-Williams Twp	770	315	107	0	0	0	0	1,193
82 1010-31506 2nd Rd Patrol-Monitor Tw	803	315	112	0	0	0	0	1,230
83 1010-31507 2nd Rd Patrol - City of	410	631	57	0	0	0	0	1,098
84 1010-31508 2nd Road Patrol-Pinconni	811	315	113	0	0	0	0	1,240
85 1010-31509 2Nd Rd Patrol K-9 Pincon	402	315	56	0	0	0	0	773
86 1010-31510 Bangor Twps Schools & B	410	315	57	0	0	0	0	782
87 1010-31516 2nd Rd.Pat-Bay City Sch	410	315	57	0	0	0	0	782
88 1010-31517 2nd Patrol-Frankenlust & l	373	315	52	0	0	0	0	740
89 1010-31600 Secondary Road Patrol Gr	283	631	39	0	0	0	0	953
90 1010-31681 Road Patrol Grant Oct-De	926	946	129	0	0	0	0	2,001
91 1010-31700 Township Road Patrol	164	0	23	0	0	0	0	187
93 1010-31902 Drive MI Safely/Task Forc	37	0	5	0	0	0	0	42
94 1010-31903 O.W.I. Alcohol Enforceme	82	0	11	0	0	0	0	93
96 1010-31905 Dre Drug Recogn.Expert C	2	0	0	0	0	0	0	2
100 1010-33100 Marine Law Enforcement (	193	0	27	0	0	0	0	219
103 1010-33200 Snowmobile Law Enforcer	12	0	2	0	0	0	0	14
105 1010-42600 Off of Emerg Serv-Civil	410	315	57	0	0	0	0	782
109 1010-43000 Animal Shelter/Dog Warde	3,045	2,208	424	0	0	0	0	5,677
121 1010-72101 Transportation Planning	139	0	19	0	0	0	0	159
122 1010-72181 Trans. Planning - Oct.-Dec	434	0	60	0	0	0	0	495
123 1010-75100 Recreation/Parks Departm	414	0	58	0	0	0	0	472
126 1010-75108 Veterans Park Softball	57	0	8	0	0	0	0	65
127 1010-75700 Community Center	1,242	946	173	0	0	0	0	2,361
128 1010-75800 Swimming Pool	463	0	64	0	0	0	0	528
130 1010-76000 Fairgrounds	45	0	6	0	0	0	0	51
131 1010-762XX Civic Arena	3,074	631	428	0	0	0	0	4,132
132 1010-76300 Pinconning Park	1,041	315	145	0	0	0	0	1,501
138 2210 Health Dept - Dist Health	17,303	11,986	2,408	0	0	0	0	31,697
140 2380 Gypsy Moth Control Fund	865	631	120	0	0	0	0	1,616
141 2400 Mosquito Control Fund	5,488	1,893	764	0	0	0	0	8,144
144 2600 Indigent Defense Fund	643	0	90	0	0	0	0	733
145 2610 911 Service Fund	10,820	6,624	1,506	0	0	0	0	18,949
146 2630 Concealed Pistol Licensing Fd	94	0	13	0	0	0	0	107
147 2640 Local C.F.O. Training Fund	33	0	5	0	0	0	0	37
153 2740 Community Corrections Fund	725	315	101	0	0	0	0	1,142
154 2760 Division On Aging Fund	17,283	15,140	2,405	0	0	0	0	34,828
155 2770 Home Rehabilitation Fund	1	0	0	0	0	0	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	9,016	6,939	1,255	0	0	0	0	17,210
162 2920-66400 In-Home Care-Intensive P	205	315	29	0	0	0	0	549

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:14 1010-27000 Personnel & Employee Relations

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
163 2920-66401 Youth & Family Support S	\$803	\$631	\$112	\$0	\$0	\$0	\$0	\$1,546
164 2920-66402 Juvenile Drug Court	205	0	29	0	0	0	0	233
165 2920-66500 Intensive Probation	398	0	55	0	0	0	0	453
166 2920-75104 Juv.Community Based Tre	820	946	114	0	0	0	0	1,880
167 2920-75105 Juv.Gender Specific Servi	807	315	112	0	0	0	0	1,235
175 5090-75600 Public Golf Course	1,496	631	208	0	0	0	0	2,335
177 5090-75602 Public Golf Course-Club	1,078	315	150	0	0	0	0	1,543
179 5160 100% Tax Payment Fund (DTR)	770	315	107	0	0	0	0	1,193
180 5180 Delq Prop Tax Foreclosure	201	0	28	0	0	0	0	229
181 5350-70200 Housing Fund	1,639	946	228	0	0	0	0	2,814
184 6770 Self-Insurance Fund-WC/UC/S&/	1,332	315	185	0	0	11,054	0	12,887
195 7310-27400 Retirement System Fund	574	315	80	0	20,979	0	0	21,948
Total	\$202,847	\$116,923	\$28,226	\$0	\$20,979	\$11,054	\$0	\$380,028

Bay County, MI
Cost Allocation Plan

FY 2019
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**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 2019
11/12/2020

A. Department Costs

Dept:15 1010-29800 Risograph Printing/Postage

Description		Amount	General Admin	Mail Services	Office Max Rebate
Personnel Costs					
Salaries	S1	9,342	0	9,342	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	2,233	0	2,233	0
Subtotal - Personnel Costs		11,575	0	11,575	0
Services & Supplies Cost					
72801 Printing Press Supplies	S	0	0	0	0
74000 Operating Supplies	S	5,201	0	5,201	0
85200 Telephone	S	12	0	12	0
93100 Equipment Repair & Maintenance	S	50	0	50	0
94600 Equipment Rental	S	840	0	840	0
68700 Refunds - Rebates	P	(1,214)	0	0	(1,214)
Subtotal - Services & Supplies		4,889	0	6,103	(1,214)
Department Cost Total		16,464	0	17,678	(1,214)
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		16,464	0	17,678	(1,214)
General Admin Distribution			0	0	0
Grand Total		\$16,464		\$17,678	\$(1,214)

**Bay County, MI
Cost Allocation Plan**

FY 2019
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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	\$229	\$0	\$246	\$(17)
Subtotal - Building Depreciation	229	0	246	(17)
2 Equipment Depreciation	1,515	2	1,629	(112)
Subtotal - Equipment Depreciation	1,515	2	1,629	(112)
3 Cash Receipts	2	1	3	(0)
3 Bank Reconciliation	48	14	67	(5)
Subtotal - 1010-25300 Treasurer	50	15	70	(5)
4 Annual Audit	189	58	265	(18)
Subtotal - 1010-10100 Board of Comm	189	58	265	(18)
5 Accounting	741	209	1,020	(70)
5 Payroll	0	0	0	(0)
5 Budgeting	303	81	413	(28)
5 Contract Serv.	421	143	606	(42)
Subtotal - 1010-19100 Accounting Dep	1,465	434	2,040	(140)
6 Payroll	110	16	135	(9)
6 Budgeting	20	3	24	(2)
Subtotal - 1010-20200 Payroll	129	18	159	(11)
7 Budgeting	295	60	381	(26)
7 Accts Payable	10	2	12	(1)
7 General Accounting	74	15	96	(7)
Subtotal - 1010-21200 Budget Departm	379	77	489	(34)
8 Admin Services	18	5	25	(2)
Subtotal - 1010-27200 Administrative S	18	5	25	(2)
9 Network/Server	374	67	473	(32)
Subtotal - 1010-22800 Information Sys	374	67	473	(32)
10 Accounting	345	53	427	(29)

**Bay County, MI
Cost Allocation Plan**

FY 2019
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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	\$345	\$53	\$427	\$(29)
12 County Building	10,465	2,001	13,385	(919)
Subtotal - 1010-26500 Buildings and G	10,465	2,001	13,385	(919)
14 Human Resources	113	9	132	(9)
14 Education and Training	16	1	18	(1)
Subtotal - 1010-27000 Personnel & Err	129	11	150	(10)
17 Administrative Support	0	10,176	10,927	(750)
Subtotal - 1010-75110 Recreation & Fa	0	10,176	10,927	(750)
18 County Building	0	15	17	(1)
Subtotal - 1010-75112 Parks/Recreatio	0	15	17	(1)
19 General Liability	0	110	118	(8)
19 County Building	0	457	491	(34)
Subtotal - 1010-85100 Risk Manageme	0	567	609	(42)
20 Wellness Program	0	31	33	(2)
Subtotal - 1010-85900 Wellness Progr	0	31	33	(2)
21 Current Retiree Fringe Benefits	0	166	178	(12)
21 Future Retiree Fringe Benefits	0	0	0	(0)
21 Supplemental Contribution	0	0	0	0
21 Term Payoff	0	61	65	(4)
Subtotal - 1010-87800 Retirees Health/	0	227	243	(17)
Total Incoming	15,289	13,758	31,189	(2,142)
C. Total Allocated		\$45,511	\$48,867	\$(3,356)
			107.37%	(7.37)%

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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	5,253	4.05%	\$1,380	\$0	\$1,380	\$0	\$1,380
4 1010-10100 Board of Commissioners	30	0.02%	8	0	8	0	8
5 1010-19100 Accounting Department	766	0.59%	201	0	201	0	201
6 1010-20200 Payroll	859	0.66%	226	0	226	0	226
7 1010-21200 Budget Department	220	0.17%	58	0	58	0	58
8 1010-27200 Administrative Services	404	0.31%	106	0	106	0	106
9 1010-22800 Information Systems Divis	266	0.21%	70	0	70	0	70
11 1010-23300 Purchasing	62	0.05%	16	0	16	0	16
12 1010-26500 Buildings and Grounds	186	0.14%	49	0	49	0	49
13 1010-26600 Corporation Counsel	242	0.19%	64	0	64	0	64
14 1010-27000 Personnel & Employee Re	515	0.40%	135	0	135	0	135
16 1010-30100 Sheriff Department	1,888	1.46%	496	0	496	231	727
17 1010-75110 Recreation & Facilities	2	0.00%	1	0	1	0	1
20 1010-85900 Wellness Program	2	0.00%	1	0	1	0	1
22 1010-27900 Building Authority	8	0.01%	2	0	2	1	3
23 1010-13100 Circuit Court	5,749	4.43%	1,511	0	1,511	702	2,213
26 1010-13300 Circuit Court Adult Probati	384	0.30%	101	0	101	47	148
27 1010-13600 District Court	12,078	9.31%	3,174	0	3,174	1,475	4,649
28 1010-13700 District Court Adult Probat	876	0.68%	230	0	230	107	337
29 1010-13731 Dist.Ct OWI Treatment Oc	1	0.00%	0	0	0	0	0
30 1010-14100 & 2150 FOC	13,528	10.43%	3,555	0	3,555	1,652	5,207
33 1010-14700 Jury/Judicial Council	7,599	5.86%	1,997	0	1,997	928	2,925
34 1010-14800 Probate Court	4,931	3.80%	1,296	0	1,296	602	1,898
37 1010-17100 County Executive	29	0.02%	8	0	8	4	11
38 1010-21500 Clerk	3,567	2.75%	937	0	937	436	1,373
39 1010-22900 Community Outreach / Me	7	0.01%	2	0	2	1	3
42 1010-25700 Equalization Department	19,901	15.34%	5,229	0	5,229	2,431	7,660
43 1010-26200 Elections	1,082	0.83%	284	0	284	132	416
45 1010-267XX Prosecuting Attorney	10,335	7.97%	2,716	0	2,716	1,262	3,978
47 1010-26800 Register of Deeds	97	0.07%	25	0	25	12	37
50 1010-27302 Department of Public Defe	1,674	1.29%	440	0	440	204	644
51 1010-27500 Drain Commissioner	3,551	2.74%	933	0	933	434	1,367
67 1010-28300 M.S.U. Extension	321	0.25%	84	0	84	39	124
69 1010-28700 Environmental Affairs	50	0.04%	13	0	13	6	19
77 1010-31500 Secondary Road Patrol	158	0.12%	42	0	42	19	61
100 1010-33100 Marine Law Enforcement (	3	0.00%	1	0	1	0	1
105 1010-42600 Off of Emerg Serv-Civil	2	0.00%	1	0	1	0	1
109 1010-43000 Animal Shelter/Dog Warde	554	0.43%	146	0	146	68	213
114 1010-64800 Medical Examiner	188	0.14%	49	0	49	23	72
121 1010-72101 Transportation Planning	58	0.04%	15	0	15	7	22
127 1010-75700 Community Center	11	0.01%	3	0	3	1	4
131 1010-762XX Civic Arena	27	0.02%	7	0	7	3	10

**Bay County, MI
Cost Allocation Plan**

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Mail Services Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 2210 Health Dept - Dist Health	6,100	4.70%	\$1,603	\$0	\$1,603	\$745	\$2,348
140 2380 Gypsy Moth Control Fund	2,337	1.80%	614	0	614	285	900
141 2400 Mosquito Control Fund	663	0.51%	174	0	174	81	255
144 2600 Indigent Defense Fund	310	0.24%	81	0	81	38	119
145 2610 911 Service Fund	24	0.02%	6	0	6	3	9
146 2630 Concealed Pistol Licensing Fd	9	0.01%	2	0	2	1	3
149 2651 Drug Law Enforcement-Bayanet	115	0.09%	30	0	30	14	44
154 2760 Division On Aging Fund	18,555	14.30%	4,876	0	4,876	2,266	7,142
155 2770 Home Rehabilitation Fund	2	0.00%	1	0	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	185	0.14%	49	0	49	23	71
167 2920-75105 Juv.Gender Specific Servi	33	0.03%	9	0	9	4	13
170 2930 Soldier's Relief	106	0.08%	28	0	28	13	41
177 5090-75602 Public Golf Course-Club	49	0.04%	13	0	13	6	19
179 5160 100% Tax Payment Fund (DTR)	3,250	2.50%	854	0	854	397	1,251
181 5350-70200 Housing Fund	51	0.04%	13	0	13	6	20
184 6770 Self-Insurance Fund-WC/UC/S&A	1	0.00%	0	0	0	0	0
195 7310-27400 Retirement System Fund	492	0.38%	129	0	129	60	189
196 7360-27401 Public Employee Health C	2	0.00%	1	0	1	0	1
Subtotal	129,748	100.00%	34,094	0	34,094	14,772	48,867
Direct Bills					0		0
Total					\$34,094		\$48,867

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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	1,028	0.67%	\$(16)	\$0	\$(16)	\$0	\$(16)
4 1010-10100 Board of Commissioners	418	0.27%	(6)	0	(6)	0	(6)
5 1010-19100 Accounting Department	1,732	1.12%	(26)	0	(26)	0	(26)
6 1010-20200 Payroll	974	0.63%	(15)	0	(15)	0	(15)
7 1010-21200 Budget Department	1,078	0.70%	(16)	0	(16)	0	(16)
8 1010-27200 Administrative Services	366	0.24%	(6)	0	(6)	0	(6)
9 1010-22800 Information Systems Divis	431	0.28%	(7)	0	(7)	0	(7)
11 1010-23300 Purchasing	348	0.23%	(5)	0	(5)	0	(5)
12 1010-26500 Buildings and Grounds	380	0.25%	(6)	0	(6)	0	(6)
13 1010-26600 Corporation Counsel	680	0.44%	(10)	0	(10)	0	(10)
14 1010-27000 Personnel & Employee Re	1,537	1.00%	(23)	0	(23)	0	(23)
16 1010-30100 Sheriff Department	10,592	6.88%	(161)	0	(161)	(74)	(235)
17 1010-75110 Recreation & Facilities	310	0.20%	(5)	0	(5)	(2)	(7)
20 1010-85900 Wellness Program	122	0.08%	(2)	0	(2)	(1)	(3)
23 1010-13100 Circuit Court	8,162	5.30%	(124)	0	(124)	(57)	(181)
26 1010-13300 Circuit Court Adult Probati	1,965	1.28%	(30)	0	(30)	(14)	(44)
27 1010-13600 District Court	6,094	3.96%	(93)	0	(93)	(43)	(135)
28 1010-13700 District Court Adult Probat	2,838	1.84%	(43)	0	(43)	(20)	(63)
30 1010-14100 & 2150 FOC	8,120	5.27%	(123)	0	(123)	(57)	(180)
33 1010-14700 Jury/Judicial Council	265	0.17%	(4)	0	(4)	(2)	(6)
34 1010-14800 Probate Court	2,792	1.81%	(42)	0	(42)	(20)	(62)
37 1010-17100 County Executive	440	0.29%	(7)	0	(7)	(3)	(10)
38 1010-21500 Clerk	3,543	2.30%	(54)	0	(54)	(25)	(79)
42 1010-25700 Equalization Department	7,649	4.97%	(116)	0	(116)	(53)	(170)
45 1010-267XX Prosecuting Attorney	19,583	12.71%	(298)	0	(298)	(137)	(435)
47 1010-26800 Register of Deeds	618	0.40%	(9)	0	(9)	(4)	(14)
48 1010-27300 Department of Criminal De	2,645	1.72%	(40)	0	(40)	(18)	(59)
50 1010-27302 Department of Public Defe	1,511	0.98%	(23)	0	(23)	(11)	(34)
51 1010-27500 Drain Commissioner	1,213	0.79%	(18)	0	(18)	(8)	(27)
69 1010-28700 Environmental Affairs	1,186	0.77%	(18)	0	(18)	(8)	(26)
74 1010-28800 Geographic Information Sy	772	0.50%	(12)	0	(12)	(5)	(17)
75 1010-31100 Circuit Court Warrant Offic	86	0.06%	(1)	0	(1)	(1)	(2)
77 1010-31500 Secondary Road Patrol	387	0.25%	(6)	0	(6)	(3)	(9)
109 1010-43000 Animal Shelter/Dog Warde	2,135	1.39%	(32)	0	(32)	(15)	(47)
114 1010-64800 Medical Examiner	18	0.01%	(0)	0	(0)	(0)	(0)
121 1010-72101 Transportation Planning	80	0.05%	(1)	0	(1)	(1)	(2)
122 1010-72181 Trans. Planning - Oct.-Dec	1,736	1.13%	(26)	0	(26)	(12)	(39)
127 1010-75700 Community Center	268	0.17%	(4)	0	(4)	(2)	(6)
131 1010-762XX Civic Arena	1,521	0.99%	(23)	0	(23)	(11)	(34)
138 2210 Health Dept - Dist Health	10,927	7.09%	(166)	0	(166)	(76)	(243)
140 2380 Gypsy Moth Control Fund	821	0.53%	(12)	0	(12)	(6)	(18)
141 2400 Mosquito Control Fund	1,417	0.92%	(22)	0	(22)	(10)	(31)

**Bay County, MI
Cost Allocation Plan**

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Office Max Rebate Allocations

Dept:15 1010-29800 Risograph Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 2600 Indigent Defense Fund	8,693	5.64%	\$(132)	\$0	\$(132)	\$(61)	\$(193)
145 2610 911 Service Fund	3,411	2.21%	(52)	0	(52)	(24)	(76)
153 2740 Community Corrections Fund	758	0.49%	(12)	0	(12)	(5)	(17)
154 2760 Division On Aging Fund	12,219	7.93%	(186)	0	(186)	(85)	(271)
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,835	1.19%	(28)	0	(28)	(13)	(41)
166 2920-75104 Juv.Community Based Tre	393	0.26%	(6)	0	(6)	(3)	(9)
167 2920-75105 Juv.Gender Specific Servi	621	0.40%	(9)	0	(9)	(4)	(14)
170 2930 Soldier's Relief	14,627	9.50%	(222)	0	(222)	(102)	(325)
177 5090-75602 Public Golf Course-Club	1,185	0.77%	(18)	0	(18)	(8)	(26)
179 5160 100% Tax Payment Fund (DTR)	415	0.27%	(6)	0	(6)	(3)	(9)
195 7310-27400 Retirement System Fund	119	0.08%	(2)	0	(2)	(1)	(3)
200 8010 Drain	927	0.60%	(14)	0	(14)	(6)	(21)
209 Other	35	0.02%	(1)	0	(1)	(0)	(1)
Subtotal	154,026	100.00%	(2,341)	0	(2,341)	(1,014)	(3,356)
Direct Bills					0		0
Total					\$(2,341)		\$(3,356)

Basis Units: Amount Spent on Office Max
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Allocation Summary

Dept:15 1010-29800 Risograph Printing/Postage

Department	Mail Services	Office Max Rebate	Total
3 1010-25300 Treasurer	\$1,380	\$(16)	\$1,365
4 1010-10100 Board of Commissioners	8	(6)	2
5 1010-19100 Accounting Department	201	(26)	175
6 1010-20200 Payroll	226	(15)	211
7 1010-21200 Budget Department	58	(16)	41
8 1010-27200 Administrative Services	106	(6)	101
9 1010-22800 Information Systems Divis	70	(7)	63
11 1010-23300 Purchasing	16	(5)	11
12 1010-26500 Buildings and Grounds	49	(6)	43
13 1010-26600 Corporation Counsel	64	(10)	53
14 1010-27000 Personnel & Employee Re	135	(23)	112
16 1010-30100 Sheriff Department	727	(235)	492
17 1010-75110 Recreation & Facilities	1	(7)	(6)
20 1010-85900 Wellness Program	1	(3)	(2)
22 1010-27900 Building Authority	3	0	3
23 1010-13100 Circuit Court	2,213	(181)	2,032
26 1010-13300 Circuit Court Adult Probati	148	(44)	104
27 1010-13600 District Court	4,649	(135)	4,514
28 1010-13700 District Court Adult Probat	337	(63)	274
29 1010-13731 Dist.Ct OWI Treatment Oc	0	0	0
30 1010-14100 & 2150 FOC	5,207	(180)	5,027
33 1010-14700 Jury/Judicial Council	2,925	(6)	2,919
34 1010-14800 Probate Court	1,898	(62)	1,836
37 1010-17100 County Executive	11	(10)	1
38 1010-21500 Clerk	1,373	(79)	1,294
39 1010-22900 Community Outreach / Me	3	0	3
42 1010-25700 Equalization Department	7,660	(170)	7,490
43 1010-26200 Elections	416	0	416
45 1010-267XX Prosecuting Attorney	3,978	(435)	3,543
47 1010-26800 Register of Deeds	37	(14)	24
48 1010-27300 Department of Criminal De	0	(59)	(59)
50 1010-27302 Department of Public Defe	644	(34)	611
51 1010-27500 Drain Commissioner	1,367	(27)	1,340
67 1010-28300 M.S.U. Extension	124	0	124
69 1010-28700 Environmental Affairs	19	(26)	(7)
74 1010-28800 Geographic Information S)	0	(17)	(17)
75 1010-31100 Circuit Court Warrant Offic	0	(2)	(2)
77 1010-31500 Secondary Road Patrol	61	(9)	52
100 1010-33100 Marine Law Enforcement (	1	0	1
105 1010-42600 Off of Emerg Serv-Civil	1	0	1
109 1010-43000 Animal Shelter/Dog Warde	213	(47)	166

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:15 1010-29800 Risograph Printing/Postage

Department	Mail Services	Office Max Rebate	Total
114 1010-64800 Medical Examiner	\$72	\$(0)	\$72
121 1010-72101 Transportation Planning	22	(2)	21
122 1010-72181 Trans. Planning - Oct.-Dec	0	(39)	(39)
127 1010-75700 Community Center	4	(6)	(2)
131 1010-762XX Civic Arena	10	(34)	(23)
138 2210 Health Dept - Dist Health	2,348	(243)	2,105
140 2380 Gypsy Moth Control Fund	900	(18)	881
141 2400 Mosquito Control Fund	255	(31)	224
144 2600 Indigent Defense Fund	119	(193)	(74)
145 2610 911 Service Fund	9	(76)	(66)
146 2630 Concealed Pistol Licensing Fd	3	0	3
149 2651 Drug Law Enforcement-Bayanet	44	0	44
153 2740 Community Corrections Fund	0	(17)	(17)
154 2760 Division On Aging Fund	7,142	(271)	6,871
155 2770 Home Rehabilitation Fund	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	71	(41)	30
166 2920-75104 Juv.Community Based Tre	0	(9)	(9)
167 2920-75105 Juv.Gender Specific Servi	13	(14)	(1)
170 2930 Soldier's Relief	41	(325)	(284)
177 5090-75602 Public Golf Course-Club	19	(26)	(7)
179 5160 100% Tax Payment Fund (DTR)	1,251	(9)	1,242
181 5350-70200 Housing Fund	20	0	20
184 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0
195 7310-27400 Retirement System Fund	189	(3)	187
196 7360-27401 Public Employee Health C	1	0	1
200 8010 Drain	0	(21)	(21)
209 Other	0	(1)	(1)
Total	\$48,867	\$(3,356)	\$45,511

**Bay County, MI
Cost Allocation Plan**

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11/12/2020

**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 2019
11/12/2020

A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description		Amount	General Admin	Courthouse Security	General Government
Personnel Costs					
Salaries	S1	2,698,388	229,215	107,235	2,361,938
<i>Salary % Split</i>			<i>8.49%</i>	<i>3.97%</i>	<i>87.53%</i>
Benefits	S	994,351	84,465	39,516	870,370
Subtotal - Personnel Costs		3,692,739	313,680	146,751	3,232,308
Services & Supplies Cost					
Termination Pay Sick & Vacation	D	29,913	0	0	0
72700 Office Supplies	S	4,341	369	173	3,800
72800 Printing and Binding	S	278	24	11	243
72900 Postage	P	1,888	0	0	1,888
74000 Operating Supplies	P	321	0	0	321
74200 Food Supplies	P	223,820	0	0	223,820
74400 Jail Supplies	P	22,858	0	0	22,858
74500 Road/Marine Patrol Supplies	P	8,308	0	0	8,308
74600 Uniform Purchases	S	13,667	1,161	543	11,963
74800 Kitchen Supplies	P	10,167	0	0	10,167
75000 Gas, Oil and Grease	P	7,757	0	0	7,757
75100 Computer Supplies	S	7,516	638	299	6,579
75300 Chemicals	P	2,297	0	0	2,297
75400 Clothing and Bedding	P	7,066	0	0	7,066
75700 Training Supplies	S	4,330	368	172	3,790
76000 Medical Supplies	P	2,071	0	0	2,071
76100 D.N.A.,Drugs,Ect. Testing Kits	P	7,636	0	0	7,636
76200 P.B.T. Testing Supplies	P	106	0	0	106
77600 Custodial Supplies	P	18,305	0	0	18,305
78100 Small Tools	P	502	0	0	502
79900 Other Supplies	S	2,166	184	86	1,896
80200 Contractual Services	S	9,935	844	395	8,696
80500 Laundry Services	S	4,843	411	192	4,239

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description	Amount	General Admin	Courthouse Security	General Government
81301 Internet/Cable Services P	3,074	0	0	3,074
82000 Memberships and Dues S	1,255	107	50	1,099
82200 Administrative Services S	22,218	1,887	883	19,448
82300 Garbage Removal P	6,425	0	0	6,425
83500 Health Services P	410,580	0	0	410,580
85000 Communications S	584	50	23	511
85100 Radio Maintenance S	866	74	34	758
85200 Telephone P	5,197	0	0	5,197
85201 Cellphone S	1,506	128	60	1,318
85300 Law Enforce.Info. Network P	2,274	0	0	2,274
86100 Conference Fees & Expenses S	3,607	306	143	3,157
86200 Prisoner Transport P	538	0	0	538
92000 Public Utilities P	424,477	0	0	424,477
93100 Equipment Repair & Maintenan S	1,621	138	64	1,419
93200 Vehicle Repair & Maintenance P	7,423	0	0	7,423
93300 Bldg. Repair and Maintenance P	41,901	0	0	41,901
93600 Grounds Maintenance P	693	0	0	693
93700 Hard/Software Repair & Maint S	10,348	879	411	9,058
94600 Equipment Rental S	9,189	781	365	8,043
94601 Equipment Rental-Copy Machir S	4,587	390	182	4,015
95505 Bad Debts/Write Offs D	38,523	0	0	0
95800 Licenses and Permits S	143	12	6	125
96000 Education And Training S	304	26	12	266
96720 Bldgs/Bldg Add.& Improve Expt P	3,571	0	0	3,571
96740 Office Equip.& Furn. Expense S	1,667	142	66	1,459
96750 Vehicle Expense P	3,000	0	0	3,000
96751 Vehicle Equipment Expense P	2,000	0	0	2,000
Machinery & Equipment P	16,748	0	0	16,748
Subtotal - Services & Supplies	1,414,410	8,917	4,172	1,332,886
Department Cost Total	5,107,149	322,597	150,922	4,565,194
Adjustments to Cost				
Termination Pay Sick & Vacation D	(29,913)	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2019
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A. Department Costs

Dept:16 1010-30100 Sheriff Department

Description	Amount	General Admin	Courthouse Security	General Government
95505 Bad Debts/Write Offs D	(38,523)	0	0	0
Subtotal - Adjustments	(68,436)	0	0	0
Total Costs After Adjustments	5,038,713	322,597	150,922	4,565,194
General Admin Distribution		(322,597)	10,324	312,273
Grand Total	<u>\$5,038,713</u>		<u>\$161,246</u>	<u>\$4,877,467</u>
			not allocated	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
1 Law Enf Center	\$259,237	\$158	\$8,301	\$251,094
1 Storage Bldg	(16)	(0)	(0)	(15)
Subtotal - Building Depreciation	259,221	158	8,301	251,079
2 Equipment Depreciation	58,098	93	1,862	56,329
2 Telephone Equipment	3,198	5	102	3,100
Subtotal - Equipment Depreciation	61,296	98	1,965	59,430
3 Cash Receipts	5,413	1,658	226	6,845
3 Bank Reconciliation	12,611	3,783	525	15,869
Subtotal - 1010-25300 Treasurer	18,024	5,441	751	22,714
4 Annual Audit	3,791	1,165	159	4,797
Subtotal - 1010-10100 Board of Comm	3,791	1,165	159	4,797
5 Accounting	14,878	4,205	611	18,473
5 Payroll	52	14	2	64
5 Budgeting	2,184	587	89	2,683
5 Contract Serv.	421	143	18	547
Subtotal - 1010-19100 Accounting Dep	17,536	4,950	720	21,767
6 Payroll	19,827	2,828	725	21,930
6 Budgeting	142	20	5	157
Subtotal - 1010-20200 Payroll	19,969	2,848	730	22,087
7 Budgeting	2,126	434	82	2,478
7 Accts Payable	1,505	304	58	1,751
7 General Accounting	1,490	307	58	1,739
Subtotal - 1010-21200 Budget Departm	5,121	1,045	197	5,968
8 Admin Services	3,331	906	136	4,101
Subtotal - 1010-27200 Administrative S	3,331	906	136	4,101
9 Tech Support	46,433	12,536	1,887	57,082
9 Network/Server	67,569	12,019	2,547	77,041

**Bay County, MI
Cost Allocation Plan**

FY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
9 Specific Services	\$154,363	\$27,109	\$5,807	\$175,665
9 Telephone	0	0	0	0
Subtotal - 1010-22800 Information Sys	268,365	51,664	10,241	309,787
10 Accounting	6,936	1,055	256	7,736
Subtotal - Financial System MUNIS	6,936	1,055	256	7,736
11 Purchasing	6,041	1,568	244	7,366
Subtotal - 1010-23300 Purchasing	6,041	1,568	244	7,366
12 Law Enforcement Center	264,120	32,056	9,478	286,698
12 Storage Building	49	6	2	53
12 Telephone Upgrade/Maintenance	0	0	0	0
12 Direct Supplies	78	9	3	84
Subtotal - 1010-26500 Buildings and G	264,247	32,071	9,483	286,835
13 Civil Counsel	28,303	1,527	955	28,876
Subtotal - 1010-26600 Corporation Cot	28,303	1,527	955	28,876
14 Human Resources	20,503	1,710	711	21,502
14 Labor Relations	13,101	1,093	454	13,740
14 Education and Training	2,853	238	99	2,992
Subtotal - 1010-27000 Personnel & Err	36,457	3,041	1,264	38,234
15 Mail Services	496	231	23	703
15 Office Max Rebate	(161)	(74)	(8)	(228)
Subtotal - 1010-29800 Risograph Printi	335	157	16	476
18 Vehicle Maintenance	0	2,016	65	1,952
18 Law Enforcement Center	0	406	13	393
Subtotal - 1010-75112 Parks/Recreatio	0	2,423	78	2,345
19 General Liability	0	19,896	637	19,260
19 Police Prof	0	93,582	2,995	90,588
19 Vehicle Insurance	0	11,207	359	10,848

**Bay County, MI
Cost Allocation Plan**

FY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
19 Property Other	\$0	\$26,517	\$849	\$25,669
19 Law Enforcement Center	0	10,037	321	9,716
Subtotal - 1010-85100 Risk Manageme	0	161,240	5,160	156,080
20 Wellness Program	0	5,598	179	5,418
Subtotal - 1010-85900 Wellness Progr	0	5,598	179	5,418
21 Current Retiree Fringe Benefits	0	163,802	5,242	158,560
21 Future Retiree Fringe Benefits	0	40	1	39
21 Supplemental Contribution	0	0	0	0
21 Term Payoff	0	(12,038)	(385)	(11,653)
Subtotal - 1010-87800 Retirees Health/	0	151,804	4,858	146,946
Total Incoming	998,972	428,760	45,689	1,382,042
C. Total Allocated		\$6,466,445	\$206,935	\$6,259,509
			3.20%	96.80%

**Bay County, MI
Cost Allocation Plan**

FY 2019
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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%	\$47,456	\$0	\$47,456	\$3,370	\$50,826
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	11,324	0	11,324	804	12,128
27 1010-13600 District Court	10,193	21.68%	41,881	0	41,881	2,974	44,855
28 1010-13700 District Court Adult Probat	1,538	3.27%	6,319	0	6,319	449	6,768
30 1010-14100 & 2150 FOC	4,500	9.57%	18,489	0	18,489	1,313	19,802
32 1010-14500 Law Library	731	1.55%	3,004	0	3,004	213	3,217
34 1010-14800 Probate Court	7,181	15.27%	29,505	0	29,505	2,095	31,600
45 1010-267XX Prosecuting Attorney	6,140	13.06%	25,228	0	25,228	1,792	27,019
50 1010-27302 Department of Public Defe	1,452	3.09%	5,966	0	5,966	424	6,390
153 2740 Community Corrections Fund	112	0.24%	460	0	460	33	493
209 Other	872	1.85%	3,583	0	3,583	254	3,837
Subtotal	47,025	100.00%	193,215	0	193,215	13,721	206,935
Direct Bills					0		0
Total					\$193,215		\$206,935

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Allocation Summary

Dept:16 1010-30100 Sheriff Department

Department	Courthouse Security	General Government	Total
23 1010-13100 Circuit Court	\$50,826	\$0	\$50,826
26 1010-13300 Circuit Court Adult Probati	12,128	0	12,128
27 1010-13600 District Court	44,855	0	44,855
28 1010-13700 District Court Adult Probat	6,768	0	6,768
30 1010-14100 & 2150 FOC	19,802	0	19,802
32 1010-14500 Law Library	3,217	0	3,217
34 1010-14800 Probate Court	31,600	0	31,600
45 1010-267XX Prosecuting Attorney	27,019	0	27,019
50 1010-27302 Department of Public Defe	6,390	0	6,390
153 2740 Community Corrections Fund	493	0	493
209 Other	3,837	0	3,837
Total	\$206,935	\$0	\$206,935

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

**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**

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A. Department Costs

Dept:17 1010-75110 Recreation & Facilities

Description		Amount	General Admin	Administrativ e Support
Personnel Costs				
Salaries	S1	92,396	0	92,396
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	18,685	0	18,685
Subtotal - Personnel Costs		111,081	0	111,081
Services & Supplies Cost				
72700 Office Supplies	S	310	0	310
72800 Printing and Binding	S	32	0	32
72900 Postage	S	2	0	2
74200 Food Supplies	S	227	0	227
79900 Other Supplies	S	38	0	38
80200 Contractual Services	S	5,233	0	5,233
81900 Consultants	S	0	0	0
82000 Memberships and Dues	S	340	0	340
85200 Telephone	S	238	0	238
86100 Conference Fees & Expenses	S	857	0	857
86500 State Travel Mileage	S	203	0	203
90000 Printing/Publishing/Advertisi	S	1,053	0	1,053
94600 Equipment Rental	S	21	0	21
94601 Equipment Rental-Copy Machir	S	36	0	36
Subtotal - Services & Supplies		8,590	0	8,590
Department Cost Total		119,671	0	119,671
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		119,671	0	119,671
General Admin Distribution			0	0
Grand Total		\$119,671		\$119,671

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B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
2 Telephone Equipment	\$60	\$0	\$60
Subtotal - Equipment Depreciation	60	0	60
3 Bank Reconciliation	208	62	270
Subtotal - 1010-25300 Treasurer	208	62	270
4 Annual Audit	339	104	443
Subtotal - 1010-10100 Board of Comm	339	104	443
5 Accounting	1,330	376	1,706
5 Payroll	1	0	2
5 Budgeting	606	163	768
5 Contract Serv.	421	143	565
Subtotal - 1010-19100 Accounting Dep	2,359	683	3,041
6 Payroll	472	67	539
6 Budgeting	39	6	45
Subtotal - 1010-20200 Payroll	511	73	584
7 Budgeting	590	120	710
7 Accts Payable	45	9	55
7 General Accounting	133	27	161
Subtotal - 1010-21200 Budget Departm	768	157	925
8 Admin Services	79	22	101
Subtotal - 1010-27200 Administrative S	79	22	101
9 Tech Support	7,606	2,054	9,660
9 Network/Server	1,608	286	1,894
9 Telephone	0	0	0
Subtotal - 1010-22800 Information Sys	9,214	2,340	11,554
10 Accounting	620	94	715
Subtotal - Financial System MUNIS	620	94	715
11 Purchasing	788	205	992

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B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
Subtotal - 1010-23300 Purchasing	\$788	\$205	\$992
12 Telephone Upgrade/Maintenance	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0
13 Civil Counsel	11,064	597	11,661
Subtotal - 1010-26600 Corporation Cou	11,064	597	11,661
14 Human Resources	488	41	529
14 Labor Relations	291	24	315
14 Education and Training	68	6	74
Subtotal - 1010-27000 Personnel & Err	847	71	918
15 Mail Services	1	0	1
15 Office Max Rebate	(5)	(2)	(7)
Subtotal - 1010-29800 Risograph Printi	(4)	(2)	(6)
19 General Liability	0	474	474
Subtotal - 1010-85100 Risk Manageme	0	474	474
20 Wellness Program	0	133	133
Subtotal - 1010-85900 Wellness Progr	0	133	133
21 Current Retiree Fringe Benefits	0	1,847	1,847
21 Future Retiree Fringe Benefits	0	0	0
21 Supplemental Contribution	0	0	0
21 Term Payoff	0	598	598
Subtotal - 1010-87800 Retirees Health/	0	2,445	2,445
Total Incoming	26,854	7,457	34,310
C. Total Allocated		\$153,981	\$153,981
			100.00%

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Administrative Support Allocations

Dept:17 1010-75110 Recreation & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	27,245	47.22%	\$69,191	\$0	\$69,191	\$0	\$69,191
15 1010-29800 Risograph Printing/Postag	4,007	6.95%	10,176	0	10,176	0	10,176
127 1010-75700 Community Center	6,411	11.11%	16,281	0	16,281	1,808	18,089
128 1010-75800 Swimming Pool	1,603	2.78%	4,071	0	4,071	452	4,523
129 1010-75900 County Market	801	1.39%	2,034	0	2,034	226	2,260
130 1010-76000 Fairgrounds	801	1.39%	2,034	0	2,034	226	2,260
131 1010-762XX Civic Arena	8,013	13.89%	20,350	0	20,350	2,260	22,609
132 1010-76300 Pinconning Park	6,411	11.11%	16,281	0	16,281	1,808	18,089
209 Other	2,404	4.17%	6,105	0	6,105	678	6,783
Subtotal	57,696	100.00%	146,525	0	146,525	7,457	153,981
Direct Bills					0		0
Total					\$146,525		\$153,981

Basis Units: Wages by Department
Source: Time Study

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Allocation Summary

Dept:17 1010-75110 Recreation & Facilities

Department	Administrative Support	Total
12 1010-26500 Buildings and Grounds	\$69,191	\$69,191
15 1010-29800 Risograph Printing/Postag	10,176	10,176
127 1010-75700 Community Center	18,089	18,089
128 1010-75800 Swimming Pool	4,523	4,523
129 1010-75900 County Market	2,260	2,260
130 1010-76000 Fairgrounds	2,260	2,260
131 1010-762XX Civic Arena	22,609	22,609
132 1010-76300 Pinconning Park	18,089	18,089
209 Other	6,783	6,783
Total	\$153,981	\$153,981

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

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

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

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

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

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

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A. Department Costs

Dept:18 1010-75112 Parks/Recreation Maintenance

Description	Amount	General Admin	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings	
Personnel Costs										
Salaries	79,519	6,168	0	2,516	6,317	426	4,251	246	59,595	
<i>Salary % Split</i>		<i>7.76%</i>	<i>.00%</i>	<i>3.16%</i>	<i>7.94%</i>	<i>.54%</i>	<i>5.35%</i>	<i>.31%</i>	<i>74.94%</i>	
Benefits	31,190	2,419	0	987	2,478	167	1,667	96	23,375	
Subtotal - Personnel Costs	110,709	8,587	0	3,503	8,795	593	5,918	342	82,970	
Services & Supplies Cost										
72200 Sick And Accident Insurance	0	0	0	0	0	0	0	0	0	
72301 Uniform Allowance	500	39	0	16	40	3	27	2	375	
72500 Unemployment Compensation	0	0	0	0	0	0	0	0	0	
74600 Uniform Purchases	239	19	0	8	19	1	13	1	179	
75000 Gas, Oil and Grease	2,150	167	0	68	171	12	115	7	1,611	
77800 Grounds Maintenance Supplies	0	0	0	0	0	0	0	0	0	
78100 Small Tools	912	71	0	29	72	5	49	3	683	
79900 Other Supplies	470	36	0	15	37	3	25	1	352	
92000 Public Utilities	4,856	377	0	154	386	26	260	15	3,639	
93100 Equipment Repair & Maintenance	5,041	391	0	159	400	27	269	16	3,778	
93200 Vehicle Repair & Maintenance	2,161	168	0	68	172	12	116	7	1,620	
93300 Bldg. Repair and Maintenance	378	29	0	12	30	2	20	1	283	
93600 Grounds Maintenance	34	3	0	1	3	0	2	0	25	
94000 Rentals / Leases	974	76	0	31	77	5	52	3	730	
96720 Bldgs/Bldg Add. & Improve Expr	0	0	0	0	0	0	0	0	0	
67104 Miscellaneous Revenues	(3,800)	(295)	0	(120)	(302)	(20)	(203)	(12)	(2,848)	
Subtotal - Services & Supplies	13,915	1,079	0	440	1,105	75	744	43	10,429	
Department Cost Total	124,624	9,667	0	3,943	9,900	668	6,662	386	93,399	
Adjustments to Cost										
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0	
Total Costs After Adjustments	124,624	9,667	0	3,943	9,900	668	6,662	386	93,399	
General Admin Distribution		(9,667)	0	332	832	56	560	32	7,854	
Grand Total	\$124,624		\$0	\$4,275	\$10,733	\$724	\$7,222	\$418	\$101,252	

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	First Incoming	Second Incoming	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings
2 Telephone Equipment	\$329	\$1	\$0	\$11	\$28	\$2	\$19	\$1	\$268
Subtotal - Equipment Depreciation	329	1	0	11	28	2	19	1	268
3 Cash Receipts	9	3	0	0	1	0	1	0	9
3 Bank Reconciliation	928	278	0	41	104	7	70	4	980
Subtotal - 1010-25300 Treasurer	937	281	0	42	105	7	71	4	990
4 Annual Audit	434	133	0	19	49	3	33	2	461
Subtotal - 1010-10100 Board of Comm	434	133	0	19	49	3	33	2	461
5 Accounting	1,704	482	0	75	188	13	127	7	1,776
5 Payroll	2	1	0	0	0	0	0	0	2
5 Budgeting	584	157	0	25	64	4	43	2	602
5 Contract Serv.	421	143	0	19	49	3	33	2	459
Subtotal - 1010-19100 Accounting Dep	2,711	783	0	120	301	20	202	12	2,839
6 Payroll	838	120	0	33	82	6	55	3	778
6 Budgeting	38	5	0	1	4	0	3	0	35
Subtotal - 1010-20200 Payroll	876	125	0	34	86	6	58	3	813
7 Budgeting	568	116	0	23	59	4	40	2	556
7 Accts Payable	203	41	0	8	21	1	14	1	198
7 General Accounting	171	35	0	7	18	1	12	1	167
Subtotal - 1010-21200 Budget Departm	942	192	0	39	98	7	66	4	921
8 Admin Services	141	38	0	6	15	1	10	1	145
Subtotal - 1010-27200 Administrative S	141	38	0	6	15	1	10	1	145
9 Tech Support	8,765	2,366	0	382	959	65	645	37	9,044
9 Network/Server	2,856	508	0	115	290	20	195	11	2,733
9 Telephone	0	0	0	0	0	0	0	0	0
Subtotal - 1010-22800 Information Sys	11,621	2,874	0	497	1,248	84	840	49	11,777
10 Accounting	794	121	0	31	79	5	53	3	744
Subtotal - Financial System MUNIS	794	121	0	31	79	5	53	3	744
12 Parks Maintenance	58	7	0	2	6	0	4	0	53

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	First Incoming	Second Incoming	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings
12 Snow Plowing *	\$18,861	\$2,289	\$0	\$21,150	\$0	\$0	\$0	\$0	\$0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	18,919	2,296	0	21,153	6	0	4	0	53
14 Human Resources	867	72	0	32	81	5	54	3	763
14 Labor Relations	291	24	0	11	27	2	18	1	256
14 Education and Training	121	10	0	4	11	1	8	0	106
Subtotal - 1010-27000 Personnel & Err	1,278	107	0	48	119	8	80	5	1,125
19 General Liability	0	841	0	29	72	5	49	3	683
Subtotal - 1010-85100 Risk Manageme	0	841	0	29	72	5	49	3	683
20 Wellness Program	0	237	0	8	20	1	14	1	192
Subtotal - 1010-85900 Wellness Progr	0	237	0	8	20	1	14	1	192
21 Current Retiree Fringe Benefits	0	6,281	0	215	541	36	364	21	5,103
21 Future Retiree Fringe Benefits	0	2	0	0	0	0	0	0	1
21 Supplemental Contribution	0	0	0	0	0	0	0	0	0
21 Term Payoff	0	520	0	18	45	3	30	2	422
Subtotal - 1010-87800 Retirees Health/	0	6,802	0	233	586	40	394	23	5,526
Total Incoming	38,982	14,831	0	22,271	2,813	190	1,893	110	26,537
C. Total Allocated	\$178,437		\$0	\$26,545	\$13,546	\$913	\$9,115	\$527	\$127,789
				14.88%	7.59%	0.51%	5.11%	0.30%	71.62%

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Grounds Maintenance Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

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

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

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Parking Lot Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	50	50.00%	\$11,913	\$0	\$11,913	\$0	\$11,913
110 1010-58000 Pere Marquette Parking	50	50.00%	11,913	0	11,913	2,719	14,632
Subtotal	100	100.00%	23,826	0	23,826	2,719	26,545
Direct Bills					0		0
Total					\$23,826		\$26,545

Basis Units: Equal Distribution Between Serviced Lots

Source: Facilities

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Vehicle Maintenance Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	1	0.74%	\$92	\$0	\$92	\$0	\$92
8 1010-27200 Administrative Services	4	2.94%	367	0	367	0	367
9 1010-22800 Information Systems Divis	1	0.74%	92	0	92	0	92
12 1010-26500 Buildings and Grounds	19	13.97%	1,741	0	1,741	0	1,741
16 1010-30100 Sheriff Department	22	16.18%	2,016	0	2,016	0	2,016
23 1010-13100 Circuit Court	1	0.74%	92	0	92	12	104
33 1010-14700 Jury/Judicial Council	1	0.74%	92	0	92	12	104
51 1010-27500 Drain Commissioner	7	5.15%	642	0	642	85	727
77 1010-31500 Secondary Road Patrol	14	10.29%	1,283	0	1,283	170	1,453
89 1010-31600 Secondary Road Patrol Gr	2	1.47%	183	0	183	24	208
101 1010-33101 Marine Safety	1	0.74%	92	0	92	12	104
105 1010-42600 Off of Emerg Serv-Civil	1	0.74%	92	0	92	12	104
109 1010-43000 Animal Shelter/Dog Warde	3	2.21%	275	0	275	36	311
123 1010-75100 Recreation/Parks Departm	1	0.74%	92	0	92	12	104
131 1010-762XX Civic Arena	3	2.21%	275	0	275	36	311
138 2210 Health Dept - Dist Health	3	2.21%	275	0	275	36	311
140 2380 Gypsy Moth Control Fund	1	0.74%	92	0	92	12	104
141 2400 Mosquito Control Fund	32	23.53%	2,933	0	2,933	388	3,321
154 2760 Division On Aging Fund	15	11.03%	1,375	0	1,375	182	1,557
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.74%	92	0	92	12	104
175 5090-75600 Public Golf Course	1	0.74%	92	0	92	12	104
200 8010 Drain	2	1.47%	183	0	183	24	208
Subtotal	136	100.00%	12,465	0	12,465	1,080	13,546
Direct Bills					0		0
Total					\$12,465		\$13,546

Basis Units: Number of Departmental Vehicles

Source: Fixed Assets

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County Building Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$40	\$0	\$40	\$0	\$40
4 1010-10100 Board of Commissioners	4,434	9.70%	82	0	82	0	82
5 1010-19100 Accounting Department	2,715	5.94%	50	0	50	0	50
6 1010-20200 Payroll	1,045	2.29%	19	0	19	0	19
7 1010-21200 Budget Department	987	2.16%	18	0	18	0	18
8 1010-27200 Administrative Services	435	0.95%	8	0	8	0	8
9 1010-22800 Information Systems Divis	3,210	7.02%	59	0	59	0	59
11 1010-23300 Purchasing	428	0.94%	8	0	8	0	8
12 1010-26500 Buildings and Grounds	1,282	2.80%	24	0	24	0	24
13 1010-26600 Corporation Counsel	392	0.86%	7	0	7	0	7
14 1010-27000 Personnel & Employee Re	1,929	4.22%	35	0	35	0	35
15 1010-29800 Risograph Printing/Postag	838	1.83%	15	0	15	0	15
37 1010-17100 County Executive	2,505	5.48%	46	0	46	7	53
38 1010-21500 Clerk	4,698	10.28%	86	0	86	13	100
42 1010-25700 Equalization Department	697	1.52%	13	0	13	2	15
47 1010-26800 Register of Deeds	1,869	4.09%	34	0	34	5	40
51 1010-27500 Drain Commissioner	1,912	4.18%	35	0	35	5	41
56 1010-27801 County Survey/Remonum	56	0.12%	1	0	1	0	1
67 1010-28300 M.S.U. Extension	2,492	5.45%	46	0	46	7	53
69 1010-28700 Environmental Affairs	601	1.31%	11	0	11	2	13
74 1010-28800 Geographic Information S)	254	0.56%	5	0	5	1	5
121 1010-72101 Transportation Planning	508	1.11%	9	0	9	1	11
140 2380 Gypsy Moth Control Fund	605	1.32%	11	0	11	2	13
154 2760 Division On Aging Fund	4,322	9.45%	79	0	79	12	92
170 2930 Soldier's Relief	1,469	3.21%	27	0	27	4	31
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	2	0	2	0	2
195 7310-27400 Retirement System Fund	736	1.61%	14	0	14	2	16
209 Other	3,043	6.66%	56	0	56	9	65
Subtotal	45,722	100.00%	841	0	841	73	913
Direct Bills					0		0
Total					\$841		\$913

Basis Units: Assigned Square Footage
Source:

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Courts Facility Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$2,060	\$0	\$2,060	\$179	\$2,239
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	492	0	492	43	534
27 1010-13600 District Court	10,193	21.68%	1,818	0	1,818	158	1,976
28 1010-13700 District Court Adult Probat	1,538	3.27%	274	0	274	24	298
30 1010-14100 & 2150 FOC	4,500	9.57%	803	0	803	70	872
32 1010-14500 Law Library	731	1.55%	130	0	130	11	142
34 1010-14800 Probate Court	7,181	15.27%	1,281	0	1,281	111	1,392
45 1010-267XX Prosecuting Attorney	6,140	13.06%	1,095	0	1,095	95	1,190
50 1010-27302 Department of Public Defe	1,452	3.09%	259	0	259	22	281
153 2740 Community Corrections Fund	112	0.24%	20	0	20	2	22
209 Other	872	1.85%	156	0	156	13	169
Subtotal	47,025	100.00%	8,389	0	8,389	727	9,115
Direct Bills					0		0
Total					\$8,389		\$9,115

Basis Units: Assigned Square Footage

Source:

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Law Enforcement Center Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	57,414	83.64%	\$406	\$0	\$406	\$0	\$406
183 5950 Commissary Fund	288	0.42%	2	0	2	1	3
208 Bay City Police	10,939	15.94%	77	0	77	41	118
Subtotal	68,641	100.00%	485	0	485	42	527
Direct Bills					0		0
Total					\$485		\$527

Basis Units: Assigned Square Footage
Source:

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Maintenance Other Buildings Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 1010-27903 Bldg Auth-MH Grp Home,l	39	0.06%	\$76	\$0	\$76	\$7	\$83
58 1010-27909 Bldg Auth-MH Grp Home,l	39	0.06%	76	0	76	7	83
59 1010-27910 Bldg Auth-MH Grp Home,l	39	0.06%	76	0	76	7	83
60 1010-27911 Bldg Auth-MH Grp Home,l	39	0.06%	76	0	76	7	83
61 1010-27912 Bldg Auth-MH Grp Home,l	39	0.06%	76	0	76	7	83
62 1010-27919 Bldg Auth-MH Grp Home,l	39	0.06%	76	0	76	7	83
63 1010-27920 Bldg Auth-MH Grp Home,(	39	0.06%	76	0	76	7	83
64 1010-27921 Bldg Auth-MH Grp Home,(	39	0.06%	76	0	76	7	83
65 1010-27922 Bldg Auth-MH Grp Home,(	39	0.06%	76	0	76	7	83
109 1010-43000 Animal Shelter/Dog Ward	358	0.60%	701	0	701	61	762
120 1010-70200 Center Ridge Arms-Admin	74	0.12%	145	0	145	13	158
123 1010-75100 Recreation/Parks Depart	42,517	70.84%	83,310	0	83,310	7,218	90,528
126 1010-75108 Veterans Park Softball	1,668	2.78%	3,268	0	3,268	283	3,552
127 1010-75700 Community Center	149	0.25%	292	0	292	25	317
130 1010-76000 Fairgrounds	7,909	13.18%	15,497	0	15,497	1,343	16,840
131 1010-762XX Civic Arena	718	1.20%	1,407	0	1,407	122	1,529
132 1010-76300 Pinconning Park	2,289	3.81%	4,485	0	4,485	389	4,874
138 2210 Health Dept - Dist Health	941	1.57%	1,844	0	1,844	160	2,004
141 2400 Mosquito Control Fund	474	0.79%	929	0	929	80	1,009
145 2610 911 Service Fund	470	0.78%	921	0	921	80	1,001
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	441	0.73%	864	0	864	75	939
175 5090-75600 Public Golf Course	1,361	2.27%	2,667	0	2,667	231	2,898
209 Other	297	0.49%	582	0	582	50	632
Subtotal	60,017	100.00%	117,600	0	117,600	10,189	127,789
Direct Bills					0		0
Total					\$117,600		\$127,789

Basis Units: Dollar Value of Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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	\$40	\$0	\$0	\$0	\$40
4 1010-10100 Board of Commissioners	0	0	0	82	0	0	0	82
5 1010-19100 Accounting Department	0	0	92	50	0	0	0	142
6 1010-20200 Payroll	0	0	0	19	0	0	0	19
7 1010-21200 Budget Department	0	0	0	18	0	0	0	18
8 1010-27200 Administrative Services	0	0	367	8	0	0	0	375
9 1010-22800 Information Systems Divis	0	0	92	59	0	0	0	151
11 1010-23300 Purchasing	0	0	0	8	0	0	0	8
12 1010-26500 Buildings and Grounds	0	11,913	1,741	24	0	0	0	13,678
13 1010-26600 Corporation Counsel	0	0	0	7	0	0	0	7
14 1010-27000 Personnel & Employee Re	0	0	0	35	0	0	0	35
15 1010-29800 Risograph Printing/Postag	0	0	0	15	0	0	0	15
16 1010-30100 Sheriff Department	0	0	2,016	0	0	406	0	2,423
23 1010-13100 Circuit Court	0	0	104	0	2,239	0	0	2,343
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	534	0	0	534
27 1010-13600 District Court	0	0	0	0	1,976	0	0	1,976
28 1010-13700 District Court Adult Probat	0	0	0	0	298	0	0	298
30 1010-14100 & 2150 FOC	0	0	0	0	872	0	0	872
32 1010-14500 Law Library	0	0	0	0	142	0	0	142
33 1010-14700 Jury/Judicial Council	0	0	104	0	0	0	0	104
34 1010-14800 Probate Court	0	0	0	0	1,392	0	0	1,392
37 1010-17100 County Executive	0	0	0	53	0	0	0	53
38 1010-21500 Clerk	0	0	0	100	0	0	0	100
42 1010-25700 Equalization Department	0	0	0	15	0	0	0	15
45 1010-267XX Prosecuting Attorney	0	0	0	0	1,190	0	0	1,190
47 1010-26800 Register of Deeds	0	0	0	40	0	0	0	40
50 1010-27302 Department of Public Defe	0	0	0	0	281	0	0	281
51 1010-27500 Drain Commissioner	0	0	727	41	0	0	0	767
56 1010-27801 County Survey/Remonum	0	0	0	1	0	0	0	1
57 1010-27903 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
58 1010-27909 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
59 1010-27910 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
60 1010-27911 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
61 1010-27912 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
62 1010-27919 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
63 1010-27920 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
64 1010-27921 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
65 1010-27922 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	83	83
67 1010-28300 M.S.U. Extension	0	0	0	53	0	0	0	53
69 1010-28700 Environmental Affairs	0	0	0	13	0	0	0	13
74 1010-28800 Geographic Information Sy	0	0	0	5	0	0	0	5

**Bay County, MI
Cost Allocation Plan**

FY 2019
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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
77 1010-31500 Secondary Road Patrol	\$0	\$0	\$1,453	\$0	\$0	\$0	\$0	\$1,453
89 1010-31600 Secondary Road Patrol Gr	0	0	208	0	0	0	0	208
101 1010-33101 Marine Safety	0	0	104	0	0	0	0	104
105 1010-42600 Off of Emerg Serv-Civil	0	0	104	0	0	0	0	104
109 1010-43000 Animal Shelter/Dog Warde	0	0	311	0	0	0	762	1,074
110 1010-58000 Pere Marquette Parking	0	14,632	0	0	0	0	0	14,632
120 1010-70200 Center Ridge Arms-Admin	0	0	0	0	0	0	158	158
121 1010-72101 Transportation Planning	0	0	0	11	0	0	0	11
123 1010-75100 Recreation/Parks Departr	0	0	104	0	0	0	90,528	90,632
126 1010-75108 Veterans Park Softball	0	0	0	0	0	0	3,552	3,552
127 1010-75700 Community Center	0	0	0	0	0	0	317	317
130 1010-76000 Fairgrounds	0	0	0	0	0	0	16,840	16,840
131 1010-762XX Civic Arena	0	0	311	0	0	0	1,529	1,840
132 1010-76300 Pinconning Park	0	0	0	0	0	0	4,874	4,874
138 2210 Health Dept - Dist Health	0	0	311	0	0	0	2,004	2,315
140 2380 Gypsy Moth Control Fund	0	0	104	13	0	0	0	117
141 2400 Mosquito Control Fund	0	0	3,321	0	0	0	1,009	4,331
145 2610 911 Service Fund	0	0	0	0	0	0	1,001	1,001
153 2740 Community Corrections Fund	0	0	0	0	22	0	0	22
154 2760 Division On Aging Fund	0	0	1,557	92	0	0	0	1,649
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	104	0	0	0	939	1,043
170 2930 Soldier's Relief	0	0	0	31	0	0	0	31
175 5090-75600 Public Golf Course	0	0	104	0	0	0	2,898	3,002
183 5950 Commissary Fund	0	0	0	0	0	3	0	3
184 6770 Self-Insurance Fund-WC/UC/S&/	0	0	0	2	0	0	0	2
195 7310-27400 Retirement System Fund	0	0	0	16	0	0	0	16
200 8010 Drain	0	0	208	0	0	0	0	208
208 Bay City Police	0	0	0	0	0	118	0	118
209 Other	0	0	0	65	169	0	632	866
Total	\$0	\$26,545	\$13,546	\$913	\$9,115	\$527	\$127,789	\$178,437

Bay County, MI
Cost Allocation Plan

FY 2019
11/12/2020

1010-85100 Risk Management
Nature and Extent of Service

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

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

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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
<i>Salary % Split</i>		.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	25	25	0	0	0	0	0	0	0
86500 State Travel Mileage	282	282	0	0	0	0	0	0	0
96500 Insurance And Bonds	453,045	0	121,366	150,752	62,513	64,896	22,505	7,418	10,828
96502 Self Ins Retent-Expense	50,000	50,000	0	0	0	0	0	0	0
Health Department Insurance Adjustm	44,036	0	44,036	0	0	0	0	0	0
Subtotal - Services & Supplies	547,388	50,307	165,402	150,752	62,513	64,896	22,505	7,418	10,828
Department Cost Total	547,388	50,307	165,402	150,752	62,513	64,896	22,505	7,418	10,828
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	547,388	50,307	165,402	150,752	62,513	64,896	22,505	7,418	10,828
General Admin Distribution		(50,307)	16,740	15,257	6,327	6,568	2,278	751	1,096
Grand Total	\$547,388		\$182,142	\$166,009	\$68,840	\$71,464	\$24,783	\$8,169	\$11,924

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

A. Department Costs

Dept:19 1010-85100 Risk Management

Description	Amount	Central Dispatch	Sewers
Personnel Costs			
Salaries S	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
86100 Conference Fees & Expenses P	25	0	0
86500 State Travel Mileage P	282	0	0
96500 Insurance And Bonds P	453,045	789	11,977
96502 Self Ins Retent-Expense P	50,000	0	0
Health Department Insurance Adjustm P	44,036	0	0
Subtotal - Services & Supplies	547,388	789	11,977
Department Cost Total	547,388	789	11,977
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	547,388	789	11,977
General Admin Distribution		80	1,212
Grand Total	\$547,388	\$869	\$13,189

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-85100 Risk Management

Department	First Incoming	Second Incoming	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch
3 Bank Reconciliation	\$20	\$6	\$9	\$8	\$3	\$3	\$1	\$0	\$1	\$0
Subtotal - 1010-25300 Treasurer	20	6	9	8	3	3	1	0	1	0
4 Annual Audit	5	1	2	2	1	1	0	0	0	0
Subtotal - 1010-10100 Board of Comm	5	1	2	2	1	1	0	0	0	0
5 Accounting	19	5	8	7	3	3	1	0	1	0
5 Budgeting	87	23	37	33	14	14	5	2	2	0
5 Contract Serv.	421	143	188	171	71	74	26	8	12	1
Subtotal - 1010-19100 Accounting Dep	526	172	232	212	88	91	32	10	15	1
6 Budgeting	6	1	2	2	1	1	0	0	0	0
Subtotal - 1010-20200 Payroll	6	1	2	2	1	1	0	0	0	0
7 Budgeting	84	17	34	31	13	13	5	2	2	0
7 Accts Payable	4	1	2	2	1	1	0	0	0	0
7 General Accounting	2	0	1	1	0	0	0	0	0	0
Subtotal - 1010-21200 Budget Departm	90	18	36	33	14	14	5	2	2	0
8 Support Service	2,832	735	1,187	1,082	448	466	161	53	78	6
Subtotal - 1010-27200 Administrative S	2,832	735	1,187	1,082	448	466	161	53	78	6
10 Accounting	9	1	3	3	1	1	0	0	0	0
Subtotal - Financial System MUNIS	9	1	3	3	1	1	0	0	0	0
Total Incoming	3,487	935	1,471	1,341	556	577	200	66	96	7
C. Total Allocated		\$551,810	\$183,613	\$167,350	\$69,396	\$72,041	\$24,983	\$8,235	\$12,020	\$876
			33.27%	30.33%	12.58%	13.06%	4.53%	1.49%	2.18%	0.16%

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-85100 Risk Management

Department	First Incoming	Second Incoming	Sewers
3 Bank Reconciliation	\$20	\$6	\$1
Subtotal - 1010-25300 Treasurer	20	6	1
4 Annual Audit	5	1	0
Subtotal - 1010-10100 Board of Comm	5	1	0
5 Accounting	19	5	1
5 Budgeting	87	23	3
5 Contract Serv.	421	143	14
Subtotal - 1010-19100 Accounting Dep	526	172	17
6 Budgeting	6	1	0
Subtotal - 1010-20200 Payroll	6	1	0
7 Budgeting	84	17	2
7 Accts Payable	4	1	0
7 General Accounting	2	0	0
Subtotal - 1010-21200 Budget Departm	90	18	3
8 Support Service	2,832	735	86
Subtotal - 1010-27200 Administrative S	2,832	735	86
10 Accounting	9	1	0
Subtotal - Financial System MUNIS	9	1	0
Total Incoming	3,487	935	107
C. Total Allocated		\$551,810	\$13,296
			2.41%

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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	5.30	1.06%	\$1,946	\$0	\$1,946	\$0	\$1,946
4 1010-10100 Board of Commissioners	5.83	1.17%	2,141	0	2,141	0	2,141
5 1010-19100 Accounting Department	5.99	1.20%	2,199	0	2,199	0	2,199
6 1010-20200 Payroll	2.36	0.47%	866	0	866	0	866
7 1010-21200 Budget Department	2.00	0.40%	734	0	734	0	734
8 1010-27200 Administrative Services	1.39	0.28%	510	0	510	0	510
9 1010-22800 Information Systems Divis	9.00	1.80%	3,303	0	3,303	0	3,303
11 1010-23300 Purchasing	1.00	0.20%	366	0	366	0	366
12 1010-26500 Buildings and Grounds	18.99	3.80%	6,971	0	6,971	0	6,971
13 1010-26600 Corporation Counsel	2.73	0.55%	1,002	0	1,002	0	1,002
14 1010-27000 Personnel & Employee Re	2.40	0.48%	881	0	881	0	881
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	110	0	110	0	110
16 1010-30100 Sheriff Department	54.20	10.85%	19,896	0	19,896	0	19,896
17 1010-75110 Recreation & Facilities	1.29	0.26%	474	0	474	0	474
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	841	0	841	0	841
20 1010-85900 Wellness Program	1.11	0.22%	409	0	409	1	409
23 1010-13100 Circuit Court	15.51	3.11%	5,694	0	5,694	13	5,706
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	367	0	367	1	368
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	367	0	367	1	368
27 1010-13600 District Court	18.88	3.78%	6,931	0	6,931	15	6,946
28 1010-13700 District Court Adult Probat	6.00	1.20%	2,202	0	2,202	5	2,206
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	367	0	367	1	368
30 1010-14100 & 2150 FOC	27.44	5.50%	10,073	0	10,073	22	10,095
33 1010-14700 Jury/Judicial Council	1.89	0.38%	694	0	694	2	695
34 1010-14800 Probate Court	13.02	2.61%	4,780	0	4,780	11	4,790
37 1010-17100 County Executive	2.45	0.49%	899	0	899	2	901
38 1010-21500 Clerk	3.90	0.78%	1,432	0	1,432	3	1,435
39 1010-22900 Community Outreach / Me	1.00	0.20%	367	0	367	1	368
42 1010-25700 Equalization Department	3.00	0.60%	1,101	0	1,101	2	1,104
45 1010-267XX Prosecuting Attorney	21.16	4.24%	7,768	0	7,768	17	7,785
47 1010-26800 Register of Deeds	4.96	0.99%	1,821	0	1,821	4	1,825
48 1010-27300 Department of Criminal De	2.92	0.58%	1,072	0	1,072	2	1,074
49 1010-27301 Indigent Attorney	0.01	0.00%	4	0	4	0	4
50 1010-27302 Department of Public Defe	4.98	1.00%	1,828	0	1,828	4	1,832
51 1010-27500 Drain Commissioner	7.22	1.45%	2,650	0	2,650	6	2,656
56 1010-27801 County Survey/Remonum	0.20	0.04%	73	0	73	0	74
69 1010-28700 Environmental Affairs	1.65	0.33%	606	0	606	1	607
74 1010-28800 Geographic Information Sy	0.74	0.15%	272	0	272	1	272
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	363	0	363	1	364
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	334	0	334	1	335
77 1010-31500 Secondary Road Patrol	19.05	3.82%	6,993	0	6,993	15	7,009
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	1,472	0	1,472	3	1,475

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

General Liability Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$360	\$0	\$360	\$1	\$361
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	690	0	690	2	692
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	720	0	720	2	721
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	367	0	367	1	368
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	727	0	727	2	728
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	360	0	360	1	361
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	367	0	367	1	368
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	367	0	367	1	368
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	334	0	334	1	335
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	253	0	253	1	254
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	830	0	830	2	831
91 1010-31700 Township Road Patrol	0.40	0.08%	147	0	147	0	147
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	33	0	33	0	33
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	73	0	73	0	74
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	2	0	2	0	2
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	173	0	173	0	173
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	11	0	11	0	11
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	367	0	367	1	368
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	2,727	0	2,727	6	2,734
121 1010-72101 Transportation Planning	0.34	0.07%	125	0	125	0	125
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	389	0	389	1	390
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	371	0	371	1	372
126 1010-75108 Veterans Park Softball	0.14	0.03%	51	0	51	0	52
127 1010-75700 Community Center	3.03	0.61%	1,112	0	1,112	2	1,115
128 1010-75800 Swimming Pool	1.13	0.23%	415	0	415	1	416
130 1010-76000 Fairgrounds	0.11	0.02%	40	0	40	0	40
131 1010-762XX Civic Arena	7.50	1.50%	2,753	0	2,753	6	2,759
132 1010-76300 Pinconning Park	2.54	0.51%	932	0	932	2	934
138 2210 Health Dept - Dist Health	42.22	8.46%	15,499	(44,036)	(28,537)	34	(28,503)
140 2380 Gypsy Moth Control Fund	2.11	0.42%	775	0	775	2	776
141 2400 Mosquito Control Fund	13.39	2.68%	4,915	0	4,915	11	4,926
144 2600 Indigent Defense Fund	1.57	0.31%	576	0	576	1	578
145 2610 911 Service Fund	26.40	5.29%	9,691	0	9,691	21	9,713
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	84	0	84	0	85
147 2640 Local C.F.O. Training Fund	0.08	0.02%	29	0	29	0	29
153 2740 Community Corrections Fund	1.77	0.35%	650	0	650	1	651
154 2760 Division On Aging Fund	42.17	8.45%	15,480	0	15,480	34	15,514
155 2770 Home Rehabilitation Fund	0.00	0.00%	1	0	1	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	8,076	0	8,076	18	8,094
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	184	0	184	0	184
163 2920-66401 Youth & Family Support S	1.96	0.39%	720	0	720	2	721
164 2920-66402 Juvenile Drug Court	0.50	0.10%	184	0	184	0	184

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General Liability Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$356	\$0	\$356	\$1	\$357
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	734	0	734	2	736
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	723	0	723	2	725
175 5090-75600 Public Golf Course	3.65	0.73%	1,340	0	1,340	3	1,343
177 5090-75602 Public Golf Course-Club	2.63	0.53%	965	0	965	2	968
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	690	0	690	2	692
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	180	0	180	0	180
181 5350-70200 Housing Fund	4.00	0.80%	1,468	0	1,468	3	1,472
184 6770 Self-Insurance Fund-WC/UC/S&A	3.25	0.65%	1,193	0	1,193	3	1,196
195 7310-27400 Retirement System Fund	1.40	0.28%	514	0	514	1	515
Subtotal	499.34	100.00%	183,302	(44,036)	139,266	311	139,577
Direct Bills					44,036		44,036
Total					\$183,302		\$183,613

Basis Units: FTEs

Source: Payroll Summary

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Cost Allocation Plan**

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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	54.20	56.01%	\$93,582	\$0	\$93,582	\$0	\$93,582
75 1010-31100 Circuit Court Warrant Offic	0.99	1.02%	1,709	0	1,709	7	1,716
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.94%	1,571	0	1,571	6	1,577
77 1010-31500 Secondary Road Patrol	19.05	19.69%	32,892	0	32,892	127	33,019
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	4.14%	6,924	0	6,924	27	6,950
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	1.01%	1,692	0	1,692	7	1,699
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	1.94%	3,246	0	3,246	13	3,259
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	2.03%	3,384	0	3,384	13	3,397
83 1010-31507 2nd Rd Patrol - City of	1.00	1.03%	1,727	0	1,727	7	1,733
84 1010-31508 2nd Road Patrol-Pinconni	1.98	2.05%	3,419	0	3,419	13	3,432
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	1.01%	1,692	0	1,692	7	1,699
86 1010-31510 Bangor Twps Schools & B	1.00	1.03%	1,727	0	1,727	7	1,733
87 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	1.03%	1,727	0	1,727	7	1,733
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.94%	1,571	0	1,571	6	1,577
89 1010-31600 Secondary Road Patrol Gr	0.69	0.71%	1,191	0	1,191	5	1,196
90 1010-31681 Road Patrol Grant Oct-De	2.26	2.34%	3,902	0	3,902	15	3,917
91 1010-31700 Township Road Patrol	0.40	0.41%	691	0	691	3	693
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.09%	155	0	155	1	156
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.21%	345	0	345	1	347
100 1010-33100 Marine Law Enforcement (	0.47	0.49%	812	0	812	3	815
103 1010-33200 Snowmobile Law Enforcer	0.03	0.03%	52	0	52	0	52
153 2740 Community Corrections Fund	1.77	1.83%	3,056	0	3,056	12	3,068
Subtotal	96.76	100.00%	167,067	0	167,067	283	167,350
Direct Bills					0		0
Total					\$167,067		\$167,350

Basis Units: Sheriff Department Employees

Source: Payroll Summary

**Bay County, MI
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Vehicle Insurance Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	1	0.74%	\$509	\$0	\$509	\$0	\$509
8 1010-27200 Administrative Services	4	2.94%	2,038	0	2,038	0	2,038
9 1010-22800 Information Systems Divis	1	0.74%	509	0	509	0	509
12 1010-26500 Buildings and Grounds	19	13.97%	9,679	0	9,679	0	9,679
16 1010-30100 Sheriff Department	22	16.18%	11,207	0	11,207	0	11,207
23 1010-13100 Circuit Court	1	0.74%	509	0	509	1	511
33 1010-14700 Jury/Judicial Council	1	0.74%	509	0	509	1	511
51 1010-27500 Drain Commissioner	7	5.15%	3,566	0	3,566	9	3,575
77 1010-31500 Secondary Road Patrol	14	10.29%	7,132	0	7,132	18	7,150
89 1010-31600 Secondary Road Patrol Gr	2	1.47%	1,019	0	1,019	3	1,021
101 1010-33101 Marine Safety	1	0.74%	509	0	509	1	511
105 1010-42600 Off of Emerg Serv-Civil	1	0.74%	509	0	509	1	511
109 1010-43000 Animal Shelter/Dog Warde	3	2.21%	1,528	0	1,528	4	1,532
123 1010-75100 Recreation/Parks Departm	1	0.74%	509	0	509	1	511
131 1010-762XX Civic Arena	3	2.21%	1,528	0	1,528	4	1,532
138 2210 Health Dept - Dist Health	3	2.21%	1,528	0	1,528	4	1,532
140 2380 Gypsy Moth Control Fund	1	0.74%	509	0	509	1	511
141 2400 Mosquito Control Fund	32	23.53%	16,301	0	16,301	42	16,343
154 2760 Division On Aging Fund	15	11.03%	7,641	0	7,641	20	7,661
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.74%	509	0	509	1	511
175 5090-75600 Public Golf Course	1	0.74%	509	0	509	1	511
200 8010 Drain	2	1.47%	1,019	0	1,019	3	1,021
Subtotal	136	100.00%	69,278	0	69,278	118	69,396
Direct Bills					0		0
Total					\$69,278		\$69,396

Basis Units: Number of Departmental Vehicles

Source: Vehicle Inventory

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Property Other Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	184,798	0.30%	\$216	\$0	\$216	\$0	\$216
16 1010-30100 Sheriff Department	22,659,811	36.87%	26,517	0	26,517	0	26,517
57 1010-27903 Bldg Auth-MH Grp Home,I	296,039	0.48%	346	0	346	1	347
58 1010-27909 Bldg Auth-MH Grp Home,I	501,902	0.82%	587	0	587	2	589
59 1010-27910 Bldg Auth-MH Grp Home,I	415,474	0.68%	486	0	486	1	488
60 1010-27911 Bldg Auth-MH Grp Home,I	581,039	0.95%	680	0	680	2	682
61 1010-27912 Bldg Auth-MH Grp Home,I	507,108	0.83%	593	0	593	2	595
62 1010-27919 Bldg Auth-MH Grp Home,I	475,870	0.77%	557	0	557	2	558
63 1010-27920 Bldg Auth-MH Grp Home,I	348,832	0.57%	408	0	408	1	409
64 1010-27921 Bldg Auth-MH Grp Home,I	391,524	0.64%	458	0	458	1	459
65 1010-27922 Bldg Auth-MH Grp Home,I	497,737	0.81%	582	0	582	2	584
109 1010-43000 Animal Shelter/Dog Ward	1,102,003	1.79%	1,290	0	1,290	3	1,293
127 1010-75700 Community Center	4,854,619	7.90%	5,681	0	5,681	15	5,696
129 1010-75900 County Market	280,628	0.46%	328	0	328	1	329
130 1010-76000 Fairgrounds	2,421,050	3.94%	2,833	0	2,833	8	2,841
131 1010-762XX Civic Arena	11,730,592	19.09%	13,727	0	13,727	37	13,765
132 1010-76300 Pinconning Park	375,905	0.61%	440	0	440	1	441
138 2210 Health Dept - Dist Health	2,433,168	3.96%	2,847	0	2,847	8	2,855
141 2400 Mosquito Control Fund	2,352,856	3.83%	2,753	0	2,753	7	2,761
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,399,899	7.16%	5,149	0	5,149	14	5,163
175 5090-75600 Public Golf Course	197,845	0.32%	232	0	232	1	232
177 5090-75602 Public Golf Course-Club	1,422,741	2.31%	1,665	0	1,665	4	1,669
200 8010 Drain	691,458	1.13%	809	0	809	2	811
209 Other	2,334,704	3.80%	2,732	0	2,732	7	2,740
Subtotal	61,457,602	100.00%	71,919	0	71,919	122	72,041
Direct Bills					0		0
Total					\$71,919		\$72,041

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

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County Building Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$1,179	\$0	\$1,179	\$0	\$1,179
4 1010-10100 Board of Commissioners	4,434	9.70%	2,419	0	2,419	0	2,419
5 1010-19100 Accounting Department	2,715	5.94%	1,481	0	1,481	0	1,481
6 1010-20200 Payroll	1,045	2.29%	570	0	570	0	570
7 1010-21200 Budget Department	987	2.16%	538	0	538	0	538
8 1010-27200 Administrative Services	435	0.95%	237	0	237	0	237
9 1010-22800 Information Systems Divis	3,210	7.02%	1,751	0	1,751	0	1,751
11 1010-23300 Purchasing	428	0.94%	233	0	233	0	233
12 1010-26500 Buildings and Grounds	1,282	2.80%	699	0	699	0	699
13 1010-26600 Corporation Counsel	392	0.86%	214	0	214	0	214
14 1010-27000 Personnel & Employee Re	1,929	4.22%	1,052	0	1,052	0	1,052
15 1010-29800 Risograph Printing/Postag	838	1.83%	457	0	457	0	457
37 1010-17100 County Executive	2,505	5.48%	1,366	0	1,366	4	1,371
38 1010-21500 Clerk	4,698	10.28%	2,563	0	2,563	8	2,570
42 1010-25700 Equalization Department	697	1.52%	380	0	380	1	381
47 1010-26800 Register of Deeds	1,869	4.09%	1,020	0	1,020	3	1,023
51 1010-27500 Drain Commissioner	1,912	4.18%	1,043	0	1,043	3	1,046
56 1010-27801 County Survey/Remonum	56	0.12%	31	0	31	0	31
67 1010-28300 M.S.U. Extension	2,492	5.45%	1,359	0	1,359	4	1,363
69 1010-28700 Environmental Affairs	601	1.31%	328	0	328	1	329
74 1010-28800 Geographic Information S)	254	0.56%	139	0	139	0	139
121 1010-72101 Transportation Planning	508	1.11%	277	0	277	1	278
140 2380 Gypsy Moth Control Fund	605	1.32%	330	0	330	1	331
154 2760 Division On Aging Fund	4,322	9.45%	2,358	0	2,358	7	2,365
170 2930 Soldier's Relief	1,469	3.21%	801	0	801	2	804
184 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	53	0	53	0	54
195 7310-27400 Retirement System Fund	736	1.61%	401	0	401	1	403
209 Other	3,043	6.66%	1,660	0	1,660	5	1,665
Subtotal	45,722	100.00%	24,941	0	24,941	42	24,983
Direct Bills					0		0
Total					\$24,941		\$24,983

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Cost Allocation Plan**

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Court Facility Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$2,019	\$0	\$2,019	\$3	\$2,023
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	482	0	482	1	483
27 1010-13600 District Court	10,193	21.68%	1,782	0	1,782	3	1,785
28 1010-13700 District Court Adult Probat	1,538	3.27%	269	0	269	0	269
30 1010-14100 & 2150 FOC	4,500	9.57%	787	0	787	1	788
32 1010-14500 Law Library	731	1.55%	128	0	128	0	128
34 1010-14800 Probate Court	7,181	15.27%	1,255	0	1,255	2	1,257
45 1010-267XX Prosecuting Attorney	6,140	13.06%	1,073	0	1,073	2	1,075
50 1010-27302 Department of Public Defe	1,452	3.09%	254	0	254	0	254
153 2740 Community Corrections Fund	112	0.24%	20	0	20	0	20
209 Other	872	1.85%	152	0	152	0	153
Subtotal	47,025	100.00%	8,221	0	8,221	14	8,235
Direct Bills					0		0
Total					\$8,221		\$8,235

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Law Enforcement Center Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	57,414	83.64%	\$10,037	\$0	\$10,037	\$0	\$10,037
183 5950 Commissary Fund	288	0.42%	50	0	50	1	51
208 Bay City Police	10,939	15.94%	1,912	0	1,912	20	1,932
Subtotal	68,641	100.00%	12,000	0	12,000	20	12,020
Direct Bills					0		0
Total					\$12,000		\$12,020

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Central Dispatch Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$28	\$0	\$28	\$0	\$28
145 2610 911 Service Fund	4,838	96.76%	846	0	846	1	847
Subtotal	5,000	100.00%	874	0	874	1	876
Direct Bills					0		0
Total					\$874		\$876

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Sewers Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
200 8010 Drain	1	100.00%	\$13,273	\$0	\$13,273	\$23	\$13,296
Subtotal	1	100.00%	13,273	0	13,273	23	13,296
Direct Bills					0		0
Total					\$13,273		\$13,296

Basis Units: Direct allocation to Drain Fund
Source:

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Allocation Summary

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
0 Direct Billed	\$44,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,036
3 1010-25300 Treasurer	1,946	0	0	0	1,179	0	0	0	0	3,125
4 1010-10100 Board of Commissioners	2,141	0	0	0	2,419	0	0	0	0	4,559
5 1010-19100 Accounting Department	2,199	0	509	0	1,481	0	0	0	0	4,189
6 1010-20200 Payroll	866	0	0	0	570	0	0	0	0	1,436
7 1010-21200 Budget Department	734	0	0	0	538	0	0	0	0	1,273
8 1010-27200 Administrative Services	510	0	2,038	0	237	0	0	0	0	2,785
9 1010-22800 Information Systems Divis	3,303	0	509	0	1,751	0	0	0	0	5,563
11 1010-23300 Purchasing	366	0	0	0	233	0	0	0	0	600
12 1010-26500 Buildings and Grounds	6,971	0	9,679	216	699	0	0	0	0	17,565
13 1010-26600 Corporation Counsel	1,002	0	0	0	214	0	0	0	0	1,216
14 1010-27000 Personnel & Employee Re	881	0	0	0	1,052	0	0	0	0	1,933
15 1010-29800 Risograph Printing/Postag	110	0	0	0	457	0	0	0	0	567
16 1010-30100 Sheriff Department	19,896	93,582	11,207	26,517	0	0	10,037	0	0	161,240
17 1010-75110 Recreation & Facilities	474	0	0	0	0	0	0	0	0	474
18 1010-75112 Parks/Recreation Mainten.	841	0	0	0	0	0	0	0	0	841
20 1010-85900 Wellness Program	409	0	0	0	0	0	0	0	0	409
23 1010-13100 Circuit Court	5,706	0	511	0	0	2,023	0	0	0	8,239
24 1010-13101 Circuit Court - SSSPP Gra	368	0	0	0	0	0	0	0	0	368
25 1010-13131 Circuit-Adult Drug Court G	368	0	0	0	0	0	0	0	0	368
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	483	0	0	0	483
27 1010-13600 District Court	6,946	0	0	0	0	1,785	0	0	0	8,731
28 1010-13700 District Court Adult Probat	2,206	0	0	0	0	269	0	0	0	2,476
29 1010-13731 Dist.Ct OWI Treatment Oc	368	0	0	0	0	0	0	0	0	368
30 1010-14100 & 2150 FOC	10,095	0	0	0	0	788	0	0	0	10,883
32 1010-14500 Law Library	0	0	0	0	0	128	0	0	0	128
33 1010-14700 Jury/Judicial Council	695	0	511	0	0	0	0	0	0	1,206
34 1010-14800 Probate Court	4,790	0	0	0	0	1,257	0	0	0	6,048
37 1010-17100 County Executive	901	0	0	0	1,371	0	0	0	0	2,272
38 1010-21500 Clerk	1,435	0	0	0	2,570	0	0	0	0	4,005
39 1010-22900 Community Outreach / Me	368	0	0	0	0	0	0	0	0	368
42 1010-25700 Equalization Department	1,104	0	0	0	381	0	0	0	0	1,485
45 1010-267XX Prosecuting Attorney	7,785	0	0	0	0	1,075	0	0	0	8,860
47 1010-26800 Register of Deeds	1,825	0	0	0	1,023	0	0	0	0	2,847
48 1010-27300 Department of Criminal De	1,074	0	0	0	0	0	0	0	0	1,074
49 1010-27301 Indigent Attorney	4	0	0	0	0	0	0	0	0	4
50 1010-27302 Department of Public Defe	1,832	0	0	0	0	254	0	0	0	2,086
51 1010-27500 Drain Commissioner	2,656	0	3,575	0	1,046	0	0	0	0	7,277
56 1010-27801 County Survey/Remonum	74	0	0	0	31	0	0	0	0	104
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	347	0	0	0	0	0	347
58 1010-27909 Bldg Auth-MH Grp Home,;	0	0	0	589	0	0	0	0	0	589

**Bay County, MI
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Allocation Summary

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
59 1010-27910 Bldg Auth-MH Grp Home,I	\$0	\$0	\$0	\$488	\$0	\$0	\$0	\$0	\$0	\$488
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	682	0	0	0	0	0	682
61 1010-27912 Bldg Auth-MH Grp Home,I	0	0	0	595	0	0	0	0	0	595
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	558	0	0	0	0	0	558
63 1010-27920 Bldg Auth-MH Grp Home,I	0	0	0	409	0	0	0	0	0	409
64 1010-27921 Bldg Auth-MH Grp Home,I	0	0	0	459	0	0	0	0	0	459
65 1010-27922 Bldg Auth-MH Grp Home,I	0	0	0	584	0	0	0	0	0	584
67 1010-28300 M.S.U. Extension	0	0	0	0	1,363	0	0	0	0	1,363
69 1010-28700 Environmental Affairs	607	0	0	0	329	0	0	0	0	936
74 1010-28800 Geographic Information Sys	272	0	0	0	139	0	0	0	0	411
75 1010-31100 Circuit Court Warrant Offic	364	1,716	0	0	0	0	0	0	0	2,080
76 1010-31200 B.A.Y.A.N.E.T.	335	1,577	0	0	0	0	0	0	0	1,912
77 1010-31500 Secondary Road Patrol	7,009	33,019	7,150	0	0	0	0	0	0	47,177
79 1010-31503 2nd Rd Patrol-Bangor Twp	1,475	6,950	0	0	0	0	0	0	0	8,426
80 1010-31504 2nd Rd Patr-Portsmouth	361	1,699	0	0	0	0	0	0	0	2,059
81 1010-31505 2nd Rd Ptrl-Williams Twp	692	3,259	0	0	0	0	0	0	0	3,950
82 1010-31506 2nd Rd Patrol-Monitor Twp	721	3,397	0	0	0	0	0	0	0	4,118
83 1010-31507 2nd Rd Patrol - City of	368	1,733	0	0	0	0	0	0	0	2,101
84 1010-31508 2nd Road Patrol-Pinconni	728	3,432	0	0	0	0	0	0	0	4,160
85 1010-31509 2Nd Rd Patrol K-9 Pinconni	361	1,699	0	0	0	0	0	0	0	2,059
86 1010-31510 Bangor Twps Schools & B	368	1,733	0	0	0	0	0	0	0	2,101
87 1010-31516 2nd Rd.Pat-Bay City Schc	368	1,733	0	0	0	0	0	0	0	2,101
88 1010-31517 2nd Patrol-Frankenlust & I	335	1,577	0	0	0	0	0	0	0	1,912
89 1010-31600 Secondary Road Patrol Gr	254	1,196	1,021	0	0	0	0	0	0	2,471
90 1010-31681 Road Patrol Grant Oct-De	831	3,917	0	0	0	0	0	0	0	4,749
91 1010-31700 Township Road Patrol	147	693	0	0	0	0	0	0	0	840
93 1010-31902 Drive MI Safely/Task Forc	33	156	0	0	0	0	0	0	0	189
94 1010-31903 O.W.I. Alcohol Enforceme	74	347	0	0	0	0	0	0	0	420
96 1010-31905 Dre Drug Recogn.Expert C	2	0	0	0	0	0	0	0	0	2
100 1010-33100 Marine Law Enforcement C	173	815	0	0	0	0	0	0	0	988
101 1010-33101 Marine Safety	0	0	511	0	0	0	0	0	0	511
103 1010-33200 Snowmobile Law Enforcer	11	52	0	0	0	0	0	0	0	63
105 1010-42600 Off of Emerg Serv-Civil	368	0	511	0	0	0	0	28	0	907
109 1010-43000 Animal Shelter/Dog Warde	2,734	0	1,532	1,293	0	0	0	0	0	5,559
121 1010-72101 Transportation Planning	125	0	0	0	278	0	0	0	0	403
122 1010-72181 Trans. Planning - Oct.-Dec	390	0	0	0	0	0	0	0	0	390
123 1010-75100 Recreation/Parks Departm	372	0	511	0	0	0	0	0	0	882
126 1010-75108 Veterans Park Softball	52	0	0	0	0	0	0	0	0	52
127 1010-75700 Community Center	1,115	0	0	5,696	0	0	0	0	0	6,811
128 1010-75800 Swimming Pool	416	0	0	0	0	0	0	0	0	416
129 1010-75900 County Market	0	0	0	329	0	0	0	0	0	329

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Allocation Summary

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
130 1010-76000 Fairgrounds	\$40	\$0	\$0	\$2,841	\$0	\$0	\$0	\$0	\$0	\$2,881
131 1010-762XX Civic Arena	2,759	0	1,532	13,765	0	0	0	0	0	18,056
132 1010-76300 Pinconning Park	934	0	0	441	0	0	0	0	0	1,376
138 2210 Health Dept - Dist Health	(28,503)	0	1,532	2,855	0	0	0	0	0	(24,116)
140 2380 Gypsy Moth Control Fund	776	0	511	0	331	0	0	0	0	1,618
141 2400 Mosquito Control Fund	4,926	0	16,343	2,761	0	0	0	0	0	24,030
144 2600 Indigent Defense Fund	578	0	0	0	0	0	0	0	0	578
145 2610 911 Service Fund	9,713	0	0	0	0	0	0	847	0	10,560
146 2630 Concealed Pistol Licensing Fd	85	0	0	0	0	0	0	0	0	85
147 2640 Local C.F.O. Training Fund	29	0	0	0	0	0	0	0	0	29
153 2740 Community Corrections Fund	651	3,068	0	0	0	20	0	0	0	3,739
154 2760 Division On Aging Fund	15,514	0	7,661	0	2,365	0	0	0	0	25,540
155 2770 Home Rehabilitation Fund	1	0	0	0	0	0	0	0	0	1
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,094	0	511	5,163	0	0	0	0	0	13,767
162 2920-66400 In-Home Care-Intensive P	184	0	0	0	0	0	0	0	0	184
163 2920-66401 Youth & Family Support S	721	0	0	0	0	0	0	0	0	721
164 2920-66402 Juvenile Drug Court	184	0	0	0	0	0	0	0	0	184
165 2920-66500 Intensive Probation	357	0	0	0	0	0	0	0	0	357
166 2920-75104 Juv.Community Based Tre	736	0	0	0	0	0	0	0	0	736
167 2920-75105 Juv.Gender Specific Servi	725	0	0	0	0	0	0	0	0	725
170 2930 Soldier's Relief	0	0	0	0	804	0	0	0	0	804
175 5090-75600 Public Golf Course	1,343	0	511	232	0	0	0	0	0	2,086
177 5090-75602 Public Golf Course-Club	968	0	0	1,669	0	0	0	0	0	2,637
179 5160 100% Tax Payment Fund (DTR)	692	0	0	0	0	0	0	0	0	692
180 5180 Delq Prop Tax Foreclosure	180	0	0	0	0	0	0	0	0	180
181 5350-70200 Housing Fund	1,472	0	0	0	0	0	0	0	0	1,472
183 5950 Commissary Fund	0	0	0	0	0	0	51	0	0	51
184 6770 Self-Insurance Fund-WC/UC/S&A	1,196	0	0	0	54	0	0	0	0	1,249
195 7310-27400 Retirement System Fund	515	0	0	0	403	0	0	0	0	918
200 8010 Drain	0	0	1,021	811	0	0	0	0	13,296	15,128
208 Bay City Police	0	0	0	0	0	0	1,932	0	0	1,932
209 Other	0	0	0	2,740	1,665	153	0	0	0	4,557
Total	\$183,613	\$167,350	\$69,396	\$72,041	\$24,983	\$8,235	\$12,020	\$876	\$13,296	\$551,810

**Bay County, MI
Cost Allocation Plan**

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

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

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

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

A. Department Costs

Dept:20 1010-85900 Wellness Program

Description		Amount	General Admin	Wellness Program
Personnel Costs				
Salaries	S1	32,049	0	32,049
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	13,145	0	13,145
Subtotal - Personnel Costs		45,194	0	45,194
Services & Supplies Cost				
72700 Office Supplies	S	114	0	114
72800 Printing and Binding	S	426	0	426
72900 Postage	S	2	0	2
74200 Food Supplies	S	104	0	104
79900 Other Supplies	S	42	0	42
Subtotal - Services & Supplies		688	0	688
Department Cost Total		45,882	0	45,882
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		45,882	0	45,882
General Admin Distribution			0	0
Grand Total		\$45,882		\$45,882

**Bay County, MI
Cost Allocation Plan**

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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	140	42	182
Subtotal - 1010-25300 Treasurer	142	43	185
4 Annual Audit	164	50	214
Subtotal - 1010-10100 Board of Comm	164	50	214
5 Accounting	642	181	824
5 Payroll	1	0	1
5 Budgeting	433	116	549
5 Contract Serv.	421	143	565
Subtotal - 1010-19100 Accounting Dep	1,497	441	1,939
6 Payroll	407	58	465
6 Budgeting	28	4	32
Subtotal - 1010-20200 Payroll	435	62	497
7 Budgeting	421	86	507
7 Accts Payable	31	6	37
7 General Accounting	64	13	78
Subtotal - 1010-21200 Budget Departm	516	105	621
8 Admin Services	68	19	87
Subtotal - 1010-27200 Administrative S	68	19	87
9 Network/Server	1,388	247	1,634
Subtotal - 1010-22800 Information Sys	1,388	247	1,634
10 Accounting	299	46	345
Subtotal - Financial System MUNIS	299	46	345
14 Human Resources	421	35	456
14 Labor Relations	291	24	315
14 Education and Training	59	5	63
Subtotal - 1010-27000 Personnel & Err	771	64	835
15 Mail Services	1	0	1

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-85900 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
15 Office Max Rebate	\$(2)	\$(1)	\$(3)
Subtotal - 1010-29800 Risograph Printi	(1)	(1)	(2)
19 General Liability	409	1	409
Subtotal - 1010-85100 Risk Manageme	409	1	409
20 Wellness Program	0	115	115
Subtotal - 1010-85900 Wellness Progr	0	115	115
21 Current Retiree Fringe Benefits	0	(9)	(9)
21 Future Retiree Fringe Benefits	0	(0)	(0)
21 Supplemental Contribution	0	0	0
21 Term Payoff	0	232	232
Subtotal - 1010-87800 Retirees Health/	0	223	223
Total Incoming	5,687	1,416	7,103
C. Total Allocated		\$52,985	\$52,985
			100.00%

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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	5.30	1.06%	\$547	\$0	\$547	\$0	\$547
4 1010-10100 Board of Commissioners	5.83	1.17%	602	0	602	0	602
5 1010-19100 Accounting Department	5.99	1.20%	619	0	619	0	619
6 1010-20200 Payroll	2.36	0.47%	244	0	244	0	244
7 1010-21200 Budget Department	2.00	0.40%	207	0	207	0	207
8 1010-27200 Administrative Services	1.39	0.28%	144	0	144	0	144
9 1010-22800 Information Systems Divis	9.00	1.80%	929	0	929	0	929
11 1010-23300 Purchasing	1.00	0.20%	103	0	103	0	103
12 1010-26500 Buildings and Grounds	18.99	3.80%	1,961	0	1,961	0	1,961
13 1010-26600 Corporation Counsel	2.73	0.55%	282	0	282	0	282
14 1010-27000 Personnel & Employee Re	2.40	0.48%	248	0	248	0	248
15 1010-29800 Risograph Printing/Postag	0.30	0.06%	31	0	31	0	31
16 1010-30100 Sheriff Department	54.20	10.85%	5,598	0	5,598	0	5,598
17 1010-75110 Recreation & Facilities	1.29	0.26%	133	0	133	0	133
18 1010-75112 Parks/Recreation Mainten.	2.29	0.46%	237	0	237	0	237
20 1010-85900 Wellness Program	1.11	0.22%	115	0	115	0	115
23 1010-13100 Circuit Court	15.51	3.11%	1,602	0	1,602	57	1,659
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.20%	103	0	103	4	107
25 1010-13131 Circuit-Adult Drug Court G	1.00	0.20%	103	0	103	4	107
27 1010-13600 District Court	18.88	3.78%	1,950	0	1,950	70	2,020
28 1010-13700 District Court Adult Probat	6.00	1.20%	619	0	619	22	642
29 1010-13731 Dist.Ct OWI Treatment Oc	1.00	0.20%	103	0	103	4	107
30 1010-14100 & 2150 FOC	27.44	5.50%	2,834	0	2,834	101	2,935
33 1010-14700 Jury/Judicial Council	1.89	0.38%	195	0	195	7	202
34 1010-14800 Probate Court	13.02	2.61%	1,345	0	1,345	48	1,393
37 1010-17100 County Executive	2.45	0.49%	253	0	253	9	262
38 1010-21500 Clerk	3.90	0.78%	403	0	403	14	417
39 1010-22900 Community Outreach / Me	1.00	0.20%	103	0	103	4	107
42 1010-25700 Equalization Department	3.00	0.60%	310	0	310	11	321
45 1010-267XX Prosecuting Attorney	21.16	4.24%	2,185	0	2,185	78	2,263
47 1010-26800 Register of Deeds	4.96	0.99%	512	0	512	18	531
48 1010-27300 Department of Criminal De	2.92	0.58%	302	0	302	11	312
49 1010-27301 Indigent Attorney	0.01	0.00%	1	0	1	0	1
50 1010-27302 Department of Public Defe	4.98	1.00%	514	0	514	18	533
51 1010-27500 Drain Commissioner	7.22	1.45%	746	0	746	27	772
56 1010-27801 County Survey/Remonum	0.20	0.04%	21	0	21	1	21
69 1010-28700 Environmental Affairs	1.65	0.33%	170	0	170	6	177
74 1010-28800 Geographic Information Sy	0.74	0.15%	76	0	76	3	79
75 1010-31100 Circuit Court Warrant Offic	0.99	0.20%	102	0	102	4	106
76 1010-31200 B.A.Y.A.N.E.T.	0.91	0.18%	94	0	94	3	97
77 1010-31500 Secondary Road Patrol	19.05	3.82%	1,967	0	1,967	70	2,038
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.80%	414	0	414	15	429

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	0.98	0.20%	\$101	\$0	\$101	\$4	\$105
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.88	0.38%	194	0	194	7	201
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.96	0.39%	202	0	202	7	210
83 1010-31507 2nd Rd Patrol - City of	1.00	0.20%	103	0	103	4	107
84 1010-31508 2nd Road Patrol-Pinconni	1.98	0.40%	204	0	204	7	212
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0.98	0.20%	101	0	101	4	105
86 1010-31510 Bangor Twps Schools & B	1.00	0.20%	103	0	103	4	107
87 1010-31516 2nd Rd.Pat-Bay City Sch	1.00	0.20%	103	0	103	4	107
88 1010-31517 2nd Patrol-Frankenlust & I	0.91	0.18%	94	0	94	3	97
89 1010-31600 Secondary Road Patrol Gr	0.69	0.14%	71	0	71	3	74
90 1010-31681 Road Patrol Grant Oct-De	2.26	0.45%	233	0	233	8	242
91 1010-31700 Township Road Patrol	0.40	0.08%	41	0	41	1	43
93 1010-31902 Drive MI Safely/Task Forc	0.09	0.02%	9	0	9	0	10
94 1010-31903 O.W.I. Alcohol Enforceme	0.20	0.04%	21	0	21	1	21
96 1010-31905 Dre Drug Recogn.Expert C	0.00	0.00%	0	0	0	0	1
100 1010-33100 Marine Law Enforcement (	0.47	0.09%	49	0	49	2	50
103 1010-33200 Snowmobile Law Enforcer	0.03	0.01%	3	0	3	0	3
105 1010-42600 Off of Emerg Serv-Civil	1.00	0.20%	103	0	103	4	107
109 1010-43000 Animal Shelter/Dog Warde	7.43	1.49%	767	0	767	27	795
121 1010-72101 Transportation Planning	0.34	0.07%	35	0	35	1	36
122 1010-72181 Trans. Planning - Oct.-Dec	1.06	0.21%	109	0	109	4	113
123 1010-75100 Recreation/Parks Departm	1.01	0.20%	104	0	104	4	108
126 1010-75108 Veterans Park Softball	0.14	0.03%	14	0	14	1	15
127 1010-75700 Community Center	3.03	0.61%	313	0	313	11	324
128 1010-75800 Swimming Pool	1.13	0.23%	117	0	117	4	121
130 1010-76000 Fairgrounds	0.11	0.02%	11	0	11	0	12
131 1010-762XX Civic Arena	7.50	1.50%	775	0	775	28	802
132 1010-76300 Pinconning Park	2.54	0.51%	262	0	262	9	272
138 2210 Health Dept - Dist Health	42.22	8.46%	4,360	0	4,360	156	4,516
140 2380 Gypsy Moth Control Fund	2.11	0.42%	218	0	218	8	226
141 2400 Mosquito Control Fund	13.39	2.68%	1,383	0	1,383	49	1,432
144 2600 Indigent Defense Fund	1.57	0.31%	162	0	162	6	168
145 2610 911 Service Fund	26.40	5.29%	2,726	0	2,726	98	2,824
146 2630 Concealed Pistol Licensing Fd	0.23	0.05%	24	0	24	1	25
147 2640 Local C.F.O. Training Fund	0.08	0.02%	8	0	8	0	9
153 2740 Community Corrections Fund	1.77	0.35%	183	0	183	7	189
154 2760 Division On Aging Fund	42.17	8.45%	4,355	0	4,355	156	4,511
155 2770 Home Rehabilitation Fund	0.00	0.00%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.00	4.41%	2,272	0	2,272	81	2,353
162 2920-66400 In-Home Care-Intensive P	0.50	0.10%	52	0	52	2	53
163 2920-66401 Youth & Family Support S	1.96	0.39%	202	0	202	7	210
164 2920-66402 Juvenile Drug Court	0.50	0.10%	52	0	52	2	53

**Bay County, MI
Cost Allocation Plan**

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Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2920-66500 Intensive Probation	0.97	0.19%	\$100	\$0	\$100	\$4	\$104
166 2920-75104 Juv.Community Based Tre	2.00	0.40%	207	0	207	7	214
167 2920-75105 Juv.Gender Specific Servi	1.97	0.39%	203	0	203	7	211
175 5090-75600 Public Golf Course	3.65	0.73%	377	0	377	13	390
177 5090-75602 Public Golf Course-Club	2.63	0.53%	272	0	272	10	281
179 5160 100% Tax Payment Fund (DTR)	1.88	0.38%	194	0	194	7	201
180 5180 Delq Prop Tax Foreclosure	0.49	0.10%	51	0	51	2	52
181 5350-70200 Housing Fund	4.00	0.80%	413	0	413	15	428
184 6770 Self-Insurance Fund-WC/UC/S&I	3.25	0.65%	336	0	336	12	348
195 7310-27400 Retirement System Fund	1.40	0.28%	145	0	145	5	150
Subtotal	499.34	100.00%	51,569	0	51,569	1,416	52,985
Direct Bills					0		0
Total					\$51,569		\$52,985

Basis Units: FTEs
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
3 1010-25300 Treasurer	\$547	\$547
4 1010-10100 Board of Commissioners	602	602
5 1010-19100 Accounting Department	619	619
6 1010-20200 Payroll	244	244
7 1010-21200 Budget Department	207	207
8 1010-27200 Administrative Services	144	144
9 1010-22800 Information Systems Divis	929	929
11 1010-23300 Purchasing	103	103
12 1010-26500 Buildings and Grounds	1,961	1,961
13 1010-26600 Corporation Counsel	282	282
14 1010-27000 Personnel & Employee Re	248	248
15 1010-29800 Risograph Printing/Postag	31	31
16 1010-30100 Sheriff Department	5,598	5,598
17 1010-75110 Recreation & Facilities	133	133
18 1010-75112 Parks/Recreation Mainten.	237	237
20 1010-85900 Wellness Program	115	115
23 1010-13100 Circuit Court	1,659	1,659
24 1010-13101 Circuit Court - SSSPP Gra	107	107
25 1010-13131 Circuit-Adult Drug Court G	107	107
27 1010-13600 District Court	2,020	2,020
28 1010-13700 District Court Adult Probat	642	642
29 1010-13731 Dist.Ct OWI Treatment Oc	107	107
30 1010-14100 & 2150 FOC	2,935	2,935
33 1010-14700 Jury/Judicial Council	202	202
34 1010-14800 Probate Court	1,393	1,393
37 1010-17100 County Executive	262	262
38 1010-21500 Clerk	417	417
39 1010-22900 Community Outreach / Me	107	107
42 1010-25700 Equalization Department	321	321
45 1010-267XX Prosecuting Attorney	2,263	2,263
47 1010-26800 Register of Deeds	531	531
48 1010-27300 Department of Criminal De	312	312
49 1010-27301 Indigent Attorney	1	1
50 1010-27302 Department of Public Defe	533	533
51 1010-27500 Drain Commissioner	772	772
56 1010-27801 County Survey/Remonum	21	21
69 1010-28700 Environmental Affairs	177	177
74 1010-28800 Geographic Information Sy	79	79
75 1010-31100 Circuit Court Warrant Offic	106	106
76 1010-31200 B.A.Y.A.N.E.T.	97	97
77 1010-31500 Secondary Road Patrol	2,038	2,038

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
79 1010-31503 2nd Rd Patrol-Bangor Tw	\$429	\$429
80 1010-31504 2nd Rd Patr-Portsmouth	105	105
81 1010-31505 2nd Rd Patr-Williams Twp	201	201
82 1010-31506 2nd Rd Patrol-Monitor Tw	210	210
83 1010-31507 2nd Rd Patrol - City of	107	107
84 1010-31508 2nd Road Patrol-Pinconni	212	212
85 1010-31509 2Nd Rd Patrol K-9 Pincon	105	105
86 1010-31510 Bangor Twps Schools & B	107	107
87 1010-31516 2nd Rd.Pat-Bay City Sch	107	107
88 1010-31517 2nd Patrol-Frankenlust & l	97	97
89 1010-31600 Secondary Road Patrol Gr	74	74
90 1010-31681 Road Patrol Grant Oct-De	242	242
91 1010-31700 Township Road Patrol	43	43
93 1010-31902 Drive MI Safely/Task Forc	10	10
94 1010-31903 O.W.I. Alcohol Enforceme	21	21
96 1010-31905 Dre Drug Recogn.Expert C	1	1
100 1010-33100 Marine Law Enforcement (	50	50
103 1010-33200 Snowmobile Law Enforcer	3	3
105 1010-42600 Off of Emerg Serv-Civil	107	107
109 1010-43000 Animal Shelter/Dog Warde	795	795
121 1010-72101 Transportation Planning	36	36
122 1010-72181 Trans. Planning - Oct.-Dec	113	113
123 1010-75100 Recreation/Parks Departm	108	108
126 1010-75108 Veterans Park Softball	15	15
127 1010-75700 Community Center	324	324
128 1010-75800 Swimming Pool	121	121
130 1010-76000 Fairgrounds	12	12
131 1010-762XX Civic Arena	802	802
132 1010-76300 Pinconning Park	272	272
138 2210 Health Dept - Dist Health	4,516	4,516
140 2380 Gypsy Moth Control Fund	226	226
141 2400 Mosquito Control Fund	1,432	1,432
144 2600 Indigent Defense Fund	168	168
145 2610 911 Service Fund	2,824	2,824
146 2630 Concealed Pistol Licensing Fd	25	25
147 2640 Local C.F.O. Training Fund	9	9
153 2740 Community Corrections Fund	189	189
154 2760 Division On Aging Fund	4,511	4,511
155 2770 Home Rehabilitation Fund	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,353	2,353
162 2920-66400 In-Home Care-Intensive P	53	53

**Bay County, MI
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Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
163 2920-66401 Youth & Family Support S	\$210	\$210
164 2920-66402 Juvenile Drug Court	53	53
165 2920-66500 Intensive Probation	104	104
166 2920-75104 Juv.Community Based Tre	214	214
167 2920-75105 Juv.Gender Specific Servi	211	211
175 5090-75600 Public Golf Course	390	390
177 5090-75602 Public Golf Course-Club	281	281
179 5160 100% Tax Payment Fund (DTR)	201	201
180 5180 Delq Prop Tax Foreclosure	52	52
181 5350-70200 Housing Fund	428	428
184 6770 Self-Insurance Fund-WC/UC/S&/	348	348
195 7310-27400 Retirement System Fund	150	150
Total	\$52,985	\$52,985

**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 **\$386,016** 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 **\$839,673** for costs charged directly to County departments identified within activity **71603 - Retiree Health Care Contribution**. These costs are pooled together and are allocated to benefitting departments based on the amount charged by the county for the number covered employees identified in each department.
- **Supplemental Charge for Future Retirees**: No supplemental contribution made to its retirement fund in 2019.
- **Termination Payoff** - Bay County awards sick and vacation payouts to employees upon their separation with the County. The payments are identified directly within the department's budget.

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

**Bay County, MI
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**1010-87800 Retirees Health/Life Insurance
Nature and Extent of Service**

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

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

Bay County, MI
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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 S	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
71601 Retirees Health Ins-General Gp P	737,756	0	737,756	0	0	0
71604 Retirees Health Ins-Sheriff Gp P	308,990	0	308,990	0	0	0
71601 Retiree Health Ins - Non-Genera P	386,016	0	386,016	0	0	0
71701 Retirees Life Insurance P	1,132	0	1,132	0	0	0
80102 Medicare Part D Services P	2,520	0	2,520	0	0	0
Termination Payoff P	147,836	0	0	0	0	147,836
Retiree Health Care Contribution Adjus P	839,673	0	0	839,673	0	0
10100-71603 Retiree Health Care Cont P	0	0	0	0	0	0
Subtotal - Services & Supplies	2,423,923	0	1,436,414	839,673	0	147,836
Department Cost Total	2,423,923	0	1,436,414	839,673	0	147,836
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	2,423,923	0	1,436,414	839,673	0	147,836
General Admin Distribution		0	0	0	0	0
Grand Total	\$2,423,923		\$1,436,414	\$839,673	\$0	\$147,836

**Bay County, MI
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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	\$2	\$1	\$0	\$0
3 Bank Reconciliation	4	1	3	2	0	0
Subtotal - 1010-25300 Treasurer	6	2	5	3	0	0
4 Annual Audit	52	16	40	24	0	4
Subtotal - 1010-10100 Board of Comm	52	16	40	24	0	4
5 Accounting	204	58	155	91	0	16
5 Budgeting	108	29	81	48	0	8
5 Contract Serv.	421	143	335	196	0	34
Subtotal - 1010-19100 Accounting Dep	733	230	571	334	0	59
6 Budgeting	7	1	5	3	0	0
Subtotal - 1010-20200 Payroll	7	1	5	3	0	0
7 Budgeting	105	21	75	44	0	8
7 Accts Payable	1	0	1	0	0	0
7 General Accounting	20	4	15	9	0	2
Subtotal - 1010-21200 Budget Departm	127	26	90	53	0	9
10 Accounting	95	14	65	38	0	7
Subtotal - Financial System MUNIS	95	14	65	38	0	7
Total Incoming	1,020	289	776	453	0	80
C. Total Allocated		\$2,425,232	\$1,437,190	\$840,126	\$0	\$147,916
			59.26%	34.64%		6.10%

Bay County, MI
Cost Allocation Plan

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Current Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7,834	0.93%	\$13,407	\$0	\$13,407	\$0	\$13,407
4 1010-10100 Board of Commissioners	11,010	1.31%	18,843	0	18,843	0	18,843
5 1010-19100 Accounting Department	7,340	0.87%	12,562	0	12,562	0	12,562
7 1010-21200 Budget Department	7,340	0.87%	12,562	0	12,562	0	12,562
8 1010-27200 Administrative Services	697	0.08%	1,193	0	1,193	0	1,193
9 1010-22800 Information Systems Divis	16,797	2.00%	28,746	0	28,746	0	28,746
11 1010-23300 Purchasing	3,670	0.44%	6,281	0	6,281	0	6,281
12 1010-26500 Buildings and Grounds	36,820	4.39%	63,014	0	63,014	0	63,014
13 1010-26600 Corporation Counsel	2,752	0.33%	4,710	0	4,710	0	4,710
14 1010-27000 Personnel & Employee Re	6,606	0.79%	11,306	0	11,306	0	11,306
15 1010-29800 Risograph Printing/Postag	97	0.01%	166	0	166	0	166
16 1010-30100 Sheriff Department	95,712	11.40%	163,802	0	163,802	0	163,802
17 1010-75110 Recreation & Facilities	1,079	0.13%	1,847	0	1,847	0	1,847
18 1010-75112 Parks/Recreation Mainten.	3,670	0.44%	6,281	0	6,281	0	6,281
20 1010-85900 Wellness Program	(5)	0.00%	(9)	0	(9)	0	(9)
23 1010-13100 Circuit Court	26,900	3.20%	46,037	0	46,037	7	46,044
27 1010-13600 District Court	54,225	6.46%	92,801	0	92,801	15	92,815
28 1010-13700 District Court Adult Probat	18,350	2.19%	31,404	0	31,404	5	31,409
30 1010-14100 & 2150 FOC	51,379	6.12%	87,930	0	87,930	14	87,944
33 1010-14700 Jury/Judicial Council	4,376	0.52%	7,489	0	7,489	1	7,490
34 1010-14800 Probate Court	31,216	3.72%	53,423	0	53,423	8	53,432
37 1010-17100 County Executive	1,798	0.21%	3,077	0	3,077	0	3,078
38 1010-21500 Clerk	9,497	1.13%	16,253	0	16,253	3	16,256
42 1010-25700 Equalization Department	3,670	0.44%	6,281	0	6,281	1	6,282
45 1010-267XX Prosecuting Attorney	59,503	7.09%	101,834	0	101,834	16	101,850
47 1010-26800 Register of Deeds	11,010	1.31%	18,843	0	18,843	3	18,845
48 1010-27300 Department of Criminal De	2,775	0.33%	4,749	0	4,749	1	4,750
50 1010-27302 Department of Public Defe	5,649	0.67%	9,668	0	9,668	2	9,669
51 1010-27500 Drain Commissioner	13,952	1.66%	23,877	0	23,877	4	23,881
56 1010-27801 County Survey/Remonum	734	0.09%	1,256	0	1,256	0	1,256
69 1010-28700 Environmental Affairs	6,061	0.72%	10,373	0	10,373	2	10,374
75 1010-31100 Circuit Court Warrant Offic	3,670	0.44%	6,281	0	6,281	1	6,282
77 1010-31500 Secondary Road Patrol	43,144	5.14%	73,837	0	73,837	12	73,848
79 1010-31503 2nd Rd Patrol-Bangor Tw	3,610	0.43%	6,178	0	6,178	1	6,179
80 1010-31504 2nd Rd Patr-Portsmouth	3,597	0.43%	6,156	0	6,156	1	6,157
81 1010-31505 2nd Rd Ptrl-Williams Twp	7,075	0.84%	12,108	0	12,108	2	12,110
82 1010-31506 2nd Rd Patrol-Monitor Tw	3,655	0.44%	6,255	0	6,255	1	6,256
83 1010-31507 2nd Rd Patrol - City of	3,670	0.44%	6,281	0	6,281	1	6,282
84 1010-31508 2nd Road Patrol-Pinconni	3,651	0.43%	6,248	0	6,248	1	6,249
86 1010-31510 Bangor Twps Schools & B	3,670	0.44%	6,281	0	6,281	1	6,282
87 1010-31516 2nd Rd.Pat-Bay City Schc	3,655	0.44%	6,255	0	6,255	1	6,256
89 1010-31600 Secondary Road Patrol Gr	2,473	0.29%	4,232	0	4,232	1	4,233

**Bay County, MI
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Current Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 1010-31681 Road Patrol Grant Oct-Dec	8,418	1.00%	\$14,407	\$0	\$14,407	\$2	\$14,409
91 1010-31700 Township Road Patrol	1,458	0.17%	2,495	0	2,495	0	2,496
96 1010-31905 Dre Drug Recogn.Expert C	7	0.00%	12	0	12	0	12
109 1010-43000 Animal Shelter/Dog Ward	11,010	1.31%	18,843	0	18,843	3	18,845
121 1010-72101 Transportation Planning	111	0.01%	190	0	190	0	190
122 1010-72181 Trans. Planning - Oct.-Dec	425	0.05%	727	0	727	0	727
127 1010-75700 Community Center	3,670	0.44%	6,281	0	6,281	1	6,282
131 1010-762XX Civic Arena	3,670	0.44%	6,281	0	6,281	1	6,282
138 2210 Health Dept - Dist Health	63,518	7.56%	108,705	(176,862)	(68,157)	17	(68,140)
140 2380 Gypsy Moth Control Fund	4,064	0.48%	6,955	0	6,955	1	6,956
141 2400 Mosquito Control Fund	15,033	1.79%	25,728	(5,359)	20,369	4	20,373
144 2600 Indigent Defense Fund	3,155	0.38%	5,399	0	5,399	1	5,400
145 2610 911 Service Fund	44,321	5.28%	75,851	(44,782)	31,069	12	31,081
146 2630 Concealed Pistol Licensing Fd	807	0.10%	1,381	0	1,381	0	1,381
147 2640 Local C.F.O. Training Fund	178	0.02%	305	0	305	0	305
154 2760 Division On Aging Fund	44,319	5.28%	75,848	(78,312)	(2,464)	12	(2,452)
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22,019	2.62%	37,683	(31,206)	6,477	6	6,483
162 2920-66400 In-Home Care-Intensive P	1,835	0.22%	3,140	(7,790)	(4,650)	0	(4,649)
163 2920-66401 Youth & Family Support S	2,497	0.30%	4,273	(4,905)	(632)	1	(631)
164 2920-66402 Juvenile Drug Court	1,835	0.22%	3,140	0	3,140	0	3,141
165 2920-66500 Intensive Probation	2,082	0.25%	3,563	0	3,563	1	3,564
166 2920-75104 Juv.Community Based Tre	7,340	0.87%	12,562	0	12,562	2	12,564
167 2920-75105 Juv.Gender Specific Servi	3,670	0.44%	6,281	0	6,281	1	6,282
175 5090-75600 Public Golf Course	0	0.00%	0	(9,734)	(9,734)	0	(9,734)
179 5160 100% Tax Payment Fund (DTR)	6,163	0.73%	10,547	0	10,547	2	10,549
180 5180 Delq Prop Tax Foreclosure	14	0.00%	24	0	24	0	24
181 5350-70200 Housing Fund	3,670	0.44%	6,281	(27,065)	(20,784)	1	(20,783)
Subtotal	839,673	100.00%	1,437,018	(386,015)	1,051,003	171	1,051,175
Direct Bills					386,015		386,015
Total					\$1,437,018		\$1,437,190

Basis Units: Actual Charges
Source: GL Detail

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Future Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7,834	0.93%	\$7,837	\$(7,834)	\$3	\$0	\$3
4 1010-10100 Board of Commissioners	11,010	1.31%	11,015	(11,010)	5	0	5
5 1010-19100 Accounting Department	7,340	0.87%	7,343	(7,340)	3	0	3
7 1010-21200 Budget Department	7,340	0.87%	7,343	(7,340)	3	0	3
8 1010-27200 Administrative Services	697	0.08%	697	(697)	0	0	0
9 1010-22800 Information Systems Divis	16,797	2.00%	16,804	(16,797)	7	0	7
11 1010-23300 Purchasing	3,670	0.44%	3,672	(3,670)	2	0	2
12 1010-26500 Buildings and Grounds	36,820	4.39%	36,835	(36,820)	15	0	15
13 1010-26600 Corporation Counsel	2,752	0.33%	2,753	(2,752)	1	0	1
14 1010-27000 Personnel & Employee Re	6,606	0.79%	6,609	(6,606)	3	0	3
15 1010-29800 Risograph Printing/Postag	97	0.01%	97	(97)	0	0	0
16 1010-30100 Sheriff Department	95,712	11.40%	95,752	(95,712)	40	0	40
17 1010-75110 Recreation & Facilities	1,079	0.13%	1,079	(1,079)	0	0	0
18 1010-75112 Parks/Recreation Mainten.	3,670	0.44%	3,672	(3,670)	2	0	2
20 1010-85900 Wellness Program	(5)	0.00%	(5)	5	(0)	0	(0)
23 1010-13100 Circuit Court	26,900	3.20%	26,911	(26,900)	11	4	16
27 1010-13600 District Court	54,225	6.46%	54,248	(54,225)	23	9	31
28 1010-13700 District Court Adult Probat	18,350	2.19%	18,358	(18,350)	8	3	11
30 1010-14100 & 2150 FOC	51,379	6.12%	51,401	(51,379)	22	8	30
33 1010-14700 Jury/Judicial Council	4,376	0.52%	4,378	(4,376)	2	1	3
34 1010-14800 Probate Court	31,216	3.72%	31,229	(31,216)	13	5	18
37 1010-17100 County Executive	1,798	0.21%	1,799	(1,798)	1	0	1
38 1010-21500 Clerk	9,497	1.13%	9,501	(9,497)	4	1	5
42 1010-25700 Equalization Department	3,670	0.44%	3,672	(3,670)	2	1	2
45 1010-267XX Prosecuting Attorney	59,503	7.09%	59,528	(59,503)	25	9	34
47 1010-26800 Register of Deeds	11,010	1.31%	11,015	(11,010)	5	2	6
48 1010-27300 Department of Criminal De	2,775	0.33%	2,776	(2,775)	1	0	2
50 1010-27302 Department of Public Defe	5,649	0.67%	5,651	(5,649)	2	1	3
51 1010-27500 Drain Commissioner	13,952	1.66%	13,958	(13,952)	6	2	8
56 1010-27801 County Survey/Remonum	734	0.09%	734	(734)	0	0	0
69 1010-28700 Environmental Affairs	6,061	0.72%	6,064	(6,061)	3	1	4
75 1010-31100 Circuit Court Warrant Offic	3,670	0.44%	3,672	(3,670)	2	1	2
77 1010-31500 Secondary Road Patrol	43,144	5.14%	43,162	(43,144)	18	7	25
79 1010-31503 2nd Rd Patrol-Bangor Tw	3,610	0.43%	3,612	(3,610)	2	1	2
80 1010-31504 2nd Rd Patr-Portsmouth	3,597	0.43%	3,599	(3,597)	2	1	2
81 1010-31505 2nd Rd Ptrl-Williams Twp	7,075	0.84%	7,078	(7,075)	3	1	4
82 1010-31506 2nd Rd Patrol-Monitor Tw	3,655	0.44%	3,657	(3,655)	2	1	2
83 1010-31507 2nd Rd Patrol - City of	3,670	0.44%	3,672	(3,670)	2	1	2
84 1010-31508 2nd Road Patrol-Pinconni	3,651	0.43%	3,653	(3,651)	2	1	2
86 1010-31510 Bangor Twps Schools & B	3,670	0.44%	3,672	(3,670)	2	1	2
87 1010-31516 2nd Rd.Pat-Bay City Schc	3,655	0.44%	3,657	(3,655)	2	1	2
89 1010-31600 Secondary Road Patrol Gr	2,473	0.29%	2,474	(2,473)	1	0	1

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Future Retiree Fringe Benefits Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 1010-31681 Road Patrol Grant Oct-Dec	8,418	1.00%	\$8,422	\$(8,418)	\$4	\$1	\$5
91 1010-31700 Township Road Patrol	1,458	0.17%	1,459	(1,458)	1	0	1
96 1010-31905 Dre Drug Recogn.Expert C	7	0.00%	7	(7)	0	0	0
109 1010-43000 Animal Shelter/Dog Ward	11,010	1.31%	11,015	(11,010)	5	2	6
121 1010-72101 Transportation Planning	111	0.01%	111	(111)	0	0	0
122 1010-72181 Trans. Planning - Oct.-Dec	425	0.05%	425	(425)	0	0	0
127 1010-75700 Community Center	3,670	0.44%	3,672	(3,670)	2	1	2
131 1010-762XX Civic Arena	3,670	0.44%	3,672	(3,670)	2	1	2
138 2210 Health Dept - Dist Health	63,518	7.56%	63,545	(63,518)	27	10	37
140 2380 Gypsy Moth Control Fund	4,064	0.48%	4,066	(4,064)	2	1	2
141 2400 Mosquito Control Fund	15,033	1.79%	15,039	(15,033)	6	2	9
144 2600 Indigent Defense Fund	3,155	0.38%	3,156	(3,155)	1	0	2
145 2610 911 Service Fund	44,321	5.28%	44,340	(44,321)	19	7	26
146 2630 Concealed Pistol Licensing Fd	807	0.10%	807	(807)	0	0	0
147 2640 Local C.F.O. Training Fund	178	0.02%	178	(178)	0	0	0
154 2760 Division On Aging Fund	44,319	5.28%	44,338	(44,319)	19	7	26
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22,019	2.62%	22,028	(22,019)	9	3	13
162 2920-66400 In-Home Care-Intensive P	1,835	0.22%	1,836	(1,835)	1	0	1
163 2920-66401 Youth & Family Support S	2,497	0.30%	2,498	(2,497)	1	0	1
164 2920-66402 Juvenile Drug Court	1,835	0.22%	1,836	(1,835)	1	0	1
165 2920-66500 Intensive Probation	2,082	0.25%	2,083	(2,082)	1	0	1
166 2920-75104 Juv.Community Based Tre	7,340	0.87%	7,343	(7,340)	3	1	4
167 2920-75105 Juv.Gender Specific Servi	3,670	0.44%	3,672	(3,670)	2	1	2
179 5160 100% Tax Payment Fund (DTR)	6,163	0.73%	6,166	(6,163)	3	1	4
180 5180 Delq Prop Tax Foreclosure	14	0.00%	14	(14)	0	0	0
181 5350-70200 Housing Fund	3,670	0.44%	3,672	(3,670)	2	1	2
Subtotal	839,673	100.00%	840,026	(839,673)	353	100	453
Direct Bills					839,673		839,673
Total					\$840,026		\$840,126

Basis Units: Actual Charges
Source: GL Detail

Bay County, MI
Cost Allocation Plan

FY 2019
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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	7,834	0.93%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	11,010	1.31%	0	0	0	0	0
5 1010-19100 Accounting Department	7,340	0.87%	0	0	0	0	0
7 1010-21200 Budget Department	7,340	0.87%	0	0	0	0	0
8 1010-27200 Administrative Services	697	0.08%	0	0	0	0	0
9 1010-22800 Information Systems Divis	16,797	2.00%	0	0	0	0	0
11 1010-23300 Purchasing	3,670	0.44%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	36,820	4.39%	0	0	0	0	0
13 1010-26600 Corporation Counsel	2,752	0.33%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	6,606	0.79%	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	97	0.01%	0	0	0	0	0
16 1010-30100 Sheriff Department	95,712	11.40%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	1,079	0.13%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	3,670	0.44%	0	0	0	0	0
20 1010-85900 Wellness Program	(5)	0.00%	0	0	0	0	0
23 1010-13100 Circuit Court	26,900	3.20%	0	0	0	0	0
27 1010-13600 District Court	54,225	6.46%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	18,350	2.19%	0	0	0	0	0
30 1010-14100 & 2150 FOC	51,379	6.12%	0	0	0	0	0
33 1010-14700 Jury/Judicial Council	4,376	0.52%	0	0	0	0	0
34 1010-14800 Probate Court	31,216	3.72%	0	0	0	0	0
37 1010-17100 County Executive	1,798	0.21%	0	0	0	0	0
38 1010-21500 Clerk	9,497	1.13%	0	0	0	0	0
42 1010-25700 Equalization Department	3,670	0.44%	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	59,503	7.09%	0	0	0	0	0
47 1010-26800 Register of Deeds	11,010	1.31%	0	0	0	0	0
48 1010-27300 Department of Criminal De	2,775	0.33%	0	0	0	0	0
50 1010-27302 Department of Public Defe	5,649	0.67%	0	0	0	0	0
51 1010-27500 Drain Commissioner	13,952	1.66%	0	0	0	0	0
56 1010-27801 County Survey/Remonum	734	0.09%	0	0	0	0	0
69 1010-28700 Environmental Affairs	6,061	0.72%	0	0	0	0	0
75 1010-31100 Circuit Court Warrant Offic	3,670	0.44%	0	0	0	0	0
77 1010-31500 Secondary Road Patrol	43,144	5.14%	0	0	0	0	0
79 1010-31503 2nd Rd Patrol-Bangor Tw	3,610	0.43%	0	0	0	0	0
80 1010-31504 2nd Rd Patr-Portsmouth	3,597	0.43%	0	0	0	0	0
81 1010-31505 2nd Rd Ptrl-Williams Twp	7,075	0.84%	0	0	0	0	0
82 1010-31506 2nd Rd Patrol-Monitor Tw	3,655	0.44%	0	0	0	0	0
83 1010-31507 2nd Rd Patrol - City of	3,670	0.44%	0	0	0	0	0
84 1010-31508 2nd Road Patrol-Pinconni	3,651	0.43%	0	0	0	0	0
86 1010-31510 Bangor Twps Schools & B	3,670	0.44%	0	0	0	0	0
87 1010-31516 2nd Rd.Pat-Bay City Schc	3,655	0.44%	0	0	0	0	0
89 1010-31600 Secondary Road Patrol Gr	2,473	0.29%	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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Supplemental Contribution Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 1010-31681 Road Patrol Grant Oct-Dec	8,418	1.00%	\$0	\$0	\$0	\$0	\$0
91 1010-31700 Township Road Patrol	1,458	0.17%	0	0	0	0	0
96 1010-31905 Dre Drug Recogn.Expert C	7	0.00%	0	0	0	0	0
109 1010-43000 Animal Shelter/Dog Warde	11,010	1.31%	0	0	0	0	0
121 1010-72101 Transportation Planning	111	0.01%	0	0	0	0	0
122 1010-72181 Trans. Planning - Oct.-Dec	425	0.05%	0	0	0	0	0
127 1010-75700 Community Center	3,670	0.44%	0	0	0	0	0
131 1010-762XX Civic Arena	3,670	0.44%	0	0	0	0	0
138 2210 Health Dept - Dist Health	63,518	7.56%	0	0	0	0	0
140 2380 Gypsy Moth Control Fund	4,064	0.48%	0	0	0	0	0
141 2400 Mosquito Control Fund	15,033	1.79%	0	0	0	0	0
144 2600 Indigent Defense Fund	3,155	0.38%	0	0	0	0	0
145 2610 911 Service Fund	44,321	5.28%	0	0	0	0	0
146 2630 Concealed Pistol Licensing Fd	807	0.10%	0	0	0	0	0
147 2640 Local C.F.O. Training Fund	178	0.02%	0	0	0	0	0
154 2760 Division On Aging Fund	44,319	5.28%	0	0	0	0	0
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22,019	2.62%	0	0	0	0	0
162 2920-66400 In-Home Care-Intensive P	1,835	0.22%	0	0	0	0	0
163 2920-66401 Youth & Family Support S	2,497	0.30%	0	0	0	0	0
164 2920-66402 Juvenile Drug Court	1,835	0.22%	0	0	0	0	0
165 2920-66500 Intensive Probation	2,082	0.25%	0	0	0	0	0
166 2920-75104 Juv.Community Based Tre	7,340	0.87%	0	0	0	0	0
167 2920-75105 Juv.Gender Specific Servi	3,670	0.44%	0	0	0	0	0
179 5160 100% Tax Payment Fund (DTR)	6,163	0.73%	0	0	0	0	0
180 5180 Delq Prop Tax Foreclosure	14	0.00%	0	0	0	0	0
181 5350-70200 Housing Fund	3,670	0.44%	0	0	0	0	0
Subtotal	839,673	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Actual Charges
Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

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Term Payoff Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	272,202	1.19%	\$1,767	\$0	\$1,767	\$0	\$1,767
4 1010-10100 Board of Commissioners	162,978	0.72%	1,058	0	1,058	0	1,058
5 1010-19100 Accounting Department	321,672	1.41%	2,088	(3,618)	(1,530)	0	(1,530)
6 1010-20200 Payroll	122,152	0.54%	793	0	793	0	793
7 1010-21200 Budget Department	113,083	0.50%	734	0	734	0	734
8 1010-27200 Administrative Services	72,715	0.32%	472	0	472	0	472
9 1010-22800 Information Systems Divis	474,282	2.08%	3,078	(15,451)	(12,373)	0	(12,373)
11 1010-23300 Purchasing	48,497	0.21%	315	0	315	0	315
12 1010-26500 Buildings and Grounds	747,306	3.28%	4,851	(7,445)	(2,594)	0	(2,594)
13 1010-26600 Corporation Counsel	200,425	0.88%	1,301	0	1,301	0	1,301
14 1010-27000 Personnel & Employee Re	140,599	0.62%	913	0	913	0	913
15 1010-29800 Risograph Printing/Postag	9,340	0.04%	61	0	61	0	61
16 1010-30100 Sheriff Department	2,753,930	12.09%	17,875	(29,913)	(12,038)	0	(12,038)
17 1010-75110 Recreation & Facilities	92,130	0.40%	598	0	598	0	598
18 1010-75112 Parks/Recreation Mainten.	80,077	0.35%	520	0	520	0	520
20 1010-85900 Wellness Program	35,729	0.16%	232	0	232	0	232
23 1010-13100 Circuit Court	673,481	2.96%	4,371	(3,037)	1,334	1	1,335
24 1010-13101 Circuit Court - SSSPP Gra	47,260	0.21%	307	0	307	0	307
25 1010-13131 Circuit-Adult Drug Court G	34,354	0.15%	223	0	223	0	223
27 1010-13600 District Court	827,811	3.63%	5,373	0	5,373	1	5,374
28 1010-13700 District Court Adult Probat	309,658	1.36%	2,010	0	2,010	0	2,010
29 1010-13731 Dist.Ct OWI Treatment Oc	28,190	0.12%	183	0	183	0	183
30 1010-14100 & 2150 FOC	1,140,697	5.01%	7,404	0	7,404	1	7,405
33 1010-14700 Jury/Judicial Council	122,095	0.54%	792	(6,719)	(5,927)	0	(5,926)
34 1010-14800 Probate Court	717,159	3.15%	4,655	(13,893)	(9,238)	1	(9,237)
37 1010-17100 County Executive	165,467	0.73%	1,074	0	1,074	0	1,074
38 1010-21500 Clerk	207,386	0.91%	1,346	(7,732)	(6,386)	0	(6,386)
39 1010-22900 Community Outreach / Me	43,961	0.19%	285	0	285	0	285
42 1010-25700 Equalization Department	158,449	0.70%	1,028	0	1,028	0	1,029
45 1010-267XX Prosecuting Attorney	1,238,015	5.43%	8,036	(19,274)	(11,238)	1	(11,237)
47 1010-26800 Register of Deeds	230,795	1.01%	1,498	0	1,498	0	1,498
48 1010-27300 Department of Criminal De	170,577	0.75%	1,107	0	1,107	0	1,107
49 1010-27301 Indigent Attorney	714	0.00%	5	0	5	0	5
50 1010-27302 Department of Public Defe	300,560	1.32%	1,951	0	1,951	0	1,951
51 1010-27500 Drain Commissioner	359,457	1.58%	2,333	0	2,333	0	2,333
56 1010-27801 County Survey/Remonum	13,693	0.06%	89	0	89	0	89
69 1010-28700 Environmental Affairs	93,974	0.41%	610	0	610	0	610
74 1010-28800 Geographic Information Sy	41,544	0.18%	270	0	270	0	270
75 1010-31100 Circuit Court Warrant Offic	58,700	0.26%	381	0	381	0	381
76 1010-31200 B.A.Y.A.N.E.T.	49,397	0.22%	321	0	321	0	321
77 1010-31500 Secondary Road Patrol	1,144,941	5.02%	7,431	0	7,431	1	7,433
79 1010-31503 2nd Rd Patrol-Bangor Tw	199,064	0.87%	1,292	0	1,292	0	1,292

**Bay County, MI
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Term Payoff Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1010-31504 2nd Rd Patr-Portsmouth	58,735	0.26%	\$381	\$0	\$381	\$0	\$381
81 1010-31505 2nd Rd Ptrl-Williams Twp	120,144	0.53%	780	0	780	0	780
82 1010-31506 2nd Rd Patrol-Monitor Tw	113,958	0.50%	740	0	740	0	740
83 1010-31507 2nd Rd Patrol - City of	61,358	0.27%	398	0	398	0	398
84 1010-31508 2nd Road Patrol-Pinconni	112,975	0.50%	733	0	733	0	733
85 1010-31509 2Nd Rd Patrol K-9 Pincon	47,658	0.21%	309	0	309	0	309
86 1010-31510 Bangor Twps Schools & B	56,866	0.25%	369	0	369	0	369
87 1010-31516 2nd Rd.Pat-Bay City Sch	65,141	0.29%	423	0	423	0	423
88 1010-31517 2nd Patrol-Frankenlust & I	58,943	0.26%	383	0	383	0	383
89 1010-31600 Secondary Road Patrol Gr	42,260	0.19%	274	0	274	0	274
90 1010-31681 Road Patrol Grant Oct-De	139,355	0.61%	905	0	905	0	905
91 1010-31700 Township Road Patrol	23,528	0.10%	153	0	153	0	153
93 1010-31902 Drive MI Safely/Task Forc	5,001	0.02%	32	0	32	0	32
94 1010-31903 O.W.I. Alcohol Enforceme	11,550	0.05%	75	0	75	0	75
96 1010-31905 Dre Drug Recogn.Expert C	319	0.00%	2	0	2	0	2
100 1010-33100 Marine Law Enforcement (	12,580	0.06%	82	0	82	0	82
103 1010-33200 Snowmobile Law Enforcer	730	0.00%	5	0	5	0	5
105 1010-42600 Off of Emerg Serv-Civil	49,254	0.22%	320	0	320	0	320
109 1010-43000 Animal Shelter/Dog Warde	266,800	1.17%	1,732	(5,988)	(4,256)	0	(4,256)
121 1010-72101 Transportation Planning	18,868	0.08%	122	0	122	0	122
122 1010-72181 Trans. Planning - Oct.-Dec	57,945	0.25%	376	0	376	0	376
123 1010-75100 Recreation/Parks Departm	25,328	0.11%	164	0	164	0	164
126 1010-75108 Veterans Park Softball	3,885	0.02%	25	0	25	0	25
127 1010-75700 Community Center	114,153	0.50%	741	0	741	0	741
128 1010-75800 Swimming Pool	28,306	0.12%	184	0	184	0	184
130 1010-76000 Fairgrounds	2,775	0.01%	18	0	18	0	18
131 1010-762XX Civic Arena	243,658	1.07%	1,582	0	1,582	0	1,582
132 1010-76300 Pinconning Park	75,993	0.33%	493	0	493	0	493
138 2210 Health Dept - Dist Health	1,820,908	7.99%	11,819	(3,592)	8,227	2	8,229
140 2380 Gypsy Moth Control Fund	92,249	0.40%	599	0	599	0	599
141 2400 Mosquito Control Fund	474,758	2.08%	3,082	(11,897)	(8,815)	0	(8,815)
144 2600 Indigent Defense Fund	86,988	0.38%	565	0	565	0	565
145 2610 911 Service Fund	1,229,157	5.39%	7,978	(1,733)	6,245	1	6,246
146 2630 Concealed Pistol Licensing Fd	11,167	0.05%	72	0	72	0	72
147 2640 Local C.F.O. Training Fund	4,293	0.02%	28	0	28	0	28
153 2740 Community Corrections Fund	63,893	0.28%	415	0	415	0	415
154 2760 Division On Aging Fund	1,372,920	6.03%	8,911	(5,813)	3,098	1	3,100
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	788,764	3.46%	5,120	(1,743)	3,377	1	3,377
162 2920-66400 In-Home Care-Intensive P	23,947	0.11%	155	0	155	0	155
163 2920-66401 Youth & Family Support S	100,660	0.44%	653	0	653	0	653
164 2920-66402 Juvenile Drug Court	23,947	0.11%	155	0	155	0	155
165 2920-66500 Intensive Probation	38,874	0.17%	252	0	252	0	252

**Bay County, MI
Cost Allocation Plan**

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Term Payoff Allocations

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
166 2920-75104 Juv.Community Based Tre	92,463	0.41%	\$600	\$0	\$600	\$0	\$600
167 2920-75105 Juv.Gender Specific Servi	91,172	0.40%	592	0	592	0	592
175 5090-75600 Public Golf Course	120,103	0.53%	780	0	780	0	780
177 5090-75602 Public Golf Course-Club	81,965	0.36%	532	0	532	0	532
179 5160 100% Tax Payment Fund (DTR)	84,968	0.37%	552	(169)	383	0	383
180 5180 Delq Prop Tax Foreclosure	12,287	0.05%	80	0	80	0	80
181 5350-70200 Housing Fund	157,752	0.69%	1,024	0	1,024	0	1,024
184 6770 Self-Insurance Fund-WC/UC/S&A	102,415	0.45%	665	0	665	0	665
195 7310-27400 Retirement System Fund	67,951	0.30%	441	0	441	0	441
Subtotal	22,786,183	100.00%	147,898	(138,017)	9,881	18	9,899
Direct Bills					138,017		138,017
Total					\$147,898		\$147,916

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
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Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplemental Contribution	Term Payoff	Total
0 Direct Billed	\$386,015	\$839,673	\$0	\$138,017	\$1,363,705
3 1010-25300 Treasurer	13,407	3	0	1,767	15,177
4 1010-10100 Board of Commissioners	18,843	5	0	1,058	19,905
5 1010-19100 Accounting Department	12,562	3	0	(1,530)	11,035
6 1010-20200 Payroll	0	0	0	793	793
7 1010-21200 Budget Department	12,562	3	0	734	13,299
8 1010-27200 Administrative Services	1,193	0	0	472	1,665
9 1010-22800 Information Systems Divis	28,746	7	0	(12,373)	16,381
11 1010-23300 Purchasing	6,281	2	0	315	6,597
12 1010-26500 Buildings and Grounds	63,014	15	0	(2,594)	60,435
13 1010-26600 Corporation Counsel	4,710	1	0	1,301	6,012
14 1010-27000 Personnel & Employee Re	11,306	3	0	913	12,221
15 1010-29800 Risograph Printing/Postag	166	0	0	61	227
16 1010-30100 Sheriff Department	163,802	40	0	(12,038)	151,804
17 1010-75110 Recreation & Facilities	1,847	0	0	598	2,445
18 1010-75112 Parks/Recreation Mainten.	6,281	2	0	520	6,802
20 1010-85900 Wellness Program	(9)	(0)	0	232	223
23 1010-13100 Circuit Court	46,044	16	0	1,335	47,395
24 1010-13101 Circuit Court - SSSPP Gra	0	0	0	307	307
25 1010-13131 Circuit-Adult Drug Court G	0	0	0	223	223
27 1010-13600 District Court	92,815	31	0	5,374	98,221
28 1010-13700 District Court Adult Probat	31,409	11	0	2,010	33,430
29 1010-13731 Dist.Ct OWI Treatment Oc	0	0	0	183	183
30 1010-14100 & 2150 FOC	87,944	30	0	7,405	95,379
33 1010-14700 Jury/Judicial Council	7,490	3	0	(5,926)	1,566
34 1010-14800 Probate Court	53,432	18	0	(9,237)	44,212
37 1010-17100 County Executive	3,078	1	0	1,074	4,153
38 1010-21500 Clerk	16,256	5	0	(6,386)	9,876
39 1010-22900 Community Outreach / Me	0	0	0	285	285
42 1010-25700 Equalization Department	6,282	2	0	1,029	7,313
45 1010-267XX Prosecuting Attorney	101,850	34	0	(11,237)	90,647
47 1010-26800 Register of Deeds	18,845	6	0	1,498	20,350
48 1010-27300 Department of Criminal De	4,750	2	0	1,107	5,859
49 1010-27301 Indigent Attorney	0	0	0	5	5
50 1010-27302 Department of Public Defe	9,669	3	0	1,951	11,624
51 1010-27500 Drain Commissioner	23,881	8	0	2,333	26,223
56 1010-27801 County Survey/Remonum	1,256	0	0	89	1,346
69 1010-28700 Environmental Affairs	10,374	4	0	610	10,988
74 1010-28800 Geographic Information Sy	0	0	0	270	270
75 1010-31100 Circuit Court Warrant Offic	6,282	2	0	381	6,665
76 1010-31200 B.A.Y.A.N.E.T.	0	0	0	321	321

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplemental Contribution	Term Payoff	Total
77 1010-31500 Secondary Road Patrol	\$73,848	\$25	\$0	\$7,433	\$81,306
79 1010-31503 2nd Rd Patrol-Bangor Tw	6,179	2	0	1,292	7,473
80 1010-31504 2nd Rd Patr-Portsmouth	6,157	2	0	381	6,540
81 1010-31505 2nd Rd Ptrl-Williams Twp	12,110	4	0	780	12,894
82 1010-31506 2nd Rd Patrol-Monitor Tw	6,256	2	0	740	6,998
83 1010-31507 2nd Rd Patrol - City of	6,282	2	0	398	6,682
84 1010-31508 2nd Road Patrol-Pinconni	6,249	2	0	733	6,985
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0	0	0	309	309
86 1010-31510 Bangor Twps Schools & B	6,282	2	0	369	6,653
87 1010-31516 2nd Rd.Pat-Bay City Sch	6,256	2	0	423	6,681
88 1010-31517 2nd Patrol-Frankenlust & I	0	0	0	383	383
89 1010-31600 Secondary Road Patrol Gr	4,233	1	0	274	4,509
90 1010-31681 Road Patrol Grant Oct-De	14,409	5	0	905	15,318
91 1010-31700 Township Road Patrol	2,496	1	0	153	2,649
93 1010-31902 Drive MI Safely/Task Forc	0	0	0	32	32
94 1010-31903 O.W.I. Alcohol Enforceme	0	0	0	75	75
96 1010-31905 Dre Drug Recogn.Expert C	12	0	0	2	14
100 1010-33100 Marine Law Enforcement (	0	0	0	82	82
103 1010-33200 Snowmobile Law Enforcer	0	0	0	5	5
105 1010-42600 Off of Emerg Serv-Civil	0	0	0	320	320
109 1010-43000 Animal Shelter/Dog Ward	18,845	6	0	(4,256)	14,596
121 1010-72101 Transportation Planning	190	0	0	122	313
122 1010-72181 Trans. Planning - Oct.-Dec	727	0	0	376	1,104
123 1010-75100 Recreation/Parks Depart	0	0	0	164	164
126 1010-75108 Veterans Park Softball	0	0	0	25	25
127 1010-75700 Community Center	6,282	2	0	741	7,025
128 1010-75800 Swimming Pool	0	0	0	184	184
130 1010-76000 Fairgrounds	0	0	0	18	18
131 1010-762XX Civic Arena	6,282	2	0	1,582	7,866
132 1010-76300 Pinconning Park	0	0	0	493	493
138 2210 Health Dept - Dist Health	(68,140)	37	0	8,229	(59,875)
140 2380 Gypsy Moth Control Fund	6,956	2	0	599	7,557
141 2400 Mosquito Control Fund	20,373	9	0	(8,815)	11,566
144 2600 Indigent Defense Fund	5,400	2	0	565	5,967
145 2610 911 Service Fund	31,081	26	0	6,246	37,353
146 2630 Concealed Pistol Licensing Fd	1,381	0	0	72	1,454
147 2640 Local C.F.O. Training Fund	305	0	0	28	333
153 2740 Community Corrections Fund	0	0	0	415	415
154 2760 Division On Aging Fund	(2,452)	26	0	3,100	673
159 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6,483	13	0	3,377	9,873
162 2920-66400 In-Home Care-Intensive P	(4,649)	1	0	155	(4,493)

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Allocation Summary

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Supplementa l Contribution	Term Payoff	Total
163 2920-66401 Youth & Family Support S	\$(631)	\$1	\$0	\$653	\$24
164 2920-66402 Juvenile Drug Court	3,141	1	0	155	3,297
165 2920-66500 Intensive Probation	3,564	1	0	252	3,817
166 2920-75104 Juv.Community Based Tre	12,564	4	0	600	13,168
167 2920-75105 Juv.Gender Specific Servi	6,282	2	0	592	6,876
175 5090-75600 Public Golf Course	(9,734)	0	0	780	(8,954)
177 5090-75602 Public Golf Course-Club	0	0	0	532	532
179 5160 100% Tax Payment Fund (DTR)	10,549	4	0	383	10,935
180 5180 Delq Prop Tax Foreclosure	24	0	0	80	104
181 5350-70200 Housing Fund	(20,783)	2	0	1,024	(19,757)
184 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	665	665
195 7310-27400 Retirement System Fund	0	0	0	441	441
Total	\$1,437,190	\$840,126	\$0	\$147,916	\$2,425,232

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

**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 2019
11/12/2020

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		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
71000 Per Diem	P	540	0	540
72900 Postage	P	8	0	8
Subtotal - Services & Supplies		<u>548</u>	<u>0</u>	<u>548</u>
Department Cost Total		548	0	548
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		548	0	548
General Admin Distribution			0	0
Grand Total		<u><u>\$548</u></u>		<u><u>\$548</u></u>

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:22 1010-27900 Building Authority

Department	First Incoming	Second Incoming	Building Authority
3 Cash Receipts	\$93	\$28	\$121
3 Bank Reconciliation	48	14	62
Subtotal - 1010-25300 Treasurer	141	43	183
4 Annual Audit	44	14	58
4 Building Authority	1,348	403	1,750
Subtotal - 1010-10100 Board of Comm	1,392	416	1,808
5 Accounting	173	49	222
5 Budgeting	65	17	82
5 Contract Serv.	421	143	565
Subtotal - 1010-19100 Accounting Dep	659	210	869
6 Budgeting	4	1	5
Subtotal - 1010-20200 Payroll	4	1	5
7 Budgeting	63	13	76
7 Accts Payable	10	2	13
7 General Accounting	17	4	21
Subtotal - 1010-21200 Budget Departm	91	19	110
10 Accounting	81	12	93
Subtotal - Financial System MUNIS	81	12	93
15 Mail Services	2	1	3
Subtotal - 1010-29800 Risograph Printi	2	1	3
Total Incoming	2,369	701	3,070
C. Total Allocated		\$3,618	\$3,618
		100.01%	

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

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,l	2	3.77%	\$110	\$0	\$110	\$26	\$137
58 1010-27909 Bldg Auth-MH Grp Home,z	4	7.55%	220	0	220	53	273
59 1010-27910 Bldg Auth-MH Grp Home,l	5	9.43%	275	0	275	66	341
60 1010-27911 Bldg Auth-MH Grp Home,l	14	26.42%	771	0	771	185	956
61 1010-27912 Bldg Auth-MH Grp Home,l	4	7.55%	220	0	220	53	273
62 1010-27919 Bldg Auth-MH Grp Home,l	7	13.21%	385	0	385	93	478
63 1010-27920 Bldg Auth-MH Grp Home,c	1	1.89%	55	0	55	13	68
64 1010-27921 Bldg Auth-MH Grp Home,u	5	9.43%	275	0	275	66	341
65 1010-27922 Bldg Auth-MH Grp Home,u	11	20.75%	605	0	605	146	751
Subtotal	53	100.00%	2,917	0	2,917	701	3,618
Direct Bills					0		0
Total					\$2,917		\$3,618

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

**Bay County, MI
Cost Allocation Plan**

FY 2019
11/12/2020

Allocation Summary

Dept:22 1010-27900 Building Authority

Department	Building Authority	Total
57 1010-27903 Bldg Auth-MH Grp Home,l	\$137	\$137
58 1010-27909 Bldg Auth-MH Grp Home,z	273	273
59 1010-27910 Bldg Auth-MH Grp Home,l	341	341
60 1010-27911 Bldg Auth-MH Grp Home,l	956	956
61 1010-27912 Bldg Auth-MH Grp Home,l	273	273
62 1010-27919 Bldg Auth-MH Grp Home,l	478	478
63 1010-27920 Bldg Auth-MH Grp Home,c	68	68
64 1010-27921 Bldg Auth-MH Grp Home,v	341	341
65 1010-27922 Bldg Auth-MH Grp Home,v	751	751
Total	\$3,618	\$3,618

Section 6 Internal Service Fund Reconciliation

Bay County, Michigan
Internal Service Fund Summary
Based on the Year Ended December 31, 2019

	Total	Self Insurance	Healthcare Self Insurance
Income Statement:			
Operating Revenues			
Charges for services	\$ 7,355,439	\$ 418,919	\$ 6,936,520
Operating Expenses			
Personnel services	6,626,816	553,471	6,073,345
Other services	1,171,687	159,562	1,012,125
Total operating expenses	<u>7,798,503</u>	<u>713,033</u>	<u>7,085,470</u>
Operating profit (loss)	(443,064)	(294,114)	(148,950)
Non-operating revenues			
Interest income	70,108	70,108	
Loss before transfers	(372,956)	(224,006)	(148,950)
Transfers out	<u>(5,945)</u>	<u>-</u>	<u>(5,945)</u>
Change in net position	\$ (378,901)	\$ (224,006)	\$ (154,895)
Net position beginning of year, as restated	\$ 5,199,984	\$ 1,479,984	\$ 3,720,000
Net position at end of year	<u><u>\$ 4,821,083</u></u>	<u><u>\$ 1,255,978</u></u>	<u><u>\$ 3,565,105</u></u>
2 CFR, Part 200 R.E. Adjustments			
Prior year adjustments	<u>(579,960)</u>	<u>(717,499)</u>	<u>137,539</u>
Current year adjustment	<u>(5,945)</u>	<u>-</u>	<u>(5,945)</u>
Total adjustments	<u>(585,905)</u>	<u>(717,499)</u>	<u>131,594</u>
2 CFR Part 200 Adjusted R.E.	\$ 4,235,178	\$ 538,479	\$ 3,696,699
Sixty Day Operating Expenses	<u>(1,299,751)</u>	<u>(118,839)</u>	<u>(1,180,912)</u>
Excess reserves	<u><u>\$ 2,935,428</u></u>	<u><u>\$ 419,640</u></u>	<u><u>\$ 2,515,787</u></u>
Excess months of WCR		<u>7.06</u>	<u>4.26</u>

INTERNAL SERVICES FUNDS

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

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

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

BAY COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds
December 31, 2019

	Self Insurance	Healthcare Self Insurance	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 374,426	\$ 255,610	\$ 630,036
Investments	1,149,106	-	1,149,106
Accounts receivable, net of allowance	3,087	-	3,087
Accrued interest receivable	6,849	-	6,849
Due from other funds	13,066	3,522,320	3,535,386
Due from other governmental units	111	-	111
Prepaid items and other assets	91,069	219,441	310,510
Total current assets	<u>1,637,714</u>	<u>3,997,371</u>	<u>5,635,085</u>
Noncurrent assets:			
Net pension asset	2,799	-	2,799
Total assets	<u>1,640,513</u>	<u>3,997,371</u>	<u>5,637,884</u>
Deferred outflows of resources			
Deferred pension amounts	4,418	-	4,418
Deferred OPEB amounts	5,167	-	5,167
Total deferred outflows of resources	<u>9,585</u>	<u>-</u>	<u>9,585</u>
Liabilities			
Current liabilities:			
Accounts payable	10	732	742
Accrued liabilities	27,554	-	27,554
Due to other governmental units	1,145	-	1,145
Estimated insurance claims payable	337,098	431,534	768,632
Total current liabilities	<u>365,807</u>	<u>432,266</u>	<u>798,073</u>
Noncurrent liabilities:			
Net OPEB liability	24,736	-	24,736
Compensated absences	982	-	982
Total noncurrent liabilities	<u>25,718</u>	<u>-</u>	<u>25,718</u>
Total liabilities	<u>391,525</u>	<u>432,266</u>	<u>823,791</u>
Deferred inflows of resources			
Deferred pension amounts	1,805	-	1,805
Deferred OPEB amounts	790	-	790
Total deferred inflows of resources	<u>2,595</u>	<u>-</u>	<u>2,595</u>
Net position			
Restricted for:			
Pension benefits	5,412	-	5,412
Insurance claims	1,250,566	3,565,105	4,815,671
Total net position	<u>\$ 1,255,978</u>	<u>\$ 3,565,105</u>	<u>\$ 4,821,083</u>

BAY COUNTY, MICHIGAN

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

Internal Service Funds

For the Year Ended December 31, 2019

	Self Insurance	Healthcare Self Insurance	Total
Operating revenues			
Charges for services	\$ 418,919	\$ 6,936,520	\$ 7,355,439
Operating expenses			
Personnel services	553,471	6,073,345	6,626,816
Other services	159,562	1,012,125	1,171,687
Total operating expenses	713,033	7,085,470	7,798,503
Operating loss	(294,114)	(148,950)	(443,064)
Nonoperating revenues			
Interest income	70,108	-	70,108
Loss before transfers	(224,006)	(148,950)	(372,956)
Transfers out	-	(5,945)	(5,945)
Change in net position	(224,006)	(154,895)	(378,901)
Net position, beginning of year	1,479,984	3,720,000	5,199,984
Net position, end of year	<u>\$ 1,255,978</u>	<u>\$ 3,565,105</u>	<u>\$ 4,821,083</u>

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

	Self Insurance	Healthcare Self Insurance	Total
Cash flows from operating activities			
Cash received from interfund services provided	\$ 493,433	\$ 6,296,360	\$ 6,789,793
Cash payments to suppliers for goods and services	(202,976)	(891,668)	(1,094,644)
Cash payments to employees and related taxes and insurance	(555,396)	(6,073,345)	(6,628,741)
Net cash used in operating activities	<u>(264,939)</u>	<u>(668,653)</u>	<u>(933,592)</u>
Cash flows from noncapital financing activities			
Transfers out	-	(5,945)	(5,945)
Cash flows from investing activities			
Proceeds from sale of investments	207,255	-	207,255
Interest received	70,080	-	70,080
Net cash provided by investing activities	<u>277,335</u>	<u>-</u>	<u>277,335</u>
Net change in cash and cash equivalents	12,396	(674,598)	(662,202)
Cash and cash equivalents, beginning of year	<u>362,030</u>	<u>930,208</u>	<u>1,292,238</u>
Cash and cash equivalents, end of year	<u>\$ 374,426</u>	<u>\$ 255,610</u>	<u>\$ 630,036</u>

continued...

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

	Self Insurance	Healthcare Self Insurance	Total
Reconciliation of operating loss to net cash used in operating activities			
Operating loss	\$ (294,114)	\$ (148,950)	\$ (443,064)
Adjustments to reconcile operating loss to net cash used in used in operating activities:			
Changes in assets and liabilities that provided (used) cash:			
Accounts receivable, net	(9)	105,658	105,649
Due from other funds	(3,003)	(734,293)	(737,296)
Due from other governmental units	(39)	-	(39)
Prepaid items and other assets	(44,559)	120,457	75,898
Accounts payable	(9,799)	56	(9,743)
Accrued liabilities	(2,140)	-	(2,140)
Due to other governmental units	1,145	-	1,145
Estimated claims payable	87,364	(11,581)	75,783
Net pension asset	7,758	-	7,758
Deferred outflows - pension	(3,265)	-	(3,265)
Deferred inflows - pension	(4,113)	-	(4,113)
Net OPEB liability	397	-	397
Deferred outflows - OPEB	(610)	-	(610)
Deferred inflows - OPEB	(4)	-	(4)
Compensated absences	52	-	52
Net cash used in operating activities	\$ (264,939)	\$ (668,653)	\$ (933,592)

concluded.