



**BAY COUNTY, MICHIGAN**

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

**BASED ON YEAR ENDING DECEMBER 31, 2017**

**REVISED 2-1-2019**

PREPARED BY:  
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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, 2017. MGT of America, Inc. prepared these documents at the request of the County.

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

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

## **Section 2      Certification**



# Bay County, Michigan

## COUNTY-WIDE COST ALLOCATION PLAN

### CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2017 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2019, 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:

Name of Official:

Title:

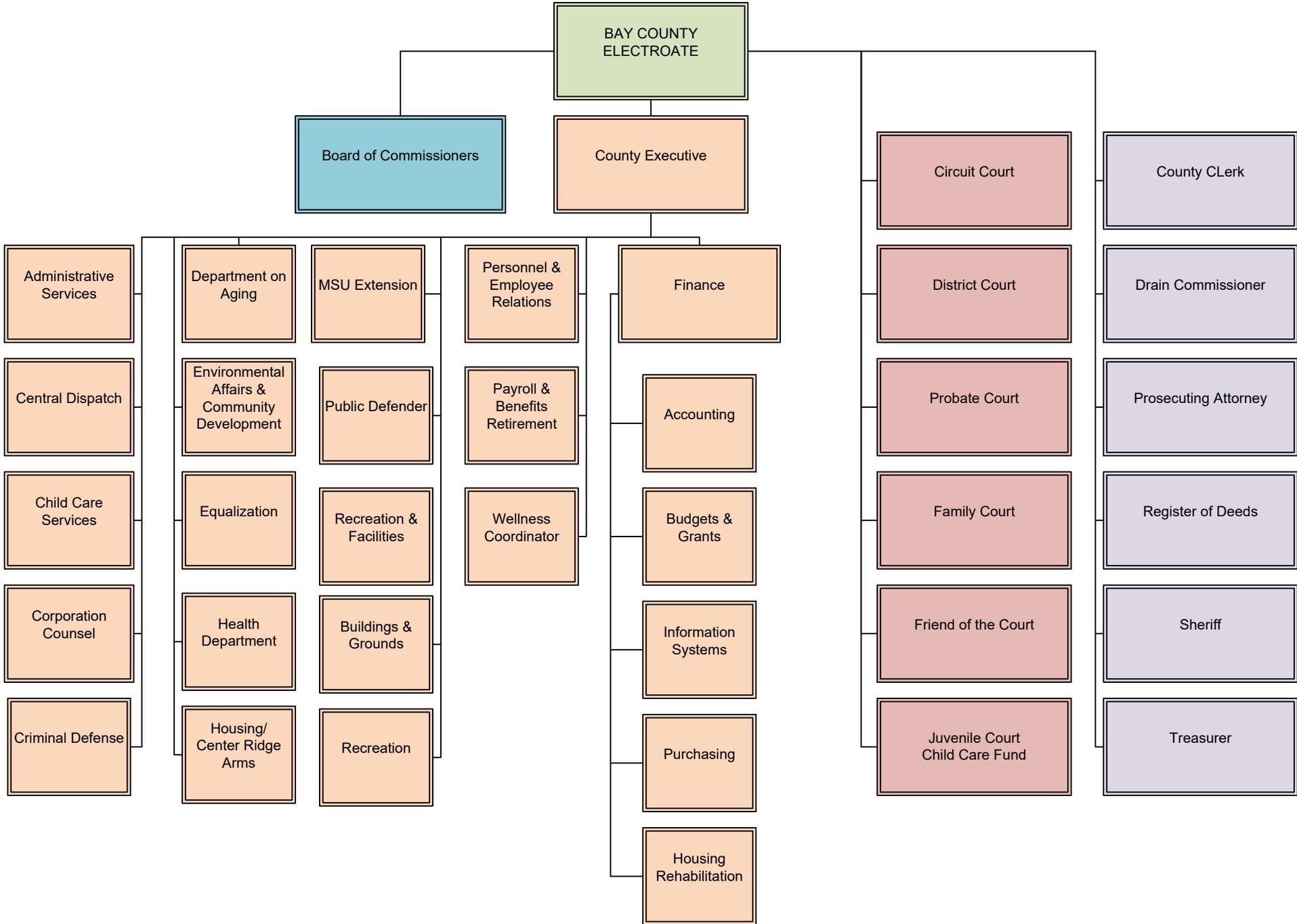
Date:

Jan M. Histed  
Jan M. Histed  
Finance Officer  
Aug. 28, 2018

## **Section 3      County Organization Chart**

# Bay County, Michigan

## 2017 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 CY2015.

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

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

## **Process**

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

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

## **Sections**

### Table of Contents

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

### Summary Schedule

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

### Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary. The summary of allocated costs by function.

## **Section 5      2 CFR Part 200 Cost Allocation Plan**

**Bay County, MI  
Cost Allocation Plan**

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**Summary Schedule**

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1 Building Depreciation	\$42,452	\$0	\$0	\$10,659	\$37,592	\$5,653	\$0	\$16,559	\$0	\$2,687
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	10,210	98	169	344	2,685	277	364	9,797	0	0
4 1010-10100 Board of Commissioners	1,798	276	336	94	877	415	397	2,406	0	13
5 1010-19100 Accounting Department	8,881	1,540	1,866	606	5,372	2,439	2,228	12,713	0	80
6 1010-20200 Payroll	6,734	441	507	0	8,274	2,648	530	11,614	0	0
7 1010-21200 Budget Department	2,612	553	674	315	2,422	996	808	4,255	0	34
8 1010-27200 Administrative Services	2,369	155	179	0	2,911	932	186	4,087	0	0
9 1010-22800 Information Systems Divis	50,543	0	0	744	53,894	14,014	0	0	77,385	0
10 Financial System MUNIS	4,238	651	791	222	2,066	978	936	5,670	0	30
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	93,688	0	0	24,564	83,063	12,764	0	37,861	0	5,793
13 1010-26600 Corporation Counsel	7,518	0	0	0	939	0	0	1,519	0	0
14 1010-27000 Personnel & Employee Re	8,928	580	667	0	18,418	3,506	696	15,502	0	0
15 1010-29800 Risograph Printing/Postag	2,092	0	0	144	5,345	311	23	5,549	0	0
16 1010-30100 Sheriff Department	60,692	0	0	15,239	53,561	8,082	0	23,646	0	3,841
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	7,823	378	435	516	8,901	2,542	454	10,751	0	130
20 1010-85900 Wellness Program	3,150	206	237	0	3,870	1,238	248	5,433	0	0
21 1010-87800 Retirees Health/Life Insur	46,807	6,310	1,289	0	78,508	30,732	858	118,892	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>360,536</b>	<b>11,189</b>	<b>7,150</b>	<b>53,447</b>	<b>368,699</b>	<b>87,527</b>	<b>7,728</b>	<b>286,254</b>	<b>77,385</b>	<b>12,608</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	274,962	43,315	0
Carry-Forward	0	0	0	0	0	0	0	11,292	34,070	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$360,536</b>	<b>\$11,189</b>	<b>\$7,150</b>	<b>\$53,447</b>	<b>\$368,699</b>	<b>\$87,527</b>	<b>\$7,728</b>	<b>\$297,547</b>	<b>\$111,455</b>	<b>\$12,608</b>

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**Summary Schedule**

Department	1010-14700 Jury/Judicial Council	1010-14800 Probate Court	1010-14802 Public Guardian	1010-14805 Probate Ct. Safe Havens	1010-17100 County Executive	1010-21500 Clerk	1010-22900 Community Outreach / Media	1010-25404 2014 Delq Sales	1010-25415 2015 Delq Tax Property Sales	1010-25700 Equalization Department
1 Building Depreciation	\$0	\$26,394	\$0	\$0	\$726	\$1,381	\$0	\$0	\$0	\$627
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	1,661	7,125	647	237	334	7,485	760	5	51	665
4 1010-10100 Board of Commissioners	609	1,566	79	59	366	1,271	377	1	10	650
5 1010-19100 Accounting Department	3,671	7,989	407	377	2,323	6,482	2,340	32	68	3,592
6 1010-20200 Payroll	1,121	6,054	0	0	825	1,717	441	0	0	1,324
7 1010-21200 Budget Department	1,612	2,576	127	213	1,076	1,962	1,035	29	33	1,317
8 1010-27200 Administrative Services	394	2,130	0	0	35,391	604	21,216	0	0	466
9 1010-22800 Information Systems Divis	0	47,712	0	0	7,288	45,422	0	0	0	5,597
10 Financial System MUNIS	1,435	3,690	187	138	864	2,995	889	2	23	1,533
11 1010-23300 Purchasing	0	0	0	0	1,106	3,160	0	0	0	1,738
12 1010-26500 Buildings and Grounds	0	58,346	0	0	38,893	73,164	0	0	0	33,535
13 1010-26600 Corporation Counsel	0	7,158	0	0	26,172	8,677	0	0	0	1,700
14 1010-27000 Personnel & Employee Re	1,474	8,142	0	0	1,085	2,281	580	0	0	1,765
15 1010-29800 Risograph Printing/Postag	6,000	2,137	0	0	19	922	0	0	0	9,449
16 1010-30100 Sheriff Department	0	37,734	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	3	5	0	0	0	2
19 1010-85100 Risk Management	960	6,464	0	0	2,051	3,991	378	0	0	2,294
20 1010-85900 Wellness Program	524	2,832	0	0	386	803	206	0	0	619
21 1010-87800 Retirees Health/Life Insur	9,423	53,769	0	0	4,246	14,258	2,446	0	0	(7,854)
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>28,884</b>	<b>281,817</b>	<b>1,448</b>	<b>1,024</b>	<b>123,153</b>	<b>176,580</b>	<b>30,670</b>	<b>69</b>	<b>185</b>	<b>59,017</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$28,884</b>	<b>\$281,817</b>	<b>\$1,448</b>	<b>\$1,024</b>	<b>\$123,153</b>	<b>\$176,580</b>	<b>\$30,670</b>	<b>\$69</b>	<b>\$185</b>	<b>\$59,017</b>

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**Summary Schedule**

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1 Building Depreciation	\$0	\$0	\$22,730	\$0	\$553	\$0	\$0	\$4,808	\$554	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	322	185	4,927	0	9,271	736	1,403	587	1,129	0
4 1010-10100 Board of Commissioners	89	46	2,346	0	1,444	490	349	533	620	1
5 1010-19100 Accounting Department	724	269	13,549	0	6,910	2,798	1,642	3,087	3,577	32
6 1010-20200 Payroll	0	0	9,249	0	2,167	1,306	0	2,233	3,005	0
7 1010-21200 Budget Department	478	143	5,565	0	1,678	1,180	662	1,279	1,401	29
8 1010-27200 Administrative Services	0	0	3,254	0	762	460	0	786	1,057	0
9 1010-22800 Information Systems Divis	0	0	0	42,366	0	10,538	0	10,219	960	0
10 Financial System MUNIS	211	108	5,530	0	3,403	1,154	821	1,257	1,460	2
11 1010-23300 Purchasing	158	0	3,476	0	0	948	0	1,106	0	0
12 1010-26500 Buildings and Grounds	0	0	50,659	0	29,331	216	0	10,725	29,826	0
13 1010-26600 Corporation Counsel	0	0	19,195	0	9,398	2,639	0	0	1,519	0
14 1010-27000 Personnel & Employee Re	0	0	12,308	0	2,885	1,730	0	2,960	4,024	0
15 1010-29800 Risograph Printing/Postag	659	0	4,741	0	338	0	0	734	301	0
16 1010-30100 Sheriff Department	0	0	32,264	0	0	0	0	6,873	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	2	0	0	0	188	0
19 1010-85100 Risk Management	0	0	9,016	0	2,859	1,119	0	2,146	7,787	0
20 1010-85900 Wellness Program	0	0	4,326	0	1,013	611	0	1,044	1,406	0
21 1010-87800 Retirees Health/Life Insura	0	0	83,023	0	20,088	7,359	0	9,832	28,907	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,639</b>	<b>751</b>	<b>286,158</b>	<b>42,366</b>	<b>92,102</b>	<b>33,283</b>	<b>4,878</b>	<b>60,209</b>	<b>87,722</b>	<b>64</b>
Less: Prior Year Allocations	0	0	283,059	70,389	0	0	0	0	0	0
Carry-Forward	0	0	3,099	(28,023)	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$2,639</b>	<b>\$751</b>	<b>\$289,258</b>	<b>\$14,344</b>	<b>\$92,102</b>	<b>\$33,283</b>	<b>\$4,878</b>	<b>\$60,209</b>	<b>\$87,722</b>	<b>\$64</b>

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**Summary Schedule**

Department	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,Mcnull	1010-27920 Bldg Auth- MH Grp Home,Grove	1010-27921 Bldg Auth- MH Grp Home,Almont	1010-27922 Bldg Auth- MH Grp Home,Almont
1 Building Depreciation	\$16	\$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	2,387	92	20	12	96	76	4	84	76	92
4 1010-10100 Board of Commissioners	536	23	5	3	24	19	1	21	19	24
5 1010-19100 Accounting Department	2,684	148	103	67	152	160	32	113	132	152
6 1010-20200 Payroll	88	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	747	86	93	61	87	110	30	55	81	87
8 1010-27200 Administrative Services	31	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	0
10 Financial System MUNIS	1,264	54	12	7	56	44	2	49	44	56
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	863	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	116	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	9	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	106	327	554	459	642	560	526	385	432	550
20 1010-85900 Wellness Program	41	0	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insur	172	0	0	0	0	0	0	0	0	0
22 1010-27900 Building Authority	0	602	131	79	628	497	26	550	497	628
<b>Total Current Allocations</b>	<b>9,061</b>	<b>5,189</b>	<b>4,774</b>	<b>4,544</b>	<b>5,542</b>	<b>5,323</b>	<b>4,477</b>	<b>5,113</b>	<b>5,139</b>	<b>5,445</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$9,061</b>	<b>\$5,189</b>	<b>\$4,774</b>	<b>\$4,544</b>	<b>\$5,542</b>	<b>\$5,323</b>	<b>\$4,477</b>	<b>\$5,113</b>	<b>\$5,139</b>	<b>\$5,445</b>

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Department	1010-28000 Soil Conservation	1010-28300 M.S.U. Extension	1010-28600 Gypsy Moth Suppression	1010-28700 Environment al Affairs	1010-28703 Euclid Linear Park	1010-28705 Environ-MI N. Resources Grant	1010-28706 Bay Co/Partnersh ip Watershed	1010-28800 Geographic Information Systems	1010-31100 Circuit Court Warrant Officer	1010-31200 B.A.Y.A.N.E. T.
1 Building Depreciation	\$0	\$722	\$0	\$174	\$0	\$0	\$0	\$74	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	780	257	0	209	12	78	62	219	121	15
4 1010-10100 Board of Commissioners	85	191	12	364	4	21	20	337	290	251
5 1010-19100 Accounting Department	376	1,468	76	2,205	44	168	136	2,202	1,901	1,494
6 1010-20200 Payroll	0	181	0	768	0	0	0	357	507	428
7 1010-21200 Budget Department	62	848	33	927	33	109	76	1,024	886	586
8 1010-27200 Administrative Services	0	64	0	270	0	0	0	126	179	151
9 1010-22800 Information Systems Divis	0	24,286	0	19,898	0	0	0	6,886	0	0
10 Financial System MUNIS	201	449	28	859	9	49	47	793	683	592
11 1010-23300 Purchasing	0	474	1,422	474	0	0	0	632	0	0
12 1010-26500 Buildings and Grounds	0	38,908	0	9,766	0	0	0	3,914	0	0
13 1010-26600 Corporation Counsel	0	0	0	6,038	0	0	0	1,880	0	0
14 1010-27000 Personnel & Employee Re	0	238	0	1,046	0	0	0	470	667	563
15 1010-29800 Risograph Printing/Postag	0	176	0	3	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	3	0	1	0	0	0	0	0	0
19 1010-85100 Risk Management	0	1,492	0	980	0	0	0	443	3,074	2,593
20 1010-85900 Wellness Program	0	85	0	359	0	0	0	167	237	200
21 1010-87800 Retirees Health/Life Insur	0	(3,771)	0	8,692	0	0	0	2,315	(11,942)	2,566
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,504</b>	<b>66,071</b>	<b>1,572</b>	<b>53,033</b>	<b>102</b>	<b>425</b>	<b>342</b>	<b>21,841</b>	<b>(3,397)</b>	<b>9,439</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,504</b>	<b>\$66,071</b>	<b>\$1,572</b>	<b>\$53,033</b>	<b>\$102</b>	<b>\$425</b>	<b>\$342</b>	<b>\$21,841</b>	<b>\$(3,397)</b>	<b>\$9,439</b>

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Department	1010-31500 Secondary Road Patrol	1010-31502 2nd Rd Patr- Monitor Cops Fast	1010-31503 2nd Rd Patrol- Bangor Twp	1010-31504 2nd Rd Patr- Portsmouth	1010-31505 2nd Rd Ptrl- Williams Twp	1010-31506 2nd Rd Patrol- Monitor Twp	1010-31507 2nd Rd Patrol - City of	1010-31508 2nd Road Patrol- Pinconning	1010-31516 2nd Rd.Pat- Bay City Schools	1010-31600 Secondary Road Patrol Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	1,866	0	229	129	155	189	121	84	137	54
4 1010-10100 Board of Commissioners	998	16	370	303	341	342	287	87	309	100
5 1010-19100 Accounting Department	5,424	286	2,118	1,815	1,997	2,084	1,751	909	1,867	989
6 1010-20200 Payroll	7,387	0	1,769	441	852	918	441	243	437	313
7 1010-21200 Budget Department	2,158	237	812	736	782	879	728	624	769	653
8 1010-27200 Administrative Services	2,599	0	623	155	300	323	155	85	154	110
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	1,588	0	0
10 Financial System MUNIS	2,352	37	873	714	803	805	676	206	728	236
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	10,133	0	2,327	580	1,120	1,219	580	319	575	412
15 1010-29800 Risograph Printing/Postag	143	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	44,742	0	10,718	2,673	5,158	5,559	2,673	1,470	2,646	1,898
20 1010-85900 Wellness Program	3,455	0	828	206	398	429	206	114	204	147
21 1010-87800 Retirees Health/Life Insur	79,367	0	17,176	6,491	12,835	(14,748)	4,835	1,011	3,488	4,643
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>160,624</b>	<b>576</b>	<b>37,844</b>	<b>14,244</b>	<b>24,741</b>	<b>(2,001)</b>	<b>12,454</b>	<b>6,740</b>	<b>11,313</b>	<b>9,557</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$160,624</b>	<b>\$576</b>	<b>\$37,844</b>	<b>\$14,244</b>	<b>\$24,741</b>	<b>\$(2,001)</b>	<b>\$12,454</b>	<b>\$6,740</b>	<b>\$11,313</b>	<b>\$9,557</b>

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Department	1010-31681 Road Patrol Grant Oct- Dec	1010-31700 Township Road Patrol	1010-31701 Township Road Patrol April-Dec	1010-31902 Drive MI Safely/Task Force	1010-31903 O.W.I. Alcohol Enforcement	1010-31904 Youth Alcohol Enforcement	1010-32100 Michigan Justice Training	1010-32200 Medical Marihuana Enforcement	1010-32500 911 Central Dispatch	1010-33100 Marine Law Enforcement Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	202	227	76	10	25	15	53	39	0	207
4 1010-10100 Board of Commissioners	317	213	177	58	293	122	21	11	12	131
5 1010-19100 Accounting Department	1,955	1,419	1,218	484	1,443	747	196	210	76	921
6 1010-20200 Payroll	984	119	49	44	124	44	0	0	0	234
7 1010-21200 Budget Department	855	658	586	281	372	306	134	182	33	495
8 1010-27200 Administrative Services	346	42	17	16	43	16	0	0	0	82
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	46,987	0
10 Financial System MUNIS	747	501	417	136	690	288	49	26	28	309
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	15,011	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	360	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	7,957	0
14 1010-27000 Personnel & Employee Re	1,294	157	64	58	163	58	0	0	0	308
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	0	79
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	106	0
19 1010-85100 Risk Management	5,960	722	294	267	748	267	0	0	0	1,417
20 1010-85900 Wellness Program	460	56	23	21	58	21	0	0	0	109
21 1010-87800 Retirees Health/Life Insura	13,577	1,780	677	67	171	73	0	0	0	156
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>26,697</b>	<b>5,892</b>	<b>3,597</b>	<b>1,441</b>	<b>4,131</b>	<b>1,956</b>	<b>452</b>	<b>469</b>	<b>70,571</b>	<b>4,448</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$26,697</b>	<b>\$5,892</b>	<b>\$3,597</b>	<b>\$1,441</b>	<b>\$4,131</b>	<b>\$1,956</b>	<b>\$452</b>	<b>\$469</b>	<b>\$70,571</b>	<b>\$4,448</b>

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Department	1010-33102 Port Security	1010-33200 Snowmobile Law Enforcement	1010-35100 Corrections Department / Jail	1010-42600 Off of Emerg Serv-Civil	1010-42601 Local Emergency Planning	1010-43000 Animal Shelter/Dog Warden	1010-58000 Pere Marquette Parking	1010-61730 Personal Care- Private/Oct-	1010-64800 Medical Examiner	1010-64900 Mental Health
1 Building Depreciation	\$0	\$0	\$0	\$1,099	\$0	\$19,655	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	45	0	520	291	4	5,765	105	0	2,109	16
4 1010-10100 Board of Commissioners	5	4	110	337	1	1,274	21	1	290	4
5 1010-19100 Accounting Department	76	127	671	2,091	32	6,771	168	32	1,403	44
6 1010-20200 Payroll	0	0	0	441	0	3,142	0	0	0	0
7 1010-21200 Budget Department	60	117	335	921	30	2,507	106	29	397	34
8 1010-27200 Administrative Services	0	0	0	155	0	15,146	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	203,637	0	0	22,032	0	0	0	0
10 Financial System MUNIS	12	9	260	793	2	3,002	49	2	683	9
11 1010-23300 Purchasing	0	0	0	0	0	632	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	919	0	10,521	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	2,639	1,519	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	580	0	4,228	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	1	0	156	0	0	32	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	235	5,920	0	0	0
19 1010-85100 Risk Management	0	0	0	406	0	4,637	0	0	0	0
20 1010-85900 Wellness Program	0	0	0	206	0	1,470	0	0	0	0
21 1010-87800 Retirees Health/Life Insur	0	1	0	5,243	0	21,581	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>197</b>	<b>258</b>	<b>205,532</b>	<b>13,485</b>	<b>2,708</b>	<b>124,272</b>	<b>6,368</b>	<b>64</b>	<b>4,913</b>	<b>107</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$197</b>	<b>\$258</b>	<b>\$205,532</b>	<b>\$13,485</b>	<b>\$2,708</b>	<b>\$124,272</b>	<b>\$6,368</b>	<b>\$64</b>	<b>\$4,913</b>	<b>\$107</b>

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Department	1010-65100 Ambulance	1010-72101 Transportation Planning	1010-72181 Trans. Planning - Oct.-Dec.	1010-75100 Recreation/P arks Department	1010-75104 Juv.Communi ty Based Treatment	1010-75105 Juv.Gender Specific Services	1010-75108 Veterans Park Softball	1010-75700 Community Center	1010-75800 Swimming Pool	1010-75900 County Market
1 Building Depreciation	\$0	\$147	\$0	\$0	\$0	\$0	\$0	\$41,944	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	4	94	446	446	0	0	297	4,927	953	43
4 1010-10100 Board of Commissioners	1	105	394	88	24	24	195	1,029	164	9
5 1010-19100 Accounting Department	32	1,120	2,492	803	152	152	1,236	5,218	1,110	92
6 1010-20200 Payroll	0	97	490	410	0	0	66	1,284	591	0
7 1010-21200 Budget Department	30	771	1,156	509	67	67	599	1,631	577	63
8 1010-27200 Administrative Services	0	34	172	144	0	0	23	452	208	0
9 1010-22800 Information Systems Divis	0	0	0	21,910	0	0	0	14,402	0	0
10 Financial System MUNIS	2	248	929	208	56	56	459	2,424	386	21
11 1010-23300 Purchasing	0	790	4,424	158	0	0	0	316	0	0
12 1010-26500 Buildings and Grounds	0	7,829	0	791	0	0	0	33,360	0	1,132
13 1010-26600 Corporation Counsel	0	4,159	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	128	644	540	0	0	87	1,701	778	0
15 1010-29800 Risograph Printing/Postag	0	0	13	0	0	0	0	9	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	4,794	14,384	4,794	7,191
18 1010-75112 Parks/Recreation Mainten	0	1	0	63,831	0	0	0	0	2,311	0
19 1010-85100 Risk Management	0	356	420	352	0	0	57	6,463	507	310
20 1010-85900 Wellness Program	0	45	229	192	0	0	31	601	277	0
21 1010-87800 Retirees Health/Life Insur	0	790	3,924	274	0	0	334	10,462	394	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>69</b>	<b>16,714</b>	<b>15,734</b>	<b>90,657</b>	<b>299</b>	<b>299</b>	<b>8,177</b>	<b>140,606</b>	<b>13,050</b>	<b>8,861</b>
Less: Prior Year Allocations	0	29,964	0	0	0	0	0	0	0	0
Carry-Forward	0	(13,250)	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$69</b>	<b>\$3,465</b>	<b>\$15,734</b>	<b>\$90,657</b>	<b>\$299</b>	<b>\$299</b>	<b>\$8,177</b>	<b>\$140,606</b>	<b>\$13,050</b>	<b>\$8,861</b>

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Department	1010-76000 Fairgrounds	1010-762XX Civic Arena	1010-76300 Pinconning Park	1010-79000 Library	1010-86500 401(K) Savings Plan Admin	1010-87200 Self Insurance Claims	1010-87201 Self Insurance Administratio	1010-89500 Midland-Bay- Saginaw Airport	2010 County Road Fund	2210 Health Dept - Dist Health
1 Building Depreciation	\$14,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,605
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	1,670	28,005	6,125	61	4	61	61	125	782	23,951
4 1010-10100 Board of Commissioners	508	4,554	1,106	12	1	12	12	31	177	10,446
5 1010-19100 Accounting Department	2,681	21,444	5,948	76	32	76	76	153	997	65,812
6 1010-20200 Payroll	49	3,257	944	0	0	0	0	0	0	18,988
7 1010-21200 Budget Department	1,026	5,669	2,149	33	30	33	33	67	356	36,630
8 1010-27200 Administrative Services	17	1,146	332	0	0	0	0	0	0	6,681
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	108,389
10 Financial System MUNIS	1,198	10,732	2,607	28	2	28	28	73	417	24,617
11 1010-23300 Purchasing	0	3,792	474	0	0	0	0	0	0	17,698
12 1010-26500 Buildings and Grounds	16,309	4,811	5,696	0	0	0	0	0	0	357,292
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	27,628
14 1010-27000 Personnel & Employee Re	64	4,307	1,242	0	0	0	0	0	0	27,242
15 1010-29800 Risograph Printing/Postag	0	3	0	0	0	0	0	0	0	2,731
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	4,794	23,972	11,987	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	64,801	2,322	1,322	0	0	0	0	0	722	14,740
19 1010-85100 Risk Management	2,716	15,747	1,224	0	0	0	0	0	16,222	(15,903)
20 1010-85900 Wellness Program	23	1,523	442	0	0	0	0	0	0	8,881
21 1010-87800 Retirees Health/Life Insura	208	13,250	6,562	0	0	0	0	16	0	(52,292)
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>110,156</b>	<b>144,534</b>	<b>48,161</b>	<b>210</b>	<b>69</b>	<b>210</b>	<b>210</b>	<b>465</b>	<b>19,672</b>	<b>731,133</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	459,853
Carry-Forward	0	0	0	0	0	0	0	0	0	271,280
Current Adjustments	0	0	0	0	0	0	0	0	0	(169,368)
<b>Proposed Costs</b>	<b>\$110,156</b>	<b>\$144,534</b>	<b>\$48,161</b>	<b>\$210</b>	<b>\$69</b>	<b>\$210</b>	<b>\$210</b>	<b>\$465</b>	<b>\$19,672</b>	<b>\$833,046</b>

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Department	2210-605XX Bioterrorism	2380 Gypsy Moth Control Fund	2400 Mosquito Control Fund	2560 Regist of Deeds Automation Fnd	2570 Budget Stabilization Fund	2610 911 Service Fund	2630 Concealed Pistol Licensing Fd	2640 Local C.F.O. Training Fund	2650 Drug Law Enforcement Fund	2651 Drug Law Enforcement- Bayanet
1 Building Depreciation	\$0	\$175	\$0	\$0	\$0	\$12,078	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	331	3,114	498	0	3,964	2,269	21	18	546
4 1010-10100 Board of Commissioners	0	429	1,266	152	0	1,535	523	76	14	440
5 1010-19100 Accounting Department	0	2,855	7,346	979	0	8,582	2,631	588	112	1,794
6 1010-20200 Payroll	0	459	5,838	0	0	10,974	132	71	0	0
7 1010-21200 Budget Department	0	1,365	3,386	510	0	3,724	728	321	63	169
8 1010-27200 Administrative Services	0	161	2,054	0	0	3,862	47	25	0	0
9 1010-22800 Information Systems Divis	0	0	25,566	19,284	0	59,792	0	0	0	0
10 Financial System MUNIS	0	1,011	2,984	358	0	3,618	1,233	180	33	1,037
11 1010-23300 Purchasing	0	0	3,634	790	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	9,324	5,361	0	0	27,447	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	1,700	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	604	7,762	0	0	17,970	174	93	0	0
15 1010-29800 Risograph Printing/Postag	0	2	173	0	0	51	29	0	0	45
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	1	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	0	718	7,604	0	0	10,232	113	60	0	0
20 1010-85900 Wellness Program	0	215	2,731	0	0	5,133	62	33	0	0
21 1010-87800 Retirees Health/Life Insura	0	2,856	14,689	0	0	49,899	1,873	681	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>20,505</b>	<b>95,208</b>	<b>22,571</b>	<b>0</b>	<b>218,861</b>	<b>9,815</b>	<b>2,150</b>	<b>240</b>	<b>4,030</b>
Less: Prior Year Allocations	0	23,734	121,200	23,508	0	168,673	0	0	0	3,807
Carry-Forward	0	(3,229)	(25,992)	(937)	0	50,188	0	0	0	223
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$17,277</b>	<b>\$69,216</b>	<b>\$21,634</b>	<b>\$0</b>	<b>\$269,049</b>	<b>\$9,815</b>	<b>\$2,150</b>	<b>\$240</b>	<b>\$4,253</b>

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Department	2651-31200 BAYANET	2690 Law Library Fund	2710 Library Fund	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)
1 Building Depreciation	\$0	\$0	\$0	\$412	\$1,253	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	301	280	388	488	35,184	377	228	0	2,924	4,559
4 1010-10100 Board of Commissioners	0	66	144	422	9,475	213	57	0	572	1,533
5 1010-19100 Accounting Department	1,576	378	1,223	3,020	52,928	1,475	424	0	2,747	8,076
6 1010-20200 Payroll	0	0	0	860	16,931	22	0	0	0	10,030
7 1010-21200 Budget Department	1,642	185	727	1,598	21,346	752	268	0	950	2,958
8 1010-27200 Administrative Services	0	0	0	303	5,958	8	0	0	0	3,529
9 1010-22800 Information Systems Divis	0	0	0	3,959	37,136	0	0	0	0	29,421
10 Financial System MUNIS	0	154	339	995	22,330	501	133	0	1,348	3,613
11 1010-23300 Purchasing	0	0	0	158	3,950	0	0	0	0	1,738
12 1010-26500 Buildings and Grounds	0	0	0	1,031	72,658	0	0	0	0	1,079
13 1010-26600 Corporation Counsel	0	0	0	2,279	10,557	2,639	0	0	0	1,700
14 1010-27000 Personnel & Employee Re	0	0	0	1,132	23,637	29	0	0	0	13,490
15 1010-29800 Risograph Printing/Postag	0	0	0	3	7,838	31	0	0	0	43
16 1010-30100 Sheriff Department	0	0	0	589	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	354	0	0	0	0	0
19 1010-85100 Risk Management	0	0	0	5,232	24,675	19	0	0	0	13,454
20 1010-85900 Wellness Program	0	0	0	402	7,920	10	0	0	0	4,692
21 1010-87800 Retirees Health/Life Insur	0	0	0	5,468	(29,321)	236	18	0	(33,537)	37,070
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,519</b>	<b>1,063</b>	<b>2,821</b>	<b>28,349</b>	<b>324,809</b>	<b>6,312</b>	<b>1,128</b>	<b>0</b>	<b>(24,997)</b>	<b>136,984</b>
Less: Prior Year Allocations	0	0	2,250	0	311,166	0	0	0	0	148,022
Carry-Forward	0	0	571	0	13,643	0	0	0	0	(11,038)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$3,519</b>	<b>\$1,063</b>	<b>\$3,393</b>	<b>\$28,349</b>	<b>\$338,453</b>	<b>\$6,312</b>	<b>\$1,128</b>	<b>\$0</b>	<b>\$(24,997)</b>	<b>\$125,946</b>

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Department	2920-66205 CCF-Casa Ct.Appointed S.Advoc	2920-66300 Child Care- D.S.S. (State Wards	2920-66400 In-Home Care- Intensive	2920-66401 Youth & Family Support	2920-66402 Juvenile Drug Court	2920-75104 Juv.Communi- ty Based Treatment	2920-75105 Juv.Gender Specific Services	Juvenile Detention Building Use	2921 Child Care/Social Services	2930 Soldier's Relief
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,658	\$0	\$202
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	137	61	494	193	272	201	394	0	0	3,351
4 1010-10100 Board of Commissioners	42	68	462	445	372	380	447	0	0	875
5 1010-19100 Accounting Department	281	414	2,712	2,560	2,209	2,187	2,679	0	0	4,756
6 1010-20200 Payroll	0	0	221	1,006	221	883	883	0	0	0
7 1010-21200 Budget Department	139	170	1,116	965	897	826	1,124	0	0	2,259
8 1010-27200 Administrative Services	0	0	78	354	78	311	311	0	0	14,040
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	6,222
10 Financial System MUNIS	98	159	1,088	1,048	878	896	1,053	0	0	2,062
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	158
12 1010-26500 Buildings and Grounds	0	0	0	0	72	0	0	11,718	0	11,029
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	290	1,323	290	1,161	1,161	0	0	0
15 1010-29800 Risograph Printing/Postag	0	0	0	10	0	0	21	0	0	25
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	0	1
19 1010-85100 Risk Management	0	0	189	862	189	756	756	0	0	374
20 1010-85900 Wellness Program	0	0	103	471	103	413	413	0	0	0
21 1010-87800 Retirees Health/Life Insur	0	0	(5,926)	7,644	3,187	8,870	8,852	0	0	13
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>697</b>	<b>871</b>	<b>827</b>	<b>16,881</b>	<b>8,768</b>	<b>16,883</b>	<b>18,092</b>	<b>78,376</b>	<b>0</b>	<b>45,367</b>
Less: Prior Year Allocations	0	0	(825)	0	7,271	15,540	14,764	0	0	0
Carry-Forward	0	0	1,652	0	1,497	1,343	3,328	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$697</b>	<b>\$871</b>	<b>\$2,479</b>	<b>\$16,881</b>	<b>\$10,266</b>	<b>\$18,226</b>	<b>\$21,419</b>	<b>\$78,376</b>	<b>\$0</b>	<b>\$45,367</b>

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Department	2970 Historical Preservation	3650 Debt- Water Supply Sys Bay	3690 Bldg Authority Debt Fund	4650 Water Supply Sys Bay-Const	5090-75600 Public Golf Course	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
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	35	81	167	61	3,270	141	7,668	7,595	2,586	11,845
4 1010-10100 Board of Commissioners	36	23	36	23	862	48	1,371	1,066	1,025	1,463
5 1010-19100 Accounting Department	395	231	339	176	4,703	277	6,946	5,036	4,953	7,402
6 1010-20200 Payroll	0	0	0	0	1,500	0	1,227	0	834	101
7 1010-21200 Budget Department	273	153	215	95	1,842	135	2,125	1,130	1,249	2,109
8 1010-27200 Administrative Services	0	0	0	0	528	0	432	0	293	36
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	0
10 Financial System MUNIS	84	54	84	54	2,031	112	3,232	2,511	2,415	3,447
11 1010-23300 Purchasing	0	0	0	0	3,160	0	158	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	22,303	0	0	0	0	4,704
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	1,985	0	1,625	0	1,097	133
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	18	0	1,847	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	4,286	0	0	0	0	212
19 1010-85100 Risk Management	0	0	0	0	1,504	0	2,623	0	715	87
20 1010-85900 Wellness Program	0	0	0	0	702	0	574	0	390	47
21 1010-87800 Retirees Health/Life Insur	0	0	0	0	(1,041)	0	4,773	0	8,292	83
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>823</b>	<b>542</b>	<b>841</b>	<b>409</b>	<b>47,635</b>	<b>713</b>	<b>32,772</b>	<b>17,338</b>	<b>25,695</b>	<b>31,670</b>
Less: Prior Year Allocations	0	0	0	0	37,602	672	32,449	13,934	0	19,072
Carry-Forward	0	0	0	0	10,033	41	323	3,404	0	12,598
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$823</b>	<b>\$542</b>	<b>\$841</b>	<b>\$409</b>	<b>\$57,668</b>	<b>\$754</b>	<b>\$33,096</b>	<b>\$20,742</b>	<b>\$25,695</b>	<b>\$44,268</b>

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Department	5350-70200 Housing Fund	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	7210 Library Penal Fine Fund	7250 Flexible Spending- Section	7260 Employee 457 Def Comp Fund	7310-27400 Retirement System Fund
1 Building Depreciation	\$0	\$1,219	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$213
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	1,105	342	332	1,071	0	0	0	0	0	5,204
4 1010-10100 Board of Commissioners	1,077	74	507	352	0	0	0	0	0	1,629
5 1010-19100 Accounting Department	6,549	497	2,815	1,959	0	0	0	0	0	59,089
6 1010-20200 Payroll	1,681	0	1,381	0	0	0	0	0	0	5,036
7 1010-21200 Budget Department	2,671	230	977	808	0	0	0	0	0	3,532
8 1010-27200 Administrative Services	592	0	486	0	0	0	0	0	0	373
9 1010-22800 Information Systems Divis	5,763	0	0	0	0	0	0	0	0	0
10 Financial System MUNIS	2,539	176	1,196	828	0	0	0	0	0	3,838
11 1010-23300 Purchasing	790	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	216	1,382	1,510	0	0	0	0	0	0	11,343
13 1010-26600 Corporation Counsel	21,474	0	0	0	0	0	0	0	0	28,866
14 1010-27000 Personnel & Employee Re	2,741	0	10,922	0	0	0	0	0	0	1,393
15 1010-29800 Risograph Printing/Postag	66	0	0	0	0	0	0	0	0	533
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	7	0	0	0	0	0	0	0	1
19 1010-85100 Risk Management	1,441	53	1,236	0	0	0	0	0	0	1,302
20 1010-85900 Wellness Program	786	0	646	0	0	0	0	0	0	495
21 1010-87800 Retirees Health/Life Insura	(20,539)	0	15,221	0	0	0	0	0	0	3,329
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>28,953</b>	<b>3,980</b>	<b>37,259</b>	<b>5,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,174</b>
Less: Prior Year Allocations	38,386	5,267	18,653	25,335	0	0	0	0	0	148,289
Carry-Forward	(9,433)	(1,287)	18,606	(20,317)	0	0	0	0	0	(22,115)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$19,520</b>	<b>\$2,693</b>	<b>\$55,864</b>	<b>\$(15,299)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$104,060</b>

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Department	7360-27401 Public Employee Health Care	7550 Cash and Investment Pool Fund	7610 Probate Court Trust Fund	7640 Inmate Trust Fund	8010 Drain	8011 Hampton O&M	8012 Portsmouth O&M	8014 Bangor O&M	8020 Drain Revolving Account	8510 Drain Debt Ret
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	600	0	0	61	3,567	593	174	2,094	0	1,248
4 1010-10100 Board of Commissioners	156	0	0	12	970	138	52	507	0	246
5 1010-19100 Accounting Department	2,750	0	0	76	14,377	839	459	2,788	0	2,276
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	506	0	0	33	11,477	441	291	1,298	0	1,420
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	5,273	0	0	0	0	0
10 Financial System MUNIS	367	0	0	28	2,286	325	122	1,196	0	580
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	21	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	0	0	0	0	764	0	0	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insur	0	0	0	0	0	10	0	10	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>4,400</b>	<b>0</b>	<b>0</b>	<b>210</b>	<b>38,715</b>	<b>2,346</b>	<b>1,098</b>	<b>7,893</b>	<b>0</b>	<b>5,770</b>
Less: Prior Year Allocations	2,848	0	0	0	0	0	0	0	0	0
Carry-Forward	1,552	0	0	0	0	0	0	0	0	0
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$5,952</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210</b>	<b>\$38,715</b>	<b>\$2,346</b>	<b>\$1,098</b>	<b>\$7,893</b>	<b>\$0</b>	<b>\$5,770</b>

**Bay County, MI**  
**Cost Allocation Plan**

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**Summary Schedule**

Department	9760 Governmental Full Accrual	9770 Governmental Full Accrual- Drain	Bay City Police	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$46,316	\$4,087	\$0	\$431,544
2 Equipment Depreciation	0	0	0	0	0	0
3 1010-25300 Treasurer	0	0	0	36	0	257,368
4 1010-10100 Board of Commissioners	22	6	0	143	0	77,062
5 1010-19100 Accounting Department	587	135	0	117	0	498,741
6 1010-20200 Payroll	0	0	0	0	0	166,966
7 1010-21200 Budget Department	527	118	0	40	0	191,279
8 1010-27200 Administrative Services	0	0	0	0	0	141,593
9 1010-22800 Information Systems Divis	0	0	9,910	38,600	0	1,077,624
10 Financial System MUNIS	51	14	0	21	0	181,293
11 1010-23300 Purchasing	0	0	0	0	0	72,529
12 1010-26500 Buildings and Grounds	0	0	52,478	54,435	0	1,397,691
13 1010-26600 Corporation Counsel	0	0	0	4,558	3	212,025
14 1010-27000 Personnel & Employee Re	0	0	0	1,392	0	241,944
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	52,874
16 1010-30100 Sheriff Department	0	0	0	4,582	0	247,103
17 1010-75110 Recreation & Facilities	0	0	0	29,086	0	101,001
18 1010-75112 Parks/Recreation Mainten	0	0	268	1,493	1,531	164,668
19 1010-85100 Risk Management	0	0	1,998	5,123	0	286,922
20 1010-85900 Wellness Program	0	0	0	0	0	76,239
21 1010-87800 Retirees Health/Life Insura	0	0	0	5	0	731,985
22 1010-27900 Building Authority	0	0	0	0	0	3,639
<b>Total Current Allocations</b>	<b>1,187</b>	<b>272</b>	<b>110,970</b>	<b>143,717</b>	<b>1,534</b>	<b>6,612,088</b>
Less: Prior Year Allocations	0	0	0	0	0	2,343,159
Carry-Forward	0	0	0	0	0	303,126
Current Adjustments	0	0	0	0	0	(169,368)
<b>Proposed Costs</b>	<b>\$1,187</b>	<b>\$272</b>	<b>\$110,970</b>	<b>\$143,717</b>	<b>\$1,534</b>	<b>\$6,745,845</b>

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
23 1010-13100 Circuit Court	360,536	0	0	0	360,536
24 1010-13101 Circuit Court - SSSPP Gra	11,189	0	0	0	11,189
25 1010-13131 Circuit-Adult Drug Court G	7,150	0	0	0	7,150
26 1010-13300 Circuit Court Adult Probati	53,447	0	0	0	53,447
27 1010-13600 District Court	368,699	0	0	0	368,699
28 1010-13700 District Court Adult Probat	87,527	0	0	0	87,527
29 1010-13731 Dist.Ct OWI Treatment Oc	7,728	0	0	0	7,728
30 1010-14100 & 2150 FOC	286,254	274,962	11,292	0	297,547
31 1010-14100 & 2150 FOC DP	77,385	43,315	34,070	0	111,455
32 1010-14500 Law Library	12,608	0	0	0	12,608
33 1010-14700 Jury/Judicial Council	28,884	0	0	0	28,884
34 1010-14800 Probate Court	281,817	0	0	0	281,817
35 1010-14802 Public Guardian	1,448	0	0	0	1,448
36 1010-14805 Probate Ct. Safe Havens	1,024	0	0	0	1,024
37 1010-17100 County Executive	123,153	0	0	0	123,153
38 1010-21500 Clerk	176,580	0	0	0	176,580
39 1010-22900 Community Outreach / Me	30,670	0	0	0	30,670
40 1010-25404 2014 Delq Tax Property S	69	0	0	0	69
41 1010-25415 2015 Delq Tax Property S	185	0	0	0	185
42 1010-25700 Equalization Department	59,017	0	0	0	59,017
43 1010-26200 Elections	2,639	0	0	0	2,639
44 1010-26201 Board of Canvassers	751	0	0	0	751
45 1010-26700 Prosecuting Attorney	286,158	283,059	3,099	0	289,258
46 Prosecuting Attorney DP	42,366	70,389	(28,023)	0	14,344
47 1010-26800 Register of Deeds	92,102	0	0	0	92,102
48 1010-27300 Department of Criminal D	33,283	0	0	0	33,283
49 1010-27301 Indigent Attorney	4,878	0	0	0	4,878
50 1010-27302 Department of Public Defr	60,209	0	0	0	60,209
51 1010-27500 Drain Commissioner	87,722	0	0	0	87,722
52 1010-27507 Drain - County at Large	64	0	0	0	64
53 1010-27801 County Survey/Remonum	9,061	0	0	0	9,061
54 1010-27903 Bldg Auth-MH Grp Home,l	5,189	0	0	0	5,189
55 1010-27909 Bldg Auth-MH Grp Home,z	4,774	0	0	0	4,774
56 1010-27910 Bldg Auth-MH Grp Home,l	4,544	0	0	0	4,544
57 1010-27911 Bldg Auth-MH Grp Home,l	5,542	0	0	0	5,542
58 1010-27912 Bldg Auth-MH Grp Home,l	5,323	0	0	0	5,323
59 1010-27919 Bldg Auth-MH Grp Home,l	4,477	0	0	0	4,477
60 1010-27920 Bldg Auth-MH Grp Home,(	5,113	0	0	0	5,113
61 1010-27921 Bldg Auth-MH Grp Home,)	5,139	0	0	0	5,139
62 1010-27922 Bldg Auth-MH Grp Home,)	5,445	0	0	0	5,445

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
63 1010-28000 Soil Conservation	1,504	0	0	0	1,504
64 1010-28300 M.S.U. Extension	66,071	0	0	0	66,071
65 1010-28600 Gypsy Moth Suppression	1,572	0	0	0	1,572
66 1010-28700 Environmental Affairs	53,033	0	0	0	53,033
67 1010-28703 Euclid Linear Park	102	0	0	0	102
68 1010-28705 Environ-MI N. Resources	425	0	0	0	425
69 1010-28706 Bay Co/Partnership Water	342	0	0	0	342
70 1010-28800 Geographic Information Sys	21,841	0	0	0	21,841
71 1010-31100 Circuit Court Warrant Offic	(3,397)	0	0	0	(3,397)
72 1010-31200 B.A.Y.A.N.E.T.	9,439	0	0	0	9,439
73 1010-31500 Secondary Road Patrol	160,624	0	0	0	160,624
74 1010-31502 2nd Rd Patr-Monitor Cops	576	0	0	0	576
75 1010-31503 2nd Rd Patr-Bangor Tw	37,844	0	0	0	37,844
76 1010-31504 2nd Rd Patr-Portsmouth	14,244	0	0	0	14,244
77 1010-31505 2nd Rd Patr-Williams Twp	24,741	0	0	0	24,741
78 1010-31506 2nd Rd Patrol-Monitor Tw	(2,001)	0	0	0	(2,001)
79 1010-31507 2nd Rd Patrol - City of	12,454	0	0	0	12,454
80 1010-31508 2nd Road Patrol-Pinconni	6,740	0	0	0	6,740
81 1010-31516 2nd Rd.Pat-Bay City Sch	11,313	0	0	0	11,313
82 1010-31600 Secondary Road Patrol Gr	9,557	0	0	0	9,557
83 1010-31681 Road Patrol Grant Oct-De	26,697	0	0	0	26,697
84 1010-31700 Township Road Patrol	5,892	0	0	0	5,892
85 1010-31701 Township Road Patrol Apr	3,597	0	0	0	3,597
86 1010-31902 Drive MI Safely/Task Forc	1,441	0	0	0	1,441
87 1010-31903 O.W.I. Alcohol Enforceme	4,131	0	0	0	4,131
88 1010-31904 Youth Alcohol Enforcemer	1,956	0	0	0	1,956
89 1010-32100 Michigan Justice Training	452	0	0	0	452
90 1010-32200 Medical Marihuana Enforc	469	0	0	0	469
91 1010-32500 911 Central Dispatch	70,571	0	0	0	70,571
92 1010-33100 Marine Law Enforcement	4,448	0	0	0	4,448
93 1010-33102 Port Security	197	0	0	0	197
94 1010-33200 Snowmobile Law Enforcer	258	0	0	0	258
95 1010-35100 Corrections Department /	205,532	0	0	0	205,532
96 1010-42600 Off of Emerg Serv-Civil	13,485	0	0	0	13,485
97 1010-42601 Local Emergency Planning	2,708	0	0	0	2,708
98 1010-43000 Animal Shelter/Dog Ward	124,272	0	0	0	124,272
99 1010-58000 Pere Marquette Parking	6,368	0	0	0	6,368
100 1010-61730 Personal Care-Private/Oct	64	0	0	0	64
101 1010-64800 Medical Examiner	4,913	0	0	0	4,913
102 1010-64900 Mental Health	107	0	0	0	107

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
103 1010-65100 Ambulance	69	0	0	0	69
104 1010-72101 Transportation Planning	16,714	29,964	(13,250)	0	3,465
105 1010-72181 Trans. Planning - Oct.-Dec	15,734	0	0	0	15,734
106 1010-75100 Recreation/Parks Departm	90,657	0	0	0	90,657
107 1010-75104 Juv.Community Based Tre	299	0	0	0	299
108 1010-75105 Juv.Gender Specific Servi	299	0	0	0	299
109 1010-75108 Veterans Park Softball	8,177	0	0	0	8,177
110 1010-75700 Community Center	140,606	0	0	0	140,606
111 1010-75800 Swimming Pool	13,050	0	0	0	13,050
112 1010-75900 County Market	8,861	0	0	0	8,861
113 1010-76000 Fairgrounds	110,156	0	0	0	110,156
114 1010-762XX Civic Arena	144,534	0	0	0	144,534
115 1010-76300 Pinconning Park	48,161	0	0	0	48,161
116 1010-79000 Library	210	0	0	0	210
117 1010-86500 401(K) Savings Plan Admi	69	0	0	0	69
118 1010-87200 Self Insurance Claims	210	0	0	0	210
119 1010-87201 Self Insurance Administrat	210	0	0	0	210
120 1010-89500 Midland-Bay-Saginaw Airp	465	0	0	0	465
121 2010 County Road Fund	19,672	0	0	0	19,672
122 2210 Health Dept - Dist Health	731,133	459,853	271,280	(169,368)	833,046
123 2210-605XX Bioterrorism	0	0	0	0	0
124 2380 Gypsy Moth Control Fund	20,505	23,734	(3,229)	0	17,277
125 2400 Mosquito Control Fund	95,208	121,200	(25,992)	0	69,216
126 2560 Regist of Deeds Automation Fnd	22,571	23,508	(937)	0	21,634
127 2570 Budget Stabilization Fund	0	0	0	0	0
128 2610 911 Service Fund	218,861	168,673	50,188	0	269,049
129 2630 Concealed Pistol Licensing Fd	9,815	0	0	0	9,815
130 2640 Local C.F.O. Training Fund	2,150	0	0	0	2,150
131 2650 Drug Law Enforcement Fund	240	0	0	0	240
132 2651 Drug Law Enforcement-Bayanet	4,030	3,807	223	0	4,253
133 2651-31200 BAYANET	3,519	0	0	0	3,519
134 2690 Law Library Fund	1,063	0	0	0	1,063
135 2710 Library Fund	2,821	2,250	571	0	3,393
136 2740 Community Corrections Fund	28,349	0	0	0	28,349
137 2760 Division On Aging Fund	324,809	311,166	13,643	0	338,453
138 2770 Home Rehabilitation Fund	6,312	0	0	0	6,312
139 2900 Social Welfare Fund	1,128	0	0	0	1,128
140 2902 Soc. Welf.-Protective Services	0	0	0	0	0
141 2920-66200 Child Care-Probate (Child	(24,997)	0	0	0	(24,997)
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	136,984	148,022	(11,038)	0	125,946

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
143 2920-66205 CCF-Casa Ct.Appointed S	697	0	0	0	697
144 2920-66300 Child Care-D.S.S. (State V	871	0	0	0	871
145 2920-66400 In-Home Care-Intensive P	827	(825)	1,652	0	2,479
146 2920-66401 Youth & Family Support S	16,881	0	0	0	16,881
147 2920-66402 Juvenile Drug Court	8,768	7,271	1,497	0	10,266
148 2920-75104 Juv.Community Based Tre	16,883	15,540	1,343	0	18,226
149 2920-75105 Juv.Gender Specific Servi	18,092	14,764	3,328	0	21,419
150 Juvenile Detention Building Use	78,376	0	0	0	78,376
151 2921 Child Care/Social Services	0	0	0	0	0
152 2930 Soldier's Relief	45,367	0	0	0	45,367
153 2970 Historical Preservation	823	0	0	0	823
154 3650 Debt-Water Supply Sys Bay	542	0	0	0	542
155 3690 Bldg Authority Debt Fund	841	0	0	0	841
156 4650 Water Supply Sys Bay-Const	409	0	0	0	409
157 5090-75600 Public Golf Course	47,635	37,602	10,033	0	57,668
158 5090-75601 Public Golf Course-Snack	713	672	41	0	754
159 5090-75602 Public Golf Course-Club	32,772	32,449	323	0	33,096
160 5120-67100 Medical Care Facility Func	17,338	13,934	3,404	0	20,742
161 5160 100% Tax Payment Fund (DTR)	25,695	0	0	0	25,695
162 5180 Delq Prop Tax Foreclosure	31,670	19,072	12,598	0	44,268
163 5350-70200 Housing Fund	28,953	38,386	(9,433)	0	19,520
164 5950 Commissary Fund	3,980	5,267	(1,287)	0	2,693
165 6770 Self-Insurance Fund-WC/UC/S&/	37,259	18,653	18,606	0	55,864
166 6771 Self-Insurance Fund-Healthcare	5,018	25,335	(20,317)	0	(15,299)
167 7010 Trust and Agency	0	0	0	0	0
168 7030 Current Tax Collection Fund	0	0	0	0	0
169 7210 Library Penal Fine Fund	0	0	0	0	0
170 7250 Flexible Spending-Section	0	0	0	0	0
171 7260 Employee 457 Def Comp Fund	0	0	0	0	0
172 7310-27400 Retirement System Fund	126,174	148,289	(22,115)	0	104,060
173 7360-27401 Public Employee Health C	4,400	2,848	1,552	0	5,952
174 7550 Cash and Investment Pool Fund	0	0	0	0	0
175 7610 Probate Court Trust Fund	0	0	0	0	0
176 7640 Inmate Trust Fund	210	0	0	0	210
177 8010 Drain	38,715	0	0	0	38,715
178 8011 Hampton O&M	2,346	0	0	0	2,346
179 8012 Portsmouth O&M	1,098	0	0	0	1,098
180 8014 Bangor O&M	7,893	0	0	0	7,893
181 8020 Drain Revolving Account	0	0	0	0	0
182 8510 Drain Debt Ret	5,770	0	0	0	5,770

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
183 9760 Governmental Full Accrual	1,187	0	0	0	1,187
184 9770 Governmentl Full Accrual-Drain	272	0	0	0	272
185 Bay City Police	110,970	0	0	0	110,970
186 Other	143,717	0	0	0	143,717
<b>Total</b>	<b>6,610,554</b>	<b>2,343,159</b>	<b>303,126</b>	<b>(169,368)</b>	<b>6,744,311</b>

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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**

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:1 Building Depreciation**

Description	Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds
<b>Personnel Costs</b>									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
Building Depreciation	679,517	0	13,237	47,556	172,664	290,332	66,590	19,635	14,078
<b>Subtotal - Services &amp; Supplies</b>	<b>679,517</b>	<b>0</b>	<b>13,237</b>	<b>47,556</b>	<b>172,664</b>	<b>290,332</b>	<b>66,590</b>	<b>19,635</b>	<b>14,078</b>
<b>Department Cost Total</b>	<b>679,517</b>	<b>0</b>	<b>13,237</b>	<b>47,556</b>	<b>172,664</b>	<b>290,332</b>	<b>66,590</b>	<b>19,635</b>	<b>14,078</b>
<b>Adjustments to Cost</b>									
<b>Subtotal - Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>679,517</b>	<b>0</b>	<b>13,237</b>	<b>47,556</b>	<b>172,664</b>	<b>290,332</b>	<b>66,590</b>	<b>19,635</b>	<b>14,078</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$679,517</b>		<b>\$13,237</b>	<b>\$47,556</b>	<b>\$172,664</b>	<b>\$290,332</b>	<b>\$66,590</b>	<b>\$19,635</b>	<b>\$14,078</b>

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	Parks & Rec.	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
<b>Personnel Costs</b>							
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
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Building Depreciation	P	679,517	0	694	41,901	360	12,470
<b>Subtotal - Services &amp; Supplies</b>		<b>679,517</b>	<b>0</b>	<b>694</b>	<b>41,901</b>	<b>360</b>	<b>12,470</b>
<b>Department Cost Total</b>		<b>679,517</b>	<b>0</b>	<b>694</b>	<b>41,901</b>	<b>360</b>	<b>12,470</b>
<b>Adjustments to Cost</b>							
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>679,517</b>	<b>0</b>	<b>694</b>	<b>41,901</b>	<b>360</b>	<b>12,470</b>
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$679,517</b>	<b>\$0</b>	<b>\$694</b>	<b>\$41,901</b>	<b>\$360</b>	<b>\$12,470</b>

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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	\$515	\$10	\$36	\$131	\$220	\$50	\$15	\$11	\$0
5 Special Proj	0	178	3	12	45	76	17	5	4	0
Subtotal - 1010-19100 Accounting Dep	0	693	14	49	176	296	68	20	14	0
<b>Total Incoming</b>	<b>0</b>	<b>693</b>	<b>14</b>	<b>49</b>	<b>176</b>	<b>296</b>	<b>68</b>	<b>20</b>	<b>14</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$680,210</b>	<b>\$13,251</b>	<b>\$47,605</b>	<b>\$172,840</b>	<b>\$290,628</b>	<b>\$66,658</b>	<b>\$19,655</b>	<b>\$14,092</b>	<b>\$0</b>
			1.95%	7.00%	25.41%	42.73%	9.80%	2.89%	2.07%	

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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	\$515	\$1	\$32	\$0	\$9
5 Special Proj	0	178	0	11	0	3
Subtotal - 1010-19100 Accounting Dep	0	693	1	43	0	13
<b>Total Incoming</b>	<b>0</b>	<b>693</b>	<b>1</b>	<b>43</b>	<b>0</b>	<b>13</b>
<b>C. Total Allocated</b>		<b>\$680,210</b>	<b>\$695</b>	<b>\$41,944</b>	<b>\$360</b>	<b>\$12,483</b>
			0.10%	6.17%	0.05%	1.84%

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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	1,469	3.21%	\$425	\$0	\$425	\$0	\$426
4 1010-10100 Board of Commissioners	4,434	9.70%	1,284	0	1,284	1	1,285
5 1010-19100 Accounting Department	2,715	5.94%	786	0	786	1	787
6 1010-20200 Payroll	1,045	2.29%	303	0	303	0	303
7 1010-21200 Budget Department	987	2.16%	286	0	286	0	286
8 1010-27200 Administrative Services	435	0.95%	126	0	126	0	126
9 1010-22800 Information Systems Divis	3,210	7.02%	929	0	929	1	930
11 1010-23300 Purchasing	428	0.94%	124	0	124	0	124
12 1010-26500 Buildings and Grounds	1,282	2.80%	371	0	371	0	372
13 1010-26600 Corporation Counsel	392	0.86%	113	0	113	0	114
14 1010-27000 Personnel & Employee Re	1,929	4.22%	558	0	558	1	559
15 1010-29800 Risograph Printing/Postag	838	1.83%	243	0	243	0	243
37 1010-17100 County Executive	2,505	5.48%	725	0	725	1	726
38 1010-21500 Clerk	4,698	10.28%	1,360	0	1,360	1	1,362
42 1010-25700 Equalization Department	2,162	4.73%	626	0	626	1	627
47 1010-26800 Register of Deeds	1,869	4.09%	541	0	541	1	542
51 1010-27500 Drain Commissioner	1,912	4.18%	554	0	554	1	554
53 1010-27801 County Survey/Remonum	56	0.12%	16	0	16	0	16
64 1010-28300 M.S.U. Extension	2,492	5.45%	721	0	721	1	722
66 1010-28700 Environmental Affairs	601	1.31%	174	0	174	0	174
70 1010-28800 Geographic Information S)	254	0.56%	74	0	74	0	74
104 1010-72101 Transportation Planning	508	1.11%	147	0	147	0	147
124 2380 Gypsy Moth Control Fund	605	1.32%	175	0	175	0	175
137 2760 Division On Aging Fund	4,322	9.45%	1,251	0	1,251	1	1,253
152 2930 Soldier's Relief	697	1.52%	202	0	202	0	202
165 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	28	0	28	0	28
172 7310-27400 Retirement System Fund	736	1.61%	213	0	213	0	213
186 Other	3,043	6.66%	881	0	881	1	882
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>13,237</b>	<b>0</b>	<b>13,237</b>	<b>14</b>	<b>13,251</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,237</b>		<b>\$13,251</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

**Bay County, MI  
Cost Allocation Plan**

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**Health Facility Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 2210 Health Dept - Dist Health	100	100.00%	\$47,556	\$0	\$47,556	\$49	\$47,605
<b>Subtotal</b>	100	100.00%	47,556	0	47,556	49	47,605
Direct Bills					0		0
<b>Total</b>					<b>\$47,556</b>		<b>\$47,605</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

**Bay County, MI  
Cost Allocation Plan**

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**Courts Facility Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$42,409	\$0	\$42,409	\$43	\$42,452
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	10,648	0	10,648	11	10,659
27 1010-13600 District Court	10,193	21.68%	37,426	0	37,426	38	37,464
28 1010-13700 District Court Adult Probat	1,538	3.27%	5,647	0	5,647	6	5,653
30 1010-14100 & 2150 FOC	4,500	9.57%	16,523	0	16,523	17	16,540
32 1010-14500 Law Library	731	1.55%	2,684	0	2,684	3	2,687
34 1010-14800 Probate Court	7,181	15.27%	26,367	0	26,367	27	26,394
45 1010-26700 Prosecuting Attorney	6,140	13.06%	22,545	0	22,545	23	22,568
50 1010-27302 Department of Public Defi	1,308	2.78%	4,803	0	4,803	5	4,808
136 2740 Community Corrections Fund	112	0.24%	411	0	411	0	412
186 Other	872	1.85%	3,202	0	3,202	3	3,205
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>172,664</b>	<b>0</b>	<b>172,664</b>	<b>176</b>	<b>172,840</b>
Direct Bills					0		0
<b>Total</b>					<b>\$172,664</b>		<b>\$172,840</b>

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%	\$242,845	\$0	\$242,845	\$248	\$243,093
164 5950 Commissary Fund	288	0.42%	1,218	0	1,218	1	1,219
185 Bay City Police	10,939	15.94%	46,269	0	46,269	47	46,316
<b>Subtotal</b>	<b>68,641</b>	<b>100.00%</b>	<b>290,332</b>	<b>0</b>	<b>290,332</b>	<b>296</b>	<b>290,628</b>
Direct Bills					0		0
<b>Total</b>					<b>\$290,332</b>		<b>\$290,628</b>

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
150 Juvenile Detention Building Use	100	100.00%	\$66,590	\$0	\$66,590	\$68	\$66,658
<b>Subtotal</b>	100	100.00%	66,590	0	66,590	68	66,658
Direct Bills					0		0
<b>Total</b>					<b>\$66,590</b>		<b>\$66,658</b>

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
98 1010-43000 Animal Shelter/Dog Warde	100	100.00%	\$19,635	\$0	\$19,635	\$20	\$19,655
<b>Subtotal</b>	100	100.00%	19,635	0	19,635	20	19,655
Direct Bills					0		0
<b>Total</b>					<b>\$19,635</b>		<b>\$19,655</b>

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
113 1010-76000 Fairgrounds	100	100.00%	\$14,078	\$0	\$14,078	\$14	\$14,092
<b>Subtotal</b>	100	100.00%	14,078	0	14,078	14	14,092
Direct Bills					0		0
<b>Total</b>					<b>\$14,078</b>		<b>\$14,092</b>

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
106 1010-75100 Recreation/Parks Departm	100	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	100	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

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

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Cost Allocation Plan**

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**Office of Emergency Services Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-42600 Off of Emerg Serv-Civil	100	100.00%	\$694	\$0	\$694	\$1	\$695
<b>Subtotal</b>	100	100.00%	694	0	694	1	695
Direct Bills					0		0
<b>Total</b>					<b>\$694</b>		<b>\$695</b>

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
110 1010-75700 Community Center	26,800	100.00%	\$41,901	\$0	\$41,901	\$43	\$41,944
<b>Subtotal</b>	26,800	100.00%	41,901	0	41,901	43	41,944
Direct Bills					0		0
<b>Total</b>					<b>\$41,901</b>		<b>\$41,944</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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Cost Allocation Plan**

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**Storage Bldg Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff Department	97	5.46%	\$20	\$0	\$20	\$0	\$20
27 1010-13600 District Court	630	35.45%	128	0	128	0	128
30 1010-14100 & 2150 FOC	97	5.46%	20	0	20	0	20
38 1010-21500 Clerk	97	5.46%	20	0	20	0	20
45 1010-26700 Prosecuting Attorney	801	45.08%	162	0	162	0	162
47 1010-26800 Register of Deeds	55	3.10%	11	0	11	0	11
<b>Subtotal</b>	<b>1,777</b>	<b>100.00%</b>	<b>360</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>360</b>
Direct Bills					0		0
<b>Total</b>					<b>\$360</b>		<b>\$360</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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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
96 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$404	\$0	\$404	\$0	\$404
128 2610 911 Service Fund	4,838	96.76%	12,066	0	12,066	12	12,078
<b>Subtotal</b>	<b>5,000</b>	<b>100.00%</b>	<b>12,470</b>	<b>0</b>	<b>12,470</b>	<b>13</b>	<b>12,483</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,470</b>		<b>\$12,483</b>

Basis Units: Assigned Square Footage  
Source:

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Parks & Rec.	Office of Emergency Services	Community Center
3 1010-25300 Treasurer	\$426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	1,285	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	787	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	303	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	286	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	126	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	930	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	124	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	372	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	114	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	559	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	243	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	243,093	0	0	0	0	0	0
23 1010-13100 Circuit Court	0	0	42,452	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	10,659	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	37,464	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	5,653	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	16,540	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	2,687	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	26,394	0	0	0	0	0	0	0
37 1010-17100 County Executive	726	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	1,362	0	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	627	0	0	0	0	0	0	0	0	0
45 1010-26700 Prosecuting Attorney	0	0	22,568	0	0	0	0	0	0	0
47 1010-26800 Register of Deeds	542	0	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defi	0	0	4,808	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	554	0	0	0	0	0	0	0	0	0
53 1010-27801 County Survey/Remonum	16	0	0	0	0	0	0	0	0	0
64 1010-28300 M.S.U. Extension	722	0	0	0	0	0	0	0	0	0
66 1010-28700 Environmental Affairs	174	0	0	0	0	0	0	0	0	0
70 1010-28800 Geographic Information Sy	74	0	0	0	0	0	0	0	0	0
96 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	695	0
98 1010-43000 Animal Shelter/Dog Warde	0	0	0	0	0	19,655	0	0	0	0
104 1010-72101 Transportation Planning	147	0	0	0	0	0	0	0	0	0
110 1010-75700 Community Center	0	0	0	0	0	0	0	0	0	41,944
113 1010-76000 Fairgrounds	0	0	0	0	0	0	14,092	0	0	0
122 2210 Health Dept - Dist Health	0	47,605	0	0	0	0	0	0	0	0
124 2380 Gypsy Moth Control Fund	175	0	0	0	0	0	0	0	0	0
128 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	0
136 2740 Community Corrections Fund	0	0	412	0	0	0	0	0	0	0
137 2760 Division On Aging Fund	1,253	0	0	0	0	0	0	0	0	0

**Bay County, MI  
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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Parks & Rec.	Office of Emergency Services	Community Center
150 Juvenile Detention Building Use	\$0	\$0	\$0	\$0	\$66,658	\$0	\$0	\$0	\$0	\$0
152 2930 Soldier's Relief	202	0	0	0	0	0	0	0	0	0
164 5950 Commissary Fund	0	0	0	1,219	0	0	0	0	0	0
165 6770 Self-Insurance Fund-WC/UC/S&I	28	0	0	0	0	0	0	0	0	0
172 7310-27400 Retirement System Fund	213	0	0	0	0	0	0	0	0	0
185 Bay City Police	0	0	0	46,316	0	0	0	0	0	0
186 Other	882	0	3,205	0	0	0	0	0	0	0
<b>Total</b>	<b>\$13,251</b>	<b>\$47,605</b>	<b>\$172,840</b>	<b>\$290,628</b>	<b>\$66,658</b>	<b>\$19,655</b>	<b>\$14,092</b>	<b>\$0</b>	<b>\$695</b>	<b>\$41,944</b>

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Storage Bldg	Central Dispatch	Total
3 1010-25300 Treasurer	\$0	\$0	\$426
4 1010-10100 Board of Commissioners	0	0	1,285
5 1010-19100 Accounting Department	0	0	787
6 1010-20200 Payroll	0	0	303
7 1010-21200 Budget Department	0	0	286
8 1010-27200 Administrative Services	0	0	126
9 1010-22800 Information Systems Divis	0	0	930
11 1010-23300 Purchasing	0	0	124
12 1010-26500 Buildings and Grounds	0	0	372
13 1010-26600 Corporation Counsel	0	0	114
14 1010-27000 Personnel & Employee Re	0	0	559
15 1010-29800 Risograph Printing/Postag	0	0	243
16 1010-30100 Sheriff Department	20	0	243,112
23 1010-13100 Circuit Court	0	0	42,452
26 1010-13300 Circuit Court Adult Probati	0	0	10,659
27 1010-13600 District Court	128	0	37,592
28 1010-13700 District Court Adult Probat	0	0	5,653
30 1010-14100 & 2150 FOC	20	0	16,559
32 1010-14500 Law Library	0	0	2,687
34 1010-14800 Probate Court	0	0	26,394
37 1010-17100 County Executive	0	0	726
38 1010-21500 Clerk	20	0	1,381
42 1010-25700 Equalization Department	0	0	627
45 1010-26700 Prosecuting Attorney	162	0	22,730
47 1010-26800 Register of Deeds	11	0	553
50 1010-27302 Department of Public Defi	0	0	4,808
51 1010-27500 Drain Commissioner	0	0	554
53 1010-27801 County Survey/Remonum	0	0	16
64 1010-28300 M.S.U. Extension	0	0	722
66 1010-28700 Environmental Affairs	0	0	174
70 1010-28800 Geographic Information Sy	0	0	74
96 1010-42600 Off of Emerg Serv-Civil	0	404	1,099
98 1010-43000 Animal Shelter/Dog Warde	0	0	19,655
104 1010-72101 Transportation Planning	0	0	147
110 1010-75700 Community Center	0	0	41,944
113 1010-76000 Fairgrounds	0	0	14,092
122 2210 Health Dept - Dist Health	0	0	47,605
124 2380 Gypsy Moth Control Fund	0	0	175
128 2610 911 Service Fund	0	12,078	12,078
136 2740 Community Corrections Fund	0	0	412
137 2760 Division On Aging Fund	0	0	1,253

**Bay County, MI  
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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Storage Bldg	Central Dispatch	Total
150 Juvenile Detention Building Use	\$0	\$0	\$66,658
152 2930 Soldier's Relief	0	0	202
164 5950 Commissary Fund	0	0	1,219
165 6770 Self-Insurance Fund-WC/UC/S&I	0	0	28
172 7310-27400 Retirement System Fund	0	0	213
185 Bay City Police	0	0	46,316
186 Other	0	0	4,087
<b>Total</b>	<b>\$360</b>	<b>\$12,483</b>	<b>\$680,210</b>

**Bay County, MI  
Cost Allocation Plan**

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

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

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

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

- **Equipment Use Charge** – Equipment use charge is allocated to benefitting departments based on the assigned depreciation identified within the fixed asset register.

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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Cost Allocation Plan**

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**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	Equipment Depreciation
<b>Personnel Costs</b>				
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>
<b>Services &amp; Supplies Cost</b>				
Equipment Depreciation	P	124,718	0	124,718
Subtotal - Services & Supplies		<u>124,718</u>	<u>0</u>	<u>124,718</u>
<b>Department Cost Total</b>		124,718	0	124,718
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		124,718	0	124,718
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$124,718</u></u>		<u><u>\$124,718</u></u>

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

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	Equipment Depreciation
5 Contract Serv.	\$0	\$515	\$515
5 Special Proj	0	178	178
Subtotal - 1010-19100 Accounting Dep	0	693	693
<b>Total Incoming</b>	<b>0</b>	<b>693</b>	<b>693</b>
<b>C. Total Allocated</b>		<b>\$125,411</b>	<b>\$125,411</b>
			100.00%

**Bay County, MI  
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	2.14%	\$2,667	\$0	\$2,667	\$15	\$2,682
9 1010-22800 Information Systems Divis	98,914	79.31%	98,914	0	98,914	550	99,464
12 1010-26500 Buildings and Grounds	18,743	15.03%	18,743	0	18,743	104	18,847
15 1010-29800 Risograph Printing/Postag	1,547	1.24%	1,547	0	1,547	9	1,556
18 1010-75112 Parks/Recreation Mainten	2,847	2.28%	2,847	0	2,847	16	2,863
<b>Subtotal</b>	124,718	100.00%	124,718	0	124,718	693	125,411
Direct Bills					0		0
<b>Total</b>					<b>\$124,718</b>		<b>\$125,411</b>

Basis Units: Departmental Depreciation  
Source: Fixed Asset Report

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

<b>Department</b>	<b>Equipment Depreciation</b>	<b>Total</b>
3 1010-25300 Treasurer	\$2,682	\$2,682
9 1010-22800 Information Systems Divis	99,464	99,464
12 1010-26500 Buildings and Grounds	18,847	18,847
15 1010-29800 Risograph Printing/Postag	1,556	1,556
18 1010-75112 Parks/Recreation Mainten	2,863	2,863
<b>Total</b>	<b>\$125,411</b>	<b>\$125,411</b>

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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.

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**A. Department Costs**

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Administra tion	Accounting	General Government
<b>Personnel Costs</b>						
Salaries	270,699	15,090	69,544	94,639	15,090	76,336
<i>Salary % Split</i>		<i>5.57%</i>	<i>25.69%</i>	<i>34.96%</i>	<i>5.57%</i>	<i>28.20%</i>
Benefits	93,097	5,190	23,917	32,548	5,190	26,253
<b>Subtotal - Personnel Costs</b>	<b>363,796</b>	<b>20,280</b>	<b>93,461</b>	<b>127,187</b>	<b>20,280</b>	<b>102,589</b>
<b>Services &amp; Supplies Cost</b>						
72700 Office Supplies	1,377	77	354	481	77	388
72800 Printing and Binding	374	21	96	131	21	105
72900 Postage	3,760	0	0	0	0	3,760
73000 Magazines and Periodicals	25	1	6	9	1	7
74100 Licenses	1,000	56	257	350	56	282
74200 Food Supplies	260	14	67	91	14	73
75100 Computer Supplies	425	24	109	149	24	120
81400 Investment/Bank Service Charç	3,422	191	879	1,196	191	965
82000 Memberships and Dues	225	13	58	79	13	63
83101 Animal License Processing Fee	7,056	0	0	0	0	7,056
85200 Telephone	591	33	152	207	33	167
86100 Conference Fees & Expenses	722	40	185	252	40	204
86500 State Travel Mileage	289	16	74	101	16	81
86600 Local Travel Mileage	41	2	11	14	2	12
93700 Hard/Software Repair & Maint	5,638	314	1,448	1,971	314	1,590
94601 Equipment Rental-Copy Machir	1,875	105	482	656	105	529
<b>Subtotal - Services &amp; Supplies</b>	<b>27,080</b>	<b>907</b>	<b>4,178</b>	<b>5,686</b>	<b>907</b>	<b>15,402</b>
<b>Department Cost Total</b>	<b>390,876</b>	<b>21,186</b>	<b>97,639</b>	<b>132,873</b>	<b>21,186</b>	<b>117,991</b>
<b>Adjustments to Cost</b>						
Subtotal - Adjustments	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>390,876</b>	<b>21,186</b>	<b>97,639</b>	<b>132,873</b>	<b>21,186</b>	<b>117,991</b>
General Admin Distribution		(21,186)	5,596	7,615	1,214	6,762
<b>Grand Total</b>	<b>\$390,876</b>		<b>\$103,235</b>	<b>\$140,487</b>	<b>\$22,400</b>	<b>\$124,753</b>
						not allocated

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Administratio n	Accounting	General Government
1 County Building	\$425	\$0	\$112	\$153	\$24	\$136
Subtotal - Building Depreciation	425	0	112	153	24	136
2 Equipment Depreciation	2,667	15	708	964	154	856
Subtotal - Equipment Depreciation	2,667	15	708	964	154	856
3 Cash Receipts	0	4,169	1,101	1,499	239	1,331
3 Bank Administration	0	4,442	1,173	1,597	255	1,418
Subtotal - 1010-25300 Treasurer	0	8,612	2,274	3,095	494	2,749
4 Annual Audit	0	1,684	445	605	96	537
Subtotal - 1010-10100 Board of Comrr	0	1,684	445	605	96	537
5 Accounting	0	6,438	1,700	2,314	369	2,055
5 Payroll	0	0	0	0	0	0
5 Budgeting	0	1,155	305	415	66	369
5 Contract Serv.	0	515	136	185	29	164
Subtotal - 1010-19100 Accounting Dep	0	8,108	2,141	2,914	465	2,588
6 Payroll	0	1,685	445	605	97	538
Subtotal - 1010-20200 Payroll	0	1,685	445	605	97	538
7 Budgeting	0	1,356	358	488	78	433
7 Accts Payable	0	67	18	24	4	21
7 Accounting	0	684	181	246	39	218
Subtotal - 1010-21200 Budget Departrr	0	2,107	557	757	121	673
8 Admin Services	0	687	182	247	39	219
Subtotal - 1010-27200 Administrative S	0	687	182	247	39	219
9 Tech Support	0	3,254	859	1,169	186	1,038
9 Network/Server	0	7,592	2,005	2,729	435	2,423
Subtotal - 1010-22800 Information Sys	0	10,845	2,864	3,898	622	3,461
10 Accounting	0	4,242	1,120	1,525	243	1,354

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Administratio n	Accounting	General Government
Subtotal - Financial System MUNIS	\$0	\$4,242	\$1,120	\$1,525	\$243	\$1,354
11 Purchasing	0	122	32	44	7	39
Subtotal - 1010-23300 Purchasing	0	122	32	44	7	39
12 County Building	0	18,908	4,994	6,796	1,084	6,035
12 Telephone Upgrade/Maintenance	0	566	149	203	32	181
Subtotal - 1010-26500 Buildings and G	0	19,474	5,143	6,999	1,116	6,215
13 Civil Counsel	0	8,703	2,299	3,128	499	2,778
Subtotal - 1010-26600 Corporation Cot	0	8,703	2,299	3,128	499	2,778
14 Human Resources	0	2,670	705	960	153	852
14 Labor Relations	0	54	14	19	3	17
Subtotal - 1010-27000 Personnel & Err	0	2,724	719	979	156	869
15 Mail Services	0	1,024	270	368	59	327
Subtotal - 1010-29800 Risograph Printi	0	1,024	270	368	59	327
18 County Building	0	1	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	1	0	0	0	0
19 General Liability	0	1,918	507	690	110	612
19 County Building	0	781	206	281	45	249
Subtotal - 1010-85100 Risk Manageme	0	2,699	713	970	155	861
20 Wellness Program	0	941	249	338	54	300
Subtotal - 1010-85900 Wellness Progr	0	941	249	338	54	300
21 Fringe Benefits	0	19,480	5,145	7,002	1,116	6,217
21 Term Payoff	0	3,189	842	1,146	183	1,018
Subtotal - 1010-87800 Retirees Health/	0	22,670	5,987	8,148	1,299	7,235
<b>Total Incoming</b>	<b>3,092</b>	<b>96,342</b>	<b>26,262</b>	<b>35,738</b>	<b>5,698</b>	<b>31,736</b>
<b>C. Total Allocated</b>		<b>\$490,311</b>	<b>\$129,497</b>	<b>\$176,226</b>	<b>\$28,099</b>	<b>\$156,489</b>
			26.41%	35.94%	5.73%	31.92%

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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
3 1010-25300 Treasurer	1,035	4.01%	\$4,169	\$0	\$4,169	\$0	\$4,169
5 1010-19100 Accounting Department	16	0.06%	64	0	64	16	81
6 1010-20200 Payroll	3	0.01%	12	0	12	3	15
8 1010-27200 Administrative Services	158	0.61%	637	0	637	162	799
9 1010-22800 Information Systems Divis	3	0.01%	12	0	12	3	15
12 1010-26500 Buildings and Grounds	106	0.41%	427	0	427	109	536
13 1010-26600 Corporation Counsel	12	0.05%	48	0	48	12	61
14 1010-27000 Personnel & Employee Re	1	0.00%	4	0	4	1	5
15 1010-29800 Risograph Printing/Postag	3	0.01%	12	0	12	3	15
16 1010-30100 Sheriff Department	2,696	10.44%	10,861	0	10,861	2,767	13,628
18 1010-75112 Parks/Recreation Mainten.	5	0.02%	20	0	20	5	25
19 1010-85100 Risk Management	3	0.01%	12	0	12	3	15
20 1010-85900 Wellness Program	1	0.00%	4	0	4	1	5
21 1010-87800 Retirees Health/Life Insur	2	0.01%	8	0	8	2	10
22 1010-27900 Building Authority	50	0.19%	201	0	201	51	253
23 1010-13100 Circuit Court	974	3.77%	3,924	0	3,924	1,000	4,923
24 1010-13101 Circuit Court - SSSPP Gra	5	0.02%	20	0	20	5	25
25 1010-13131 Circuit-Adult Drug Court G	8	0.03%	32	0	32	8	40
26 1010-13300 Circuit Court Adult Probati	14	0.05%	56	0	56	14	71
27 1010-13600 District Court	198	0.77%	798	0	798	203	1,001
29 1010-13731 Dist.Ct OWI Treatment Oc	33	0.13%	133	0	133	34	167
30 1010-14100 & 2150 FOC	933	3.61%	3,759	0	3,759	958	4,716
33 1010-14700 Jury/Judicial Council	113	0.44%	455	0	455	116	571
34 1010-14800 Probate Court	545	2.11%	2,196	0	2,196	559	2,755
35 1010-14802 Public Guardian	66	0.26%	266	0	266	68	334
36 1010-14805 Probate Ct. Safe Havens	4	0.02%	16	0	16	4	20
38 1010-21500 Clerk	769	2.98%	3,098	0	3,098	789	3,887
39 1010-22900 Community Outreach / Me	70	0.27%	282	0	282	72	354
40 1010-25404 2014 Delq Tax Property S	1	0.00%	4	0	4	1	5
41 1010-25415 2015 Delq Tax Property S	10	0.04%	40	0	40	10	51
42 1010-25700 Equalization Department	48	0.19%	193	0	193	49	243
45 1010-26700 Prosecuting Attorney	294	1.14%	1,184	0	1,184	302	1,486
47 1010-26800 Register of Deeds	992	3.84%	3,996	0	3,996	1,018	5,014
51 1010-27500 Drain Commissioner	159	0.62%	641	0	641	163	804
53 1010-27801 County Survey/Remonum	252	0.98%	1,015	0	1,015	259	1,274
63 1010-28000 Soil Conservation	86	0.33%	346	0	346	88	435
66 1010-28700 Environmental Affairs	4	0.02%	16	0	16	4	20
68 1010-28705 Environ-MI N. Resources	2	0.01%	8	0	8	2	10
69 1010-28706 Bay Co/Partnership Water	2	0.01%	8	0	8	2	10
70 1010-28800 Geographic Information Sy	10	0.04%	40	0	40	10	51
72 1010-31200 B.A.Y.A.N.E.T.	3	0.01%	12	0	12	3	15
73 1010-31500 Secondary Road Patrol	24	0.09%	97	0	97	25	121

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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
75 1010-31503 2nd Rd Patrol-Bangor Tw	12	0.05%	\$48	\$0	\$48	\$12	\$61
76 1010-31504 2nd Rd Patr-Portsmouth	12	0.05%	48	0	48	12	61
77 1010-31505 2nd Rd Ptrl-Williams Twp	14	0.05%	56	0	56	14	71
78 1010-31506 2nd Rd Patrol-Monitor Tw	12	0.05%	48	0	48	12	61
79 1010-31507 2nd Rd Patrol - City of	12	0.05%	48	0	48	12	61
80 1010-31508 2nd Road Patrol-Pinconni	3	0.01%	12	0	12	3	15
81 1010-31516 2nd Rd.Pat-Bay City Schc	12	0.05%	48	0	48	12	61
82 1010-31600 Secondary Road Patrol Gr	2	0.01%	8	0	8	2	10
83 1010-31681 Road Patrol Grant Oct-De	1	0.00%	4	0	4	1	5
84 1010-31700 Township Road Patrol	45	0.17%	181	0	181	46	227
85 1010-31701 Township Road Patrol Apr	15	0.06%	60	0	60	15	76
86 1010-31902 Drive MI Safely/Task Forc	2	0.01%	8	0	8	2	10
87 1010-31903 O.W.I. Alcohol Enforceme	5	0.02%	20	0	20	5	25
88 1010-31904 Youth Alcohol Enforcemer	3	0.01%	12	0	12	3	15
89 1010-32100 Michigan Justice Training	1	0.00%	4	0	4	1	5
90 1010-32200 Medical Marihuana Enforc	3	0.01%	12	0	12	3	15
92 1010-33100 Marine Law Enforcement (	2	0.01%	8	0	8	2	10
93 1010-33102 Port Security	5	0.02%	20	0	20	5	25
95 1010-35100 Corrections Department / .	36	0.14%	145	0	145	37	182
96 1010-42600 Off of Emerg Serv-Civil	17	0.07%	68	0	68	17	86
98 1010-43000 Animal Shelter/Dog Warde	455	1.76%	1,833	0	1,833	467	2,300
99 1010-58000 Pere Marquette Parking	8	0.03%	32	0	32	8	40
101 1010-64800 Medical Examiner	204	0.79%	822	0	822	209	1,031
104 1010-72101 Transportation Planning	9	0.03%	36	0	36	9	45
105 1010-72181 Trans. Planning - Oct.-Dec	11	0.04%	44	0	44	11	56
106 1010-75100 Recreation/Parks Departr	43	0.17%	173	0	173	44	217
110 1010-75700 Community Center	457	1.77%	1,841	0	1,841	469	2,310
111 1010-75800 Swimming Pool	78	0.30%	314	0	314	80	394
112 1010-75900 County Market	7	0.03%	28	0	28	7	35
113 1010-76000 Fairgrounds	110	0.43%	443	0	443	113	556
114 1010-762XX Civic Arena	2,535	9.81%	10,212	0	10,212	2,602	12,814
115 1010-76300 Pinconning Park	562	2.18%	2,264	0	2,264	577	2,841
116 1010-79000 Library	12	0.05%	48	0	48	12	61
118 1010-87200 Self Insurance Claims	12	0.05%	48	0	48	12	61
119 1010-87201 Self Insurance Administrat	12	0.05%	48	0	48	12	61
121 2010 County Road Fund	99	0.38%	399	0	399	102	500
122 2210 Health Dept - Dist Health	2,152	8.33%	8,669	0	8,669	2,209	10,878
124 2380 Gypsy Moth Control Fund	21	0.08%	85	0	85	22	106
125 2400 Mosquito Control Fund	34	0.13%	137	0	137	35	172
126 2560 Regist of Deeds Automation Fnd	27	0.10%	109	0	109	28	136
128 2610 911 Service Fund	86	0.33%	346	0	346	88	435
129 2630 Concealed Pistol Licensing Fd	246	0.95%	991	0	991	252	1,243

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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
130 2640 Local C.F.O. Training Fund	1	0.00%	\$4	\$0	\$4	\$1	\$5
131 2650 Drug Law Enforcement Fund	2	0.01%	8	0	8	2	10
132 2651 Drug Law Enforcement-Bayanet	108	0.42%	435	0	435	111	546
134 2690 Law Library Fund	14	0.05%	56	0	56	14	71
135 2710 Library Fund	68	0.26%	274	0	274	70	344
136 2740 Community Corrections Fund	21	0.08%	85	0	85	22	106
137 2760 Division On Aging Fund	2,515	9.74%	10,132	0	10,132	2,581	12,713
138 2770 Home Rehabilitation Fund	19	0.07%	77	0	77	19	96
139 2900 Social Welfare Fund	3	0.01%	12	0	12	3	15
141 2920-66200 Child Care-Probate (Child	180	0.70%	725	0	725	185	910
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	346	1.34%	1,394	0	1,394	355	1,749
143 2920-66205 CCF-Casa Ct.Appointed S	20	0.08%	81	0	81	21	101
144 2920-66300 Child Care-D.S.S. (State V	12	0.05%	48	0	48	12	61
145 2920-66400 In-Home Care-Intensive P	27	0.10%	109	0	109	28	136
146 2920-66401 Youth & Family Support S	23	0.09%	93	0	93	24	116
147 2920-66402 Juvenile Drug Court	22	0.09%	89	0	89	23	111
148 2920-75104 Juv.Community Based Tre	23	0.09%	93	0	93	24	116
149 2920-75105 Juv.Gender Specific Servi	23	0.09%	93	0	93	24	116
152 2930 Soldier's Relief	26	0.10%	105	0	105	27	131
153 2970 Historical Preservation	7	0.03%	28	0	28	7	35
154 3650 Debt-Water Supply Sys Bay	16	0.06%	64	0	64	16	81
155 3690 Bldg Authority Debt Fund	33	0.13%	133	0	133	34	167
156 4650 Water Supply Sys Bay-Const	12	0.05%	48	0	48	12	61
157 5090-75600 Public Golf Course	235	0.91%	947	0	947	241	1,188
159 5090-75602 Public Golf Course-Club	686	2.66%	2,764	0	2,764	704	3,468
160 5120-67100 Medical Care Facility Func	856	3.31%	3,448	0	3,448	878	4,327
161 5160 100% Tax Payment Fund (DTR)	28	0.11%	113	0	113	29	142
162 5180 Delq Prop Tax Foreclosure	1,335	5.17%	5,378	0	5,378	1,370	6,748
163 5350-70200 Housing Fund	132	0.51%	532	0	532	135	667
164 5950 Commissary Fund	39	0.15%	157	0	157	40	197
165 6770 Self-Insurance Fund-WC/UC/S&/	61	0.24%	246	0	246	63	308
166 6771 Self-Insurance Fund-Healthcare	95	0.37%	383	0	383	97	480
172 7310-27400 Retirement System Fund	845	3.27%	3,404	0	3,404	867	4,271
173 7360-27401 Public Employee Health C	106	0.41%	427	0	427	109	536
176 7640 Inmate Trust Fund	12	0.05%	48	0	48	12	61
177 8010 Drain	413	1.60%	1,664	0	1,664	424	2,088
178 8011 Hampton O&M	21	0.08%	85	0	85	22	106
179 8012 Portsmouth O&M	21	0.08%	85	0	85	22	106
180 8014 Bangor O&M	77	0.30%	310	0	310	79	389
182 8510 Drain Debt Ret	239	0.93%	963	0	963	245	1,208

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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
<b>Subtotal</b>	25,829	100.00%	104,052	0	104,052	25,445	129,497
Direct Bills					0		0
<b>Total</b>					<b>\$104,052</b>		<b>\$129,497</b>

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

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**Bank Administration Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,384	3.14%	\$4,442	\$0	\$4,442	\$0	\$4,442
4 1010-10100 Board of Commissioners	69	0.16%	221	0	221	56	277
5 1010-19100 Accounting Department	101	0.23%	324	0	324	82	406
6 1010-20200 Payroll	57	0.13%	183	0	183	46	229
7 1010-21200 Budget Department	55	0.12%	177	0	177	45	221
8 1010-27200 Administrative Services	159	0.36%	510	0	510	129	639
9 1010-22800 Information Systems Divis	276	0.63%	886	0	886	224	1,110
11 1010-23300 Purchasing	39	0.09%	125	0	125	32	157
12 1010-26500 Buildings and Grounds	1,385	3.14%	4,445	0	4,445	1,122	5,568
13 1010-26600 Corporation Counsel	108	0.24%	347	0	347	88	434
14 1010-27000 Personnel & Employee Re	122	0.28%	392	0	392	99	490
15 1010-29800 Risograph Printing/Postag	21	0.05%	67	0	67	17	84
16 1010-30100 Sheriff Department	3,133	7.10%	10,056	0	10,056	2,539	12,594
17 1010-75110 Recreation & Facilities	35	0.08%	112	0	112	28	141
18 1010-75112 Parks/Recreation Mainten	233	0.53%	748	0	748	189	937
19 1010-85100 Risk Management	11	0.02%	35	0	35	9	44
20 1010-85900 Wellness Program	224	0.51%	719	0	719	182	900
21 1010-87800 Retirees Health/Life Insur	2	0.00%	6	0	6	2	8
22 1010-27900 Building Authority	10	0.02%	32	0	32	8	40
23 1010-13100 Circuit Court	1,315	2.98%	4,221	0	4,221	1,066	5,286
24 1010-13101 Circuit Court - SSSPP Gra	18	0.04%	58	0	58	15	72
25 1010-13131 Circuit-Adult Drug Court G	32	0.07%	103	0	103	26	129
26 1010-13300 Circuit Court Adult Probati	68	0.15%	218	0	218	55	273
27 1010-13600 District Court	419	0.95%	1,345	0	1,345	340	1,684
28 1010-13700 District Court Adult Probat	69	0.16%	221	0	221	56	277
29 1010-13731 Dist.Ct OWI Treatment Oc	49	0.11%	157	0	157	40	197
30 1010-14100 & 2150 FOC	1,264	2.87%	4,057	0	4,057	1,024	5,081
33 1010-14700 Jury/Judicial Council	271	0.61%	870	0	870	220	1,089
34 1010-14800 Probate Court	1,087	2.46%	3,489	0	3,489	881	4,370
35 1010-14802 Public Guardian	78	0.18%	250	0	250	63	314
36 1010-14805 Probate Ct. Safe Havens	54	0.12%	173	0	173	44	217
37 1010-17100 County Executive	83	0.19%	266	0	266	67	334
38 1010-21500 Clerk	895	2.03%	2,873	0	2,873	725	3,598
39 1010-22900 Community Outreach / Me	101	0.23%	324	0	324	82	406
42 1010-25700 Equalization Department	105	0.24%	337	0	337	85	422
43 1010-26200 Elections	80	0.18%	257	0	257	65	322
44 1010-26201 Board of Canvassers	46	0.10%	148	0	148	37	185
45 1010-26700 Prosecuting Attorney	856	1.94%	2,747	0	2,747	694	3,441
47 1010-26800 Register of Deeds	1,059	2.40%	3,399	0	3,399	858	4,257
48 1010-27300 Department of Criminal D	183	0.41%	587	0	587	148	736
49 1010-27301 Indigent Attorney	349	0.79%	1,120	0	1,120	283	1,403
50 1010-27302 Department of Public Defi	146	0.33%	469	0	469	118	587

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**Bank Administration Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 1010-27500 Drain Commissioner	81	0.18%	\$260	\$0	\$260	\$66	\$326
53 1010-27801 County Survey/Remonum	277	0.63%	889	0	889	224	1,114
54 1010-27903 Bldg Auth-MH Grp Home,l	23	0.05%	74	0	74	19	92
55 1010-27909 Bldg Auth-MH Grp Home,l	5	0.01%	16	0	16	4	20
56 1010-27910 Bldg Auth-MH Grp Home,l	3	0.01%	10	0	10	2	12
57 1010-27911 Bldg Auth-MH Grp Home,l	24	0.05%	77	0	77	19	96
58 1010-27912 Bldg Auth-MH Grp Home,l	19	0.04%	61	0	61	15	76
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.00%	3	0	3	1	4
60 1010-27920 Bldg Auth-MH Grp Home,(	21	0.05%	67	0	67	17	84
61 1010-27921 Bldg Auth-MH Grp Home,)	19	0.04%	61	0	61	15	76
62 1010-27922 Bldg Auth-MH Grp Home,)	23	0.05%	74	0	74	19	92
63 1010-28000 Soil Conservation	86	0.19%	276	0	276	70	346
64 1010-28300 M.S.U. Extension	64	0.15%	205	0	205	52	257
66 1010-28700 Environmental Affairs	47	0.11%	151	0	151	38	189
67 1010-28703 Euclid Linear Park	3	0.01%	10	0	10	2	12
68 1010-28705 Environ-MI N. Resources (	17	0.04%	55	0	55	14	68
69 1010-28706 Bay Co/Partnership Water	13	0.03%	42	0	42	11	52
70 1010-28800 Geographic Information Sy	42	0.10%	135	0	135	34	169
71 1010-31100 Circuit Court Warrant Offic	30	0.07%	96	0	96	24	121
73 1010-31500 Secondary Road Patrol	434	0.98%	1,393	0	1,393	352	1,745
75 1010-31503 2nd Rd Patrol-Bangor Tw	42	0.10%	135	0	135	34	169
76 1010-31504 2nd Rd Patr-Portsmouth	17	0.04%	55	0	55	14	68
77 1010-31505 2nd Rd Ptrl-Williams Twp	21	0.05%	67	0	67	17	84
78 1010-31506 2nd Rd Patrol-Monitor Tw	32	0.07%	103	0	103	26	129
79 1010-31507 2nd Rd Patrol - City of	15	0.03%	48	0	48	12	60
80 1010-31508 2nd Road Patrol-Pinconni	17	0.04%	55	0	55	14	68
81 1010-31516 2nd Rd.Pat-Bay City Schc	19	0.04%	61	0	61	15	76
82 1010-31600 Secondary Road Patrol Gr	11	0.02%	35	0	35	9	44
83 1010-31681 Road Patrol Grant Oct-De	49	0.11%	157	0	157	40	197
89 1010-32100 Michigan Justice Training	12	0.03%	39	0	39	10	48
90 1010-32200 Medical Marihuana Enforc	6	0.01%	19	0	19	5	24
92 1010-33100 Marine Law Enforcement (	49	0.11%	157	0	157	40	197
93 1010-33102 Port Security	5	0.01%	16	0	16	4	20
95 1010-35100 Corrections Department / ,	84	0.19%	270	0	270	68	338
96 1010-42600 Off of Emerg Serv-Civil	51	0.12%	164	0	164	41	205
97 1010-42601 Local Emergency Plannng	1	0.00%	3	0	3	1	4
98 1010-43000 Animal Shelter/Dog Warde	862	1.95%	2,767	0	2,767	698	3,465
99 1010-58000 Pere Marquette Parking	16	0.04%	51	0	51	13	64
101 1010-64800 Medical Examiner	268	0.61%	860	0	860	217	1,077
102 1010-64900 Mental Health	4	0.01%	13	0	13	3	16
103 1010-65100 Ambulance	1	0.00%	3	0	3	1	4
104 1010-72101 Transportation Planning	12	0.03%	39	0	39	10	48

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**Bank Administration Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 1010-72181 Trans. Planning - Oct.-Dec	97	0.22%	\$311	\$0	\$311	\$79	\$390
106 1010-75100 Recreation/Parks Departm	57	0.13%	183	0	183	46	229
109 1010-75108 Veterans Park Softball	74	0.17%	238	0	238	60	297
110 1010-75700 Community Center	651	1.48%	2,089	0	2,089	528	2,617
111 1010-75800 Swimming Pool	139	0.32%	446	0	446	113	559
112 1010-75900 County Market	2	0.00%	6	0	6	2	8
113 1010-76000 Fairgrounds	277	0.63%	889	0	889	224	1,114
114 1010-762XX Civic Arena	3,779	8.57%	12,129	0	12,129	3,062	15,191
115 1010-76300 Pinconning Park	817	1.85%	2,622	0	2,622	662	3,284
117 1010-86500 401(K) Savings Plan Admi	1	0.00%	3	0	3	1	4
120 1010-89500 Midland-Bay-Saginaw Airp	31	0.07%	99	0	99	25	125
121 2010 County Road Fund	70	0.16%	225	0	225	57	281
122 2210 Health Dept - Dist Health	3,252	7.37%	10,438	0	10,438	2,635	13,073
124 2380 Gypsy Moth Control Fund	56	0.13%	180	0	180	45	225
125 2400 Mosquito Control Fund	732	1.66%	2,349	0	2,349	593	2,943
126 2560 Regist of Deeds Automation Fnd	90	0.20%	289	0	289	73	362
128 2610 911 Service Fund	878	1.99%	2,818	0	2,818	711	3,529
129 2630 Concealed Pistol Licensing Fd	255	0.58%	818	0	818	207	1,025
130 2640 Local C.F.O. Training Fund	4	0.01%	13	0	13	3	16
131 2650 Drug Law Enforcement Fund	2	0.00%	6	0	6	2	8
133 2651-31200 BAYANET	75	0.17%	241	0	241	61	301
134 2690 Law Library Fund	52	0.12%	167	0	167	42	209
135 2710 Library Fund	11	0.02%	35	0	35	9	44
136 2740 Community Corrections Fund	95	0.22%	305	0	305	77	382
137 2760 Division On Aging Fund	5,590	12.67%	17,942	0	17,942	4,530	22,471
138 2770 Home Rehabilitation Fund	70	0.16%	225	0	225	57	281
139 2900 Social Welfare Fund	53	0.12%	170	0	170	43	213
141 2920-66200 Child Care-Probate (Child	501	1.14%	1,608	0	1,608	406	2,014
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	699	1.58%	2,244	0	2,244	566	2,810
143 2920-66205 CCF-Casa Ct.Appointed S	9	0.02%	29	0	29	7	36
145 2920-66400 In-Home Care-Intensive P	89	0.20%	286	0	286	72	358
146 2920-66401 Youth & Family Support S	19	0.04%	61	0	61	15	76
147 2920-66402 Juvenile Drug Court	40	0.09%	128	0	128	32	161
148 2920-75104 Juv.Community Based Tre	21	0.05%	67	0	67	17	84
149 2920-75105 Juv.Gender Specific Servi	69	0.16%	221	0	221	56	277
152 2930 Soldier's Relief	801	1.82%	2,571	0	2,571	649	3,220
157 5090-75600 Public Golf Course	518	1.17%	1,663	0	1,663	420	2,082
158 5090-75601 Public Golf Course-Snack	35	0.08%	112	0	112	28	141
159 5090-75602 Public Golf Course-Club	1,045	2.37%	3,354	0	3,354	847	4,201
160 5120-67100 Medical Care Facility Func	813	1.84%	2,609	0	2,609	659	3,268
161 5160 100% Tax Payment Fund (DTR)	608	1.38%	1,951	0	1,951	493	2,444
162 5180 Delq Prop Tax Foreclosure	1,268	2.87%	4,070	0	4,070	1,027	5,097

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**Bank Administration Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
163 5350-70200 Housing Fund	109	0.25%	\$350	\$0	\$350	\$88	\$438
164 5950 Commissary Fund	36	0.08%	116	0	116	29	145
165 6770 Self-Insurance Fund-WC/UC/S&I	6	0.01%	19	0	19	5	24
166 6771 Self-Insurance Fund-Healthcare	147	0.33%	472	0	472	119	591
172 7310-27400 Retirement System Fund	232	0.53%	745	0	745	188	933
173 7360-27401 Public Employee Health C	16	0.04%	51	0	51	13	64
177 8010 Drain	368	0.83%	1,181	0	1,181	298	1,479
178 8011 Hampton O&M	121	0.27%	388	0	388	98	486
179 8012 Portsmouth O&M	17	0.04%	55	0	55	14	68
180 8014 Bangor O&M	424	0.96%	1,361	0	1,361	344	1,704
182 8510 Drain Debt Ret	10	0.02%	32	0	32	8	40
186 Other	9	0.02%	29	0	29	7	36
<b>Subtotal</b>	<b>44,117</b>	<b>100.00%</b>	<b>141,599</b>	<b>0</b>	<b>141,599</b>	<b>34,627</b>	<b>176,226</b>
Direct Bills					0		0
<b>Total</b>					<b>\$141,599</b>		<b>\$176,226</b>

Basis Units: Banking Transactions by Department  
Source: GLTransaction History

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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%	\$22,578	\$0	\$22,578	\$5,521	\$28,099
<b>Subtotal</b>	100	100.00%	22,578	0	22,578	5,521	28,099
Direct Bills					0		0
<b>Total</b>					<b>\$22,578</b>		<b>\$28,099</b>

Basis Units: Direct to Accounting Function Within Finance  
Source:

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**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Administratio n	Accounting	General Government	Total
3 1010-25300 Treasurer	\$4,169	\$4,442	\$0	\$0	\$8,612
4 1010-10100 Board of Commissioners	0	277	0	0	277
5 1010-19100 Accounting Department	81	406	28,099	0	28,586
6 1010-20200 Payroll	15	229	0	0	244
7 1010-21200 Budget Department	0	221	0	0	221
8 1010-27200 Administrative Services	799	639	0	0	1,438
9 1010-22800 Information Systems Divis	15	1,110	0	0	1,125
11 1010-23300 Purchasing	0	157	0	0	157
12 1010-26500 Buildings and Grounds	536	5,568	0	0	6,103
13 1010-26600 Corporation Counsel	61	434	0	0	495
14 1010-27000 Personnel & Employee Re	5	490	0	0	495
15 1010-29800 Risograph Printing/Postag	15	84	0	0	100
16 1010-30100 Sheriff Department	13,628	12,594	0	0	26,222
17 1010-75110 Recreation & Facilities	0	141	0	0	141
18 1010-75112 Parks/Recreation Mainten	25	937	0	0	962
19 1010-85100 Risk Management	15	44	0	0	59
20 1010-85900 Wellness Program	5	900	0	0	906
21 1010-87800 Retirees Health/Life Insur	10	8	0	0	18
22 1010-27900 Building Authority	253	40	0	0	293
23 1010-13100 Circuit Court	4,923	5,286	0	0	10,210
24 1010-13101 Circuit Court - SSSPP Gra	25	72	0	0	98
25 1010-13131 Circuit-Adult Drug Court G	40	129	0	0	169
26 1010-13300 Circuit Court Adult Probati	71	273	0	0	344
27 1010-13600 District Court	1,001	1,684	0	0	2,685
28 1010-13700 District Court Adult Probat	0	277	0	0	277
29 1010-13731 Dist.Ct OWI Treatment Oc	167	197	0	0	364
30 1010-14100 & 2150 FOC	4,716	5,081	0	0	9,797
33 1010-14700 Jury/Judicial Council	571	1,089	0	0	1,661
34 1010-14800 Probate Court	2,755	4,370	0	0	7,125
35 1010-14802 Public Guardian	334	314	0	0	647
36 1010-14805 Probate Ct. Safe Havens	20	217	0	0	237
37 1010-17100 County Executive	0	334	0	0	334
38 1010-21500 Clerk	3,887	3,598	0	0	7,485
39 1010-22900 Community Outreach / Me	354	406	0	0	760
40 1010-25404 2014 Delq Tax Property S:	5	0	0	0	5
41 1010-25415 2015 Delq Tax Property S:	51	0	0	0	51
42 1010-25700 Equalization Department	243	422	0	0	665
43 1010-26200 Elections	0	322	0	0	322
44 1010-26201 Board of Canvassers	0	185	0	0	185
45 1010-26700 Prosecuting Attorney	1,486	3,441	0	0	4,927
47 1010-26800 Register of Deeds	5,014	4,257	0	0	9,271

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**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Administration	Accounting	General Government	Total
48 1010-27300 Department of Criminal D	\$0	\$736	\$0	\$0	\$736
49 1010-27301 Indigent Attorney	0	1,403	0	0	1,403
50 1010-27302 Department of Public Def	0	587	0	0	587
51 1010-27500 Drain Commissioner	804	326	0	0	1,129
53 1010-27801 County Survey/Remonum	1,274	1,114	0	0	2,387
54 1010-27903 Bldg Auth-MH Grp Home,I	0	92	0	0	92
55 1010-27909 Bldg Auth-MH Grp Home,I	0	20	0	0	20
56 1010-27910 Bldg Auth-MH Grp Home,I	0	12	0	0	12
57 1010-27911 Bldg Auth-MH Grp Home,I	0	96	0	0	96
58 1010-27912 Bldg Auth-MH Grp Home,I	0	76	0	0	76
59 1010-27919 Bldg Auth-MH Grp Home,I	0	4	0	0	4
60 1010-27920 Bldg Auth-MH Grp Home,I	0	84	0	0	84
61 1010-27921 Bldg Auth-MH Grp Home,I	0	76	0	0	76
62 1010-27922 Bldg Auth-MH Grp Home,I	0	92	0	0	92
63 1010-28000 Soil Conservation	435	346	0	0	780
64 1010-28300 M.S.U. Extension	0	257	0	0	257
66 1010-28700 Environmental Affairs	20	189	0	0	209
67 1010-28703 Euclid Linear Park	0	12	0	0	12
68 1010-28705 Environ-MI N. Resources	10	68	0	0	78
69 1010-28706 Bay Co/Partnership Water	10	52	0	0	62
70 1010-28800 Geographic Information Sy	51	169	0	0	219
71 1010-31100 Circuit Court Warrant Offic	0	121	0	0	121
72 1010-31200 B.A.Y.A.N.E.T.	15	0	0	0	15
73 1010-31500 Secondary Road Patrol	121	1,745	0	0	1,866
75 1010-31503 2nd Rd Patrol-Bangor Tw	61	169	0	0	229
76 1010-31504 2nd Rd Patr-Portsmouth	61	68	0	0	129
77 1010-31505 2nd Rd Ptrl-Williams Twp	71	84	0	0	155
78 1010-31506 2nd Rd Patrol-Monitor Tw	61	129	0	0	189
79 1010-31507 2nd Rd Patrol - City of	61	60	0	0	121
80 1010-31508 2nd Road Patrol-Pinconni	15	68	0	0	84
81 1010-31516 2nd Rd.Pat-Bay City Sch	61	76	0	0	137
82 1010-31600 Secondary Road Patrol Gr	10	44	0	0	54
83 1010-31681 Road Patrol Grant Oct-De	5	197	0	0	202
84 1010-31700 Township Road Patrol	227	0	0	0	227
85 1010-31701 Township Road Patrol Apr	76	0	0	0	76
86 1010-31902 Drive MI Safely/Task Forc	10	0	0	0	10
87 1010-31903 O.W.I. Alcohol Enforceme	25	0	0	0	25
88 1010-31904 Youth Alcohol Enforcemer	15	0	0	0	15
89 1010-32100 Michigan Justice Training	5	48	0	0	53
90 1010-32200 Medical Marihuana Enforc	15	24	0	0	39
92 1010-33100 Marine Law Enforcement	10	197	0	0	207

**Bay County, MI  
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**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Administratio n	Accounting	General Government	Total
93 1010-33102 Port Security	\$25	\$20	\$0	\$0	\$45
95 1010-35100 Corrections Department / .	182	338	0	0	520
96 1010-42600 Off of Emerg Serv-Civil	86	205	0	0	291
97 1010-42601 Local Emergency Planning	0	4	0	0	4
98 1010-43000 Animal Shelter/Dog Wardr	2,300	3,465	0	0	5,765
99 1010-58000 Pere Marquette Parking	40	64	0	0	105
101 1010-64800 Medical Examiner	1,031	1,077	0	0	2,109
102 1010-64900 Mental Health	0	16	0	0	16
103 1010-65100 Ambulance	0	4	0	0	4
104 1010-72101 Transportation Planning	45	48	0	0	94
105 1010-72181 Trans. Planning - Oct.-Dec	56	390	0	0	446
106 1010-75100 Recreation/Parks Departm	217	229	0	0	446
109 1010-75108 Veterans Park Softball	0	297	0	0	297
110 1010-75700 Community Center	2,310	2,617	0	0	4,927
111 1010-75800 Swimming Pool	394	559	0	0	953
112 1010-75900 County Market	35	8	0	0	43
113 1010-76000 Fairgrounds	556	1,114	0	0	1,670
114 1010-762XX Civic Arena	12,814	15,191	0	0	28,005
115 1010-76300 Pinconning Park	2,841	3,284	0	0	6,125
116 1010-79000 Library	61	0	0	0	61
117 1010-86500 401(K) Savings Plan Admi	0	4	0	0	4
118 1010-87200 Self Insurance Claims	61	0	0	0	61
119 1010-87201 Self Insurance Administrat	61	0	0	0	61
120 1010-89500 Midland-Bay-Saginaw Airp	0	125	0	0	125
121 2010 County Road Fund	500	281	0	0	782
122 2210 Health Dept - Dist Health	10,878	13,073	0	0	23,951
124 2380 Gypsy Moth Control Fund	106	225	0	0	331
125 2400 Mosquito Control Fund	172	2,943	0	0	3,114
126 2560 Regist of Deeds Automation Fnd	136	362	0	0	498
128 2610 911 Service Fund	435	3,529	0	0	3,964
129 2630 Concealed Pistol Licensing Fd	1,243	1,025	0	0	2,269
130 2640 Local C.F.O. Training Fund	5	16	0	0	21
131 2650 Drug Law Enforcement Fund	10	8	0	0	18
132 2651 Drug Law Enforcement-Bayanet	546	0	0	0	546
133 2651-31200 BAYANET	0	301	0	0	301
134 2690 Law Library Fund	71	209	0	0	280
135 2710 Library Fund	344	44	0	0	388
136 2740 Community Corrections Fund	106	382	0	0	488
137 2760 Division On Aging Fund	12,713	22,471	0	0	35,184
138 2770 Home Rehabilitation Fund	96	281	0	0	377
139 2900 Social Welfare Fund	15	213	0	0	228

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**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Administratio n	Accounting	General Government	Total
141 2920-66200 Child Care-Probate (Child	\$910	\$2,014	\$0	\$0	\$2,924
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,749	2,810	0	0	4,559
143 2920-66205 CCF-Casa Ct.Appointed S	101	36	0	0	137
144 2920-66300 Child Care-D.S.S. (State V	61	0	0	0	61
145 2920-66400 In-Home Care-Intensive P	136	358	0	0	494
146 2920-66401 Youth & Family Support S	116	76	0	0	193
147 2920-66402 Juvenile Drug Court	111	161	0	0	272
148 2920-75104 Juv.Community Based Tre	116	84	0	0	201
149 2920-75105 Juv.Gender Specific Servi	116	277	0	0	394
152 2930 Soldier's Relief	131	3,220	0	0	3,351
153 2970 Historical Preservation	35	0	0	0	35
154 3650 Debt-Water Supply Sys Bay	81	0	0	0	81
155 3690 Bldg Authority Debt Fund	167	0	0	0	167
156 4650 Water Supply Sys Bay-Const	61	0	0	0	61
157 5090-75600 Public Golf Course	1,188	2,082	0	0	3,270
158 5090-75601 Public Golf Course-Snack	0	141	0	0	141
159 5090-75602 Public Golf Course-Club	3,468	4,201	0	0	7,668
160 5120-67100 Medical Care Facility Func	4,327	3,268	0	0	7,595
161 5160 100% Tax Payment Fund (DTR)	142	2,444	0	0	2,586
162 5180 Delq Prop Tax Foreclosure	6,748	5,097	0	0	11,845
163 5350-70200 Housing Fund	667	438	0	0	1,105
164 5950 Commissary Fund	197	145	0	0	342
165 6770 Self-Insurance Fund-WC/UC/S&/	308	24	0	0	332
166 6771 Self-Insurance Fund-Healthcare	480	591	0	0	1,071
172 7310-27400 Retirement System Fund	4,271	933	0	0	5,204
173 7360-27401 Public Employee Health C	536	64	0	0	600
176 7640 Inmate Trust Fund	61	0	0	0	61
177 8010 Drain	2,088	1,479	0	0	3,567
178 8011 Hampton O&M	106	486	0	0	593
179 8012 Portsmouth O&M	106	68	0	0	174
180 8014 Bangor O&M	389	1,704	0	0	2,094
182 8510 Drain Debt Ret	1,208	40	0	0	1,248
186 Other	0	36	0	0	36
<b>Total</b>	<b>\$129,497</b>	<b>\$176,226</b>	<b>\$28,099</b>	<b>\$0</b>	<b>\$333,822</b>

**Bay County, MI**  
**Cost Allocation Plan**

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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
<b>Personnel Costs</b>					
Salaries S1	163,943	0	0	911	163,032
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.56%</i>	<i>99.44%</i>
Benefits S	55,079	0	0	306	54,773
<b>Subtotal - Personnel Costs</b>	<b>219,022</b>	<b>0</b>	<b>0</b>	<b>1,217</b>	<b>217,805</b>
<b>Services &amp; Supplies Cost</b>					
72700 Office Supplies S	270	0	0	2	268
72900 Postage S	20	0	0	0	20
73000 Magazines And Periodicals S	725	0	0	4	721
74200 Food Supplies S	135	0	0	1	134
74800 Kitchen Supplies S	47	0	0	0	47
81800 Audit Fees P	73,760	0	72,600	0	1,160
82000 Memberships And Dues P	19,681	0	0	0	19,681
85200 Telephone S	57	0	0	0	57
86100 Conference Fees & Expenses S	5,596	0	0	31	5,565
86500 State Travel Mileage S	702	0	0	4	698
86600 Local Travel Mileage S	1,463	0	0	8	1,455
90000 Printing/Publishing/Advertisi P	101	0	0	0	101
93700 Hard/Software Repair & Maint S	300	0	0	2	298
94601 Equipment Rental-Copy Machir S	3,170	0	0	18	3,152
95500 Miscellaneous S	65	0	0	0	65
95507 Flowers, Wreaths, Plaques Etc. P	402	0	0	0	402
96900 Contributions - Other P	75,000	0	0	0	75,000
<b>Subtotal - Services &amp; Supplies</b>	<b>181,494</b>	<b>0</b>	<b>72,600</b>	<b>70</b>	<b>108,824</b>
<b>Department Cost Total</b>	<b>400,516</b>	<b>0</b>	<b>72,600</b>	<b>1,287</b>	<b>326,629</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>400,516</b>	<b>0</b>	<b>72,600</b>	<b>1,287</b>	<b>326,629</b>
General Admin Distribution		0	0	0	0
<b>Grand Total</b>	<b>\$400,516</b>		<b>\$72,600</b>	<b>\$1,287</b>	<b>\$326,629</b>
					not allocated

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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	\$1,284	\$1	\$233	\$4	\$1,048
Subtotal - Building Depreciation	1,284	1	233	4	1,048
3 Bank Administration	221	56	50	1	226
Subtotal - 1010-25300 Treasurer	221	56	50	1	226
4 Annual Audit	0	255	46	1	208
Subtotal - 1010-10100 Board of Comrr	0	255	46	1	208
5 Accounting	0	975	177	3	795
5 Payroll	0	0	0	0	0
5 Budgeting	0	578	105	2	471
5 Contract Serv.	0	515	93	2	420
Subtotal - 1010-19100 Accounting Dep	0	2,067	375	7	1,686
6 Payroll	0	1,929	350	6	1,573
Subtotal - 1010-20200 Payroll	0	1,929	350	6	1,573
7 Budgeting	0	678	123	2	553
7 Accts Payable	0	50	9	0	41
7 Accounting	0	104	19	0	84
Subtotal - 1010-21200 Budget Departrr	0	832	151	3	678
8 Admin Services	0	787	143	3	642
Subtotal - 1010-27200 Administrative S	0	787	143	3	642
9 Tech Support	0	2,765	501	9	2,255
9 Network/Server	0	3,254	590	10	2,653
Subtotal - 1010-22800 Information Sys	0	6,019	1,091	19	4,908
10 Accounting	0	642	116	2	524
Subtotal - Financial System MUNIS	0	642	116	2	524
11 Purchasing	0	976	177	3	796
Subtotal - 1010-23300 Purchasing	0	976	177	3	796
12 County Building	0	57,071	10,345	183	46,542

**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
12 Telephone Upgrade/Maintenance	\$0	\$314	\$57	\$1	\$256
Subtotal - 1010-26500 Buildings and G	0	57,385	10,402	184	46,799
13 Civil Counsel	0	6,629	1,202	21	5,406
13 Legal Fees *	0	42	42	0	0
Subtotal - 1010-26600 Corporation Cou	0	6,671	1,244	21	5,406
14 Human Resources	0	3,057	554	10	2,493
Subtotal - 1010-27000 Personnel & Err	0	3,057	554	10	2,493
15 Mail Services	0	5	1	0	4
Subtotal - 1010-29800 Risograph Printi	0	5	1	0	4
18 County Building	0	4	1	0	3
Subtotal - 1010-75112 Parks/Recreatio	0	4	1	0	3
19 General Liability	0	2,196	398	7	1,791
19 County Building	0	2,356	427	8	1,922
Subtotal - 1010-85100 Risk Manageme	0	4,553	825	15	3,713
20 Wellness Program	0	1,077	195	3	879
Subtotal - 1010-85900 Wellness Progr	0	1,077	195	3	879
21 Fringe Benefits	0	14,132	2,562	45	11,525
21 Term Payoff	0	1,932	350	6	1,575
Subtotal - 1010-87800 Retirees Health/	0	16,064	2,912	52	13,100
<b>Total Incoming</b>	<b>1,505</b>	<b>102,379</b>	<b>18,865</b>	<b>334</b>	<b>84,686</b>
<b>C. Total Allocated</b>		<b>\$504,400</b>	<b>\$91,465</b>	<b>\$1,620</b>	<b>\$411,315</b>
			18.13%	0.32%	81.55%

**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
3 1010-25300 Treasurer	2,140	2.31%	\$1,684	\$0	\$1,684	\$0	\$1,684
4 1010-10100 Board of Commissioners	324	0.35%	255	0	255	0	255
5 1010-19100 Accounting Department	496	0.54%	390	0	390	102	493
6 1010-20200 Payroll	409	0.44%	322	0	322	84	406
7 1010-21200 Budget Department	373	0.40%	293	0	293	77	370
8 1010-27200 Administrative Services	558	0.60%	439	0	439	115	554
9 1010-22800 Information Systems Divis	668	0.72%	526	0	526	138	663
11 1010-23300 Purchasing	314	0.34%	247	0	247	65	312
12 1010-26500 Buildings and Grounds	1,984	2.14%	1,561	0	1,561	409	1,970
13 1010-26600 Corporation Counsel	456	0.49%	359	0	359	94	453
14 1010-27000 Personnel & Employee Re	459	0.50%	361	0	361	95	456
15 1010-29800 Risograph Printing/Postag	246	0.27%	194	0	194	51	244
16 1010-30100 Sheriff Department	5,198	5.61%	4,090	0	4,090	1,072	5,162
17 1010-75110 Recreation & Facilities	393	0.42%	309	0	309	81	390
18 1010-75112 Parks/Recreation Mainten	518	0.56%	408	0	408	107	514
19 1010-85100 Risk Management	15	0.02%	12	0	12	3	15
20 1010-85900 Wellness Program	475	0.51%	374	0	374	98	472
21 1010-87800 Retirees Health/Life Insur	63	0.07%	50	0	50	13	63
22 1010-27900 Building Authority	62	0.07%	49	0	49	13	62
23 1010-13100 Circuit Court	1,811	1.96%	1,425	0	1,425	373	1,798
24 1010-13101 Circuit Court - SSSPP Gra	278	0.30%	219	0	219	57	276
25 1010-13131 Circuit-Adult Drug Court G	338	0.36%	266	0	266	70	336
26 1010-13300 Circuit Court Adult Probati	95	0.10%	75	0	75	20	94
27 1010-13600 District Court	883	0.95%	695	0	695	182	877
28 1010-13700 District Court Adult Probat	418	0.45%	329	0	329	86	415
29 1010-13731 Dist.Ct OWI Treatment Oc	400	0.43%	315	0	315	82	397
30 1010-14100 & 2150 FOC	2,423	2.62%	1,906	0	1,906	500	2,406
32 1010-14500 Law Library	13	0.01%	10	0	10	3	13
33 1010-14700 Jury/Judicial Council	613	0.66%	482	0	482	126	609
34 1010-14800 Probate Court	1,577	1.70%	1,241	0	1,241	325	1,566
35 1010-14802 Public Guardian	80	0.09%	63	0	63	16	79
36 1010-14805 Probate Ct. Safe Havens	59	0.06%	46	0	46	12	59
37 1010-17100 County Executive	369	0.40%	290	0	290	76	366
38 1010-21500 Clerk	1,280	1.38%	1,007	0	1,007	264	1,271
39 1010-22900 Community Outreach / Me	380	0.41%	299	0	299	78	377
40 1010-25404 2014 Delq Tax Property S	1	0.00%	1	0	1	0	1
41 1010-25415 2015 Delq Tax Property S	10	0.01%	8	0	8	2	10
42 1010-25700 Equalization Department	655	0.71%	515	0	515	135	650
43 1010-26200 Elections	90	0.10%	71	0	71	19	89
44 1010-26201 Board of Canvassers	46	0.05%	36	0	36	9	46
45 1010-26700 Prosecuting Attorney	2,363	2.55%	1,859	0	1,859	487	2,346
47 1010-26800 Register of Deeds	1,454	1.57%	1,144	0	1,144	300	1,444

**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
48 1010-27300 Department of Criminal D	493	0.53%	\$388	\$0	\$388	\$102	\$490
49 1010-27301 Indigent Attorney	351	0.38%	276	0	276	72	349
50 1010-27302 Department of Public Def	537	0.58%	423	0	423	111	533
51 1010-27500 Drain Commissioner	624	0.67%	491	0	491	129	620
52 1010-27507 Drain - County at Large	1	0.00%	1	0	1	0	1
53 1010-27801 County Survey/Remonum	540	0.58%	425	0	425	111	536
54 1010-27903 Bldg Auth-MH Grp Home,l	23	0.02%	18	0	18	5	23
55 1010-27909 Bldg Auth-MH Grp Home,z	5	0.01%	4	0	4	1	5
56 1010-27910 Bldg Auth-MH Grp Home,l	3	0.00%	2	0	2	1	3
57 1010-27911 Bldg Auth-MH Grp Home,l	24	0.03%	19	0	19	5	24
58 1010-27912 Bldg Auth-MH Grp Home,l	19	0.02%	15	0	15	4	19
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.00%	1	0	1	0	1
60 1010-27920 Bldg Auth-MH Grp Home,(	21	0.02%	17	0	17	4	21
61 1010-27921 Bldg Auth-MH Grp Home,v	19	0.02%	15	0	15	4	19
62 1010-27922 Bldg Auth-MH Grp Home,v	24	0.03%	19	0	19	5	24
63 1010-28000 Soil Conservation	86	0.09%	68	0	68	18	85
64 1010-28300 M.S.U. Extension	192	0.21%	151	0	151	40	191
65 1010-28600 Gypsy Moth Suppression	12	0.01%	9	0	9	2	12
66 1010-28700 Environmental Affairs	367	0.40%	289	0	289	76	364
67 1010-28703 Euclid Linear Park	4	0.00%	3	0	3	1	4
68 1010-28705 Environ-MI N. Resources	21	0.02%	17	0	17	4	21
69 1010-28706 Bay Co/Partnership Water	20	0.02%	16	0	16	4	20
70 1010-28800 Geographic Information Sy	339	0.37%	267	0	267	70	337
71 1010-31100 Circuit Court Warrant Offic	292	0.32%	230	0	230	60	290
72 1010-31200 B.A.Y.A.N.E.T.	253	0.27%	199	0	199	52	251
73 1010-31500 Secondary Road Patrol	1,005	1.09%	791	0	791	207	998
74 1010-31502 2nd Rd Patr-Monitor Cops	16	0.02%	13	0	13	3	16
75 1010-31503 2nd Rd Patrol-Bangor Tw	373	0.40%	293	0	293	77	370
76 1010-31504 2nd Rd Patr-Portsmouth	305	0.33%	240	0	240	63	303
77 1010-31505 2nd Rd Ptrl-Williams Twp	343	0.37%	270	0	270	71	341
78 1010-31506 2nd Rd Patrol-Monitor Tw	344	0.37%	271	0	271	71	342
79 1010-31507 2nd Rd Patrol - City of	289	0.31%	227	0	227	60	287
80 1010-31508 2nd Road Patrol-Pinconni	88	0.10%	69	0	69	18	87
81 1010-31516 2nd Rd.Pat-Bay City Sch	311	0.34%	245	0	245	64	309
82 1010-31600 Secondary Road Patrol Gr	101	0.11%	79	0	79	21	100
83 1010-31681 Road Patrol Grant Oct-De	319	0.34%	251	0	251	66	317
84 1010-31700 Township Road Patrol	214	0.23%	168	0	168	44	213
85 1010-31701 Township Road Patrol Apr	178	0.19%	140	0	140	37	177
86 1010-31902 Drive MI Safely/Task Forc	58	0.06%	46	0	46	12	58
87 1010-31903 O.W.I. Alcohol Enforceme	295	0.32%	232	0	232	61	293
88 1010-31904 Youth Alcohol Enforcemer	123	0.13%	97	0	97	25	122
89 1010-32100 Michigan Justice Training	21	0.02%	17	0	17	4	21

**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
90 1010-32200 Medical Marihuana Enforc	11	0.01%	\$9	\$0	\$9	\$2	\$11
91 1010-32500 911 Central Dispatch	12	0.01%	9	0	9	2	12
92 1010-33100 Marine Law Enforcement (	132	0.14%	104	0	104	27	131
93 1010-33102 Port Security	5	0.01%	4	0	4	1	5
94 1010-33200 Snowmobile Law Enforcer	4	0.00%	3	0	3	1	4
95 1010-35100 Corrections Department /	111	0.12%	87	0	87	23	110
96 1010-42600 Off of Emerg Serv-Civil	339	0.37%	267	0	267	70	337
97 1010-42601 Local Emergency Planning	1	0.00%	1	0	1	0	1
98 1010-43000 Animal Shelter/Dog Ward	1,283	1.39%	1,009	0	1,009	265	1,274
99 1010-58000 Pere Marquette Parking	21	0.02%	17	0	17	4	21
100 1010-61730 Personal Care-Private/Oct	1	0.00%	1	0	1	0	1
101 1010-64800 Medical Examiner	292	0.32%	230	0	230	60	290
102 1010-64900 Mental Health	4	0.00%	3	0	3	1	4
103 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
104 1010-72101 Transportation Planning	106	0.11%	83	0	83	22	105
105 1010-72181 Trans. Planning - Oct.-Dec	397	0.43%	312	0	312	82	394
106 1010-75100 Recreation/Parks Departm	89	0.10%	70	0	70	18	88
107 1010-75104 Juv.Community Based Tre	24	0.03%	19	0	19	5	24
108 1010-75105 Juv.Gender Specific Servi	24	0.03%	19	0	19	5	24
109 1010-75108 Veterans Park Softball	196	0.21%	154	0	154	40	195
110 1010-75700 Community Center	1,036	1.12%	815	0	815	214	1,029
111 1010-75800 Swimming Pool	165	0.18%	130	0	130	34	164
112 1010-75900 County Market	9	0.01%	7	0	7	2	9
113 1010-76000 Fairgrounds	512	0.55%	403	0	403	106	508
114 1010-762XX Civic Arena	4,586	4.95%	3,608	0	3,608	946	4,554
115 1010-76300 Pinconning Park	1,114	1.20%	876	0	876	230	1,106
116 1010-79000 Library	12	0.01%	9	0	9	2	12
117 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
118 1010-87200 Self Insurance Claims	12	0.01%	9	0	9	2	12
119 1010-87201 Self Insurance Administrat	12	0.01%	9	0	9	2	12
120 1010-89500 Midland-Bay-Saginaw Airp	31	0.03%	24	0	24	6	31
121 2010 County Road Fund	178	0.19%	140	0	140	37	177
122 2210 Health Dept - Dist Health	10,519	11.36%	8,276	0	8,276	2,169	10,446
124 2380 Gypsy Moth Control Fund	432	0.47%	340	0	340	89	429
125 2400 Mosquito Control Fund	1,275	1.38%	1,003	0	1,003	263	1,266
126 2560 Regist of Deeds Automation Fnd	153	0.17%	120	0	120	32	152
128 2610 911 Service Fund	1,546	1.67%	1,216	0	1,216	319	1,535
129 2630 Concealed Pistol Licensing Fd	527	0.57%	415	0	415	109	523
130 2640 Local C.F.O. Training Fund	77	0.08%	61	0	61	16	76
131 2650 Drug Law Enforcement Fund	14	0.02%	11	0	11	3	14
132 2651 Drug Law Enforcement-Bayanet	443	0.48%	349	0	349	91	440
134 2690 Law Library Fund	66	0.07%	52	0	52	14	66

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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
135 2710 Library Fund	145	0.16%	\$114	\$0	\$114	\$30	\$144
136 2740 Community Corrections Fund	425	0.46%	334	0	334	88	422
137 2760 Division On Aging Fund	9,542	10.30%	7,508	0	7,508	1,968	9,475
138 2770 Home Rehabilitation Fund	214	0.23%	168	0	168	44	213
139 2900 Social Welfare Fund	57	0.06%	45	0	45	12	57
141 2920-66200 Child Care-Probate (Child	576	0.62%	453	0	453	119	572
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,544	1.67%	1,215	0	1,215	318	1,533
143 2920-66205 CCF-Casa Ct.Appointed S	42	0.05%	33	0	33	9	42
144 2920-66300 Child Care-D.S.S. (State V	68	0.07%	54	0	54	14	68
145 2920-66400 In-Home Care-Intensive P	465	0.50%	366	0	366	96	462
146 2920-66401 Youth & Family Support S	448	0.48%	352	0	352	92	445
147 2920-66402 Juvenile Drug Court	375	0.40%	295	0	295	77	372
148 2920-75104 Juv.Community Based Tre	383	0.41%	301	0	301	79	380
149 2920-75105 Juv.Gender Specific Servi	450	0.49%	354	0	354	93	447
152 2930 Soldier's Relief	881	0.95%	693	0	693	182	875
153 2970 Historical Preservation	36	0.04%	28	0	28	7	36
154 3650 Debt-Water Supply Sys Bay	23	0.02%	18	0	18	5	23
155 3690 Bldg Authority Debt Fund	36	0.04%	28	0	28	7	36
156 4650 Water Supply Sys Bay-Const	23	0.02%	18	0	18	5	23
157 5090-75600 Public Golf Course	868	0.94%	683	0	683	179	862
158 5090-75601 Public Golf Course-Snack	48	0.05%	38	0	38	10	48
159 5090-75602 Public Golf Course-Club	1,381	1.49%	1,087	0	1,087	285	1,371
160 5120-67100 Medical Care Facility Func	1,073	1.16%	844	0	844	221	1,066
161 5160 100% Tax Payment Fund (DTR)	1,032	1.11%	812	0	812	213	1,025
162 5180 Delq Prop Tax Foreclosure	1,473	1.59%	1,159	0	1,159	304	1,463
163 5350-70200 Housing Fund	1,085	1.17%	854	0	854	224	1,077
164 5950 Commissary Fund	75	0.08%	59	0	59	15	74
165 6770 Self-Insurance Fund-WC/UC/S&A	511	0.55%	402	0	402	105	507
166 6771 Self-Insurance Fund-Healthcare	354	0.38%	279	0	279	73	352
172 7310-27400 Retirement System Fund	1,640	1.77%	1,290	0	1,290	338	1,629
173 7360-27401 Public Employee Health C	157	0.17%	124	0	124	32	156
176 7640 Inmate Trust Fund	12	0.01%	9	0	9	2	12
177 8010 Drain	977	1.05%	769	0	769	201	970
178 8011 Hampton O&M	139	0.15%	109	0	109	29	138
179 8012 Portsmouth O&M	52	0.06%	41	0	41	11	52
180 8014 Bangor O&M	511	0.55%	402	0	402	105	507
182 8510 Drain Debt Ret	248	0.27%	195	0	195	51	246
183 9760 Governmental Full Accrual	22	0.02%	17	0	17	5	22
184 9770 Governmentl Full Accrual-Drain	6	0.01%	5	0	5	1	6
186 Other	9	0.01%	7	0	7	2	9

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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
<b>Subtotal</b>	92,620	100.00%	72,873	0	72,873	18,592	91,465
Direct Bills					0		0
<b>Total</b>					<b>\$72,873</b>		<b>\$91,465</b>

Basis Units: Number of Accounting Transactions by Department  
Source: GL Transaction History

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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	91.74%	\$1,185	\$0	\$1,185	\$302	\$1,487
186 Other	9	8.26%	107	0	107	27	134
<b>Subtotal</b>	<b>109</b>	<b>100.00%</b>	<b>1,292</b>	<b>0</b>	<b>1,292</b>	<b>329</b>	<b>1,620</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,292</b>		<b>\$1,620</b>

Basis Units: Direct Allocation to Building Authority  
Source:

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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	\$1,684	\$0	\$0	\$1,684
4 1010-10100 Board of Commissioners	255	0	0	255
5 1010-19100 Accounting Department	493	0	0	493
6 1010-20200 Payroll	406	0	0	406
7 1010-21200 Budget Department	370	0	0	370
8 1010-27200 Administrative Services	554	0	0	554
9 1010-22800 Information Systems Divis	663	0	0	663
11 1010-23300 Purchasing	312	0	0	312
12 1010-26500 Buildings and Grounds	1,970	0	0	1,970
13 1010-26600 Corporation Counsel	453	0	0	453
14 1010-27000 Personnel & Employee Re	456	0	0	456
15 1010-29800 Risograph Printing/Postag	244	0	0	244
16 1010-30100 Sheriff Department	5,162	0	0	5,162
17 1010-75110 Recreation & Facilities	390	0	0	390
18 1010-75112 Parks/Recreation Mainten	514	0	0	514
19 1010-85100 Risk Management	15	0	0	15
20 1010-85900 Wellness Program	472	0	0	472
21 1010-87800 Retirees Health/Life Insura	63	0	0	63
22 1010-27900 Building Authority	62	1,487	0	1,548
23 1010-13100 Circuit Court	1,798	0	0	1,798
24 1010-13101 Circuit Court - SSSPP Gra	276	0	0	276
25 1010-13131 Circuit-Adult Drug Court G	336	0	0	336
26 1010-13300 Circuit Court Adult Probati	94	0	0	94
27 1010-13600 District Court	877	0	0	877
28 1010-13700 District Court Adult Probat	415	0	0	415
29 1010-13731 Dist.Ct OWI Treatment Oc	397	0	0	397
30 1010-14100 & 2150 FOC	2,406	0	0	2,406
32 1010-14500 Law Library	13	0	0	13
33 1010-14700 Jury/Judicial Council	609	0	0	609
34 1010-14800 Probate Court	1,566	0	0	1,566
35 1010-14802 Public Guardian	79	0	0	79
36 1010-14805 Probate Ct. Safe Havens	59	0	0	59
37 1010-17100 County Executive	366	0	0	366
38 1010-21500 Clerk	1,271	0	0	1,271
39 1010-22900 Community Outreach / Me	377	0	0	377
40 1010-25404 2014 Delq Tax Property S	1	0	0	1
41 1010-25415 2015 Delq Tax Property S	10	0	0	10
42 1010-25700 Equalization Department	650	0	0	650
43 1010-26200 Elections	89	0	0	89
44 1010-26201 Board of Canvassers	46	0	0	46
45 1010-26700 Prosecuting Attorney	2,346	0	0	2,346

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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	\$1,444	\$0	\$0	\$1,444
48 1010-27300 Department of Criminal D	490	0	0	490
49 1010-27301 Indigent Attorney	349	0	0	349
50 1010-27302 Department of Public Defi	533	0	0	533
51 1010-27500 Drain Commissioner	620	0	0	620
52 1010-27507 Drain - County at Large	1	0	0	1
53 1010-27801 County Survey/Remonum	536	0	0	536
54 1010-27903 Bldg Auth-MH Grp Home,l	23	0	0	23
55 1010-27909 Bldg Auth-MH Grp Home,z	5	0	0	5
56 1010-27910 Bldg Auth-MH Grp Home,l	3	0	0	3
57 1010-27911 Bldg Auth-MH Grp Home,l	24	0	0	24
58 1010-27912 Bldg Auth-MH Grp Home,l	19	0	0	19
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0	0	1
60 1010-27920 Bldg Auth-MH Grp Home,(	21	0	0	21
61 1010-27921 Bldg Auth-MH Grp Home,)	19	0	0	19
62 1010-27922 Bldg Auth-MH Grp Home,)	24	0	0	24
63 1010-28000 Soil Conservation	85	0	0	85
64 1010-28300 M.S.U. Extension	191	0	0	191
65 1010-28600 Gypsy Moth Suppression	12	0	0	12
66 1010-28700 Environmental Affairs	364	0	0	364
67 1010-28703 Euclid Linear Park	4	0	0	4
68 1010-28705 Environ-MI N. Resources	21	0	0	21
69 1010-28706 Bay Co/Partnership Water	20	0	0	20
70 1010-28800 Geographic Information Sy	337	0	0	337
71 1010-31100 Circuit Court Warrant Offic	290	0	0	290
72 1010-31200 B.A.Y.A.N.E.T.	251	0	0	251
73 1010-31500 Secondary Road Patrol	998	0	0	998
74 1010-31502 2nd Rd Patr-Monitor Cops	16	0	0	16
75 1010-31503 2nd Rd Patrol-Bangor Tw	370	0	0	370
76 1010-31504 2nd Rd Patr-Portsmouth	303	0	0	303
77 1010-31505 2nd Rd Ptrl-Williams Twp	341	0	0	341
78 1010-31506 2nd Rd Patrol-Monitor Tw	342	0	0	342
79 1010-31507 2nd Rd Patrol - City of	287	0	0	287
80 1010-31508 2nd Road Patrol-Pinconni	87	0	0	87
81 1010-31516 2nd Rd.Pat-Bay City Sch	309	0	0	309
82 1010-31600 Secondary Road Patrol Gr	100	0	0	100
83 1010-31681 Road Patrol Grant Oct-De	317	0	0	317
84 1010-31700 Township Road Patrol	213	0	0	213
85 1010-31701 Township Road Patrol Apr	177	0	0	177
86 1010-31902 Drive MI Safely/Task Forc	58	0	0	58
87 1010-31903 O.W.I. Alcohol Enforceme	293	0	0	293

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**Allocation Summary**

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
88 1010-31904 Youth Alcohol Enforcem	\$122	\$0	\$0	\$122
89 1010-32100 Michigan Justice Training	21	0	0	21
90 1010-32200 Medical Marihuana Enforc	11	0	0	11
91 1010-32500 911 Central Dispatch	12	0	0	12
92 1010-33100 Marine Law Enforcement (	131	0	0	131
93 1010-33102 Port Security	5	0	0	5
94 1010-33200 Snowmobile Law Enforcer	4	0	0	4
95 1010-35100 Corrections Department / .	110	0	0	110
96 1010-42600 Off of Emerg Serv-Civil	337	0	0	337
97 1010-42601 Local Emergency Planning	1	0	0	1
98 1010-43000 Animal Shelter/Dog Ward	1,274	0	0	1,274
99 1010-58000 Pere Marquette Parking	21	0	0	21
100 1010-61730 Personal Care-Private/Oct	1	0	0	1
101 1010-64800 Medical Examiner	290	0	0	290
102 1010-64900 Mental Health	4	0	0	4
103 1010-65100 Ambulance	1	0	0	1
104 1010-72101 Transportation Planning	105	0	0	105
105 1010-72181 Trans. Planning - Oct.-Dec	394	0	0	394
106 1010-75100 Recreation/Parks Departm	88	0	0	88
107 1010-75104 Juv.Community Based Tre	24	0	0	24
108 1010-75105 Juv.Gender Specific Servi	24	0	0	24
109 1010-75108 Veterans Park Softball	195	0	0	195
110 1010-75700 Community Center	1,029	0	0	1,029
111 1010-75800 Swimming Pool	164	0	0	164
112 1010-75900 County Market	9	0	0	9
113 1010-76000 Fairgrounds	508	0	0	508
114 1010-762XX Civic Arena	4,554	0	0	4,554
115 1010-76300 Pinconning Park	1,106	0	0	1,106
116 1010-79000 Library	12	0	0	12
117 1010-86500 401(K) Savings Plan Admi	1	0	0	1
118 1010-87200 Self Insurance Claims	12	0	0	12
119 1010-87201 Self Insurance Administrat	12	0	0	12
120 1010-89500 Midland-Bay-Saginaw Airp	31	0	0	31
121 2010 County Road Fund	177	0	0	177
122 2210 Health Dept - Dist Health	10,446	0	0	10,446
124 2380 Gypsy Moth Control Fund	429	0	0	429
125 2400 Mosquito Control Fund	1,266	0	0	1,266
126 2560 Regist of Deeds Automation Fnd	152	0	0	152
128 2610 911 Service Fund	1,535	0	0	1,535
129 2630 Concealed Pistol Licensing Fd	523	0	0	523
130 2640 Local C.F.O. Training Fund	76	0	0	76

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**Allocation Summary**

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	Building Authority	General Government	Total
131 2650 Drug Law Enforcement Fund	\$14	\$0	\$0	\$14
132 2651 Drug Law Enforcement-Bayanet	440	0	0	440
134 2690 Law Library Fund	66	0	0	66
135 2710 Library Fund	144	0	0	144
136 2740 Community Corrections Fund	422	0	0	422
137 2760 Division On Aging Fund	9,475	0	0	9,475
138 2770 Home Rehabilitation Fund	213	0	0	213
139 2900 Social Welfare Fund	57	0	0	57
141 2920-66200 Child Care-Probate (Child	572	0	0	572
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,533	0	0	1,533
143 2920-66205 CCF-Casa Ct.Appointed S	42	0	0	42
144 2920-66300 Child Care-D.S.S. (State V	68	0	0	68
145 2920-66400 In-Home Care-Intensive P	462	0	0	462
146 2920-66401 Youth & Family Support S	445	0	0	445
147 2920-66402 Juvenile Drug Court	372	0	0	372
148 2920-75104 Juv.Community Based Tre	380	0	0	380
149 2920-75105 Juv.Gender Specific Servi	447	0	0	447
152 2930 Soldier's Relief	875	0	0	875
153 2970 Historical Preservation	36	0	0	36
154 3650 Debt-Water Supply Sys Bay	23	0	0	23
155 3690 Bldg Authority Debt Fund	36	0	0	36
156 4650 Water Supply Sys Bay-Const	23	0	0	23
157 5090-75600 Public Golf Course	862	0	0	862
158 5090-75601 Public Golf Course-Snack	48	0	0	48
159 5090-75602 Public Golf Course-Club	1,371	0	0	1,371
160 5120-67100 Medical Care Facility Func	1,066	0	0	1,066
161 5160 100% Tax Payment Fund (DTR)	1,025	0	0	1,025
162 5180 Delq Prop Tax Foreclosure	1,463	0	0	1,463
163 5350-70200 Housing Fund	1,077	0	0	1,077
164 5950 Commissary Fund	74	0	0	74
165 6770 Self-Insurance Fund-WC/UC/S&/	507	0	0	507
166 6771 Self-Insurance Fund-Healthcare	352	0	0	352
172 7310-27400 Retirement System Fund	1,629	0	0	1,629
173 7360-27401 Public Employee Health C	156	0	0	156
176 7640 Inmate Trust Fund	12	0	0	12
177 8010 Drain	970	0	0	970
178 8011 Hampton O&M	138	0	0	138
179 8012 Portsmouth O&M	52	0	0	52
180 8014 Bangor O&M	507	0	0	507
182 8510 Drain Debt Ret	246	0	0	246
183 9760 Governmental Full Accrual	22	0	0	22

**Bay County, MI  
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**Allocation Summary**

**Dept:4 1010-10100 Board of Commissioners**

Department	Annual Audit	Building Authority	General Government	Total
184 9770 Governmentl Full Accrual-Drain	\$6	\$0	\$0	\$6
186 Other	9	134	0	143
<b>Total</b>	<b>\$91,465</b>	<b>\$1,620</b>	<b>\$0</b>	<b>\$93,085</b>

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

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

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

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

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

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**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 for 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.

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**A. Department Costs**

Dept:5 1010-19100 Accounting Department

Description	Amount	General Admin	Accounting	Payroll	Budgeting	Contract Serv.	Special Proj	General Government
<b>Personnel Costs</b>								
Salaries S1	294,115	39,852	159,005	0	69,640	0	25,618	0
<i>Salary % Split</i>		<i>13.55%</i>	<i>54.06%</i>	<i>.00%</i>	<i>23.68%</i>	<i>.00%</i>	<i>8.71%</i>	<i>.00%</i>
Benefits S	103,019	13,959	55,694	0	24,393	0	8,973	0
<b>Subtotal - Personnel Costs</b>	<b>397,134</b>	<b>53,811</b>	<b>214,699</b>	<b>0</b>	<b>94,033</b>	<b>0</b>	<b>34,591</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
72700 Office Supplies S	1,637	222	885	0	388	0	143	0
72702 Book Supplies S	1,922	260	1,039	0	455	0	167	0
72900 Postage S	932	126	504	0	221	0	81	0
74200 Food Supplies S	238	32	129	0	56	0	21	0
80100 Professional Services S	580	79	314	0	137	0	51	0
80200 Contractual Services P	13,700	0	0	0	0	9,800	3,900	0
82000 Memberships and Dues S	1,000	135	541	0	237	0	87	0
85200 Telephone S	213	29	115	0	50	0	19	0
86100 Conference Fees & Expenses S	2,068	280	1,118	0	490	0	180	0
86500 State Travel Mileage S	429	58	232	0	102	0	37	0
86600 Local Travel Mileage S	167	23	90	0	40	0	15	0
94601 Equipment Rental-Copy Machir S	1,885	255	1,019	0	446	0	164	0
95500 Miscellaneous S	157	21	85	0	37	0	14	0
96740 Office Equip.& Furn. Expense S	1,651	224	893	0	391	0	144	0
<b>Subtotal - Services &amp; Supplies</b>	<b>26,579</b>	<b>1,745</b>	<b>6,963</b>	<b>0</b>	<b>3,049</b>	<b>9,800</b>	<b>5,022</b>	<b>0</b>
<b>Department Cost Total</b>	<b>423,713</b>	<b>55,556</b>	<b>221,661</b>	<b>0</b>	<b>97,082</b>	<b>9,800</b>	<b>39,613</b>	<b>0</b>
Adjustments to Cost								
<b>Subtotal - Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>423,713</b>	<b>55,556</b>	<b>221,661</b>	<b>0</b>	<b>97,082</b>	<b>9,800</b>	<b>39,613</b>	<b>0</b>
General Admin Distribution		(55,556)	33,449	0	14,650	1,479	5,978	0
<b>Grand Total</b>	<b>\$423,713</b>		<b>\$255,111</b>	<b>\$0</b>	<b>\$111,733</b>	<b>\$11,279</b>	<b>\$45,591</b>	<b>\$0</b>

not allocated

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Contract Serv.	Special Proj	General Government
1 County Building	\$786	\$1	\$474	\$0	\$207	\$21	\$85	\$0
Subtotal - Building Depreciation	786	1	474	0	207	21	85	0
3 Cash Receipts	64	16	49	0	21	2	9	0
3 Bank Administration	324	82	244	0	107	11	44	0
3 Accounting *	22,578	5,521	28,099	0	0	0	0	0
Subtotal - 1010-25300 Treasurer	22,966	5,619	28,392	0	128	13	52	0
4 Annual Audit	390	102	297	0	130	13	53	0
Subtotal - 1010-10100 Board of Comrr	390	102	297	0	130	13	53	0
5 Accounting *	0	1,492	1,492	0	0	0	0	0
5 Payroll	0	0	0	0	0	0	0	0
5 Budgeting	0	681	410	0	180	18	73	0
5 Contract Serv.	0	515	310	0	136	14	55	0
Subtotal - 1010-19100 Accounting Dep	0	2,687	2,212	0	315	32	129	0
6 Payroll	0	1,823	1,098	0	481	49	196	0
Subtotal - 1010-20200 Payroll	0	1,823	1,098	0	481	49	196	0
7 Budgeting	0	799	481	0	211	21	86	0
7 Accts Payable	0	72	43	0	19	2	8	0
7 Accounting *	0	159	159	0	0	0	0	0
Subtotal - 1010-21200 Budget Departm	0	1,030	683	0	230	23	94	0
8 Admin Services	0	744	448	0	196	20	80	0
Subtotal - 1010-27200 Administrative S	0	744	448	0	196	20	80	0
9 Tech Support	0	36,177	21,782	0	9,540	963	3,893	0
9 Network/Server	0	15,183	9,142	0	4,004	404	1,634	0
Subtotal - 1010-22800 Information Sys	0	51,360	30,923	0	13,544	1,367	5,526	0
10 Accounting *	0	983	983	0	0	0	0	0
Subtotal - Financial System MUNIS	0	983	983	0	0	0	0	0
11 Purchasing	0	1,464	881	0	386	39	158	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	Contract Serv.	Special Proj	General Government
Subtotal - 1010-23300 Purchasing	\$0	\$1,464	\$881	\$0	\$386	\$39	\$158	\$0
12 County Building	0	34,945	21,040	0	9,215	930	3,760	0
12 Telephone Upgrade/Maintenance	0	880	530	0	232	23	95	0
Subtotal - 1010-26500 Buildings and G	0	35,825	21,570	0	9,447	954	3,855	0
13 Civil Counsel	0	10,849	6,532	0	2,861	289	1,167	0
Subtotal - 1010-26600 Corporation Cot	0	10,849	6,532	0	2,861	289	1,167	0
14 Human Resources	0	2,889	1,740	0	762	77	311	0
14 Labor Relations	0	86	52	0	23	2	9	0
14 Education and Training	0	2,600	1,565	0	686	69	280	0
Subtotal - 1010-27000 Personnel & Err	0	5,575	3,357	0	1,470	148	600	0
15 Mail Services	0	254	153	0	67	7	27	0
Subtotal - 1010-29800 Risograph Printi	0	254	153	0	67	7	27	0
18 County Building	0	3	2	0	1	0	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	3	2	0	1	0	0	0
19 General Liability	0	2,076	1,250	0	547	55	223	0
19 County Building	0	1,443	869	0	380	38	155	0
Subtotal - 1010-85100 Risk Manageme	0	3,519	2,119	0	928	94	379	0
20 Wellness Program	0	1,018	613	0	269	27	110	0
Subtotal - 1010-85900 Wellness Progr	0	1,018	613	0	269	27	110	0
21 Fringe Benefits	0	21,370	12,867	0	5,635	569	2,299	0
21 Term Payoff	0	5,374	3,235	0	1,417	143	578	0
Subtotal - 1010-87800 Retirees Health/	0	26,744	16,102	0	7,052	712	2,878	0
<b>Total Incoming</b>	<b>24,143</b>	<b>149,602</b>	<b>116,838</b>	<b>0</b>	<b>37,712</b>	<b>3,807</b>	<b>15,388</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$597,458</b>	<b>\$371,949</b>	<b>\$0</b>	<b>\$149,445</b>	<b>\$15,086</b>	<b>\$60,979</b>	<b>\$0</b>
			62.26%		25.01%	2.52%	10.21%	

**Bay County, MI**  
**Cost Allocation Plan**

FY 2017  
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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	2,140	2.31%	\$6,438	\$0	\$6,438	\$0	\$6,438
4 1010-10100 Board of Commissioners	324	0.35%	975	0	975	0	975
5 1010-19100 Accounting Department	496	0.54%	1,492	0	1,492	0	1,492
6 1010-20200 Payroll	409	0.44%	1,230	0	1,230	426	1,656
7 1010-21200 Budget Department	373	0.40%	1,122	0	1,122	388	1,510
8 1010-27200 Administrative Services	558	0.60%	1,679	0	1,679	581	2,259
9 1010-22800 Information Systems Divis	668	0.72%	2,010	0	2,010	695	2,705
11 1010-23300 Purchasing	314	0.34%	945	0	945	327	1,271
12 1010-26500 Buildings and Grounds	1,984	2.14%	5,969	0	5,969	2,065	8,033
13 1010-26600 Corporation Counsel	456	0.49%	1,372	0	1,372	475	1,846
14 1010-27000 Personnel & Employee Re	459	0.50%	1,381	0	1,381	478	1,859
15 1010-29800 Risograph Printing/Postag	246	0.27%	740	0	740	256	996
16 1010-30100 Sheriff Department	5,198	5.61%	15,637	0	15,637	5,410	21,047
17 1010-75110 Recreation & Facilities	393	0.42%	1,182	0	1,182	409	1,591
18 1010-75112 Parks/Recreation Mainten	518	0.56%	1,558	0	1,558	539	2,097
19 1010-85100 Risk Management	15	0.02%	45	0	45	16	61
20 1010-85900 Wellness Program	475	0.51%	1,429	0	1,429	494	1,923
21 1010-87800 Retirees Health/Life Insur	63	0.07%	190	0	190	66	255
22 1010-27900 Building Authority	62	0.07%	187	0	187	65	251
23 1010-13100 Circuit Court	1,811	1.96%	5,448	0	5,448	1,885	7,333
24 1010-13101 Circuit Court - SSSPP Gra	278	0.30%	836	0	836	289	1,126
25 1010-13131 Circuit-Adult Drug Court G	338	0.36%	1,017	0	1,017	352	1,369
26 1010-13300 Circuit Court Adult Probati	95	0.10%	286	0	286	99	385
27 1010-13600 District Court	883	0.95%	2,656	0	2,656	919	3,575
28 1010-13700 District Court Adult Probat	418	0.45%	1,257	0	1,257	435	1,693
29 1010-13731 Dist.Ct OWI Treatment Oc	400	0.43%	1,203	0	1,203	416	1,620
30 1010-14100 & 2150 FOC	2,423	2.62%	7,289	0	7,289	2,522	9,811
32 1010-14500 Law Library	13	0.01%	39	0	39	14	53
33 1010-14700 Jury/Judicial Council	613	0.66%	1,844	0	1,844	638	2,482
34 1010-14800 Probate Court	1,577	1.70%	4,744	0	4,744	1,641	6,385
35 1010-14802 Public Guardian	80	0.09%	241	0	241	83	324
36 1010-14805 Probate Ct. Safe Havens	59	0.06%	177	0	177	61	239
37 1010-17100 County Executive	369	0.40%	1,110	0	1,110	384	1,494
38 1010-21500 Clerk	1,280	1.38%	3,851	0	3,851	1,332	5,183
39 1010-22900 Community Outreach / Me	380	0.41%	1,143	0	1,143	396	1,539
40 1010-25404 2014 Delq Tax Property S	1	0.00%	3	0	3	1	4
41 1010-25415 2015 Delq Tax Property S	10	0.01%	30	0	30	10	40
42 1010-25700 Equalization Department	655	0.71%	1,970	0	1,970	682	2,652
43 1010-26200 Elections	90	0.10%	271	0	271	94	364
44 1010-26201 Board of Canvassers	46	0.05%	138	0	138	48	186
45 1010-26700 Prosecuting Attorney	2,363	2.55%	7,109	0	7,109	2,459	9,568
47 1010-26800 Register of Deeds	1,454	1.57%	4,374	0	4,374	1,513	5,887

**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 D	493	0.53%	\$1,483	\$0	\$1,483	\$513	\$1,996
49 1010-27301 Indigent Attorney	351	0.38%	1,056	0	1,056	365	1,421
50 1010-27302 Department of Public Def	537	0.58%	1,615	0	1,615	559	2,174
51 1010-27500 Drain Commissioner	624	0.67%	1,877	0	1,877	649	2,527
52 1010-27507 Drain - County at Large	1	0.00%	3	0	3	1	4
53 1010-27801 County Survey/Remonum	540	0.58%	1,624	0	1,624	562	2,187
54 1010-27903 Bldg Auth-MH Grp Home,l	23	0.02%	69	0	69	24	93
55 1010-27909 Bldg Auth-MH Grp Home,z	5	0.01%	15	0	15	5	20
56 1010-27910 Bldg Auth-MH Grp Home,l	3	0.00%	9	0	9	3	12
57 1010-27911 Bldg Auth-MH Grp Home,l	24	0.03%	72	0	72	25	97
58 1010-27912 Bldg Auth-MH Grp Home,l	19	0.02%	57	0	57	20	77
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.00%	3	0	3	1	4
60 1010-27920 Bldg Auth-MH Grp Home,(	21	0.02%	63	0	63	22	85
61 1010-27921 Bldg Auth-MH Grp Home,v	19	0.02%	57	0	57	20	77
62 1010-27922 Bldg Auth-MH Grp Home,v	24	0.03%	72	0	72	25	97
63 1010-28000 Soil Conservation	86	0.09%	259	0	259	90	348
64 1010-28300 M.S.U. Extension	192	0.21%	578	0	578	200	777
65 1010-28600 Gypsy Moth Suppression	12	0.01%	36	0	36	12	49
66 1010-28700 Environmental Affairs	367	0.40%	1,104	0	1,104	382	1,486
67 1010-28703 Euclid Linear Park	4	0.00%	12	0	12	4	16
68 1010-28705 Environ-MI N. Resources	21	0.02%	63	0	63	22	85
69 1010-28706 Bay Co/Partnership Water	20	0.02%	60	0	60	21	81
70 1010-28800 Geographic Information Sy	339	0.37%	1,020	0	1,020	353	1,373
71 1010-31100 Circuit Court Warrant Offic	292	0.32%	878	0	878	304	1,182
72 1010-31200 B.A.Y.A.N.E.T.	253	0.27%	761	0	761	263	1,024
73 1010-31500 Secondary Road Patrol	1,005	1.09%	3,023	0	3,023	1,046	4,069
74 1010-31502 2nd Rd Patr-Monitor Cops	16	0.02%	48	0	48	17	65
75 1010-31503 2nd Rd Patrol-Bangor Tw	373	0.40%	1,122	0	1,122	388	1,510
76 1010-31504 2nd Rd Patr-Portsmouth	305	0.33%	918	0	918	317	1,235
77 1010-31505 2nd Rd Ptrl-Williams Twp	343	0.37%	1,032	0	1,032	357	1,389
78 1010-31506 2nd Rd Patrol-Monitor Tw	344	0.37%	1,035	0	1,035	358	1,393
79 1010-31507 2nd Rd Patrol - City of	289	0.31%	869	0	869	301	1,170
80 1010-31508 2nd Road Patrol-Pinconni	88	0.10%	265	0	265	92	356
81 1010-31516 2nd Rd.Pat-Bay City Sch	311	0.34%	936	0	936	324	1,259
82 1010-31600 Secondary Road Patrol Gr	101	0.11%	304	0	304	105	409
83 1010-31681 Road Patrol Grant Oct-De	319	0.34%	960	0	960	332	1,292
84 1010-31700 Township Road Patrol	214	0.23%	644	0	644	223	867
85 1010-31701 Township Road Patrol Apr	178	0.19%	535	0	535	185	721
86 1010-31902 Drive MI Safely/Task Forc	58	0.06%	174	0	174	60	235
87 1010-31903 O.W.I. Alcohol Enforceme	295	0.32%	887	0	887	307	1,194
88 1010-31904 Youth Alcohol Enforcemer	123	0.13%	370	0	370	128	498
89 1010-32100 Michigan Justice Training	21	0.02%	63	0	63	22	85

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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
90 1010-32200 Medical Marihuana Enforc	11	0.01%	\$33	\$0	\$33	\$11	\$45
91 1010-32500 911 Central Dispatch	12	0.01%	36	0	36	12	49
92 1010-33100 Marine Law Enforcement (	132	0.14%	397	0	397	137	534
93 1010-33102 Port Security	5	0.01%	15	0	15	5	20
94 1010-33200 Snowmobile Law Enforcer	4	0.00%	12	0	12	4	16
95 1010-35100 Corrections Department /	111	0.12%	334	0	334	116	449
96 1010-42600 Off of Emerg Serv-Civil	339	0.37%	1,020	0	1,020	353	1,373
97 1010-42601 Local Emergency Planning	1	0.00%	3	0	3	1	4
98 1010-43000 Animal Shelter/Dog Ward	1,283	1.39%	3,860	0	3,860	1,335	5,195
99 1010-58000 Pere Marquette Parking	21	0.02%	63	0	63	22	85
100 1010-61730 Personal Care-Private/Oct	1	0.00%	3	0	3	1	4
101 1010-64800 Medical Examiner	292	0.32%	878	0	878	304	1,182
102 1010-64900 Mental Health	4	0.00%	12	0	12	4	16
103 1010-65100 Ambulance	1	0.00%	3	0	3	1	4
104 1010-72101 Transportation Planning	106	0.11%	319	0	319	110	429
105 1010-72181 Trans. Planning - Oct.-Dec	397	0.43%	1,194	0	1,194	413	1,608
106 1010-75100 Recreation/Parks Departm	89	0.10%	268	0	268	93	360
107 1010-75104 Juv.Community Based Tre	24	0.03%	72	0	72	25	97
108 1010-75105 Juv.Gender Specific Servi	24	0.03%	72	0	72	25	97
109 1010-75108 Veterans Park Softball	196	0.21%	590	0	590	204	794
110 1010-75700 Community Center	1,036	1.12%	3,117	0	3,117	1,078	4,195
111 1010-75800 Swimming Pool	165	0.18%	496	0	496	172	668
112 1010-75900 County Market	9	0.01%	27	0	27	9	36
113 1010-76000 Fairgrounds	512	0.55%	1,540	0	1,540	533	2,073
114 1010-762XX Civic Arena	4,586	4.95%	13,796	0	13,796	4,773	18,569
115 1010-76300 Pinconning Park	1,114	1.20%	3,351	0	3,351	1,159	4,511
116 1010-79000 Library	12	0.01%	36	0	36	12	49
117 1010-86500 401(K) Savings Plan Admi	1	0.00%	3	0	3	1	4
118 1010-87200 Self Insurance Claims	12	0.01%	36	0	36	12	49
119 1010-87201 Self Insurance Administrat	12	0.01%	36	0	36	12	49
120 1010-89500 Midland-Bay-Saginaw Airp	31	0.03%	93	0	93	32	126
121 2010 County Road Fund	178	0.19%	535	0	535	185	721
122 2210 Health Dept - Dist Health	10,519	11.36%	31,645	0	31,645	10,948	42,593
124 2380 Gypsy Moth Control Fund	432	0.47%	1,300	0	1,300	450	1,749
125 2400 Mosquito Control Fund	1,275	1.38%	3,836	0	3,836	1,327	5,163
126 2560 Regist of Deeds Automation Fnd	153	0.17%	460	0	460	159	620
128 2610 911 Service Fund	1,546	1.67%	4,651	0	4,651	1,609	6,260
129 2630 Concealed Pistol Licensing Fd	527	0.57%	1,585	0	1,585	549	2,134
130 2640 Local C.F.O. Training Fund	77	0.08%	232	0	232	80	312
131 2650 Drug Law Enforcement Fund	14	0.02%	42	0	42	15	57
132 2651 Drug Law Enforcement-Bayanet	443	0.48%	1,333	0	1,333	461	1,794
134 2690 Law Library Fund	66	0.07%	199	0	199	69	267

**Bay County, MI  
Cost Allocation Plan**

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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 2710 Library Fund	145	0.16%	\$436	\$0	\$436	\$151	\$587
136 2740 Community Corrections Fund	425	0.46%	1,279	0	1,279	442	1,721
137 2760 Division On Aging Fund	9,542	10.30%	28,705	0	28,705	9,931	38,637
138 2770 Home Rehabilitation Fund	214	0.23%	644	0	644	223	867
139 2900 Social Welfare Fund	57	0.06%	171	0	171	59	231
141 2920-66200 Child Care-Probate (Child	576	0.62%	1,733	0	1,733	599	2,332
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,544	1.67%	4,645	0	4,645	1,607	6,252
143 2920-66205 CCF-Casa Ct.Appointed S	42	0.05%	126	0	126	44	170
144 2920-66300 Child Care-D.S.S. (State V	68	0.07%	205	0	205	71	275
145 2920-66400 In-Home Care-Intensive P	465	0.50%	1,399	0	1,399	484	1,883
146 2920-66401 Youth & Family Support S	448	0.48%	1,348	0	1,348	466	1,814
147 2920-66402 Juvenile Drug Court	375	0.40%	1,128	0	1,128	390	1,518
148 2920-75104 Juv.Community Based Tre	383	0.41%	1,152	0	1,152	399	1,551
149 2920-75105 Juv.Gender Specific Servi	450	0.49%	1,354	0	1,354	468	1,822
152 2930 Soldier's Relief	881	0.95%	2,650	0	2,650	917	3,567
153 2970 Historical Preservation	36	0.04%	108	0	108	37	146
154 3650 Debt-Water Supply Sys Bay	23	0.02%	69	0	69	24	93
155 3690 Bldg Authority Debt Fund	36	0.04%	108	0	108	37	146
156 4650 Water Supply Sys Bay-Const	23	0.02%	69	0	69	24	93
157 5090-75600 Public Golf Course	868	0.94%	2,611	0	2,611	903	3,515
158 5090-75601 Public Golf Course-Snack	48	0.05%	144	0	144	50	194
159 5090-75602 Public Golf Course-Club	1,381	1.49%	4,154	0	4,154	1,437	5,592
160 5120-67100 Medical Care Facility Func	1,073	1.16%	3,228	0	3,228	1,117	4,345
161 5160 100% Tax Payment Fund (DTR)	1,032	1.11%	3,105	0	3,105	1,074	4,179
162 5180 Delq Prop Tax Foreclosure	1,473	1.59%	4,431	0	4,431	1,533	5,964
163 5350-70200 Housing Fund	1,085	1.17%	3,264	0	3,264	1,129	4,393
164 5950 Commissary Fund	75	0.08%	226	0	226	78	304
165 6770 Self-Insurance Fund-WC/UC/S&A	511	0.55%	1,537	0	1,537	532	2,069
166 6771 Self-Insurance Fund-Healthcare	354	0.38%	1,065	0	1,065	368	1,433
172 7310-27400 Retirement System Fund	1,640	1.77%	4,934	0	4,934	1,707	6,641
173 7360-27401 Public Employee Health C	157	0.17%	472	0	472	163	636
176 7640 Inmate Trust Fund	12	0.01%	36	0	36	12	49
177 8010 Drain	977	1.05%	2,939	0	2,939	1,017	3,956
178 8011 Hampton O&M	139	0.15%	418	0	418	145	563
179 8012 Portsmouth O&M	52	0.06%	156	0	156	54	211
180 8014 Bangor O&M	511	0.55%	1,537	0	1,537	532	2,069
182 8510 Drain Debt Ret	248	0.27%	746	0	746	258	1,004
183 9760 Governmental Full Accrual	22	0.02%	66	0	66	23	89
184 9770 Governmentl Full Accrual-Drain	6	0.01%	18	0	18	6	24
186 Other	9	0.01%	27	0	27	9	36

**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
<b>Subtotal</b>	92,620	100.00%	278,631	0	278,631	93,318	371,949
Direct Bills					0		0
<b>Total</b>					<b>\$278,631</b>		<b>\$371,949</b>

Basis Units: Number of Accounting Transactions by Department

Source: Transaction History Detail

**Bay County, MI  
Cost Allocation Plan**

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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	5.11	1.05%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	5.85	1.20%	0	0	0	0	0
5 1010-19100 Accounting Department	5.53	1.14%	0	0	0	0	0
6 1010-20200 Payroll	2.23	0.46%	0	0	0	0	0
7 1010-21200 Budget Department	2.48	0.51%	0	0	0	0	0
8 1010-27200 Administrative Services	1.46	0.30%	0	0	0	0	0
9 1010-22800 Information Systems Divis	8.59	1.77%	0	0	0	0	0
11 1010-23300 Purchasing	0.95	0.20%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	20.58	4.23%	0	0	0	0	0
13 1010-26600 Corporation Counsel	2.94	0.60%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	2.43	0.50%	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	0.27	0.06%	0	0	0	0	0
16 1010-30100 Sheriff Department	53.65	11.03%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	1.64	0.34%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	2.17	0.45%	0	0	0	0	0
20 1010-85900 Wellness Program	0.97	0.20%	0	0	0	0	0
23 1010-13100 Circuit Court	15.26	3.14%	0	0	0	0	0
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	0	0	0	0	0
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.24%	0	0	0	0	0
27 1010-13600 District Court	18.75	3.86%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	6.00	1.23%	0	0	0	0	0
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.25%	0	0	0	0	0
30 1010-14100 & 2150 FOC	26.32	5.41%	0	0	0	0	0
33 1010-14700 Jury/Judicial Council	2.54	0.52%	0	0	0	0	0
34 1010-14800 Probate Court	13.72	2.82%	0	0	0	0	0
37 1010-17100 County Executive	1.87	0.38%	0	0	0	0	0
38 1010-21500 Clerk	3.89	0.80%	0	0	0	0	0
39 1010-22900 Community Outreach / Me	1.00	0.21%	0	0	0	0	0
42 1010-25700 Equalization Department	3.00	0.62%	0	0	0	0	0
45 1010-26700 Prosecuting Attorney	20.96	4.31%	0	0	0	0	0
47 1010-26800 Register of Deeds	4.91	1.01%	0	0	0	0	0
48 1010-27300 Department of Criminal D	2.96	0.61%	0	0	0	0	0
50 1010-27302 Department of Public Defi	5.06	1.04%	0	0	0	0	0
51 1010-27500 Drain Commissioner	6.81	1.40%	0	0	0	0	0
53 1010-27801 County Survey/Remonum	0.20	0.04%	0	0	0	0	0
64 1010-28300 M.S.U. Extension	0.41	0.08%	0	0	0	0	0
66 1010-28700 Environmental Affairs	1.74	0.36%	0	0	0	0	0
70 1010-28800 Geographic Information Sy	0.81	0.17%	0	0	0	0	0
71 1010-31100 Circuit Court Warrant Offic	1.15	0.24%	0	0	0	0	0
72 1010-31200 B.A.Y.A.N.E.T.	0.97	0.20%	0	0	0	0	0
73 1010-31500 Secondary Road Patrol	16.74	3.44%	0	0	0	0	0
75 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.82%	0	0	0	0	0

**Bay County, MI  
Cost Allocation Plan**

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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
76 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	\$0	\$0	\$0	\$0	\$0
77 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.40%	0	0	0	0	0
78 1010-31506 2nd Rd Patrol-Monitor Tw	2.08	0.43%	0	0	0	0	0
79 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	0	0	0	0	0
80 1010-31508 2nd Road Patrol-Pinconni	0.55	0.11%	0	0	0	0	0
81 1010-31516 2nd Rd.Pat-Bay City Sch	0.99	0.20%	0	0	0	0	0
82 1010-31600 Secondary Road Patrol Gr	0.71	0.15%	0	0	0	0	0
83 1010-31681 Road Patrol Grant Oct-De	2.23	0.46%	0	0	0	0	0
84 1010-31700 Township Road Patrol	0.27	0.06%	0	0	0	0	0
85 1010-31701 Township Road Patrol Apr	0.11	0.02%	0	0	0	0	0
86 1010-31902 Drive MI Safely/Task Forc	0.10	0.02%	0	0	0	0	0
87 1010-31903 O.W.I. Alcohol Enforceme	0.28	0.06%	0	0	0	0	0
88 1010-31904 Youth Alcohol Enforcemer	0.10	0.02%	0	0	0	0	0
92 1010-33100 Marine Law Enforcement (	0.53	0.11%	0	0	0	0	0
96 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	0	0	0	0	0
98 1010-43000 Animal Shelter/Dog Warde	7.12	1.46%	0	0	0	0	0
104 1010-72101 Transportation Planning	0.22	0.05%	0	0	0	0	0
105 1010-72181 Trans. Planning - Oct.-Dec	1.11	0.23%	0	0	0	0	0
106 1010-75100 Recreation/Parks Departm	0.93	0.19%	0	0	0	0	0
109 1010-75108 Veterans Park Softball	0.15	0.03%	0	0	0	0	0
110 1010-75700 Community Center	2.91	0.60%	0	0	0	0	0
111 1010-75800 Swimming Pool	1.34	0.28%	0	0	0	0	0
113 1010-76000 Fairgrounds	0.11	0.02%	0	0	0	0	0
114 1010-762XX Civic Arena	7.38	1.52%	0	0	0	0	0
115 1010-76300 Pinconning Park	2.14	0.44%	0	0	0	0	0
122 2210 Health Dept - Dist Health	43.03	8.85%	0	0	0	0	0
124 2380 Gypsy Moth Control Fund	1.04	0.21%	0	0	0	0	0
125 2400 Mosquito Control Fund	13.23	2.72%	0	0	0	0	0
128 2610 911 Service Fund	24.87	5.11%	0	0	0	0	0
129 2630 Concealed Pistol Licensing Fd	0.30	0.06%	0	0	0	0	0
130 2640 Local C.F.O. Training Fund	0.16	0.03%	0	0	0	0	0
136 2740 Community Corrections Fund	1.95	0.40%	0	0	0	0	0
137 2760 Division On Aging Fund	38.37	7.89%	0	0	0	0	0
138 2770 Home Rehabilitation Fund	0.05	0.01%	0	0	0	0	0
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.73	4.67%	0	0	0	0	0
145 2920-66400 In-Home Care-Intensive P	0.50	0.10%	0	0	0	0	0
146 2920-66401 Youth & Family Support S	2.28	0.47%	0	0	0	0	0
147 2920-66402 Juvenile Drug Court	0.50	0.10%	0	0	0	0	0
148 2920-75104 Juv.Community Based Tre	2.00	0.41%	0	0	0	0	0
149 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	0	0	0	0	0
157 5090-75600 Public Golf Course	3.40	0.70%	0	0	0	0	0
159 5090-75602 Public Golf Course-Club	2.78	0.57%	0	0	0	0	0

**Bay County, MI  
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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
161 5160 100% Tax Payment Fund (DTR)	1.89	0.39%	\$0	\$0	\$0	\$0	\$0
162 5180 Delq Prop Tax Foreclosure	0.23	0.05%	0	0	0	0	0
163 5350-70200 Housing Fund	3.81	0.78%	0	0	0	0	0
165 6770 Self-Insurance Fund-WC/UC/S&I	3.13	0.64%	0	0	0	0	0
172 7310-27400 Retirement System Fund	2.40	0.49%	0	0	0	0	0
<b>Subtotal</b>	486.22	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

Basis Units: FTEs  
Source: Payroll Report

**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
3 1010-25300 Treasurer	56	1.03%	\$1,155	\$0	\$1,155	\$0	\$1,155
4 1010-10100 Board of Commissioners	28	0.52%	578	0	578	0	578
5 1010-19100 Accounting Department	33	0.61%	681	0	681	0	681
6 1010-20200 Payroll	30	0.55%	619	0	619	210	829
7 1010-21200 Budget Department	26	0.48%	536	0	536	182	719
8 1010-27200 Administrative Services	32	0.59%	660	0	660	224	885
9 1010-22800 Information Systems Divis	36	0.66%	743	0	743	252	995
11 1010-23300 Purchasing	23	0.42%	474	0	474	161	636
12 1010-26500 Buildings and Grounds	62	1.14%	1,279	0	1,279	435	1,714
13 1010-26600 Corporation Counsel	36	0.66%	743	0	743	252	995
14 1010-27000 Personnel & Employee Re	32	0.59%	660	0	660	224	885
15 1010-29800 Risograph Printing/Postag	20	0.37%	413	0	413	140	553
16 1010-30100 Sheriff Department	101	1.86%	2,084	0	2,084	708	2,792
17 1010-75110 Recreation & Facilities	28	0.52%	578	0	578	196	774
18 1010-75112 Parks/Recreation Mainten	28	0.52%	578	0	578	196	774
19 1010-85100 Risk Management	7	0.13%	144	0	144	49	193
20 1010-85900 Wellness Program	22	0.40%	454	0	454	154	608
21 1010-87800 Retirees Health/Life Insur	5	0.09%	103	0	103	35	138
22 1010-27900 Building Authority	3	0.06%	62	0	62	21	83
23 1010-13100 Circuit Court	56	1.03%	1,155	0	1,155	393	1,548
24 1010-13101 Circuit Court - SSSPP Gra	15	0.28%	309	0	309	105	415
25 1010-13131 Circuit-Adult Drug Court G	18	0.33%	371	0	371	126	498
26 1010-13300 Circuit Court Adult Probati	8	0.15%	165	0	165	56	221
27 1010-13600 District Court	65	1.20%	1,341	0	1,341	456	1,797
28 1010-13700 District Court Adult Probat	27	0.50%	557	0	557	189	746
29 1010-13731 Dist.Ct OWI Treatment Oc	22	0.40%	454	0	454	154	608
30 1010-14100 & 2150 FOC	105	1.93%	2,166	0	2,166	736	2,902
32 1010-14500 Law Library	1	0.02%	21	0	21	7	28
33 1010-14700 Jury/Judicial Council	43	0.79%	887	0	887	302	1,189
34 1010-14800 Probate Court	58	1.07%	1,197	0	1,197	407	1,603
35 1010-14802 Public Guardian	3	0.06%	62	0	62	21	83
36 1010-14805 Probate Ct. Safe Havens	5	0.09%	103	0	103	35	138
37 1010-17100 County Executive	30	0.55%	619	0	619	210	829
38 1010-21500 Clerk	47	0.86%	970	0	970	330	1,299
39 1010-22900 Community Outreach / Me	29	0.53%	598	0	598	203	802
40 1010-25404 2014 Delq Tax Property S	1	0.02%	21	0	21	7	28
41 1010-25415 2015 Delq Tax Property S	1	0.02%	21	0	21	7	28
42 1010-25700 Equalization Department	34	0.63%	701	0	701	238	940
43 1010-26200 Elections	13	0.24%	268	0	268	91	359
44 1010-26201 Board of Canvassers	3	0.06%	62	0	62	21	83
45 1010-26700 Prosecuting Attorney	144	2.65%	2,971	0	2,971	1,010	3,981
47 1010-26800 Register of Deeds	37	0.68%	763	0	763	259	1,023

**Bay County, MI  
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**Budgeting Allocations**

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1010-27300 Department of Criminal D	29	0.53%	\$598	\$0	\$598	\$203	\$802
49 1010-27301 Indigent Attorney	8	0.15%	165	0	165	56	221
50 1010-27302 Department of Public Def	33	0.61%	681	0	681	231	912
51 1010-27500 Drain Commissioner	38	0.70%	784	0	784	266	1,050
52 1010-27507 Drain - County at Large	1	0.02%	21	0	21	7	28
53 1010-27801 County Survey/Remonum	18	0.33%	371	0	371	126	498
54 1010-27903 Bldg Auth-MH Grp Home,l	2	0.04%	41	0	41	14	55
55 1010-27909 Bldg Auth-MH Grp Home,z	3	0.06%	62	0	62	21	83
56 1010-27910 Bldg Auth-MH Grp Home,l	2	0.04%	41	0	41	14	55
57 1010-27911 Bldg Auth-MH Grp Home,l	2	0.04%	41	0	41	14	55
58 1010-27912 Bldg Auth-MH Grp Home,l	3	0.06%	62	0	62	21	83
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.02%	21	0	21	7	28
60 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	21	0	21	7	28
61 1010-27921 Bldg Auth-MH Grp Home,v	2	0.04%	41	0	41	14	55
62 1010-27922 Bldg Auth-MH Grp Home,v	2	0.04%	41	0	41	14	55
63 1010-28000 Soil Conservation	1	0.02%	21	0	21	7	28
64 1010-28300 M.S.U. Extension	25	0.46%	516	0	516	175	691
65 1010-28600 Gypsy Moth Suppression	1	0.02%	21	0	21	7	28
66 1010-28700 Environmental Affairs	26	0.48%	536	0	536	182	719
67 1010-28703 Euclid Linear Park	1	0.02%	21	0	21	7	28
68 1010-28705 Environ-MI N. Resources	3	0.06%	62	0	62	21	83
69 1010-28706 Bay Co/Partnership Water	2	0.04%	41	0	41	14	55
70 1010-28800 Geographic Information Sy	30	0.55%	619	0	619	210	829
71 1010-31100 Circuit Court Warrant Offic	26	0.48%	536	0	536	182	719
72 1010-31200 B.A.Y.A.N.E.T.	17	0.31%	351	0	351	119	470
73 1010-31500 Secondary Road Patrol	49	0.90%	1,011	0	1,011	344	1,354
74 1010-31502 2nd Rd Patr-Monitor Cops	8	0.15%	165	0	165	56	221
75 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.40%	454	0	454	154	608
76 1010-31504 2nd Rd Patr-Portsmouth	21	0.39%	433	0	433	147	580
77 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.40%	454	0	454	154	608
78 1010-31506 2nd Rd Patrol-Monitor Tw	25	0.46%	516	0	516	175	691
79 1010-31507 2nd Rd Patrol - City of	21	0.39%	433	0	433	147	580
80 1010-31508 2nd Road Patrol-Pinconni	20	0.37%	413	0	413	140	553
81 1010-31516 2nd Rd.Pat-Bay City Sch	22	0.40%	454	0	454	154	608
82 1010-31600 Secondary Road Patrol Gr	21	0.39%	433	0	433	147	580
83 1010-31681 Road Patrol Grant Oct-De	24	0.44%	495	0	495	168	663
84 1010-31700 Township Road Patrol	20	0.37%	413	0	413	140	553
85 1010-31701 Township Road Patrol Apr	18	0.33%	371	0	371	126	498
86 1010-31902 Drive MI Safely/Task Forc	9	0.17%	186	0	186	63	249
87 1010-31903 O.W.I. Alcohol Enforceme	9	0.17%	186	0	186	63	249
88 1010-31904 Youth Alcohol Enforcemer	9	0.17%	186	0	186	63	249
89 1010-32100 Michigan Justice Training	4	0.07%	83	0	83	28	111

**Bay County, MI  
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**Budgeting Allocations**

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 1010-32200 Medical Marihuana Enforc	6	0.11%	\$124	\$0	\$124	\$42	\$166
91 1010-32500 911 Central Dispatch	1	0.02%	21	0	21	7	28
92 1010-33100 Marine Law Enforcement (	14	0.26%	289	0	289	98	387
93 1010-33102 Port Security	2	0.04%	41	0	41	14	55
94 1010-33200 Snowmobile Law Enforcer	4	0.07%	83	0	83	28	111
95 1010-35100 Corrections Department /	8	0.15%	165	0	165	56	221
96 1010-42600 Off of Emerg Serv-Civil	26	0.48%	536	0	536	182	719
97 1010-42601 Local Emergency Planning	1	0.02%	21	0	21	7	28
98 1010-43000 Animal Shelter/Dog Ward	57	1.05%	1,176	0	1,176	400	1,576
99 1010-58000 Pere Marquette Parking	3	0.06%	62	0	62	21	83
100 1010-61730 Personal Care-Private/Oct	1	0.02%	21	0	21	7	28
101 1010-64800 Medical Examiner	8	0.15%	165	0	165	56	221
102 1010-64900 Mental Health	1	0.02%	21	0	21	7	28
103 1010-65100 Ambulance	1	0.02%	21	0	21	7	28
104 1010-72101 Transportation Planning	25	0.46%	516	0	516	175	691
105 1010-72181 Trans. Planning - Oct.-Dec	32	0.59%	660	0	660	224	885
106 1010-75100 Recreation/Parks Departm	16	0.29%	330	0	330	112	442
107 1010-75104 Juv.Community Based Tre	2	0.04%	41	0	41	14	55
108 1010-75105 Juv.Gender Specific Servi	2	0.04%	41	0	41	14	55
109 1010-75108 Veterans Park Softball	16	0.29%	330	0	330	112	442
110 1010-75700 Community Center	37	0.68%	763	0	763	259	1,023
111 1010-75800 Swimming Pool	16	0.29%	330	0	330	112	442
112 1010-75900 County Market	2	0.04%	41	0	41	14	55
113 1010-76000 Fairgrounds	22	0.40%	454	0	454	154	608
114 1010-762XX Civic Arena	104	1.91%	2,146	0	2,146	729	2,875
115 1010-76300 Pinconning Park	52	0.96%	1,073	0	1,073	365	1,437
116 1010-79000 Library	1	0.02%	21	0	21	7	28
117 1010-86500 401(K) Savings Plan Admi	1	0.02%	21	0	21	7	28
118 1010-87200 Self Insurance Claims	1	0.02%	21	0	21	7	28
119 1010-87201 Self Insurance Administrat	1	0.02%	21	0	21	7	28
120 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	21	0	21	7	28
121 2010 County Road Fund	10	0.18%	206	0	206	70	276
122 2210 Health Dept - Dist Health	840	15.45%	17,329	0	17,329	5,890	23,220
124 2380 Gypsy Moth Control Fund	40	0.74%	825	0	825	280	1,106
125 2400 Mosquito Control Fund	79	1.45%	1,630	0	1,630	554	2,184
126 2560 Regist of Deeds Automation Fnd	13	0.24%	268	0	268	91	359
128 2610 911 Service Fund	84	1.55%	1,733	0	1,733	589	2,322
129 2630 Concealed Pistol Licensing Fd	18	0.33%	371	0	371	126	498
130 2640 Local C.F.O. Training Fund	10	0.18%	206	0	206	70	276
131 2650 Drug Law Enforcement Fund	2	0.04%	41	0	41	14	55
133 2651-31200 BAYANET	57	1.05%	1,176	0	1,176	400	1,576
134 2690 Law Library Fund	4	0.07%	83	0	83	28	111

**Bay County, MI  
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**Budgeting Allocations**

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 2710 Library Fund	23	0.42%	\$474	\$0	\$474	\$161	\$636
136 2740 Community Corrections Fund	47	0.86%	970	0	970	330	1,299
137 2760 Division On Aging Fund	517	9.51%	10,666	0	10,666	3,625	14,291
138 2770 Home Rehabilitation Fund	22	0.40%	454	0	454	154	608
139 2900 Social Welfare Fund	7	0.13%	144	0	144	49	193
141 2920-66200 Child Care-Probate (Child	15	0.28%	309	0	309	105	415
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	66	1.21%	1,362	0	1,362	463	1,824
143 2920-66205 CCF-Casa Ct.Appointed S	4	0.07%	83	0	83	28	111
144 2920-66300 Child Care-D.S.S. (State V	5	0.09%	103	0	103	35	138
145 2920-66400 In-Home Care-Intensive P	30	0.55%	619	0	619	210	829
146 2920-66401 Youth & Family Support S	27	0.50%	557	0	557	189	746
147 2920-66402 Juvenile Drug Court	25	0.46%	516	0	516	175	691
148 2920-75104 Juv.Community Based Tre	23	0.42%	474	0	474	161	636
149 2920-75105 Juv.Gender Specific Servi	31	0.57%	640	0	640	217	857
152 2930 Soldier's Relief	43	0.79%	887	0	887	302	1,189
153 2970 Historical Preservation	9	0.17%	186	0	186	63	249
154 3650 Debt-Water Supply Sys Bay	5	0.09%	103	0	103	35	138
155 3690 Bldg Authority Debt Fund	7	0.13%	144	0	144	49	193
156 4650 Water Supply Sys Bay-Const	3	0.06%	62	0	62	21	83
157 5090-75600 Public Golf Course	43	0.79%	887	0	887	302	1,189
158 5090-75601 Public Golf Course-Snack	3	0.06%	62	0	62	21	83
159 5090-75602 Public Golf Course-Club	49	0.90%	1,011	0	1,011	344	1,354
160 5120-67100 Medical Care Facility Func	25	0.46%	516	0	516	175	691
161 5160 100% Tax Payment Fund (DTR)	28	0.52%	578	0	578	196	774
162 5180 Delq Prop Tax Foreclosure	52	0.96%	1,073	0	1,073	365	1,437
163 5350-70200 Housing Fund	78	1.43%	1,609	0	1,609	547	2,156
164 5950 Commissary Fund	7	0.13%	144	0	144	49	193
165 6770 Self-Insurance Fund-WC/UC/S&A	27	0.50%	557	0	557	189	746
166 6771 Self-Insurance Fund-Healthcare	19	0.35%	392	0	392	133	525
172 7310-27400 Retirement System Fund	94	1.73%	1,939	0	1,939	659	2,598
173 7360-27401 Public Employee Health C	15	0.28%	309	0	309	105	415
176 7640 Inmate Trust Fund	1	0.02%	21	0	21	7	28
177 8010 Drain	377	6.94%	7,778	0	7,778	2,644	10,421
178 8011 Hampton O&M	10	0.18%	206	0	206	70	276
179 8012 Portsmouth O&M	9	0.17%	186	0	186	63	249
180 8014 Bangor O&M	26	0.48%	536	0	536	182	719
182 8510 Drain Debt Ret	46	0.85%	949	0	949	323	1,272
183 9760 Governmental Full Accrual	18	0.33%	371	0	371	126	498
184 9770 Governmentl Full Accrual-Drain	4	0.07%	83	0	83	28	111
186 Other	1	0.02%	21	0	21	7	28

**Bay County, MI  
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**Budgeting Allocations**

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,436	100.00%	112,145	0	112,145	37,299	149,445
Direct Bills					0		0
<b>Total</b>					<b>\$112,145</b>		<b>\$149,445</b>

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

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Cost Allocation Plan**

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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%	\$515	\$0	\$515	\$0	\$515
2 Equipment Depreciation	1	4.55%	515	0	515	0	515
3 1010-25300 Treasurer	1	4.55%	515	0	515	0	515
4 1010-10100 Board of Commissioners	1	4.55%	515	0	515	0	515
5 1010-19100 Accounting Department	1	4.55%	515	0	515	0	515
6 1010-20200 Payroll	1	4.55%	515	0	515	221	736
7 1010-21200 Budget Department	1	4.55%	515	0	515	221	736
8 1010-27200 Administrative Services	1	4.55%	515	0	515	221	736
9 1010-22800 Information Systems Divis	1	4.55%	515	0	515	221	736
10 Financial System MUNIS	1	4.55%	515	0	515	221	736
11 1010-23300 Purchasing	1	4.55%	515	0	515	221	736
12 1010-26500 Buildings and Grounds	1	4.55%	515	0	515	221	736
13 1010-26600 Corporation Counsel	1	4.55%	515	0	515	221	736
14 1010-27000 Personnel & Employee Re	1	4.55%	515	0	515	221	736
15 1010-29800 Risograph Printing/Postag	1	4.55%	515	0	515	221	736
16 1010-30100 Sheriff Department	1	4.55%	515	0	515	221	736
17 1010-75110 Recreation & Facilities	1	4.55%	515	0	515	221	736
18 1010-75112 Parks/Recreation Mainten	1	4.55%	515	0	515	221	736
19 1010-85100 Risk Management	1	4.55%	515	0	515	221	736
20 1010-85900 Wellness Program	1	4.55%	515	0	515	221	736
21 1010-87800 Retirees Health/Life Insura	1	4.55%	515	0	515	221	736
22 1010-27900 Building Authority	1	4.55%	515	0	515	221	736
<b>Subtotal</b>	<b>22</b>	<b>100.00%</b>	<b>11,321</b>	<b>0</b>	<b>11,321</b>	<b>3,765</b>	<b>15,086</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,321</b>		<b>\$15,086</b>

Basis Units: Equal Allocation Between Central Service Departments

Source:

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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
1 Building Depreciation	100	0.39%	\$178	\$0	\$178	\$0	\$178
2 Equipment Depreciation	100	0.39%	178	0	178	0	178
9 1010-22800 Information Systems Divis	3,006	11.73%	5,365	0	5,365	1,799	7,164
11 1010-23300 Purchasing	779	3.04%	1,390	0	1,390	466	1,857
172 7310-27400 Retirement System Fund	20,917	81.59%	37,335	0	37,335	12,515	49,850
173 7360-27401 Public Employee Health C	713	2.78%	1,273	0	1,273	427	1,699
186 Other	22	0.09%	39	0	39	13	52
<b>Subtotal</b>	<b>25,637</b>	<b>100.00%</b>	<b>45,759</b>	<b>0</b>	<b>45,759</b>	<b>15,219</b>	<b>60,979</b>
Direct Bills					0		0
<b>Total</b>					<b>\$45,759</b>		<b>\$60,979</b>

Basis Units: Dollar Amount of Wages  
Source: Time Study

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Contract Serv.	Special Proj	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$515	\$178	\$0	\$693
2 Equipment Depreciation	0	0	0	515	178	0	693
3 1010-25300 Treasurer	6,438	0	1,155	515	0	0	8,108
4 1010-10100 Board of Commissioners	975	0	578	515	0	0	2,067
5 1010-19100 Accounting Department	1,492	0	681	515	0	0	2,687
6 1010-20200 Payroll	1,656	0	829	736	0	0	3,221
7 1010-21200 Budget Department	1,510	0	719	736	0	0	2,965
8 1010-27200 Administrative Services	2,259	0	885	736	0	0	3,880
9 1010-22800 Information Systems Divis	2,705	0	995	736	7,164	0	11,600
10 Financial System MUNIS	0	0	0	736	0	0	736
11 1010-23300 Purchasing	1,271	0	636	736	1,857	0	4,500
12 1010-26500 Buildings and Grounds	8,033	0	1,714	736	0	0	10,483
13 1010-26600 Corporation Counsel	1,846	0	995	736	0	0	3,578
14 1010-27000 Personnel & Employee Re	1,859	0	885	736	0	0	3,479
15 1010-29800 Risograph Printing/Postag	996	0	553	736	0	0	2,285
16 1010-30100 Sheriff Department	21,047	0	2,792	736	0	0	24,575
17 1010-75110 Recreation & Facilities	1,591	0	774	736	0	0	3,101
18 1010-75112 Parks/Recreation Mainten.	2,097	0	774	736	0	0	3,607
19 1010-85100 Risk Management	61	0	193	736	0	0	990
20 1010-85900 Wellness Program	1,923	0	608	736	0	0	3,268
21 1010-87800 Retirees Health/Life Insura	255	0	138	736	0	0	1,129
22 1010-27900 Building Authority	251	0	83	736	0	0	1,070
23 1010-13100 Circuit Court	7,333	0	1,548	0	0	0	8,881
24 1010-13101 Circuit Court - SSSPP Gra	1,126	0	415	0	0	0	1,540
25 1010-13131 Circuit-Adult Drug Court G	1,369	0	498	0	0	0	1,866
26 1010-13300 Circuit Court Adult Probati	385	0	221	0	0	0	606
27 1010-13600 District Court	3,575	0	1,797	0	0	0	5,372
28 1010-13700 District Court Adult Probat	1,693	0	746	0	0	0	2,439
29 1010-13731 Dist.Ct OWI Treatment Oc	1,620	0	608	0	0	0	2,228
30 1010-14100 & 2150 FOC	9,811	0	2,902	0	0	0	12,713
32 1010-14500 Law Library	53	0	28	0	0	0	80
33 1010-14700 Jury/Judicial Council	2,482	0	1,189	0	0	0	3,671
34 1010-14800 Probate Court	6,385	0	1,603	0	0	0	7,989
35 1010-14802 Public Guardian	324	0	83	0	0	0	407
36 1010-14805 Probate Ct. Safe Havens	239	0	138	0	0	0	377
37 1010-17100 County Executive	1,494	0	829	0	0	0	2,323
38 1010-21500 Clerk	5,183	0	1,299	0	0	0	6,482
39 1010-22900 Community Outreach / Me	1,539	0	802	0	0	0	2,340
40 1010-25404 2014 Delq Tax Property S	4	0	28	0	0	0	32
41 1010-25415 2015 Delq Tax Property S	40	0	28	0	0	0	68
42 1010-25700 Equalization Department	2,652	0	940	0	0	0	3,592

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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Contract Serv.	Special Proj	General Government	Total
43 1010-26200 Elections	\$364	\$0	\$359	\$0	\$0	\$0	\$724
44 1010-26201 Board of Canvassers	186	0	83	0	0	0	269
45 1010-26700 Prosecuting Attorney	9,568	0	3,981	0	0	0	13,549
47 1010-26800 Register of Deeds	5,887	0	1,023	0	0	0	6,910
48 1010-27300 Department of Criminal D	1,996	0	802	0	0	0	2,798
49 1010-27301 Indigent Attorney	1,421	0	221	0	0	0	1,642
50 1010-27302 Department of Public Defi	2,174	0	912	0	0	0	3,087
51 1010-27500 Drain Commissioner	2,527	0	1,050	0	0	0	3,577
52 1010-27507 Drain - County at Large	4	0	28	0	0	0	32
53 1010-27801 County Survey/Remonum	2,187	0	498	0	0	0	2,684
54 1010-27903 Bldg Auth-MH Grp Home,l	93	0	55	0	0	0	148
55 1010-27909 Bldg Auth-MH Grp Home,z	20	0	83	0	0	0	103
56 1010-27910 Bldg Auth-MH Grp Home,l	12	0	55	0	0	0	67
57 1010-27911 Bldg Auth-MH Grp Home,l	97	0	55	0	0	0	152
58 1010-27912 Bldg Auth-MH Grp Home,l	77	0	83	0	0	0	160
59 1010-27919 Bldg Auth-MH Grp Home,l	4	0	28	0	0	0	32
60 1010-27920 Bldg Auth-MH Grp Home,(	85	0	28	0	0	0	113
61 1010-27921 Bldg Auth-MH Grp Home,)	77	0	55	0	0	0	132
62 1010-27922 Bldg Auth-MH Grp Home,)	97	0	55	0	0	0	152
63 1010-28000 Soil Conservation	348	0	28	0	0	0	376
64 1010-28300 M.S.U. Extension	777	0	691	0	0	0	1,468
65 1010-28600 Gypsy Moth Suppression	49	0	28	0	0	0	76
66 1010-28700 Environmental Affairs	1,486	0	719	0	0	0	2,205
67 1010-28703 Euclid Linear Park	16	0	28	0	0	0	44
68 1010-28705 Environ-MI N. Resources	85	0	83	0	0	0	168
69 1010-28706 Bay Co/Partnership Water	81	0	55	0	0	0	136
70 1010-28800 Geographic Information Sy	1,373	0	829	0	0	0	2,202
71 1010-31100 Circuit Court Warrant Offic	1,182	0	719	0	0	0	1,901
72 1010-31200 B.A.Y.A.N.E.T.	1,024	0	470	0	0	0	1,494
73 1010-31500 Secondary Road Patrol	4,069	0	1,354	0	0	0	5,424
74 1010-31502 2nd Rd Patr-Monitor Cops	65	0	221	0	0	0	286
75 1010-31503 2nd Rd Patrol-Bangor Tw	1,510	0	608	0	0	0	2,118
76 1010-31504 2nd Rd Patr-Portsmouth	1,235	0	580	0	0	0	1,815
77 1010-31505 2nd Rd Ptrl-Williams Twp	1,389	0	608	0	0	0	1,997
78 1010-31506 2nd Rd Patrol-Monitor Tw	1,393	0	691	0	0	0	2,084
79 1010-31507 2nd Rd Patrol - City of	1,170	0	580	0	0	0	1,751
80 1010-31508 2nd Road Patrol-Pinconni	356	0	553	0	0	0	909
81 1010-31516 2nd Rd.Pat-Bay City Schc	1,259	0	608	0	0	0	1,867
82 1010-31600 Secondary Road Patrol Gr	409	0	580	0	0	0	989
83 1010-31681 Road Patrol Grant Oct-De	1,292	0	663	0	0	0	1,955
84 1010-31700 Township Road Patrol	867	0	553	0	0	0	1,419

**Bay County, MI  
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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Contract Serv.	Special Proj	General Government	Total
85 1010-31701 Township Road Patrol Apr	\$721	\$0	\$498	\$0	\$0	\$0	\$1,218
86 1010-31902 Drive MI Safely/Task Forc	235	0	249	0	0	0	484
87 1010-31903 O.W.I. Alcohol Enforceme	1,194	0	249	0	0	0	1,443
88 1010-31904 Youth Alcohol Enforcemer	498	0	249	0	0	0	747
89 1010-32100 Michigan Justice Training	85	0	111	0	0	0	196
90 1010-32200 Medical Marihuana Enforc	45	0	166	0	0	0	210
91 1010-32500 911 Central Dispatch	49	0	28	0	0	0	76
92 1010-33100 Marine Law Enforcement (	534	0	387	0	0	0	921
93 1010-33102 Port Security	20	0	55	0	0	0	76
94 1010-33200 Snowmobile Law Enforcer	16	0	111	0	0	0	127
95 1010-35100 Corrections Department / .	449	0	221	0	0	0	671
96 1010-42600 Off of Emerg Serv-Civil	1,373	0	719	0	0	0	2,091
97 1010-42601 Local Emergency Planning	4	0	28	0	0	0	32
98 1010-43000 Animal Shelter/Dog Warde	5,195	0	1,576	0	0	0	6,771
99 1010-58000 Pere Marquette Parking	85	0	83	0	0	0	168
100 1010-61730 Personal Care-Private/Oct	4	0	28	0	0	0	32
101 1010-64800 Medical Examiner	1,182	0	221	0	0	0	1,403
102 1010-64900 Mental Health	16	0	28	0	0	0	44
103 1010-65100 Ambulance	4	0	28	0	0	0	32
104 1010-72101 Transportation Planning	429	0	691	0	0	0	1,120
105 1010-72181 Trans. Planning - Oct.-Dec	1,608	0	885	0	0	0	2,492
106 1010-75100 Recreation/Parks Departm	360	0	442	0	0	0	803
107 1010-75104 Juv.Community Based Tre	97	0	55	0	0	0	152
108 1010-75105 Juv.Gender Specific Servi	97	0	55	0	0	0	152
109 1010-75108 Veterans Park Softball	794	0	442	0	0	0	1,236
110 1010-75700 Community Center	4,195	0	1,023	0	0	0	5,218
111 1010-75800 Swimming Pool	668	0	442	0	0	0	1,110
112 1010-75900 County Market	36	0	55	0	0	0	92
113 1010-76000 Fairgrounds	2,073	0	608	0	0	0	2,681
114 1010-762XX Civic Arena	18,569	0	2,875	0	0	0	21,444
115 1010-76300 Pinconning Park	4,511	0	1,437	0	0	0	5,948
116 1010-79000 Library	49	0	28	0	0	0	76
117 1010-86500 401(K) Savings Plan Admi	4	0	28	0	0	0	32
118 1010-87200 Self Insurance Claims	49	0	28	0	0	0	76
119 1010-87201 Self Insurance Administrat	49	0	28	0	0	0	76
120 1010-89500 Midland-Bay-Saginaw Airp	126	0	28	0	0	0	153
121 2010 County Road Fund	721	0	276	0	0	0	997
122 2210 Health Dept - Dist Health	42,593	0	23,220	0	0	0	65,812
124 2380 Gypsy Moth Control Fund	1,749	0	1,106	0	0	0	2,855
125 2400 Mosquito Control Fund	5,163	0	2,184	0	0	0	7,346
126 2560 Regist of Deeds Automation Fnd	620	0	359	0	0	0	979

**Bay County, MI**  
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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Contract Serv.	Special Proj	General Government	Total
128 2610 911 Service Fund	\$6,260	\$0	\$2,322	\$0	\$0	\$0	\$8,582
129 2630 Concealed Pistol Licensing Fd	2,134	0	498	0	0	0	2,631
130 2640 Local C.F.O. Training Fund	312	0	276	0	0	0	588
131 2650 Drug Law Enforcement Fund	57	0	55	0	0	0	112
132 2651 Drug Law Enforcement-Bayanet	1,794	0	0	0	0	0	1,794
133 2651-31200 BAYANET	0	0	1,576	0	0	0	1,576
134 2690 Law Library Fund	267	0	111	0	0	0	378
135 2710 Library Fund	587	0	636	0	0	0	1,223
136 2740 Community Corrections Fund	1,721	0	1,299	0	0	0	3,020
137 2760 Division On Aging Fund	38,637	0	14,291	0	0	0	52,928
138 2770 Home Rehabilitation Fund	867	0	608	0	0	0	1,475
139 2900 Social Welfare Fund	231	0	193	0	0	0	424
141 2920-66200 Child Care-Probate (Child	2,332	0	415	0	0	0	2,747
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6,252	0	1,824	0	0	0	8,076
143 2920-66205 CCF-Casa Ct.Appointed S	170	0	111	0	0	0	281
144 2920-66300 Child Care-D.S.S. (State V	275	0	138	0	0	0	414
145 2920-66400 In-Home Care-Intensive P	1,883	0	829	0	0	0	2,712
146 2920-66401 Youth & Family Support S	1,814	0	746	0	0	0	2,560
147 2920-66402 Juvenile Drug Court	1,518	0	691	0	0	0	2,209
148 2920-75104 Juv.Community Based Tre	1,551	0	636	0	0	0	2,187
149 2920-75105 Juv.Gender Specific Servi	1,822	0	857	0	0	0	2,679
152 2930 Soldier's Relief	3,567	0	1,189	0	0	0	4,756
153 2970 Historical Preservation	146	0	249	0	0	0	395
154 3650 Debt-Water Supply Sys Bay	93	0	138	0	0	0	231
155 3690 Bldg Authority Debt Fund	146	0	193	0	0	0	339
156 4650 Water Supply Sys Bay-Const	93	0	83	0	0	0	176
157 5090-75600 Public Golf Course	3,515	0	1,189	0	0	0	4,703
158 5090-75601 Public Golf Course-Snack	194	0	83	0	0	0	277
159 5090-75602 Public Golf Course-Club	5,592	0	1,354	0	0	0	6,946
160 5120-67100 Medical Care Facility Func	4,345	0	691	0	0	0	5,036
161 5160 100% Tax Payment Fund (DTR)	4,179	0	774	0	0	0	4,953
162 5180 Delq Prop Tax Foreclosure	5,964	0	1,437	0	0	0	7,402
163 5350-70200 Housing Fund	4,393	0	2,156	0	0	0	6,549
164 5950 Commissary Fund	304	0	193	0	0	0	497
165 6770 Self-Insurance Fund-WC/UC/S&/	2,069	0	746	0	0	0	2,815
166 6771 Self-Insurance Fund-Healthcare	1,433	0	525	0	0	0	1,959
172 7310-27400 Retirement System Fund	6,641	0	2,598	0	49,850	0	59,089
173 7360-27401 Public Employee Health C	636	0	415	0	1,699	0	2,750
176 7640 Inmate Trust Fund	49	0	28	0	0	0	76
177 8010 Drain	3,956	0	10,421	0	0	0	14,377
178 8011 Hampton O&M	563	0	276	0	0	0	839

**Bay County, MI  
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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Contract Serv.	Special Proj	General Government	Total
179 8012 Portsmouth O&M	\$211	\$0	\$249	\$0	\$0	\$0	\$459
180 8014 Bangor O&M	2,069	0	719	0	0	0	2,788
182 8510 Drain Debt Ret	1,004	0	1,272	0	0	0	2,276
183 9760 Governmental Full Accrual	89	0	498	0	0	0	587
184 9770 Governmentl Full Accrual-Drain	24	0	111	0	0	0	135
186 Other	36	0	28	0	52	0	117
<b>Total</b>	<b>\$371,949</b>	<b>\$0</b>	<b>\$149,445</b>	<b>\$15,086</b>	<b>\$60,979</b>	<b>\$0</b>	<b>\$597,458</b>

**Bay County, MI  
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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.

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:6 1010-20200 Payroll

Description	Amount	General Admin	Payroll	Retirement
<b>Personnel Costs</b>				
Salaries	118,441	62,301	56,140	0
<i>Salary % Split</i>		<i>52.60%</i>	<i>47.40%</i>	<i>.00%</i>
Benefits	35,685	18,771	16,914	0
<b>Subtotal - Personnel Costs</b>	<b>154,126</b>	<b>81,072</b>	<b>73,054</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>				
72700 Office Supplies	579	305	274	0
72800 Printing and Binding	490	258	232	0
72900 Postage	672	353	319	0
74200 Food Supplies	210	110	100	0
75100 Computer Supplies	365	192	173	0
80100 Professional Services	325	171	154	0
81400 Investment/Bank Service Charç	11	6	5	0
82000 Memberships And Dues	320	168	152	0
85200 Telephone	75	39	36	0
86100 Conference Fees & Expenses	13	7	6	0
86500 State Travel Mileage	207	109	98	0
94601 Equipment Rental-Copy Machir	1,292	680	612	0
96500 Insurance And Bonds	1,408	0	0	1,408
96730 Machinery & Equipment Expen:	18	9	9	0
<b>Subtotal - Services &amp; Supplies</b>	<b>5,985</b>	<b>2,408</b>	<b>2,169</b>	<b>1,408</b>
<b>Department Cost Total</b>	<b>160,111</b>	<b>83,479</b>	<b>75,224</b>	<b>1,408</b>
Adjustments to Cost				
<b>Subtotal - Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>160,111</b>	<b>83,479</b>	<b>75,224</b>	<b>1,408</b>
General Admin Distribution		(83,479)	81,945	1,534
<b>Grand Total</b>	<b>\$160,111</b>		<b>\$157,169</b>	<b>\$2,942</b>

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

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement
1 County Building	\$303	\$0	\$297	\$6
Subtotal - Building Depreciation	303	0	297	6
3 Cash Receipts	12	3	15	0
3 Bank Administration	183	46	225	4
Subtotal - 1010-25300 Treasurer	195	49	240	4
4 Annual Audit	322	84	399	7
Subtotal - 1010-10100 Board of Comrr	322	84	399	7
5 Accounting	1,230	426	1,626	30
5 Payroll	0	0	0	0
5 Budgeting	619	210	814	15
5 Contract Serv.	515	221	723	14
Subtotal - 1010-19100 Accounting Dep	2,364	858	3,162	59
6 Payroll	0	735	722	14
Subtotal - 1010-20200 Payroll	0	735	722	14
7 Budgeting	0	727	713	13
7 Accts Payable	0	38	38	1
7 Accounting	0	131	128	2
Subtotal - 1010-21200 Budget Departm	0	896	879	16
8 Admin Services	0	300	294	6
Subtotal - 1010-27200 Administrative S	0	300	294	6
9 Tech Support	0	8,281	8,129	152
9 Network/Server	0	16,268	15,969	299
Subtotal - 1010-22800 Information Sys	0	24,549	24,098	451
10 Accounting	0	811	796	15
Subtotal - Financial System MUNIS	0	811	796	15
11 Purchasing	0	244	240	4

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

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement
Subtotal - 1010-23300 Purchasing	\$0	\$244	\$240	\$4
12 County Building	0	13,450	13,203	247
Subtotal - 1010-26500 Buildings and G	0	13,450	13,203	247
14 Human Resources	0	1,165	1,144	21
14 Labor Relations	0	32	32	1
Subtotal - 1010-27000 Personnel & Err	0	1,197	1,175	22
15 Mail Services	0	183	180	3
Subtotal - 1010-29800 Risograph Printi	0	183	180	3
18 County Building	0	1	1	0
Subtotal - 1010-75112 Parks/Recreatic	0	1	1	0
19 General Liability	0	837	822	15
19 County Building	0	555	545	10
Subtotal - 1010-85100 Risk Manageme	0	1,393	1,367	26
20 Wellness Program	0	411	403	8
Subtotal - 1010-85900 Wellness Progr	0	411	403	8
21 Fringe Benefits	0	6,588	6,467	121
21 Term Payoff	0	1,395	1,370	26
Subtotal - 1010-87800 Retirees Health/	0	7,983	7,837	147
<b>Total Incoming</b>	<b>3,183</b>	<b>53,144</b>	<b>55,293</b>	<b>1,035</b>
<b>C. Total Allocated</b>		<b>\$216,439</b>	<b>\$212,462</b>	<b>\$3,977</b>
			98.16%	1.84%

**Bay County, MI  
Cost Allocation Plan**

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**Payroll Allocations**

**Dept:6 1010-20200 Payroll**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	5.11	1.05%	\$1,685	\$0	\$1,685	\$0	\$1,685
4 1010-10100 Board of Commissioners	5.85	1.20%	1,929	0	1,929	0	1,929
5 1010-19100 Accounting Department	5.53	1.14%	1,823	0	1,823	0	1,823
6 1010-20200 Payroll	2.23	0.46%	735	0	735	0	735
7 1010-21200 Budget Department	2.48	0.51%	818	0	818	277	1,094
8 1010-27200 Administrative Services	1.46	0.30%	481	0	481	163	644
9 1010-22800 Information Systems Divis	8.59	1.77%	2,832	0	2,832	959	3,790
11 1010-23300 Purchasing	0.95	0.20%	313	0	313	106	419
12 1010-26500 Buildings and Grounds	20.58	4.23%	6,785	0	6,785	2,297	9,081
13 1010-26600 Corporation Counsel	2.94	0.60%	969	0	969	328	1,297
14 1010-27000 Personnel & Employee Re	2.43	0.50%	801	0	801	271	1,072
15 1010-29800 Risograph Printing/Postag	0.27	0.06%	89	0	89	30	119
16 1010-30100 Sheriff Department	53.65	11.03%	17,687	0	17,687	5,987	23,674
17 1010-75110 Recreation & Facilities	1.64	0.34%	541	0	541	183	724
18 1010-75112 Parks/Recreation Mainten	2.17	0.45%	715	0	715	242	958
20 1010-85900 Wellness Program	0.97	0.20%	320	0	320	108	428
23 1010-13100 Circuit Court	15.26	3.14%	5,031	0	5,031	1,703	6,734
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	330	0	330	112	441
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.24%	379	0	379	128	507
27 1010-13600 District Court	18.75	3.86%	6,181	0	6,181	2,092	8,274
28 1010-13700 District Court Adult Probat	6.00	1.23%	1,978	0	1,978	670	2,648
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.25%	396	0	396	134	530
30 1010-14100 & 2150 FOC	26.32	5.41%	8,677	0	8,677	2,937	11,614
33 1010-14700 Jury/Judicial Council	2.54	0.52%	837	0	837	283	1,121
34 1010-14800 Probate Court	13.72	2.82%	4,523	0	4,523	1,531	6,054
37 1010-17100 County Executive	1.87	0.38%	616	0	616	209	825
38 1010-21500 Clerk	3.89	0.80%	1,282	0	1,282	434	1,717
39 1010-22900 Community Outreach / Me	1.00	0.21%	330	0	330	112	441
42 1010-25700 Equalization Department	3.00	0.62%	989	0	989	335	1,324
45 1010-26700 Prosecuting Attorney	20.96	4.31%	6,910	0	6,910	2,339	9,249
47 1010-26800 Register of Deeds	4.91	1.01%	1,619	0	1,619	548	2,167
48 1010-27300 Department of Criminal D	2.96	0.61%	976	0	976	330	1,306
50 1010-27302 Department of Public Defi	5.06	1.04%	1,668	0	1,668	565	2,233
51 1010-27500 Drain Commissioner	6.81	1.40%	2,245	0	2,245	760	3,005
53 1010-27801 County Survey/Remonum	0.20	0.04%	66	0	66	22	88
64 1010-28300 M.S.U. Extension	0.41	0.08%	135	0	135	46	181
66 1010-28700 Environmental Affairs	1.74	0.36%	574	0	574	194	768
70 1010-28800 Geographic Information Sy	0.81	0.17%	267	0	267	90	357
71 1010-31100 Circuit Court Warrant Offic	1.15	0.24%	379	0	379	128	507
72 1010-31200 B.A.Y.A.N.E.T.	0.97	0.20%	320	0	320	108	428
73 1010-31500 Secondary Road Patrol	16.74	3.44%	5,519	0	5,519	1,868	7,387
75 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.82%	1,322	0	1,322	447	1,769

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**Payroll Allocations**

**Dept:6 1010-20200 Payroll**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	\$330	\$0	\$330	\$112	\$441
77 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.40%	636	0	636	215	852
78 1010-31506 2nd Rd Patrol-Monitor Tw	2.08	0.43%	686	0	686	232	918
79 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	330	0	330	112	441
80 1010-31508 2nd Road Patrol-Pinconni	0.55	0.11%	181	0	181	61	243
81 1010-31516 2nd Rd.Pat-Bay City Sch	0.99	0.20%	326	0	326	110	437
82 1010-31600 Secondary Road Patrol Gr	0.71	0.15%	234	0	234	79	313
83 1010-31681 Road Patrol Grant Oct-De	2.23	0.46%	735	0	735	249	984
84 1010-31700 Township Road Patrol	0.27	0.06%	89	0	89	30	119
85 1010-31701 Township Road Patrol Apr	0.11	0.02%	36	0	36	12	49
86 1010-31902 Drive MI Safely/Task Forc	0.10	0.02%	33	0	33	11	44
87 1010-31903 O.W.I. Alcohol Enforceme	0.28	0.06%	92	0	92	31	124
88 1010-31904 Youth Alcohol Enforcemer	0.10	0.02%	33	0	33	11	44
92 1010-33100 Marine Law Enforcement (	0.53	0.11%	175	0	175	59	234
96 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	330	0	330	112	441
98 1010-43000 Animal Shelter/Dog Warde	7.12	1.46%	2,347	0	2,347	795	3,142
104 1010-72101 Transportation Planning	0.22	0.05%	73	0	73	25	97
105 1010-72181 Trans. Planning - Oct.-Dec	1.11	0.23%	366	0	366	124	490
106 1010-75100 Recreation/Parks Departm	0.93	0.19%	307	0	307	104	410
109 1010-75108 Veterans Park Softball	0.15	0.03%	49	0	49	17	66
110 1010-75700 Community Center	2.91	0.60%	959	0	959	325	1,284
111 1010-75800 Swimming Pool	1.34	0.28%	442	0	442	150	591
113 1010-76000 Fairgrounds	0.11	0.02%	36	0	36	12	49
114 1010-762XX Civic Arena	7.38	1.52%	2,433	0	2,433	824	3,257
115 1010-76300 Pinconning Park	2.14	0.44%	706	0	706	239	944
122 2210 Health Dept - Dist Health	43.03	8.85%	14,186	0	14,186	4,802	18,988
124 2380 Gypsy Moth Control Fund	1.04	0.21%	343	0	343	116	459
125 2400 Mosquito Control Fund	13.23	2.72%	4,362	0	4,362	1,476	5,838
128 2610 911 Service Fund	24.87	5.11%	8,199	0	8,199	2,775	10,974
129 2630 Concealed Pistol Licensing Fd	0.30	0.06%	99	0	99	33	132
130 2640 Local C.F.O. Training Fund	0.16	0.03%	53	0	53	18	71
136 2740 Community Corrections Fund	1.95	0.40%	643	0	643	218	860
137 2760 Division On Aging Fund	38.37	7.89%	12,650	0	12,650	4,282	16,931
138 2770 Home Rehabilitation Fund	0.05	0.01%	16	0	16	6	22
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.73	4.67%	7,493	0	7,493	2,536	10,030
145 2920-66400 In-Home Care-Intensive P	0.50	0.10%	165	0	165	56	221
146 2920-66401 Youth & Family Support S	2.28	0.47%	752	0	752	254	1,006
147 2920-66402 Juvenile Drug Court	0.50	0.10%	165	0	165	56	221
148 2920-75104 Juv.Community Based Tre	2.00	0.41%	659	0	659	223	883
149 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	659	0	659	223	883
157 5090-75600 Public Golf Course	3.40	0.70%	1,121	0	1,121	379	1,500
159 5090-75602 Public Golf Course-Club	2.78	0.57%	916	0	916	310	1,227

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**Payroll Allocations**

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
161 5160 100% Tax Payment Fund (DTR)	1.89	0.39%	\$623	\$0	\$623	\$211	\$834
162 5180 Delq Prop Tax Foreclosure	0.23	0.05%	76	0	76	26	101
163 5350-70200 Housing Fund	3.81	0.78%	1,256	0	1,256	425	1,681
165 6770 Self-Insurance Fund-WC/UC/S&I	3.13	0.64%	1,032	0	1,032	349	1,381
172 7310-27400 Retirement System Fund	2.40	0.49%	791	0	791	268	1,059
<b>Subtotal</b>	486.22	100.00%	160,294	0	160,294	52,168	212,462
Direct Bills					0		0
<b>Total</b>					<b>\$160,294</b>		<b>\$212,462</b>

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
172 7310-27400 Retirement System Fund	100	100.00%	\$3,000	\$0	\$3,000	\$976	\$3,977
<b>Subtotal</b>	100	100.00%	3,000	0	3,000	976	3,977
Direct Bills					0		0
<b>Total</b>					<b>\$3,000</b>		<b>\$3,977</b>

Basis Units: Direct to Retirement  
Source:

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**Allocation Summary**

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Total
3 1010-25300 Treasurer	\$1,685	\$0	\$1,685
4 1010-10100 Board of Commissioners	1,929	0	1,929
5 1010-19100 Accounting Department	1,823	0	1,823
6 1010-20200 Payroll	735	0	735
7 1010-21200 Budget Department	1,094	0	1,094
8 1010-27200 Administrative Services	644	0	644
9 1010-22800 Information Systems Divis	3,790	0	3,790
11 1010-23300 Purchasing	419	0	419
12 1010-26500 Buildings and Grounds	9,081	0	9,081
13 1010-26600 Corporation Counsel	1,297	0	1,297
14 1010-27000 Personnel & Employee Re	1,072	0	1,072
15 1010-29800 Risograph Printing/Postag	119	0	119
16 1010-30100 Sheriff Department	23,674	0	23,674
17 1010-75110 Recreation & Facilities	724	0	724
18 1010-75112 Parks/Recreation Mainten	958	0	958
20 1010-85900 Wellness Program	428	0	428
23 1010-13100 Circuit Court	6,734	0	6,734
24 1010-13101 Circuit Court - SSSPP Gra	441	0	441
25 1010-13131 Circuit-Adult Drug Court G	507	0	507
27 1010-13600 District Court	8,274	0	8,274
28 1010-13700 District Court Adult Probat	2,648	0	2,648
29 1010-13731 Dist.Ct OWI Treatment Oc	530	0	530
30 1010-14100 & 2150 FOC	11,614	0	11,614
33 1010-14700 Jury/Judicial Council	1,121	0	1,121
34 1010-14800 Probate Court	6,054	0	6,054
37 1010-17100 County Executive	825	0	825
38 1010-21500 Clerk	1,717	0	1,717
39 1010-22900 Community Outreach / Me	441	0	441
42 1010-25700 Equalization Department	1,324	0	1,324
45 1010-26700 Prosecuting Attorney	9,249	0	9,249
47 1010-26800 Register of Deeds	2,167	0	2,167
48 1010-27300 Department of Criminal D	1,306	0	1,306
50 1010-27302 Department of Public Defi	2,233	0	2,233
51 1010-27500 Drain Commissioner	3,005	0	3,005
53 1010-27801 County Survey/Remonum	88	0	88
64 1010-28300 M.S.U. Extension	181	0	181
66 1010-28700 Environmental Affairs	768	0	768
70 1010-28800 Geographic Information Sy	357	0	357
71 1010-31100 Circuit Court Warrant Offic	507	0	507
72 1010-31200 B.A.Y.A.N.E.T.	428	0	428
73 1010-31500 Secondary Road Patrol	7,387	0	7,387

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**Allocation Summary**

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Total
75 1010-31503 2nd Rd Patrol-Bangor Tw	\$1,769	\$0	\$1,769
76 1010-31504 2nd Rd Patr-Portsmouth	441	0	441
77 1010-31505 2nd Rd Patr-Williams Twp	852	0	852
78 1010-31506 2nd Rd Patrol-Monitor Tw	918	0	918
79 1010-31507 2nd Rd Patrol - City of	441	0	441
80 1010-31508 2nd Road Patrol-Pinconni	243	0	243
81 1010-31516 2nd Rd.Pat-Bay City Schc	437	0	437
82 1010-31600 Secondary Road Patrol Gr	313	0	313
83 1010-31681 Road Patrol Grant Oct-De	984	0	984
84 1010-31700 Township Road Patrol	119	0	119
85 1010-31701 Township Road Patrol Apr	49	0	49
86 1010-31902 Drive MI Safely/Task Forc	44	0	44
87 1010-31903 O.W.I. Alcohol Enforceme	124	0	124
88 1010-31904 Youth Alcohol Enforcemer	44	0	44
92 1010-33100 Marine Law Enforcement (	234	0	234
96 1010-42600 Off of Emerg Serv-Civil	441	0	441
98 1010-43000 Animal Shelter/Dog Warde	3,142	0	3,142
104 1010-72101 Transportation Planning	97	0	97
105 1010-72181 Trans. Planning - Oct.-Dec	490	0	490
106 1010-75100 Recreation/Parks Departrr	410	0	410
109 1010-75108 Veterans Park Softball	66	0	66
110 1010-75700 Community Center	1,284	0	1,284
111 1010-75800 Swimming Pool	591	0	591
113 1010-76000 Fairgrounds	49	0	49
114 1010-762XX Civic Arena	3,257	0	3,257
115 1010-76300 Pinconning Park	944	0	944
122 2210 Health Dept - Dist Health	18,988	0	18,988
124 2380 Gypsy Moth Control Fund	459	0	459
125 2400 Mosquito Control Fund	5,838	0	5,838
128 2610 911 Service Fund	10,974	0	10,974
129 2630 Concealed Pistol Licensing Fd	132	0	132
130 2640 Local C.F.O. Training Fund	71	0	71
136 2740 Community Corrections Fund	860	0	860
137 2760 Division On Aging Fund	16,931	0	16,931
138 2770 Home Rehabilitation Fund	22	0	22
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	10,030	0	10,030
145 2920-66400 In-Home Care-Intensive P	221	0	221
146 2920-66401 Youth & Family Support S	1,006	0	1,006
147 2920-66402 Juvenile Drug Court	221	0	221
148 2920-75104 Juv.Community Based Tre	883	0	883
149 2920-75105 Juv.Gender Specific Servi	883	0	883

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**Allocation Summary**

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Total
157 5090-75600 Public Golf Course	\$1,500	\$0	\$1,500
159 5090-75602 Public Golf Course-Club	1,227	0	1,227
161 5160 100% Tax Payment Fund (DTR)	834	0	834
162 5180 Delq Prop Tax Foreclosure	101	0	101
163 5350-70200 Housing Fund	1,681	0	1,681
165 6770 Self-Insurance Fund-WC/UC/S&A	1,381	0	1,381
172 7310-27400 Retirement System Fund	1,059	3,977	5,036
<b>Total</b>	<b>\$212,462</b>	<b>\$3,977</b>	<b>\$216,439</b>

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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 in order to assist the executive, legislative and judicial branches of Bay County in the rational allocation of County resources. In addition to the budget function, the department performs various accounting services.

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

- **Budget** – 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.

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**A. Department Costs**

Dept:7 1010-21200 Budget Department

Description		Amount	General Admin	Budgeting	Accts Payable	Accounting	Specific	General Government
<b>Personnel Costs</b>								
Salaries	S1	126,938	3,396	87,308	10,991	19,629	5,614	0
<i>Salary % Split</i>			<i>2.68%</i>	<i>68.78%</i>	<i>8.66%</i>	<i>15.46%</i>	<i>4.42%</i>	<i>.00%</i>
Benefits	S	52,666	1,409	36,224	4,560	8,144	2,329	0
<b>Subtotal - Personnel Costs</b>		<b>179,604</b>	<b>4,805</b>	<b>123,532</b>	<b>15,551</b>	<b>27,773</b>	<b>7,943</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
72700 Office Supplies	S	570	15	392	49	88	25	0
72900 Postage	S	218	6	150	19	34	10	0
74200 Food Supplies	S	238	6	164	21	37	11	0
75100 Computer Supplies	S	132	4	91	11	20	6	0
82000 Memberships and Dues	S	240	6	165	21	37	11	0
85200 Telephone	S	60	2	41	5	9	3	0
86100 Conference Fees & Expenses	S	123	3	85	11	19	5	0
86500 State Travel Mileage	S	86	2	59	7	13	4	0
90100 Legal Notices	S	17	0	12	1	3	1	0
94601 Equipment Rental-Copy Machir	S	1,204	32	828	104	186	53	0
95500 Miscellaneous	S	22	1	15	2	3	1	0
96740 Office Equip & Furn Expense	S	60	2	41	5	9	3	0
<b>Subtotal - Services &amp; Supplies</b>		<b>2,970</b>	<b>79</b>	<b>2,043</b>	<b>257</b>	<b>459</b>	<b>131</b>	<b>0</b>
<b>Department Cost Total</b>		<b>182,574</b>	<b>4,884</b>	<b>125,575</b>	<b>15,808</b>	<b>28,232</b>	<b>8,075</b>	<b>0</b>
<b>Adjustments to Cost</b>								
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>182,574</b>	<b>4,884</b>	<b>125,575</b>	<b>15,808</b>	<b>28,232</b>	<b>8,075</b>	<b>0</b>
General Admin Distribution			(4,884)	3,452	435	776	222	0
<b>Grand Total</b>		<b>\$182,574</b>		<b>\$129,027</b>	<b>\$16,243</b>	<b>\$29,008</b>	<b>\$8,296</b>	<b>\$0</b>
								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	Accounting	Specific	General Government
1 County Building	\$286	\$0	\$202	\$25	\$45	\$13	\$0
Subtotal - Building Depreciation	286	0	202	25	45	13	0
3 Bank Administration	177	45	156	20	35	10	0
Subtotal - 1010-25300 Treasurer	177	45	156	20	35	10	0
4 Annual Audit	293	77	262	33	59	17	0
Subtotal - 1010-10100 Board of Comrr	293	77	262	33	59	17	0
5 Accounting	1,122	388	1,067	134	240	69	0
5 Payroll	0	0	0	0	0	0	0
5 Budgeting	536	182	508	64	114	33	0
5 Contract Serv.	515	221	520	65	117	33	0
Subtotal - 1010-19100 Accounting Dep	2,173	792	2,095	264	471	135	0
6 Payroll	818	277	773	97	174	50	0
Subtotal - 1010-20200 Payroll	818	277	773	97	174	50	0
7 Budgeting	0	630	445	56	100	29	0
7 Accts Payable	0	40	28	4	6	2	0
7 Accounting	0	119	84	11	19	5	0
Subtotal - 1010-21200 Budget Departrr	0	789	557	70	125	36	0
8 Admin Services	0	334	236	30	53	15	0
Subtotal - 1010-27200 Administrative S	0	334	236	30	53	15	0
10 Accounting	0	739	523	66	117	34	0
Subtotal - Financial System MUNIS	0	739	523	66	117	34	0
11 Purchasing	0	122	86	11	19	6	0
Subtotal - 1010-23300 Purchasing	0	122	86	11	19	6	0
12 County Building	0	12,704	8,978	1,130	2,018	577	0
Subtotal - 1010-26500 Buildings and G	0	12,704	8,978	1,130	2,018	577	0
14 Human Resources	0	1,296	916	115	206	59	0

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:7 1010-21200 Budget Department

Department	First Incoming	Second Incoming	Budgeting	Accts Payable	Accounting	Specific	General Government
14 Labor Relations	\$0	\$11	\$8	\$1	\$2	\$0	\$0
14 Education and Training	0	873	617	78	139	40	0
Subtotal - 1010-27000 Personnel & Err	0	2,179	1,540	194	346	99	0
15 Mail Services	0	59	42	5	9	3	0
Subtotal - 1010-29800 Risograph Printi	0	59	42	5	9	3	0
18 County Building	0	1	1	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	1	1	0	0	0	0
19 General Liability	0	931	658	83	148	42	0
19 County Building	0	525	371	47	83	24	0
Subtotal - 1010-85100 Risk Manageme	0	1,456	1,029	129	231	66	0
20 Wellness Program	0	457	323	41	73	21	0
Subtotal - 1010-85900 Wellness Progr	0	457	323	41	73	21	0
21 Fringe Benefits	0	12,639	8,932	1,124	2,008	574	0
21 Term Payoff	0	1,496	1,057	133	238	68	0
Subtotal - 1010-87800 Retirees Health/	0	14,135	9,989	1,258	2,246	642	0
<b>Total Incoming</b>	<b>3,746</b>	<b>34,165</b>	<b>26,792</b>	<b>3,373</b>	<b>6,023</b>	<b>1,723</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$220,485</b>	<b>\$155,819</b>	<b>\$19,615</b>	<b>\$35,032</b>	<b>\$10,019</b>	<b>\$0</b>
			70.67%	8.90%	15.89%	4.54%	

**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
3 1010-25300 Treasurer	56	1.03%	\$1,356	\$0	\$1,356	\$0	\$1,356
4 1010-10100 Board of Commissioners	28	0.52%	678	0	678	0	678
5 1010-19100 Accounting Department	33	0.61%	799	0	799	0	799
6 1010-20200 Payroll	30	0.55%	727	0	727	0	727
7 1010-21200 Budget Department	26	0.48%	630	0	630	0	630
8 1010-27200 Administrative Services	32	0.59%	775	0	775	147	922
9 1010-22800 Information Systems Divis	36	0.66%	872	0	872	165	1,037
11 1010-23300 Purchasing	23	0.42%	557	0	557	106	663
12 1010-26500 Buildings and Grounds	62	1.14%	1,502	0	1,502	284	1,786
13 1010-26600 Corporation Counsel	36	0.66%	872	0	872	165	1,037
14 1010-27000 Personnel & Employee Re	32	0.59%	775	0	775	147	922
15 1010-29800 Risograph Printing/Postag	20	0.37%	484	0	484	92	576
16 1010-30100 Sheriff Department	101	1.86%	2,446	0	2,446	463	2,910
17 1010-75110 Recreation & Facilities	28	0.52%	678	0	678	128	807
18 1010-75112 Parks/Recreation Mainten	28	0.52%	678	0	678	128	807
19 1010-85100 Risk Management	7	0.13%	170	0	170	32	202
20 1010-85900 Wellness Program	22	0.40%	533	0	533	101	634
21 1010-87800 Retirees Health/Life Insur	5	0.09%	121	0	121	23	144
22 1010-27900 Building Authority	3	0.06%	73	0	73	14	86
23 1010-13100 Circuit Court	56	1.03%	1,356	0	1,356	257	1,613
24 1010-13101 Circuit Court - SSSPP Gra	15	0.28%	363	0	363	69	432
25 1010-13131 Circuit-Adult Drug Court G	18	0.33%	436	0	436	83	519
26 1010-13300 Circuit Court Adult Probati	8	0.15%	194	0	194	37	230
27 1010-13600 District Court	65	1.20%	1,574	0	1,574	298	1,873
28 1010-13700 District Court Adult Probat	27	0.50%	654	0	654	124	778
29 1010-13731 Dist.Ct OWI Treatment Oc	22	0.40%	533	0	533	101	634
30 1010-14100 & 2150 FOC	105	1.93%	2,543	0	2,543	482	3,025
32 1010-14500 Law Library	1	0.02%	24	0	24	5	29
33 1010-14700 Jury/Judicial Council	43	0.79%	1,042	0	1,042	197	1,239
34 1010-14800 Probate Court	58	1.07%	1,405	0	1,405	266	1,671
35 1010-14802 Public Guardian	3	0.06%	73	0	73	14	86
36 1010-14805 Probate Ct. Safe Havens	5	0.09%	121	0	121	23	144
37 1010-17100 County Executive	30	0.55%	727	0	727	138	864
38 1010-21500 Clerk	47	0.86%	1,138	0	1,138	216	1,354
39 1010-22900 Community Outreach / Me	29	0.53%	702	0	702	133	835
40 1010-25404 2014 Delq Tax Property S	1	0.02%	24	0	24	5	29
41 1010-25415 2015 Delq Tax Property S	1	0.02%	24	0	24	5	29
42 1010-25700 Equalization Department	34	0.63%	824	0	824	156	980
43 1010-26200 Elections	13	0.24%	315	0	315	60	375
44 1010-26201 Board of Canvassers	3	0.06%	73	0	73	14	86
45 1010-26700 Prosecuting Attorney	144	2.65%	3,488	0	3,488	661	4,149
47 1010-26800 Register of Deeds	37	0.68%	896	0	896	170	1,066

**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
48 1010-27300 Department of Criminal D	29	0.53%	\$702	\$0	\$702	\$133	\$835
49 1010-27301 Indigent Attorney	8	0.15%	194	0	194	37	230
50 1010-27302 Department of Public Def	33	0.61%	799	0	799	151	951
51 1010-27500 Drain Commissioner	38	0.70%	920	0	920	174	1,095
52 1010-27507 Drain - County at Large	1	0.02%	24	0	24	5	29
53 1010-27801 County Survey/Remonum	18	0.33%	436	0	436	83	519
54 1010-27903 Bldg Auth-MH Grp Home,l	2	0.04%	48	0	48	9	58
55 1010-27909 Bldg Auth-MH Grp Home,l	3	0.06%	73	0	73	14	86
56 1010-27910 Bldg Auth-MH Grp Home,l	2	0.04%	48	0	48	9	58
57 1010-27911 Bldg Auth-MH Grp Home,l	2	0.04%	48	0	48	9	58
58 1010-27912 Bldg Auth-MH Grp Home,l	3	0.06%	73	0	73	14	86
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.02%	24	0	24	5	29
60 1010-27920 Bldg Auth-MH Grp Home,l	1	0.02%	24	0	24	5	29
61 1010-27921 Bldg Auth-MH Grp Home,l	2	0.04%	48	0	48	9	58
62 1010-27922 Bldg Auth-MH Grp Home,l	2	0.04%	48	0	48	9	58
63 1010-28000 Soil Conservation	1	0.02%	24	0	24	5	29
64 1010-28300 M.S.U. Extension	25	0.46%	606	0	606	115	720
65 1010-28600 Gypsy Moth Suppression	1	0.02%	24	0	24	5	29
66 1010-28700 Environmental Affairs	26	0.48%	630	0	630	119	749
67 1010-28703 Euclid Linear Park	1	0.02%	24	0	24	5	29
68 1010-28705 Environ-MI N. Resources	3	0.06%	73	0	73	14	86
69 1010-28706 Bay Co/Partnership Water	2	0.04%	48	0	48	9	58
70 1010-28800 Geographic Information S	30	0.55%	727	0	727	138	864
71 1010-31100 Circuit Court Warrant Offic	26	0.48%	630	0	630	119	749
72 1010-31200 B.A.Y.A.N.E.T.	17	0.31%	412	0	412	78	490
73 1010-31500 Secondary Road Patrol	49	0.90%	1,187	0	1,187	225	1,412
74 1010-31502 2nd Rd Patr-Monitor Cops	8	0.15%	194	0	194	37	230
75 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.40%	533	0	533	101	634
76 1010-31504 2nd Rd Patr-Portsmouth	21	0.39%	509	0	509	96	605
77 1010-31505 2nd Rd Ptrl-Williams Twp	22	0.40%	533	0	533	101	634
78 1010-31506 2nd Rd Patrol-Monitor Tw	25	0.46%	606	0	606	115	720
79 1010-31507 2nd Rd Patrol - City of	21	0.39%	509	0	509	96	605
80 1010-31508 2nd Road Patrol-Pinconni	20	0.37%	484	0	484	92	576
81 1010-31516 2nd Rd.Pat-Bay City Sch	22	0.40%	533	0	533	101	634
82 1010-31600 Secondary Road Patrol Gr	21	0.39%	509	0	509	96	605
83 1010-31681 Road Patrol Grant Oct-De	24	0.44%	581	0	581	110	691
84 1010-31700 Township Road Patrol	20	0.37%	484	0	484	92	576
85 1010-31701 Township Road Patrol Apr	18	0.33%	436	0	436	83	519
86 1010-31902 Drive MI Safely/Task Forc	9	0.17%	218	0	218	41	259
87 1010-31903 O.W.I. Alcohol Enforceme	9	0.17%	218	0	218	41	259
88 1010-31904 Youth Alcohol Enforcemer	9	0.17%	218	0	218	41	259
89 1010-32100 Michigan Justice Training	4	0.07%	97	0	97	18	115

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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
90 1010-32200 Medical Marihuana Enforc	6	0.11%	\$145	\$0	\$145	\$28	\$173
91 1010-32500 911 Central Dispatch	1	0.02%	24	0	24	5	29
92 1010-33100 Marine Law Enforcement (	14	0.26%	339	0	339	64	403
93 1010-33102 Port Security	2	0.04%	48	0	48	9	58
94 1010-33200 Snowmobile Law Enforcer	4	0.07%	97	0	97	18	115
95 1010-35100 Corrections Department /	8	0.15%	194	0	194	37	230
96 1010-42600 Off of Emerg Serv-Civil	26	0.48%	630	0	630	119	749
97 1010-42601 Local Emergency Planning	1	0.02%	24	0	24	5	29
98 1010-43000 Animal Shelter/Dog Warde	57	1.05%	1,381	0	1,381	261	1,642
99 1010-58000 Pere Marquette Parking	3	0.06%	73	0	73	14	86
100 1010-61730 Personal Care-Private/Oct	1	0.02%	24	0	24	5	29
101 1010-64800 Medical Examiner	8	0.15%	194	0	194	37	230
102 1010-64900 Mental Health	1	0.02%	24	0	24	5	29
103 1010-65100 Ambulance	1	0.02%	24	0	24	5	29
104 1010-72101 Transportation Planning	25	0.46%	606	0	606	115	720
105 1010-72181 Trans. Planning - Oct.-Dec	32	0.59%	775	0	775	147	922
106 1010-75100 Recreation/Parks Departm	16	0.29%	388	0	388	73	461
107 1010-75104 Juv.Community Based Tre	2	0.04%	48	0	48	9	58
108 1010-75105 Juv.Gender Specific Servi	2	0.04%	48	0	48	9	58
109 1010-75108 Veterans Park Softball	16	0.29%	388	0	388	73	461
110 1010-75700 Community Center	37	0.68%	896	0	896	170	1,066
111 1010-75800 Swimming Pool	16	0.29%	388	0	388	73	461
112 1010-75900 County Market	2	0.04%	48	0	48	9	58
113 1010-76000 Fairgrounds	22	0.40%	533	0	533	101	634
114 1010-762XX Civic Arena	104	1.91%	2,519	0	2,519	477	2,996
115 1010-76300 Pinconning Park	52	0.96%	1,260	0	1,260	239	1,498
116 1010-79000 Library	1	0.02%	24	0	24	5	29
117 1010-86500 401(K) Savings Plan Admi	1	0.02%	24	0	24	5	29
118 1010-87200 Self Insurance Claims	1	0.02%	24	0	24	5	29
119 1010-87201 Self Insurance Administrat	1	0.02%	24	0	24	5	29
120 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	24	0	24	5	29
121 2010 County Road Fund	10	0.18%	242	0	242	46	288
122 2210 Health Dept - Dist Health	840	15.45%	20,347	0	20,347	3,854	24,201
124 2380 Gypsy Moth Control Fund	40	0.74%	969	0	969	184	1,152
125 2400 Mosquito Control Fund	79	1.45%	1,914	0	1,914	362	2,276
126 2560 Regist of Deeds Automation Fnd	13	0.24%	315	0	315	60	375
128 2610 911 Service Fund	84	1.55%	2,035	0	2,035	385	2,420
129 2630 Concealed Pistol Licensing Fd	18	0.33%	436	0	436	83	519
130 2640 Local C.F.O. Training Fund	10	0.18%	242	0	242	46	288
131 2650 Drug Law Enforcement Fund	2	0.04%	48	0	48	9	58
133 2651-31200 BAYANET	57	1.05%	1,381	0	1,381	261	1,642
134 2690 Law Library Fund	4	0.07%	97	0	97	18	115

**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
135 2710 Library Fund	23	0.42%	\$557	\$0	\$557	\$106	\$663
136 2740 Community Corrections Fund	47	0.86%	1,138	0	1,138	216	1,354
137 2760 Division On Aging Fund	517	9.51%	12,523	0	12,523	2,372	14,895
138 2770 Home Rehabilitation Fund	22	0.40%	533	0	533	101	634
139 2900 Social Welfare Fund	7	0.13%	170	0	170	32	202
141 2920-66200 Child Care-Probate (Child	15	0.28%	363	0	363	69	432
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	66	1.21%	1,599	0	1,599	303	1,901
143 2920-66205 CCF-Casa Ct.Appointed S	4	0.07%	97	0	97	18	115
144 2920-66300 Child Care-D.S.S. (State V	5	0.09%	121	0	121	23	144
145 2920-66400 In-Home Care-Intensive P	30	0.55%	727	0	727	138	864
146 2920-66401 Youth & Family Support S	27	0.50%	654	0	654	124	778
147 2920-66402 Juvenile Drug Court	25	0.46%	606	0	606	115	720
148 2920-75104 Juv.Community Based Tre	23	0.42%	557	0	557	106	663
149 2920-75105 Juv.Gender Specific Servi	31	0.57%	751	0	751	142	893
152 2930 Soldier's Relief	43	0.79%	1,042	0	1,042	197	1,239
153 2970 Historical Preservation	9	0.17%	218	0	218	41	259
154 3650 Debt-Water Supply Sys Bay	5	0.09%	121	0	121	23	144
155 3690 Bldg Authority Debt Fund	7	0.13%	170	0	170	32	202
156 4650 Water Supply Sys Bay-Const	3	0.06%	73	0	73	14	86
157 5090-75600 Public Golf Course	43	0.79%	1,042	0	1,042	197	1,239
158 5090-75601 Public Golf Course-Snack	3	0.06%	73	0	73	14	86
159 5090-75602 Public Golf Course-Club	49	0.90%	1,187	0	1,187	225	1,412
160 5120-67100 Medical Care Facility Func	25	0.46%	606	0	606	115	720
161 5160 100% Tax Payment Fund (DTR)	28	0.52%	678	0	678	128	807
162 5180 Delq Prop Tax Foreclosure	52	0.96%	1,260	0	1,260	239	1,498
163 5350-70200 Housing Fund	78	1.43%	1,889	0	1,889	358	2,247
164 5950 Commissary Fund	7	0.13%	170	0	170	32	202
165 6770 Self-Insurance Fund-WC/UC/S&A	27	0.50%	654	0	654	124	778
166 6771 Self-Insurance Fund-Healthcare	19	0.35%	460	0	460	87	547
172 7310-27400 Retirement System Fund	94	1.73%	2,277	0	2,277	431	2,708
173 7360-27401 Public Employee Health C	15	0.28%	363	0	363	69	432
176 7640 Inmate Trust Fund	1	0.02%	24	0	24	5	29
177 8010 Drain	377	6.94%	9,132	0	9,132	1,730	10,861
178 8011 Hampton O&M	10	0.18%	242	0	242	46	288
179 8012 Portsmouth O&M	9	0.17%	218	0	218	41	259
180 8014 Bangor O&M	26	0.48%	630	0	630	119	749
182 8510 Drain Debt Ret	46	0.85%	1,114	0	1,114	211	1,325
183 9760 Governmental Full Accrual	18	0.33%	436	0	436	83	519
184 9770 Governmentl Full Accrual-Drain	4	0.07%	97	0	97	18	115
186 Other	1	0.02%	24	0	24	5	29

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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
<b>Subtotal</b>	5,436	100.00%	131,674	0	131,674	24,145	155,819
Direct Bills					0		0
<b>Total</b>					<b>\$131,674</b>		<b>\$155,819</b>

Basis Units: Budget Transactions by Department  
Source: GL Report

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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	92	0.40%	\$67	\$0	\$67	\$0	\$67
4 1010-10100 Board of Commissioners	69	0.30%	50	0	50	0	50
5 1010-19100 Accounting Department	99	0.43%	72	0	72	0	72
6 1010-20200 Payroll	53	0.23%	38	0	38	0	38
7 1010-21200 Budget Department	55	0.24%	40	0	40	0	40
8 1010-27200 Administrative Services	43	0.19%	31	0	31	6	37
9 1010-22800 Information Systems Divis	273	1.19%	198	0	198	37	235
11 1010-23300 Purchasing	39	0.17%	28	0	28	5	34
12 1010-26500 Buildings and Grounds	1,330	5.81%	963	0	963	180	1,143
13 1010-26600 Corporation Counsel	104	0.45%	75	0	75	14	89
14 1010-27000 Personnel & Employee Re	120	0.52%	87	0	87	16	103
15 1010-29800 Risograph Printing/Postag	19	0.08%	14	0	14	3	16
16 1010-30100 Sheriff Department	1,863	8.14%	1,350	0	1,350	252	1,601
17 1010-75110 Recreation & Facilities	35	0.15%	25	0	25	5	30
18 1010-75112 Parks/Recreation Mainten	233	1.02%	169	0	169	31	200
19 1010-85100 Risk Management	9	0.04%	7	0	7	1	8
20 1010-85900 Wellness Program	224	0.98%	162	0	162	30	193
21 1010-87800 Retirees Health/Life Insur	2	0.01%	1	0	1	0	2
22 1010-27900 Building Authority	10	0.04%	7	0	7	1	9
23 1010-13100 Circuit Court	360	1.57%	261	0	261	49	309
24 1010-13101 Circuit Court - SSSPP Gra	17	0.07%	12	0	12	2	15
25 1010-13131 Circuit-Adult Drug Court G	31	0.14%	22	0	22	4	27
26 1010-13300 Circuit Court Adult Probati	56	0.24%	41	0	41	8	48
27 1010-13600 District Court	248	1.08%	180	0	180	33	213
28 1010-13700 District Court Adult Probat	69	0.30%	50	0	50	9	59
29 1010-13731 Dist.Ct OWI Treatment Oc	26	0.11%	19	0	19	4	22
30 1010-14100 & 2150 FOC	358	1.56%	259	0	259	48	308
33 1010-14700 Jury/Judicial Council	163	0.71%	118	0	118	22	140
34 1010-14800 Probate Court	354	1.55%	256	0	256	48	304
35 1010-14802 Public Guardian	12	0.05%	9	0	9	2	10
36 1010-14805 Probate Ct. Safe Havens	54	0.24%	39	0	39	7	46
37 1010-17100 County Executive	83	0.36%	60	0	60	11	71
38 1010-21500 Clerk	140	0.61%	101	0	101	19	120
39 1010-22900 Community Outreach / Me	64	0.28%	46	0	46	9	55
42 1010-25700 Equalization Department	102	0.45%	74	0	74	14	88
43 1010-26200 Elections	80	0.35%	58	0	58	11	69
44 1010-26201 Board of Canvassers	46	0.20%	33	0	33	6	40
45 1010-26700 Prosecuting Attorney	601	2.63%	435	0	435	81	516
47 1010-26800 Register of Deeds	68	0.30%	49	0	49	9	58
48 1010-27300 Department of Criminal D	183	0.80%	133	0	133	25	157
49 1010-27301 Indigent Attorney	347	1.52%	251	0	251	47	298
50 1010-27302 Department of Public Defi	144	0.63%	104	0	104	19	124

**Bay County, MI  
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**Accts Payable Allocations**

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 1010-27500 Drain Commissioner	80	0.35%	\$58	\$0	\$58	\$11	\$69
53 1010-27801 County Survey/Remonum	27	0.12%	20	0	20	4	23
54 1010-27903 Bldg Auth-MH Grp Home,l	23	0.10%	17	0	17	3	20
55 1010-27909 Bldg Auth-MH Grp Home,l	5	0.02%	4	0	4	1	4
56 1010-27910 Bldg Auth-MH Grp Home,l	3	0.01%	2	0	2	0	3
57 1010-27911 Bldg Auth-MH Grp Home,l	24	0.10%	17	0	17	3	21
58 1010-27912 Bldg Auth-MH Grp Home,l	19	0.08%	14	0	14	3	16
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.00%	1	0	1	0	1
60 1010-27920 Bldg Auth-MH Grp Home,(	21	0.09%	15	0	15	3	18
61 1010-27921 Bldg Auth-MH Grp Home,)	19	0.08%	14	0	14	3	16
62 1010-27922 Bldg Auth-MH Grp Home,)	23	0.10%	17	0	17	3	20
64 1010-28300 M.S.U. Extension	64	0.28%	46	0	46	9	55
66 1010-28700 Environmental Affairs	45	0.20%	33	0	33	6	39
67 1010-28703 Euclid Linear Park	3	0.01%	2	0	2	0	3
68 1010-28705 Environ-MI N. Resources	17	0.07%	12	0	12	2	15
69 1010-28706 Bay Co/Partnership Water	13	0.06%	9	0	9	2	11
70 1010-28800 Geographic Information S)	36	0.16%	26	0	26	5	31
71 1010-31100 Circuit Court Warrant Offic	30	0.13%	22	0	22	4	26
73 1010-31500 Secondary Road Patrol	423	1.85%	306	0	306	57	364
75 1010-31503 2nd Rd Patrol-Bangor Tw	42	0.18%	30	0	30	6	36
76 1010-31504 2nd Rd Patr-Portsmouth	17	0.07%	12	0	12	2	15
77 1010-31505 2nd Rd Ptrl-Williams Twp	21	0.09%	15	0	15	3	18
78 1010-31506 2nd Rd Patrol-Monitor Tw	32	0.14%	23	0	23	4	28
79 1010-31507 2nd Rd Patrol - City of	15	0.07%	11	0	11	2	13
80 1010-31508 2nd Road Patrol-Pinconni	17	0.07%	12	0	12	2	15
81 1010-31516 2nd Rd.Pat-Bay City Schc	19	0.08%	14	0	14	3	16
82 1010-31600 Secondary Road Patrol Gr	11	0.05%	8	0	8	1	9
83 1010-31681 Road Patrol Grant Oct-De	49	0.21%	35	0	35	7	42
89 1010-32100 Michigan Justice Training	12	0.05%	9	0	9	2	10
90 1010-32200 Medical Marihuana Enforc	6	0.03%	4	0	4	1	5
92 1010-33100 Marine Law Enforcement (	48	0.21%	35	0	35	6	41
95 1010-35100 Corrections Department / ,	72	0.31%	52	0	52	10	62
96 1010-42600 Off of Emerg Serv-Civil	50	0.22%	36	0	36	7	43
97 1010-42601 Local Emergency Plannin	1	0.00%	1	0	1	0	1
98 1010-43000 Animal Shelter/Dog Ward	438	1.91%	317	0	317	59	376
99 1010-58000 Pere Marquette Parking	13	0.06%	9	0	9	2	11
101 1010-64800 Medical Examiner	64	0.28%	46	0	46	9	55
102 1010-64900 Mental Health	4	0.02%	3	0	3	1	3
103 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
104 1010-72101 Transportation Planning	12	0.05%	9	0	9	2	10
105 1010-72181 Trans. Planning - Oct.-Dec	97	0.42%	70	0	70	13	83
106 1010-75100 Recreation/Parks Departm	17	0.07%	12	0	12	2	15

**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
109 1010-75108 Veterans Park Softball	74	0.32%	\$54	\$0	\$54	\$10	\$64
110 1010-75700 Community Center	198	0.87%	143	0	143	27	170
111 1010-75800 Swimming Pool	62	0.27%	45	0	45	8	53
112 1010-75900 County Market	2	0.01%	1	0	1	0	2
113 1010-76000 Fairgrounds	230	1.01%	167	0	167	31	198
114 1010-762XX Civic Arena	1,078	4.71%	781	0	781	146	926
115 1010-76300 Pinconning Park	264	1.15%	191	0	191	36	227
117 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
120 1010-89500 Midland-Bay-Saginaw Airp	31	0.14%	22	0	22	4	27
122 2210 Health Dept - Dist Health	1,611	7.04%	1,167	0	1,167	217	1,384
124 2380 Gypsy Moth Control Fund	56	0.24%	41	0	41	8	48
125 2400 Mosquito Control Fund	727	3.18%	527	0	527	98	625
126 2560 Regist of Deeds Automation Fnd	90	0.39%	65	0	65	12	77
128 2610 911 Service Fund	832	3.64%	603	0	603	112	715
129 2630 Concealed Pistol Licensing Fd	10	0.04%	7	0	7	1	9
130 2640 Local C.F.O. Training Fund	4	0.02%	3	0	3	1	3
134 2690 Law Library Fund	52	0.23%	38	0	38	7	45
135 2710 Library Fund	11	0.05%	8	0	8	1	9
136 2740 Community Corrections Fund	95	0.42%	69	0	69	13	82
137 2760 Division On Aging Fund	3,280	14.33%	2,376	0	2,376	443	2,819
138 2770 Home Rehabilitation Fund	43	0.19%	31	0	31	6	37
139 2900 Social Welfare Fund	52	0.23%	38	0	38	7	45
141 2920-66200 Child Care-Probate (Child	347	1.52%	251	0	251	47	298
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	545	2.38%	395	0	395	74	468
143 2920-66205 CCF-Casa Ct.Appointed S	9	0.04%	7	0	7	1	8
145 2920-66400 In-Home Care-Intensive P	87	0.38%	63	0	63	12	75
146 2920-66401 Youth & Family Support S	19	0.08%	14	0	14	3	16
147 2920-66402 Juvenile Drug Court	40	0.17%	29	0	29	5	34
148 2920-75104 Juv.Community Based Tre	21	0.09%	15	0	15	3	18
149 2920-75105 Juv.Gender Specific Servi	69	0.30%	50	0	50	9	59
152 2930 Soldier's Relief	797	3.48%	577	0	577	108	685
157 5090-75600 Public Golf Course	317	1.39%	230	0	230	43	272
158 5090-75601 Public Golf Course-Snack	35	0.15%	25	0	25	5	30
159 5090-75602 Public Golf Course-Club	218	0.95%	158	0	158	29	187
160 5120-67100 Medical Care Facility Func	2	0.01%	1	0	1	0	2
161 5160 100% Tax Payment Fund (DTR)	57	0.25%	41	0	41	8	49
162 5180 Delq Prop Tax Foreclosure	58	0.25%	42	0	42	8	50
163 5350-70200 Housing Fund	12	0.05%	9	0	9	2	10
165 6770 Self-Insurance Fund-WC/UC/S&A	5	0.02%	4	0	4	1	4
166 6771 Self-Insurance Fund-Healthcare	147	0.64%	106	0	106	20	126
172 7310-27400 Retirement System Fund	232	1.01%	168	0	168	31	199
173 7360-27401 Public Employee Health C	16	0.07%	12	0	12	2	14

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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
177 8010 Drain	284	1.24%	\$206	\$0	\$206	\$38	\$244
178 8011 Hampton O&M	116	0.51%	84	0	84	16	100
179 8012 Portsmouth O&M	14	0.06%	10	0	10	2	12
180 8014 Bangor O&M	412	1.80%	298	0	298	56	354
186 Other	9	0.04%	7	0	7	1	8
<b>Subtotal</b>	<b>22,883</b>	<b>100.00%</b>	<b>16,576</b>	<b>0</b>	<b>16,576</b>	<b>3,039</b>	<b>19,615</b>
Direct Bills					0		0
<b>Total</b>					<b>\$16,576</b>		<b>\$19,615</b>

Basis Units: Number of Accounts Payable Transactions by Department

Source: GL Report

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

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	2,140	2.31%	\$684	\$0	\$684	\$0	\$684
4 1010-10100 Board of Commissioners	324	0.35%	104	0	104	0	104
5 1010-19100 Accounting Department	496	0.54%	159	0	159	0	159
6 1010-20200 Payroll	409	0.44%	131	0	131	0	131
7 1010-21200 Budget Department	373	0.40%	119	0	119	0	119
8 1010-27200 Administrative Services	558	0.60%	178	0	178	34	212
9 1010-22800 Information Systems Divis	668	0.72%	214	0	214	41	254
11 1010-23300 Purchasing	314	0.34%	100	0	100	19	120
12 1010-26500 Buildings and Grounds	1,984	2.14%	634	0	634	121	755
13 1010-26600 Corporation Counsel	456	0.49%	146	0	146	28	174
14 1010-27000 Personnel & Employee Re	459	0.50%	147	0	147	28	175
15 1010-29800 Risograph Printing/Postag	246	0.27%	79	0	79	15	94
16 1010-30100 Sheriff Department	5,198	5.61%	1,661	0	1,661	317	1,979
17 1010-75110 Recreation & Facilities	393	0.42%	126	0	126	24	150
18 1010-75112 Parks/Recreation Mainten	518	0.56%	166	0	166	32	197
19 1010-85100 Risk Management	15	0.02%	5	0	5	1	6
20 1010-85900 Wellness Program	475	0.51%	152	0	152	29	181
21 1010-87800 Retirees Health/Life Insur	63	0.07%	20	0	20	4	24
22 1010-27900 Building Authority	62	0.07%	20	0	20	4	24
23 1010-13100 Circuit Court	1,811	1.96%	579	0	579	111	689
24 1010-13101 Circuit Court - SSSPP Gra	278	0.30%	89	0	89	17	106
25 1010-13131 Circuit-Adult Drug Court G	338	0.36%	108	0	108	21	129
26 1010-13300 Circuit Court Adult Probati	95	0.10%	30	0	30	6	36
27 1010-13600 District Court	883	0.95%	282	0	282	54	336
28 1010-13700 District Court Adult Probat	418	0.45%	134	0	134	26	159
29 1010-13731 Dist.Ct OWI Treatment Oc	400	0.43%	128	0	128	24	152
30 1010-14100 & 2150 FOC	2,423	2.62%	774	0	774	148	922
32 1010-14500 Law Library	13	0.01%	4	0	4	1	5
33 1010-14700 Jury/Judicial Council	613	0.66%	196	0	196	37	233
34 1010-14800 Probate Court	1,577	1.70%	504	0	504	96	600
35 1010-14802 Public Guardian	80	0.09%	26	0	26	5	30
36 1010-14805 Probate Ct. Safe Havens	59	0.06%	19	0	19	4	22
37 1010-17100 County Executive	369	0.40%	118	0	118	23	140
38 1010-21500 Clerk	1,280	1.38%	409	0	409	78	487
39 1010-22900 Community Outreach / Me	380	0.41%	121	0	121	23	145
40 1010-25404 2014 Delq Tax Property S	1	0.00%	0	0	0	0	0
41 1010-25415 2015 Delq Tax Property S	10	0.01%	3	0	3	1	4
42 1010-25700 Equalization Department	655	0.71%	209	0	209	40	249
43 1010-26200 Elections	90	0.10%	29	0	29	5	34
44 1010-26201 Board of Canvassers	46	0.05%	15	0	15	3	18
45 1010-26700 Prosecuting Attorney	2,363	2.55%	755	0	755	144	900
47 1010-26800 Register of Deeds	1,454	1.57%	465	0	465	89	554

**Bay County, MI  
Cost Allocation Plan**

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Accounting 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 D	493	0.53%	\$158	\$0	\$158	\$30	\$188
49 1010-27301 Indigent Attorney	351	0.38%	112	0	112	21	134
50 1010-27302 Department of Public Def	537	0.58%	172	0	172	33	204
51 1010-27500 Drain Commissioner	624	0.67%	199	0	199	38	238
52 1010-27507 Drain - County at Large	1	0.00%	0	0	0	0	0
53 1010-27801 County Survey/Remonum	540	0.58%	173	0	173	33	206
54 1010-27903 Bldg Auth-MH Grp Home,l	23	0.02%	7	0	7	1	9
55 1010-27909 Bldg Auth-MH Grp Home,z	5	0.01%	2	0	2	0	2
56 1010-27910 Bldg Auth-MH Grp Home,l	3	0.00%	1	0	1	0	1
57 1010-27911 Bldg Auth-MH Grp Home,l	24	0.03%	8	0	8	1	9
58 1010-27912 Bldg Auth-MH Grp Home,l	19	0.02%	6	0	6	1	7
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.00%	0	0	0	0	0
60 1010-27920 Bldg Auth-MH Grp Home,(	21	0.02%	7	0	7	1	8
61 1010-27921 Bldg Auth-MH Grp Home,)	19	0.02%	6	0	6	1	7
62 1010-27922 Bldg Auth-MH Grp Home,)	24	0.03%	8	0	8	1	9
63 1010-28000 Soil Conservation	86	0.09%	27	0	27	5	33
64 1010-28300 M.S.U. Extension	192	0.21%	61	0	61	12	73
65 1010-28600 Gypsy Moth Suppression	12	0.01%	4	0	4	1	5
66 1010-28700 Environmental Affairs	367	0.40%	117	0	117	22	140
67 1010-28703 Euclid Linear Park	4	0.00%	1	0	1	0	2
68 1010-28705 Environ-MI N. Resources	21	0.02%	7	0	7	1	8
69 1010-28706 Bay Co/Partnership Water	20	0.02%	6	0	6	1	8
70 1010-28800 Geographic Information S	339	0.37%	108	0	108	21	129
71 1010-31100 Circuit Court Warrant Offic	292	0.32%	93	0	93	18	111
72 1010-31200 B.A.Y.A.N.E.T.	253	0.27%	81	0	81	15	96
73 1010-31500 Secondary Road Patrol	1,005	1.09%	321	0	321	61	383
74 1010-31502 2nd Rd Patr-Monitor Cops	16	0.02%	5	0	5	1	6
75 1010-31503 2nd Rd Patrol-Bangor Tw	373	0.40%	119	0	119	23	142
76 1010-31504 2nd Rd Patr-Portsmouth	305	0.33%	97	0	97	19	116
77 1010-31505 2nd Rd Ptrl-Williams Twp	343	0.37%	110	0	110	21	131
78 1010-31506 2nd Rd Patrol-Monitor Tw	344	0.37%	110	0	110	21	131
79 1010-31507 2nd Rd Patrol - City of	289	0.31%	92	0	92	18	110
80 1010-31508 2nd Road Patrol-Pinconni	88	0.10%	28	0	28	5	34
81 1010-31516 2nd Rd.Pat-Bay City Sch	311	0.34%	99	0	99	19	118
82 1010-31600 Secondary Road Patrol Gr	101	0.11%	32	0	32	6	38
83 1010-31681 Road Patrol Grant Oct-De	319	0.34%	102	0	102	19	121
84 1010-31700 Township Road Patrol	214	0.23%	68	0	68	13	81
85 1010-31701 Township Road Patrol Apr	178	0.19%	57	0	57	11	68
86 1010-31902 Drive MI Safely/Task Forc	58	0.06%	19	0	19	4	22
87 1010-31903 O.W.I. Alcohol Enforceme	295	0.32%	94	0	94	18	112
88 1010-31904 Youth Alcohol Enforcemer	123	0.13%	39	0	39	8	47
89 1010-32100 Michigan Justice Training	21	0.02%	7	0	7	1	8

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 1010-32200 Medical Marihuana Enforc	11	0.01%	\$4	\$0	\$4	\$1	\$4
91 1010-32500 911 Central Dispatch	12	0.01%	4	0	4	1	5
92 1010-33100 Marine Law Enforcement (	132	0.14%	42	0	42	8	50
93 1010-33102 Port Security	5	0.01%	2	0	2	0	2
94 1010-33200 Snowmobile Law Enforcer	4	0.00%	1	0	1	0	2
95 1010-35100 Corrections Department /	111	0.12%	35	0	35	7	42
96 1010-42600 Off of Emerg Serv-Civil	339	0.37%	108	0	108	21	129
97 1010-42601 Local Emergency Planning	1	0.00%	0	0	0	0	0
98 1010-43000 Animal Shelter/Dog Ward	1,283	1.39%	410	0	410	78	488
99 1010-58000 Pere Marquette Parking	21	0.02%	7	0	7	1	8
100 1010-61730 Personal Care-Private/Oct	1	0.00%	0	0	0	0	0
101 1010-64800 Medical Examiner	292	0.32%	93	0	93	18	111
102 1010-64900 Mental Health	4	0.00%	1	0	1	0	2
103 1010-65100 Ambulance	1	0.00%	0	0	0	0	0
104 1010-72101 Transportation Planning	106	0.11%	34	0	34	6	40
105 1010-72181 Trans. Planning - Oct.-Dec	397	0.43%	127	0	127	24	151
106 1010-75100 Recreation/Parks Depart	89	0.10%	28	0	28	5	34
107 1010-75104 Juv.Community Based Tre	24	0.03%	8	0	8	1	9
108 1010-75105 Juv.Gender Specific Servi	24	0.03%	8	0	8	1	9
109 1010-75108 Veterans Park Softball	196	0.21%	63	0	63	12	75
110 1010-75700 Community Center	1,036	1.12%	331	0	331	63	394
111 1010-75800 Swimming Pool	165	0.18%	53	0	53	10	63
112 1010-75900 County Market	9	0.01%	3	0	3	1	3
113 1010-76000 Fairgrounds	512	0.55%	164	0	164	31	195
114 1010-762XX Civic Arena	4,586	4.95%	1,466	0	1,466	280	1,746
115 1010-76300 Pinconning Park	1,114	1.20%	356	0	356	68	424
116 1010-79000 Library	12	0.01%	4	0	4	1	5
117 1010-86500 401(K) Savings Plan Admi	1	0.00%	0	0	0	0	0
118 1010-87200 Self Insurance Claims	12	0.01%	4	0	4	1	5
119 1010-87201 Self Insurance Administrat	12	0.01%	4	0	4	1	5
120 1010-89500 Midland-Bay-Saginaw Airp	31	0.03%	10	0	10	2	12
121 2010 County Road Fund	178	0.19%	57	0	57	11	68
122 2210 Health Dept - Dist Health	10,519	11.36%	3,362	0	3,362	642	4,005
124 2380 Gypsy Moth Control Fund	432	0.47%	138	0	138	26	164
125 2400 Mosquito Control Fund	1,275	1.38%	408	0	408	78	485
126 2560 Regist of Deeds Automation Fnd	153	0.17%	49	0	49	9	58
128 2610 911 Service Fund	1,546	1.67%	494	0	494	94	589
129 2630 Concealed Pistol Licensing Fd	527	0.57%	168	0	168	32	201
130 2640 Local C.F.O. Training Fund	77	0.08%	25	0	25	5	29
131 2650 Drug Law Enforcement Fund	14	0.02%	4	0	4	1	5
132 2651 Drug Law Enforcement-Bayanet	443	0.48%	142	0	142	27	169
134 2690 Law Library Fund	66	0.07%	21	0	21	4	25

**Bay County, MI  
Cost Allocation Plan**

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Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 2710 Library Fund	145	0.16%	\$46	\$0	\$46	\$9	\$55
136 2740 Community Corrections Fund	425	0.46%	136	0	136	26	162
137 2760 Division On Aging Fund	9,542	10.30%	3,050	0	3,050	583	3,633
138 2770 Home Rehabilitation Fund	214	0.23%	68	0	68	13	81
139 2900 Social Welfare Fund	57	0.06%	18	0	18	3	22
141 2920-66200 Child Care-Probate (Child	576	0.62%	184	0	184	35	219
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,544	1.67%	493	0	493	94	588
143 2920-66205 CCF-Casa Ct.Appointed S	42	0.05%	13	0	13	3	16
144 2920-66300 Child Care-D.S.S. (State V	68	0.07%	22	0	22	4	26
145 2920-66400 In-Home Care-Intensive P	465	0.50%	149	0	149	28	177
146 2920-66401 Youth & Family Support S	448	0.48%	143	0	143	27	171
147 2920-66402 Juvenile Drug Court	375	0.40%	120	0	120	23	143
148 2920-75104 Juv.Community Based Tre	383	0.41%	122	0	122	23	146
149 2920-75105 Juv.Gender Specific Servi	450	0.49%	144	0	144	27	171
152 2930 Soldier's Relief	881	0.95%	282	0	282	54	335
153 2970 Historical Preservation	36	0.04%	12	0	12	2	14
154 3650 Debt-Water Supply Sys Bay	23	0.02%	7	0	7	1	9
155 3690 Bldg Authority Debt Fund	36	0.04%	12	0	12	2	14
156 4650 Water Supply Sys Bay-Const	23	0.02%	7	0	7	1	9
157 5090-75600 Public Golf Course	868	0.94%	277	0	277	53	330
158 5090-75601 Public Golf Course-Snack	48	0.05%	15	0	15	3	18
159 5090-75602 Public Golf Course-Club	1,381	1.49%	441	0	441	84	526
160 5120-67100 Medical Care Facility Func	1,073	1.16%	343	0	343	66	408
161 5160 100% Tax Payment Fund (DTR)	1,032	1.11%	330	0	330	63	393
162 5180 Delq Prop Tax Foreclosure	1,473	1.59%	471	0	471	90	561
163 5350-70200 Housing Fund	1,085	1.17%	347	0	347	66	413
164 5950 Commissary Fund	75	0.08%	24	0	24	5	29
165 6770 Self-Insurance Fund-WC/UC/S&/	511	0.55%	163	0	163	31	195
166 6771 Self-Insurance Fund-Healthcare	354	0.38%	113	0	113	22	135
172 7310-27400 Retirement System Fund	1,640	1.77%	524	0	524	100	624
173 7360-27401 Public Employee Health C	157	0.17%	50	0	50	10	60
176 7640 Inmate Trust Fund	12	0.01%	4	0	4	1	5
177 8010 Drain	977	1.05%	312	0	312	60	372
178 8011 Hampton O&M	139	0.15%	44	0	44	8	53
179 8012 Portsmouth O&M	52	0.06%	17	0	17	3	20
180 8014 Bangor O&M	511	0.55%	163	0	163	31	195
182 8510 Drain Debt Ret	248	0.27%	79	0	79	15	94
183 9760 Governmental Full Accrual	22	0.02%	7	0	7	1	8
184 9770 Governmentl Full Accrual-Drain	6	0.01%	2	0	2	0	2
186 Other	9	0.01%	3	0	3	1	3

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	92,620	100.00%	29,603	0	29,603	5,428	35,032
Direct Bills					0		0
<b>Total</b>					<b>\$29,603</b>		<b>\$35,032</b>

Basis Units: Number of Accounting Transactions by Department

Source: GL Report

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**Specific Allocations**

**Dept:7 1010-21200 Budget Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 1010-22800 Information Systems Divis	1,665	29.73%	\$2,517	\$0	\$2,517	\$462	\$2,979
122 2210 Health Dept - Dist Health	3,935	70.27%	5,949	0	5,949	1,091	7,040
<b>Subtotal</b>	<b>5,600</b>	<b>100.00%</b>	<b>8,467</b>	<b>0</b>	<b>8,467</b>	<b>1,553</b>	<b>10,019</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,467</b>		<b>\$10,019</b>

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

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:7 1010-21200 Budget Department**

Department	Budgeting	Accts Payable	Accounting	Specific	General Government	Total
3 1010-25300 Treasurer	\$1,356	\$67	\$684	\$0	\$0	\$2,107
4 1010-10100 Board of Commissioners	678	50	104	0	0	832
5 1010-19100 Accounting Department	799	72	159	0	0	1,030
6 1010-20200 Payroll	727	38	131	0	0	896
7 1010-21200 Budget Department	630	40	119	0	0	789
8 1010-27200 Administrative Services	922	37	212	0	0	1,171
9 1010-22800 Information Systems Divis	1,037	235	254	2,979	0	4,505
11 1010-23300 Purchasing	663	34	120	0	0	816
12 1010-26500 Buildings and Grounds	1,786	1,143	755	0	0	3,685
13 1010-26600 Corporation Counsel	1,037	89	174	0	0	1,300
14 1010-27000 Personnel & Employee Re	922	103	175	0	0	1,200
15 1010-29800 Risograph Printing/Postag	576	16	94	0	0	686
16 1010-30100 Sheriff Department	2,910	1,601	1,979	0	0	6,490
17 1010-75110 Recreation & Facilities	807	30	150	0	0	986
18 1010-75112 Parks/Recreation Mainten	807	200	197	0	0	1,204
19 1010-85100 Risk Management	202	8	6	0	0	215
20 1010-85900 Wellness Program	634	193	181	0	0	1,007
21 1010-87800 Retirees Health/Life Insur	144	2	24	0	0	170
22 1010-27900 Building Authority	86	9	24	0	0	119
23 1010-13100 Circuit Court	1,613	309	689	0	0	2,612
24 1010-13101 Circuit Court - SSSPP Gra	432	15	106	0	0	553
25 1010-13131 Circuit-Adult Drug Court G	519	27	129	0	0	674
26 1010-13300 Circuit Court Adult Probati	230	48	36	0	0	315
27 1010-13600 District Court	1,873	213	336	0	0	2,422
28 1010-13700 District Court Adult Probat	778	59	159	0	0	996
29 1010-13731 Dist.Ct OWI Treatment Oc	634	22	152	0	0	808
30 1010-14100 & 2150 FOC	3,025	308	922	0	0	4,255
32 1010-14500 Law Library	29	0	5	0	0	34
33 1010-14700 Jury/Judicial Council	1,239	140	233	0	0	1,612
34 1010-14800 Probate Court	1,671	304	600	0	0	2,576
35 1010-14802 Public Guardian	86	10	30	0	0	127
36 1010-14805 Probate Ct. Safe Havens	144	46	22	0	0	213
37 1010-17100 County Executive	864	71	140	0	0	1,076
38 1010-21500 Clerk	1,354	120	487	0	0	1,962
39 1010-22900 Community Outreach / Me	835	55	145	0	0	1,035
40 1010-25404 2014 Delq Tax Property S	29	0	0	0	0	29
41 1010-25415 2015 Delq Tax Property S	29	0	4	0	0	33
42 1010-25700 Equalization Department	980	88	249	0	0	1,317
43 1010-26200 Elections	375	69	34	0	0	478
44 1010-26201 Board of Canvassers	86	40	18	0	0	143
45 1010-26700 Prosecuting Attorney	4,149	516	900	0	0	5,565

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**Allocation Summary**

**Dept:7 1010-21200 Budget Department**

Department	Budgeting	Accts Payable	Accounting	Specific	General Government	Total
47 1010-26800 Register of Deeds	\$1,066	\$58	\$554	\$0	\$0	\$1,678
48 1010-27300 Department of Criminal D	835	157	188	0	0	1,180
49 1010-27301 Indigent Attorney	230	298	134	0	0	662
50 1010-27302 Department of Public Defi	951	124	204	0	0	1,279
51 1010-27500 Drain Commissioner	1,095	69	238	0	0	1,401
52 1010-27507 Drain - County at Large	29	0	0	0	0	29
53 1010-27801 County Survey/Remonum	519	23	206	0	0	747
54 1010-27903 Bldg Auth-MH Grp Home,l	58	20	9	0	0	86
55 1010-27909 Bldg Auth-MH Grp Home,z	86	4	2	0	0	93
56 1010-27910 Bldg Auth-MH Grp Home,l	58	3	1	0	0	61
57 1010-27911 Bldg Auth-MH Grp Home,l	58	21	9	0	0	87
58 1010-27912 Bldg Auth-MH Grp Home,l	86	16	7	0	0	110
59 1010-27919 Bldg Auth-MH Grp Home,l	29	1	0	0	0	30
60 1010-27920 Bldg Auth-MH Grp Home,(	29	18	8	0	0	55
61 1010-27921 Bldg Auth-MH Grp Home,)	58	16	7	0	0	81
62 1010-27922 Bldg Auth-MH Grp Home,)	58	20	9	0	0	87
63 1010-28000 Soil Conservation	29	0	33	0	0	62
64 1010-28300 M.S.U. Extension	720	55	73	0	0	848
65 1010-28600 Gypsy Moth Suppression	29	0	5	0	0	33
66 1010-28700 Environmental Affairs	749	39	140	0	0	927
67 1010-28703 Euclid Linear Park	29	3	2	0	0	33
68 1010-28705 Environ-MI N. Resources	86	15	8	0	0	109
69 1010-28706 Bay Co/Partnership Water	58	11	8	0	0	76
70 1010-28800 Geographic Information Sy	864	31	129	0	0	1,024
71 1010-31100 Circuit Court Warrant Offic	749	26	111	0	0	886
72 1010-31200 B.A.Y.A.N.E.T.	490	0	96	0	0	586
73 1010-31500 Secondary Road Patrol	1,412	364	383	0	0	2,158
74 1010-31502 2nd Rd Patr-Monitor Cops	230	0	6	0	0	237
75 1010-31503 2nd Rd Patrol-Bangor Tw	634	36	142	0	0	812
76 1010-31504 2nd Rd Patr-Portsmouth	605	15	116	0	0	736
77 1010-31505 2nd Rd Ptrl-Williams Twp	634	18	131	0	0	782
78 1010-31506 2nd Rd Patrol-Monitor Tw	720	28	131	0	0	879
79 1010-31507 2nd Rd Patrol - City of	605	13	110	0	0	728
80 1010-31508 2nd Road Patrol-Pinconni	576	15	34	0	0	624
81 1010-31516 2nd Rd.Pat-Bay City Sch	634	16	118	0	0	769
82 1010-31600 Secondary Road Patrol Gr	605	9	38	0	0	653
83 1010-31681 Road Patrol Grant Oct-De	691	42	121	0	0	855
84 1010-31700 Township Road Patrol	576	0	81	0	0	658
85 1010-31701 Township Road Patrol Apr	519	0	68	0	0	586
86 1010-31902 Drive MI Safely/Task Forc	259	0	22	0	0	281
87 1010-31903 O.W.I. Alcohol Enforceme	259	0	112	0	0	372

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**Allocation Summary**

**Dept:7 1010-21200 Budget Department**

Department	Budgeting	Accts Payable	Accounting	Specific	General Government	Total
88 1010-31904 Youth Alcohol Enforcem	\$259	\$0	\$47	\$0	\$0	\$306
89 1010-32100 Michigan Justice Training	115	10	8	0	0	134
90 1010-32200 Medical Marihuana Enforc	173	5	4	0	0	182
91 1010-32500 911 Central Dispatch	29	0	5	0	0	33
92 1010-33100 Marine Law Enforcement (	403	41	50	0	0	495
93 1010-33102 Port Security	58	0	2	0	0	60
94 1010-33200 Snowmobile Law Enforcer	115	0	2	0	0	117
95 1010-35100 Corrections Department / .	230	62	42	0	0	335
96 1010-42600 Off of Emerg Serv-Civil	749	43	129	0	0	921
97 1010-42601 Local Emergency Planning	29	1	0	0	0	30
98 1010-43000 Animal Shelter/Dog Warde	1,642	376	488	0	0	2,507
99 1010-58000 Pere Marquette Parking	86	11	8	0	0	106
100 1010-61730 Personal Care-Private/Oct	29	0	0	0	0	29
101 1010-64800 Medical Examiner	230	55	111	0	0	397
102 1010-64900 Mental Health	29	3	2	0	0	34
103 1010-65100 Ambulance	29	1	0	0	0	30
104 1010-72101 Transportation Planning	720	10	40	0	0	771
105 1010-72181 Trans. Planning - Oct.-Dec	922	83	151	0	0	1,156
106 1010-75100 Recreation/Parks Departm	461	15	34	0	0	509
107 1010-75104 Juv.Community Based Tre	58	0	9	0	0	67
108 1010-75105 Juv.Gender Specific Servi	58	0	9	0	0	67
109 1010-75108 Veterans Park Softball	461	64	75	0	0	599
110 1010-75700 Community Center	1,066	170	394	0	0	1,631
111 1010-75800 Swimming Pool	461	53	63	0	0	577
112 1010-75900 County Market	58	2	3	0	0	63
113 1010-76000 Fairgrounds	634	198	195	0	0	1,026
114 1010-762XX Civic Arena	2,996	926	1,746	0	0	5,669
115 1010-76300 Pinconning Park	1,498	227	424	0	0	2,149
116 1010-79000 Library	29	0	5	0	0	33
117 1010-86500 401(K) Savings Plan Admi	29	1	0	0	0	30
118 1010-87200 Self Insurance Claims	29	0	5	0	0	33
119 1010-87201 Self Insurance Administrat	29	0	5	0	0	33
120 1010-89500 Midland-Bay-Saginaw Airp	29	27	12	0	0	67
121 2010 County Road Fund	288	0	68	0	0	356
122 2210 Health Dept - Dist Health	24,201	1,384	4,005	7,040	0	36,630
124 2380 Gypsy Moth Control Fund	1,152	48	164	0	0	1,365
125 2400 Mosquito Control Fund	2,276	625	485	0	0	3,386
126 2560 Regist of Deeds Automation Fnd	375	77	58	0	0	510
128 2610 911 Service Fund	2,420	715	589	0	0	3,724
129 2630 Concealed Pistol Licensing Fd	519	9	201	0	0	728
130 2640 Local C.F.O. Training Fund	288	3	29	0	0	321

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Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	Accounting	Specific	General Government	Total
131 2650 Drug Law Enforcement Fund	\$58	\$0	\$5	\$0	\$0	\$63
132 2651 Drug Law Enforcement-Bayanet	0	0	169	0	0	169
133 2651-31200 BAYANET	1,642	0	0	0	0	1,642
134 2690 Law Library Fund	115	45	25	0	0	185
135 2710 Library Fund	663	9	55	0	0	727
136 2740 Community Corrections Fund	1,354	82	162	0	0	1,598
137 2760 Division On Aging Fund	14,895	2,819	3,633	0	0	21,346
138 2770 Home Rehabilitation Fund	634	37	81	0	0	752
139 2900 Social Welfare Fund	202	45	22	0	0	268
141 2920-66200 Child Care-Probate (Child	432	298	219	0	0	950
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,901	468	588	0	0	2,958
143 2920-66205 CCF-Casa Ct.Appointed S	115	8	16	0	0	139
144 2920-66300 Child Care-D.S.S. (State V	144	0	26	0	0	170
145 2920-66400 In-Home Care-Intensive P	864	75	177	0	0	1,116
146 2920-66401 Youth & Family Support S	778	16	171	0	0	965
147 2920-66402 Juvenile Drug Court	720	34	143	0	0	897
148 2920-75104 Juv.Community Based Tre	663	18	146	0	0	826
149 2920-75105 Juv.Gender Specific Servi	893	59	171	0	0	1,124
152 2930 Soldier's Relief	1,239	685	335	0	0	2,259
153 2970 Historical Preservation	259	0	14	0	0	273
154 3650 Debt-Water Supply Sys Bay	144	0	9	0	0	153
155 3690 Bldg Authority Debt Fund	202	0	14	0	0	215
156 4650 Water Supply Sys Bay-Const	86	0	9	0	0	95
157 5090-75600 Public Golf Course	1,239	272	330	0	0	1,842
158 5090-75601 Public Golf Course-Snack	86	30	18	0	0	135
159 5090-75602 Public Golf Course-Club	1,412	187	526	0	0	2,125
160 5120-67100 Medical Care Facility Func	720	2	408	0	0	1,130
161 5160 100% Tax Payment Fund (DTR)	807	49	393	0	0	1,249
162 5180 Delq Prop Tax Foreclosure	1,498	50	561	0	0	2,109
163 5350-70200 Housing Fund	2,247	10	413	0	0	2,671
164 5950 Commissary Fund	202	0	29	0	0	230
165 6770 Self-Insurance Fund-WC/UC/S&I	778	4	195	0	0	977
166 6771 Self-Insurance Fund-Healthcare	547	126	135	0	0	808
172 7310-27400 Retirement System Fund	2,708	199	624	0	0	3,532
173 7360-27401 Public Employee Health C	432	14	60	0	0	506
176 7640 Inmate Trust Fund	29	0	5	0	0	33
177 8010 Drain	10,861	244	372	0	0	11,477
178 8011 Hampton O&M	288	100	53	0	0	441
179 8012 Portsmouth O&M	259	12	20	0	0	291
180 8014 Bangor O&M	749	354	195	0	0	1,298
182 8510 Drain Debt Ret	1,325	0	94	0	0	1,420

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**Allocation Summary**

**Dept:7 1010-21200 Budget Department**

<b>Department</b>	<b>Budgeting</b>	<b>Accts Payable</b>	<b>Accounting</b>	<b>Specific</b>	<b>General Government</b>	<b>Total</b>
183 9760 Governmental Full Accrual	\$519	\$0	\$8	\$0	\$0	\$527
184 9770 Governmentl Full Accrual-Drain	115	0	2	0	0	118
186 Other	29	8	3	0	0	40
<b>Total</b>	<b>\$155,819</b>	<b>\$19,615</b>	<b>\$35,032</b>	<b>\$10,019</b>	<b>\$0</b>	<b>\$220,485</b>

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

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

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

- **Administrative Services**– Costs related to the provision of administrative support and departmental coordination have been allocated to benefitting departments based on the number of FTE's by benefitting department.
- **Support Service** – The cost of administrative and managerial support is allocated on the basis of the dollar value of assigned wages by supervised department.
- **Vendor Services** – The cost of with 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.
- **General Government** – Costs related to the function of General Government have been 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:8 1010-27200 Administrative Services

Description	Amount	General Admin	Admin Services	Support Service	Vendor Services
<b>Personnel Costs</b>					
Salaries	113,423	0	47,190	66,233	0
<i>Salary % Split</i>		<i>.00%</i>	<i>41.60%</i>	<i>58.40%</i>	<i>.00%</i>
Benefits	34,429	0	14,324	20,105	0
<b>Subtotal - Personnel Costs</b>	<b>147,852</b>	<b>0</b>	<b>61,514</b>	<b>86,338</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
72700 Office Supplies	500	0	208	292	0
72900 Postage	423	0	176	247	0
73000 Magazines and Periodicals	43	0	18	25	0
74200 Food Supplies	151	0	63	88	0
74800 Kitchen Supplies	5	0	2	3	0
75000 Gas, Oil and Grease	22	0	9	13	0
75100 Computer Supplies	106	0	44	62	0
79900 Other Supplies	159	0	66	93	0
80200 Contractual Services	450	0	0	0	450
85200 Telephone	152	0	63	89	0
86100 Conference Fees & Expenses	530	0	221	309	0
86500 State Travel Mileage	407	0	169	238	0
90000 Printing/Publishing/Advertisi	132	0	55	77	0
94600 Equipment Rental	21	0	9	12	0
94601 Equipment Rental-Copy Machir	699	0	291	408	0
<b>Subtotal - Services &amp; Supplies</b>	<b>3,800</b>	<b>0</b>	<b>1,394</b>	<b>1,956</b>	<b>450</b>
<b>Department Cost Total</b>	<b>151,652</b>	<b>0</b>	<b>62,908</b>	<b>88,294</b>	<b>450</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>151,652</b>	<b>0</b>	<b>62,908</b>	<b>88,294</b>	<b>450</b>
General Admin Distribution		0	0	0	0
<b>Grand Total</b>	<b>\$151,652</b>		<b>\$62,908</b>	<b>\$88,294</b>	<b>\$450</b>

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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	\$126	\$0	\$52	\$73	\$0
Subtotal - Building Depreciation	126	0	52	73	0
3 Cash Receipts	637	162	331	465	2
3 Bank Administration	510	129	265	372	2
Subtotal - 1010-25300 Treasurer	1,147	291	596	837	4
4 Annual Audit	439	115	230	323	2
Subtotal - 1010-10100 Board of Comrr	439	115	230	323	2
5 Accounting	1,679	581	937	1,315	7
5 Payroll	0	0	0	0	0
5 Budgeting	660	224	367	515	3
5 Contract Serv.	515	221	305	429	2
Subtotal - 1010-19100 Accounting Dep	2,853	1,027	1,609	2,259	12
6 Payroll	481	163	267	375	2
Subtotal - 1010-20200 Payroll	481	163	267	375	2
7 Budgeting	775	147	382	537	3
7 Accts Payable	31	6	15	22	0
7 Accounting	178	34	88	124	1
Subtotal - 1010-21200 Budget Departrr	985	187	486	682	3
8 Admin Services	0	196	81	114	1
Subtotal - 1010-27200 Administrative S	0	196	81	114	1
9 Tech Support	0	248	103	144	1
Subtotal - 1010-22800 Information Sys	0	248	103	144	1
10 Accounting	0	1,106	459	644	3
Subtotal - Financial System MUNIS	0	1,106	459	644	3
11 Purchasing	0	2,318	962	1,350	7
Subtotal - 1010-23300 Purchasing	0	2,318	962	1,350	7
12 County Building	0	5,599	2,323	3,260	17

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
12 Telephone Upgrade/Maintenance	\$0	\$126	\$52	\$73	\$0
Subtotal - 1010-26500 Buildings and G	0	5,725	2,375	3,333	17
13 Civil Counsel	0	23,700	9,831	13,799	70
Subtotal - 1010-26600 Corporation Cot	0	23,700	9,831	13,799	70
14 Human Resources	0	763	316	444	2
14 Labor Relations	0	32	13	19	0
14 Education and Training	0	3,190	1,323	1,857	9
Subtotal - 1010-27000 Personnel & Err	0	3,985	1,653	2,320	12
15 Mail Services	0	115	48	67	0
Subtotal - 1010-29800 Risograph Printi	0	115	48	67	0
18 Vehicle Maintenance	0	158	66	92	0
18 County Building	0	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	158	66	92	0
19 General Liability	0	548	227	319	2
19 Vehicle Insurance	0	4,143	1,718	2,412	12
19 County Building	0	231	96	135	1
Subtotal - 1010-85100 Risk Manageme	0	4,922	2,042	2,866	15
20 Wellness Program	0	269	112	157	1
Subtotal - 1010-85900 Wellness Progr	0	269	112	157	1
21 Fringe Benefits	0	6,577	2,728	3,829	20
21 Term Payoff	0	(27,922)	(11,583)	(16,257)	(83)
Subtotal - 1010-87800 Retirees Health/	0	(21,345)	(8,854)	(12,427)	(63)
<b>Total Incoming</b>	<b>6,031</b>	<b>23,180</b>	<b>12,117</b>	<b>17,007</b>	<b>87</b>
<b>C. Total Allocated</b>		<b>\$180,863</b>	<b>\$75,025</b>	<b>\$105,302</b>	<b>\$537</b>
			41.48%	58.22%	0.30%

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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	5.11	1.05%	\$687	\$0	\$687	\$0	\$687
4 1010-10100 Board of Commissioners	5.85	1.20%	787	0	787	0	787
5 1010-19100 Accounting Department	5.53	1.14%	744	0	744	0	744
6 1010-20200 Payroll	2.23	0.46%	300	0	300	0	300
7 1010-21200 Budget Department	2.48	0.51%	334	0	334	0	334
8 1010-27200 Administrative Services	1.46	0.30%	196	0	196	0	196
9 1010-22800 Information Systems Divis	8.59	1.77%	1,156	0	1,156	178	1,334
11 1010-23300 Purchasing	0.95	0.20%	128	0	128	20	148
12 1010-26500 Buildings and Grounds	20.58	4.23%	2,769	0	2,769	427	3,195
13 1010-26600 Corporation Counsel	2.94	0.60%	396	0	396	61	456
14 1010-27000 Personnel & Employee Re	2.43	0.50%	327	0	327	50	377
15 1010-29800 Risograph Printing/Postag	0.27	0.06%	36	0	36	6	42
16 1010-30100 Sheriff Department	53.65	11.03%	7,217	0	7,217	1,113	8,330
17 1010-75110 Recreation & Facilities	1.64	0.34%	221	0	221	34	255
18 1010-75112 Parks/Recreation Mainten	2.17	0.45%	292	0	292	45	337
20 1010-85900 Wellness Program	0.97	0.20%	130	0	130	20	151
23 1010-13100 Circuit Court	15.26	3.14%	2,053	0	2,053	317	2,369
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	135	0	135	21	155
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.24%	155	0	155	24	179
27 1010-13600 District Court	18.75	3.86%	2,522	0	2,522	389	2,911
28 1010-13700 District Court Adult Probat	6.00	1.23%	807	0	807	124	932
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.25%	161	0	161	25	186
30 1010-14100 & 2150 FOC	26.32	5.41%	3,541	0	3,541	546	4,087
33 1010-14700 Jury/Judicial Council	2.54	0.52%	342	0	342	53	394
34 1010-14800 Probate Court	13.72	2.82%	1,846	0	1,846	285	2,130
37 1010-17100 County Executive	1.87	0.38%	252	0	252	39	290
38 1010-21500 Clerk	3.89	0.80%	523	0	523	81	604
39 1010-22900 Community Outreach / Me	1.00	0.21%	135	0	135	21	155
42 1010-25700 Equalization Department	3.00	0.62%	404	0	404	62	466
45 1010-26700 Prosecuting Attorney	20.96	4.31%	2,820	0	2,820	435	3,254
47 1010-26800 Register of Deeds	4.91	1.01%	661	0	661	102	762
48 1010-27300 Department of Criminal D	2.96	0.61%	398	0	398	61	460
50 1010-27302 Department of Public Defi	5.06	1.04%	681	0	681	105	786
51 1010-27500 Drain Commissioner	6.81	1.40%	916	0	916	141	1,057
53 1010-27801 County Survey/Remonum	0.20	0.04%	27	0	27	4	31
64 1010-28300 M.S.U. Extension	0.41	0.08%	55	0	55	9	64
66 1010-28700 Environmental Affairs	1.74	0.36%	234	0	234	36	270
70 1010-28800 Geographic Information Sy	0.81	0.17%	109	0	109	17	126
71 1010-31100 Circuit Court Warrant Offic	1.15	0.24%	155	0	155	24	179
72 1010-31200 B.A.Y.A.N.E.T.	0.97	0.20%	130	0	130	20	151
73 1010-31500 Secondary Road Patrol	16.74	3.44%	2,252	0	2,252	347	2,599
75 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.82%	539	0	539	83	623

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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
76 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	\$135	\$0	\$135	\$21	\$155
77 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.40%	260	0	260	40	300
78 1010-31506 2nd Rd Patrol-Monitor Tw	2.08	0.43%	280	0	280	43	323
79 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	135	0	135	21	155
80 1010-31508 2nd Road Patrol-Pinconni	0.55	0.11%	74	0	74	11	85
81 1010-31516 2nd Rd.Pat-Bay City Sch	0.99	0.20%	133	0	133	21	154
82 1010-31600 Secondary Road Patrol Gr	0.71	0.15%	96	0	96	15	110
83 1010-31681 Road Patrol Grant Oct-De	2.23	0.46%	300	0	300	46	346
84 1010-31700 Township Road Patrol	0.27	0.06%	36	0	36	6	42
85 1010-31701 Township Road Patrol Apr	0.11	0.02%	15	0	15	2	17
86 1010-31902 Drive MI Safely/Task Forc	0.10	0.02%	13	0	13	2	16
87 1010-31903 O.W.I. Alcohol Enforceme	0.28	0.06%	38	0	38	6	43
88 1010-31904 Youth Alcohol Enforcemer	0.10	0.02%	13	0	13	2	16
92 1010-33100 Marine Law Enforcement (	0.53	0.11%	71	0	71	11	82
96 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	135	0	135	21	155
98 1010-43000 Animal Shelter/Dog Warde	7.12	1.46%	958	0	958	148	1,106
104 1010-72101 Transportation Planning	0.22	0.05%	30	0	30	5	34
105 1010-72181 Trans. Planning - Oct.-Dec	1.11	0.23%	149	0	149	23	172
106 1010-75100 Recreation/Parks Departm	0.93	0.19%	125	0	125	19	144
109 1010-75108 Veterans Park Softball	0.15	0.03%	20	0	20	3	23
110 1010-75700 Community Center	2.91	0.60%	391	0	391	60	452
111 1010-75800 Swimming Pool	1.34	0.28%	180	0	180	28	208
113 1010-76000 Fairgrounds	0.11	0.02%	15	0	15	2	17
114 1010-762XX Civic Arena	7.38	1.52%	993	0	993	153	1,146
115 1010-76300 Pinconning Park	2.14	0.44%	288	0	288	44	332
122 2210 Health Dept - Dist Health	43.03	8.85%	5,789	0	5,789	893	6,681
124 2380 Gypsy Moth Control Fund	1.04	0.21%	140	0	140	22	161
125 2400 Mosquito Control Fund	13.23	2.72%	1,780	0	1,780	274	2,054
128 2610 911 Service Fund	24.87	5.11%	3,346	0	3,346	516	3,862
129 2630 Concealed Pistol Licensing Fd	0.30	0.06%	40	0	40	6	47
130 2640 Local C.F.O. Training Fund	0.16	0.03%	22	0	22	3	25
136 2740 Community Corrections Fund	1.95	0.40%	262	0	262	40	303
137 2760 Division On Aging Fund	38.37	7.89%	5,162	0	5,162	796	5,958
138 2770 Home Rehabilitation Fund	0.05	0.01%	7	0	7	1	8
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.73	4.67%	3,058	0	3,058	471	3,529
145 2920-66400 In-Home Care-Intensive P	0.50	0.10%	67	0	67	10	78
146 2920-66401 Youth & Family Support S	2.28	0.47%	307	0	307	47	354
147 2920-66402 Juvenile Drug Court	0.50	0.10%	67	0	67	10	78
148 2920-75104 Juv.Community Based Tre	2.00	0.41%	269	0	269	41	311
149 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	269	0	269	41	311
157 5090-75600 Public Golf Course	3.40	0.70%	457	0	457	71	528
159 5090-75602 Public Golf Course-Club	2.78	0.57%	374	0	374	58	432

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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
161 5160 100% Tax Payment Fund (DTR)	1.89	0.39%	\$254	\$0	\$254	\$39	\$293
162 5180 Delq Prop Tax Foreclosure	0.23	0.05%	31	0	31	5	36
163 5350-70200 Housing Fund	3.81	0.78%	513	0	513	79	592
165 6770 Self-Insurance Fund-WC/UC/S&I	3.13	0.64%	421	0	421	65	486
172 7310-27400 Retirement System Fund	2.40	0.49%	323	0	323	50	373
<b>Subtotal</b>	<b>486.22</b>	<b>100.00%</b>	<b>65,409</b>	<b>0</b>	<b>65,409</b>	<b>9,615</b>	<b>75,025</b>
Direct Bills					0		0
<b>Total</b>					<b>\$65,409</b>		<b>\$75,025</b>

Basis Units: FTEs  
Source: Payroll Report

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**Support Service Allocations**

**Dept:8 1010-27200 Administrative Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 1010-85100 Risk Management	9,864	20.00%	\$18,361	\$0	\$18,361	\$2,699	\$21,060
37 1010-17100 County Executive	16,440	33.33%	30,602	0	30,602	4,499	35,101
39 1010-22900 Community Outreach / Me	9,864	20.00%	18,361	0	18,361	2,699	21,060
98 1010-43000 Animal Shelter/Dog Warde	6,576	13.33%	12,241	0	12,241	1,799	14,040
152 2930 Soldier's Relief	6,576	13.33%	12,241	0	12,241	1,799	14,040
<b>Subtotal</b>	<b>49,320</b>	<b>100.00%</b>	<b>91,806</b>	<b>0</b>	<b>91,806</b>	<b>13,496</b>	<b>105,302</b>
Direct Bills					0		0
<b>Total</b>					<b>\$91,806</b>		<b>\$105,302</b>

Basis Units: Direct to IT  
Source:

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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%	\$468	\$0	\$468	\$69	\$537
<b>Subtotal</b>	100	100.00%	468	0	468	69	537
Direct Bills					0		0
<b>Total</b>					\$468		\$537

Basis Units: Direct to IT  
Source:

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**Allocation Summary**

**Dept:8 1010-27200 Administrative Services**

Department	Admin Services	Support Service	Vendor Services	Total
3 1010-25300 Treasurer	\$687	\$0	\$0	\$687
4 1010-10100 Board of Commissioners	787	0	0	787
5 1010-19100 Accounting Department	744	0	0	744
6 1010-20200 Payroll	300	0	0	300
7 1010-21200 Budget Department	334	0	0	334
8 1010-27200 Administrative Services	196	0	0	196
9 1010-22800 Information Systems Divis	1,334	0	537	1,870
11 1010-23300 Purchasing	148	0	0	148
12 1010-26500 Buildings and Grounds	3,195	0	0	3,195
13 1010-26600 Corporation Counsel	456	0	0	456
14 1010-27000 Personnel & Employee Re	377	0	0	377
15 1010-29800 Risograph Printing/Postag	42	0	0	42
16 1010-30100 Sheriff Department	8,330	0	0	8,330
17 1010-75110 Recreation & Facilities	255	0	0	255
18 1010-75112 Parks/Recreation Mainten	337	0	0	337
19 1010-85100 Risk Management	0	21,060	0	21,060
20 1010-85900 Wellness Program	151	0	0	151
23 1010-13100 Circuit Court	2,369	0	0	2,369
24 1010-13101 Circuit Court - SSSPP Gra	155	0	0	155
25 1010-13131 Circuit-Adult Drug Court G	179	0	0	179
27 1010-13600 District Court	2,911	0	0	2,911
28 1010-13700 District Court Adult Probat	932	0	0	932
29 1010-13731 Dist.Ct OWI Treatment Oc	186	0	0	186
30 1010-14100 & 2150 FOC	4,087	0	0	4,087
33 1010-14700 Jury/Judicial Council	394	0	0	394
34 1010-14800 Probate Court	2,130	0	0	2,130
37 1010-17100 County Executive	290	35,101	0	35,391
38 1010-21500 Clerk	604	0	0	604
39 1010-22900 Community Outreach / Me	155	21,060	0	21,216
42 1010-25700 Equalization Department	466	0	0	466
45 1010-26700 Prosecuting Attorney	3,254	0	0	3,254
47 1010-26800 Register of Deeds	762	0	0	762
48 1010-27300 Department of Criminal D	460	0	0	460
50 1010-27302 Department of Public Def	786	0	0	786
51 1010-27500 Drain Commissioner	1,057	0	0	1,057
53 1010-27801 County Survey/Remonum	31	0	0	31
64 1010-28300 M.S.U. Extension	64	0	0	64
66 1010-28700 Environmental Affairs	270	0	0	270
70 1010-28800 Geographic Information S	126	0	0	126
71 1010-31100 Circuit Court Warrant Offic	179	0	0	179
72 1010-31200 B.A.Y.A.N.E.T.	151	0	0	151

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**Allocation Summary**

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
73 1010-31500 Secondary Road Patrol	\$2,599	\$0	\$0	\$2,599
75 1010-31503 2nd Rd Patrol-Bangor Tw	623	0	0	623
76 1010-31504 2nd Rd Patr-Portsmouth	155	0	0	155
77 1010-31505 2nd Rd Ptrl-Williams Twp	300	0	0	300
78 1010-31506 2nd Rd Patrol-Monitor Tw	323	0	0	323
79 1010-31507 2nd Rd Patrol - City of	155	0	0	155
80 1010-31508 2nd Road Patrol-Pinconni	85	0	0	85
81 1010-31516 2nd Rd.Pat-Bay City Sch	154	0	0	154
82 1010-31600 Secondary Road Patrol Gr	110	0	0	110
83 1010-31681 Road Patrol Grant Oct-De	346	0	0	346
84 1010-31700 Township Road Patrol	42	0	0	42
85 1010-31701 Township Road Patrol Apr	17	0	0	17
86 1010-31902 Drive MI Safely/Task Forc	16	0	0	16
87 1010-31903 O.W.I. Alcohol Enforceme	43	0	0	43
88 1010-31904 Youth Alcohol Enforcemer	16	0	0	16
92 1010-33100 Marine Law Enforcement (	82	0	0	82
96 1010-42600 Off of Emerg Serv-Civil	155	0	0	155
98 1010-43000 Animal Shelter/Dog Warde	1,106	14,040	0	15,146
104 1010-72101 Transportation Planning	34	0	0	34
105 1010-72181 Trans. Planning - Oct.-Dec	172	0	0	172
106 1010-75100 Recreation/Parks Departm	144	0	0	144
109 1010-75108 Veterans Park Softball	23	0	0	23
110 1010-75700 Community Center	452	0	0	452
111 1010-75800 Swimming Pool	208	0	0	208
113 1010-76000 Fairgrounds	17	0	0	17
114 1010-762XX Civic Arena	1,146	0	0	1,146
115 1010-76300 Pinconning Park	332	0	0	332
122 2210 Health Dept - Dist Health	6,681	0	0	6,681
124 2380 Gypsy Moth Control Fund	161	0	0	161
125 2400 Mosquito Control Fund	2,054	0	0	2,054
128 2610 911 Service Fund	3,862	0	0	3,862
129 2630 Concealed Pistol Licensing Fd	47	0	0	47
130 2640 Local C.F.O. Training Fund	25	0	0	25
136 2740 Community Corrections Fund	303	0	0	303
137 2760 Division On Aging Fund	5,958	0	0	5,958
138 2770 Home Rehabilitation Fund	8	0	0	8
142 2920-66203 Instit. Care-Det.Fac(Juv.Hk	3,529	0	0	3,529
145 2920-66400 In-Home Care-Intensive P	78	0	0	78
146 2920-66401 Youth & Family Support S	354	0	0	354
147 2920-66402 Juvenile Drug Court	78	0	0	78
148 2920-75104 Juv.Community Based Tre	311	0	0	311

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**Allocation Summary**

**Dept:8 1010-27200 Administrative Services**

Department	Admin Services	Support Service	Vendor Services	Total
149 2920-75105 Juv.Gender Specific Servi	\$311	\$0	\$0	\$311
152 2930 Soldier's Relief	0	14,040	0	14,040
157 5090-75600 Public Golf Course	528	0	0	528
159 5090-75602 Public Golf Course-Club	432	0	0	432
161 5160 100% Tax Payment Fund (DTR)	293	0	0	293
162 5180 Delq Prop Tax Foreclosure	36	0	0	36
163 5350-70200 Housing Fund	592	0	0	592
165 6770 Self-Insurance Fund-WC/UC/S&A	486	0	0	486
172 7310-27400 Retirement System Fund	373	0	0	373
<b>Total</b>	<b>\$75,025</b>	<b>\$105,302</b>	<b>\$537</b>	<b>\$180,863</b>

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

The county recognizes the requirement to provide user departments with a centralized resource where they can receive assistance in creating innovative solutions to their needs through the use of technology. The IT Department provides the County with a centralized service to provide departments with automated services to increase their productivity and information handling capabilities. In 2017, the county capitalized two purchases within the Information Systems Division budget, a \$14,805 MASC Server Upgrade and a \$23,210 for SAN Expansions. For plan purposes, these expenditures have been identified as capitalized hardware and have not been further allocated within this Cost Center. 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 the time spent on work orders by department.
- **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 workstations 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.
- **Imaging** - Imaging has been allocated to benefitting departments based on the relative percentage of imaging licenses by department.
- **Direct Support** - The Information Services Department dedicates some of its time to specific departments. This has been allocated to benefitting departments based on departmental wages.
- **Capitalized Equipment** - Capitalized Equipment is identified within this function and is not further allocated.

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**1010-22800 Information Systems Division  
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.

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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	Capitalized Equipment	
<b>Personnel Costs</b>										
Salaries	S1	467,016	74,733	218,594	103,859	22,810	0	23,591	23,430	0
<i>Salary % Split</i>			<i>16.00%</i>	<i>46.81%</i>	<i>22.24%</i>	<i>4.88%</i>	<i>.00%</i>	<i>5.05%</i>	<i>5.02%</i>	<i>.00%</i>
Benefits	S	151,812	24,293	71,058	33,761	7,415	0	7,669	7,616	0
<b>Subtotal - Personnel Costs</b>		<b>618,828</b>	<b>99,027</b>	<b>289,651</b>	<b>137,621</b>	<b>30,224</b>	<b>0</b>	<b>31,259</b>	<b>31,046</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
72700 Office Supplies	S	1,247	200	584	277	61	0	63	63	0
75000 Gas, Oil and Grease	S	221	35	103	49	11	0	11	11	0
75100 Computer Supplies	S	3,433	549	1,607	763	168	0	173	172	0
79900 Other Supplies	S	28	4	13	6	1	0	1	1	0
80200 Contractual Services	S	42,538	6,807	19,911	9,460	2,078	0	2,149	2,134	0
82000 Memberships and Dues	S	200	32	94	44	10	0	10	10	0
85200 Telephone	S	485	78	227	108	24	0	24	24	0
85201 Cellphone	S	6,001	960	2,809	1,335	293	0	303	301	0
86100 Conference Fees & Expenses	S	10	2	5	2	0	0	1	1	0
93100 Equipment Repair & Maintenance	S	436	70	204	97	21	0	22	22	0
93200 Vehicle Repair & Maintenance	S	598	96	280	133	29	0	30	30	0
93700 Hard/Software Repair & Maint	P	358,333	0	0	220,101	122,336	8,929	6,967	0	0
94601 Equipment Rental-Copy Machir	S	1,571	251	735	349	77	0	79	79	0
95502 Contingency	S	4,428	709	2,073	985	216	0	224	222	0
96741 Computer Hardware Expense	P	104,429	0	0	77,656	0	11,968	0	0	14,805
96742 Computer Software Expense	P	25,572	0	0	6,961	0	13,811	4,800	0	0
98001 Computer Software	P	144,340	0	0	0	0	144,340	0	0	0
98002 Computer Hardware	P	78,314	0	0	51,749	0	3,355	0	0	23,210
<b>Subtotal - Services &amp; Supplies</b>		<b>772,184</b>	<b>9,793</b>	<b>28,644</b>	<b>370,077</b>	<b>125,325</b>	<b>182,403</b>	<b>14,858</b>	<b>3,070</b>	<b>38,015</b>
<b>Department Cost Total</b>		<b>1,391,012</b>	<b>108,819</b>	<b>318,295</b>	<b>507,697</b>	<b>155,549</b>	<b>182,403</b>	<b>46,117</b>	<b>34,116</b>	<b>38,015</b>
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>1,391,012</b>	<b>108,819</b>	<b>318,295</b>	<b>507,697</b>	<b>155,549</b>	<b>182,403</b>	<b>46,117</b>	<b>34,116</b>	<b>38,015</b>
General Admin Distribution			(108,819)	27,014	43,088	13,201	15,481	3,914	2,895	3,226
<b>Grand Total</b>		<b>\$1,391,012</b>		<b>\$345,309</b>	<b>\$550,785</b>	<b>\$168,750</b>	<b>\$197,884</b>	<b>\$50,031</b>	<b>\$37,011</b>	<b>\$41,241</b>

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/Serv er	MUNIS System	Specific Services	Imaging	Direct Support	Capitalized Equipment
1 County Building	\$929	\$1	\$231	\$368	\$113	\$132	\$33	\$25	\$28
Subtotal - Building Depreciation	929	1	231	368	113	132	33	25	28
2 Equipment Depreciation	98,914	550	24,691	39,384	12,066	14,150	3,577	2,646	2,949
Subtotal - Equipment Depreciation	98,914	550	24,691	39,384	12,066	14,150	3,577	2,646	2,949
3 Cash Receipts	12	3	4	6	2	2	1	0	0
3 Bank Administration	886	224	275	439	135	158	40	30	33
Subtotal - 1010-25300 Treasurer	898	227	279	445	136	160	40	30	33
4 Annual Audit	526	138	165	263	80	94	24	18	20
Subtotal - 1010-10100 Board of Comrr	526	138	165	263	80	94	24	18	20
5 Accounting	2,010	695	671	1,071	328	385	97	72	80
5 Payroll	0	0	0	0	0	0	0	0	0
5 Budgeting	743	252	247	394	121	142	36	26	30
5 Contract Serv.	515	221	183	291	89	105	26	20	22
5 Special Proj	5,365	1,799	1,778	2,837	869	1,019	258	191	212
Subtotal - 1010-19100 Accounting Dep	8,632	2,968	2,880	4,593	1,407	1,650	417	309	344
6 Payroll	2,832	959	941	1,501	460	539	136	101	112
Subtotal - 1010-20200 Payroll	2,832	959	941	1,501	460	539	136	101	112
7 Budgeting	872	165	257	411	126	148	37	28	31
7 Accts Payable	198	37	58	93	28	33	8	6	7
7 Accounting	214	41	63	101	31	36	9	7	8
7 Specific	2,517	462	739	1,180	361	424	107	79	88
Subtotal - 1010-21200 Budget Departrr	3,801	704	1,118	1,784	547	641	162	120	134
8 Admin Services	1,156	178	331	528	162	190	48	35	40
8 Vendor Services	468	69	133	213	65	76	19	14	16
Subtotal - 1010-27200 Administrative S	1,623	247	464	741	227	266	67	50	55
9 Tech Support	0	71,568	17,766	28,338	8,682	10,181	2,574	1,904	2,122
9 Network/Server	0	83,508	20,730	33,066	10,131	11,880	3,004	2,222	2,476

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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	Capitalized Equipment
Subtotal - 1010-22800 Information Sys	\$0	\$155,076	\$38,496	\$61,404	\$18,813	\$22,061	\$5,578	\$4,126	\$4,598
10 Accounting	0	1,324	329	524	161	188	48	35	39
Subtotal - Financial System MUNIS	0	1,324	329	524	161	188	48	35	39
11 Purchasing	0	6,588	1,635	2,609	799	937	237	175	195
Subtotal - 1010-23300 Purchasing	0	6,588	1,635	2,609	799	937	237	175	195
12 County Building	0	41,316	10,257	16,360	5,012	5,878	1,486	1,099	1,225
12 Maintenance Other Bld	0	461	114	182	56	66	17	12	14
12 Telephone Upgrade/Maintenance	0	691	172	274	84	98	25	18	21
Subtotal - 1010-26500 Buildings and G	0	42,469	10,543	16,816	5,152	6,042	1,528	1,130	1,259
14 Human Resources	0	4,488	1,114	1,777	545	639	161	119	133
14 Labor Relations	0	86	21	34	10	12	3	2	3
Subtotal - 1010-27000 Personnel & Err	0	4,574	1,135	1,811	555	651	165	122	136
18 County Building	0	3	1	1	0	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	3	1	1	0	0	0	0	0
19 General Liability	0	3,225	801	1,277	391	459	116	86	96
19 County Building	0	1,706	423	676	207	243	61	45	51
Subtotal - 1010-85100 Risk Manageme	0	4,931	1,224	1,952	598	701	177	131	146
20 Wellness Program	0	1,582	393	626	192	225	57	42	47
Subtotal - 1010-85900 Wellness Progr	0	1,582	393	626	192	225	57	42	47
21 Fringe Benefits	0	28,935	7,183	11,457	3,510	4,116	1,041	770	858
21 Term Payoff	0	5,502	1,366	2,179	668	783	198	146	163
Subtotal - 1010-87800 Retirees Health/	0	34,438	8,549	13,636	4,178	4,899	1,239	916	1,021
<b>Total Incoming</b>	<b>118,155</b>	<b>256,777</b>	<b>93,074</b>	<b>148,458</b>	<b>45,485</b>	<b>53,337</b>	<b>13,485</b>	<b>9,976</b>	<b>11,116</b>
<b>C. Total Allocated</b>		<b>\$1,765,944</b>	<b>\$438,383</b>	<b>\$699,244</b>	<b>\$214,235</b>	<b>\$251,221</b>	<b>\$63,517</b>	<b>\$46,987</b>	<b>\$52,358</b>
			24.82%	39.60%	12.13%	14.23%	3.60%	2.66%	2.96%

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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	18.12	0.87%	\$3,254	\$0	\$3,254	\$0	\$3,254
4 1010-10100 Board of Commissioners	15.40	0.74%	2,765	0	2,765	0	2,765
5 1010-19100 Accounting Department	201.48	9.66%	36,177	0	36,177	0	36,177
6 1010-20200 Payroll	46.12	2.21%	8,281	0	8,281	0	8,281
8 1010-27200 Administrative Services	1.38	0.07%	248	0	248	0	248
9 1010-22800 Information Systems Divis	398.58	19.10%	71,568	0	71,568	0	71,568
12 1010-26500 Buildings and Grounds	11.91	0.57%	2,139	0	2,139	540	2,679
13 1010-26600 Corporation Counsel	24.79	1.19%	4,451	0	4,451	1,124	5,576
16 1010-30100 Sheriff Department	218.95	10.49%	39,314	0	39,314	9,931	49,245
17 1010-75110 Recreation & Facilities	35.73	1.71%	6,416	0	6,416	1,621	8,036
23 1010-13100 Circuit Court	68.14	3.27%	12,235	0	12,235	3,091	15,326
26 1010-13300 Circuit Court Adult Probati	3.31	0.16%	594	0	594	150	744
27 1010-13600 District Court	81.37	3.90%	14,611	0	14,611	3,691	18,301
28 1010-13700 District Court Adult Probat	15.42	0.74%	2,769	0	2,769	699	3,468
31 1010-14100 & 2150 FOC DP	21.17	1.01%	3,801	0	3,801	960	4,761
34 1010-14800 Probate Court	83.19	3.99%	14,937	0	14,937	3,773	18,710
37 1010-17100 County Executive	20.68	0.99%	3,713	0	3,713	938	4,651
38 1010-21500 Clerk	23.59	1.13%	4,236	0	4,236	1,070	5,306
42 1010-25700 Equalization Department	7.30	0.35%	1,311	0	1,311	331	1,642
46 Prosecuting Attorney DP	47.70	2.29%	8,565	0	8,565	2,163	10,728
48 1010-27300 Department of Criminal D	18.61	0.89%	3,342	0	3,342	844	4,186
50 1010-27302 Department of Public Def	10.27	0.49%	1,844	0	1,844	466	2,310
51 1010-27500 Drain Commissioner	4.27	0.20%	767	0	767	194	960
64 1010-28300 M.S.U. Extension	55.23	2.65%	9,917	0	9,917	2,505	12,422
66 1010-28700 Environmental Affairs	29.86	1.43%	5,362	0	5,362	1,354	6,716
80 1010-31508 2nd Road Patrol-Pinconni	7.06	0.34%	1,268	0	1,268	320	1,588
98 1010-43000 Animal Shelter/Dog Warde	39.68	1.90%	7,125	0	7,125	1,800	8,925
106 1010-75100 Recreation/Parks Departr	24.12	1.16%	4,331	0	4,331	1,094	5,425
122 2210 Health Dept - Dist Health	153.69	7.37%	27,596	0	27,596	6,971	34,567
125 2400 Mosquito Control Fund	60.92	2.92%	10,939	0	10,939	2,763	13,702
126 2560 Regist of Deeds Automation Fnd	38.85	1.86%	6,976	0	6,976	1,762	8,738
128 2610 911 Service Fund	90.01	4.31%	16,162	0	16,162	4,082	20,244
136 2740 Community Corrections Fund	0.02	0.00%	3	0	3	1	4
137 2760 Division On Aging Fund	53.75	2.58%	9,651	0	9,651	2,438	12,089
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	37.03	1.77%	6,649	0	6,649	1,680	8,329
152 2930 Soldier's Relief	15.94	0.76%	2,862	0	2,862	723	3,585
163 5350-70200 Housing Fund	8.04	0.39%	1,444	0	1,444	365	1,808
185 Bay City Police	32.34	1.55%	5,807	0	5,807	1,467	7,274
186 Other	62.46	2.99%	11,215	0	11,215	2,833	14,048

**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
<b>Subtotal</b>	2,086.47	100.00%	374,640	0	374,640	63,743	438,383
Direct Bills					0		0
<b>Total</b>					<b>\$374,640</b>		<b>\$438,383</b>

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	7	1.27%	\$7,592	\$0	\$7,592	\$0	\$7,592
4 1010-10100 Board of Commissioners	3	0.54%	3,254	0	3,254	0	3,254
5 1010-19100 Accounting Department	14	2.54%	15,183	0	15,183	0	15,183
6 1010-20200 Payroll	15	2.72%	16,268	0	16,268	0	16,268
9 1010-22800 Information Systems Divis	77	13.97%	83,508	0	83,508	0	83,508
12 1010-26500 Buildings and Grounds	15	2.72%	16,268	0	16,268	3,506	19,774
13 1010-26600 Corporation Counsel	4	0.73%	4,338	0	4,338	935	5,273
16 1010-30100 Sheriff Department	60	10.89%	65,071	0	65,071	14,024	79,095
17 1010-75110 Recreation & Facilities	3	0.54%	3,254	0	3,254	701	3,955
23 1010-13100 Circuit Court	24	4.36%	26,028	0	26,028	5,610	31,638
27 1010-13600 District Court	27	4.90%	29,282	0	29,282	6,311	35,593
28 1010-13700 District Court Adult Probat	8	1.45%	8,676	0	8,676	1,870	10,546
31 1010-14100 & 2150 FOC DP	31	5.63%	33,620	0	33,620	7,246	40,866
34 1010-14800 Probate Court	22	3.99%	23,859	0	23,859	5,142	29,002
37 1010-17100 County Executive	2	0.36%	2,169	0	2,169	467	2,637
38 1010-21500 Clerk	4	0.73%	4,338	0	4,338	935	5,273
42 1010-25700 Equalization Department	3	0.54%	3,254	0	3,254	701	3,955
46 Prosecuting Attorney DP	24	4.36%	26,028	0	26,028	5,610	31,638
48 1010-27300 Department of Criminal D	3	0.54%	3,254	0	3,254	701	3,955
50 1010-27302 Department of Public Defi	6	1.09%	6,507	0	6,507	1,402	7,910
64 1010-28300 M.S.U. Extension	9	1.63%	9,761	0	9,761	2,104	11,864
66 1010-28700 Environmental Affairs	10	1.81%	10,845	0	10,845	2,337	13,183
98 1010-43000 Animal Shelter/Dog Warde	9	1.63%	9,761	0	9,761	2,104	11,864
106 1010-75100 Recreation/Parks Departr	9	1.63%	9,761	0	9,761	2,104	11,864
122 2210 Health Dept - Dist Health	56	10.16%	60,733	0	60,733	13,089	73,822
125 2400 Mosquito Control Fund	9	1.63%	9,761	0	9,761	2,104	11,864
126 2560 Regist of Deeds Automation Fnd	8	1.45%	8,676	0	8,676	1,870	10,546
128 2610 911 Service Fund	30	5.44%	32,536	0	32,536	7,012	39,548
136 2740 Community Corrections Fund	3	0.54%	3,254	0	3,254	701	3,955
137 2760 Division On Aging Fund	19	3.45%	20,606	0	20,606	4,441	25,047
142 2920-66203 Instit.Care-Det.Fac(Juv.Hk	16	2.90%	17,352	0	17,352	3,740	21,092
152 2930 Soldier's Relief	2	0.36%	2,169	0	2,169	467	2,637
163 5350-70200 Housing Fund	3	0.54%	3,254	0	3,254	701	3,955
177 8010 Drain	4	0.73%	4,338	0	4,338	935	5,273
185 Bay City Police	2	0.36%	2,169	0	2,169	467	2,637
186 Other	10	1.81%	10,845	0	10,845	2,337	13,183

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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
<b>Subtotal</b>	551	100.00%	597,570	0	597,570	101,673	699,244
Direct Bills					0		0
<b>Total</b>					<b>\$597,570</b>		<b>\$699,244</b>

Basis Units: Number of Devices by Department  
Source: Workstation Inventory

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Cost Allocation Plan**

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**MUNIS System Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Financial System MUNIS	100	100.00%	\$183,084	\$0	\$183,084	\$31,151	\$214,235
<b>Subtotal</b>	100	100.00%	183,084	0	183,084	31,151	214,235
Direct Bills					0		0
<b>Total</b>					<b>\$183,084</b>		<b>\$214,235</b>

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

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**Specific Services Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	2,599	1.42%	\$3,059	\$0	\$3,059	\$520	\$3,580
38 1010-21500 Clerk	2,240	1.23%	2,637	0	2,637	449	3,085
48 1010-27300 Department of Criminal D	1,741	0.95%	2,049	0	2,049	349	2,398
70 1010-28800 Geographic Information Sy	5,000	2.74%	5,885	0	5,885	1,001	6,886
95 1010-35100 Corrections Department / .	147,855	81.06%	174,027	0	174,027	29,610	203,637
98 1010-43000 Animal Shelter/Dog Warde	903	0.50%	1,063	0	1,063	181	1,244
106 1010-75100 Recreation/Parks Departm	3,355	1.84%	3,949	0	3,949	672	4,621
110 1010-75700 Community Center	10,457	5.73%	12,308	0	12,308	2,094	14,402
186 Other	8,255	4.53%	9,716	0	9,716	1,653	11,369
<b>Subtotal</b>	<b>182,405</b>	<b>100.00%</b>	<b>214,693</b>	<b>0</b>	<b>214,693</b>	<b>36,529</b>	<b>251,221</b>
Direct Bills					0		0
<b>Total</b>					<b>\$214,693</b>		<b>\$251,221</b>

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

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Cost Allocation Plan**

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**Imaging Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 1010-14100 & 2150 FOC DP	50	50.00%	\$27,141	\$0	\$27,141	\$4,618	\$31,758
38 1010-21500 Clerk	50	50.00%	27,141	0	27,141	4,618	31,758
<b>Subtotal</b>	100	100.00%	54,281	0	54,281	9,236	63,517
Direct Bills					0		0
<b>Total</b>					<b>\$54,281</b>		<b>\$63,517</b>

Basis Units: Split between Clerk and Friend of the Court

Source:

**Bay County, MI  
Cost Allocation Plan**

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2/1/2019

**Direct Support Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
91 1010-32500 911 Central Dispatch	100	100.00%	\$40,155	\$0	\$40,155	\$6,832	\$46,987
<b>Subtotal</b>	100	100.00%	40,155	0	40,155	6,832	46,987
Direct Bills					0		0
<b>Total</b>					\$40,155		\$46,987

Basis Units: Time Study  
Source:

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**Allocation Summary**

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Capitalized Equipment	Total
3 1010-25300 Treasurer	\$3,254	\$7,592	\$0	\$0	\$0	\$0	\$0	\$10,845
4 1010-10100 Board of Commissioners	2,765	3,254	0	0	0	0	0	6,019
5 1010-19100 Accounting Department	36,177	15,183	0	0	0	0	0	51,360
6 1010-20200 Payroll	8,281	16,268	0	0	0	0	0	24,549
8 1010-27200 Administrative Services	248	0	0	0	0	0	0	248
9 1010-22800 Information Systems Divis	71,568	83,508	0	0	0	0	0	155,076
10 Financial System MUNIS	0	0	214,235	0	0	0	0	214,235
12 1010-26500 Buildings and Grounds	2,679	19,774	0	0	0	0	0	22,452
13 1010-26600 Corporation Counsel	5,576	5,273	0	0	0	0	0	10,849
16 1010-30100 Sheriff Department	49,245	79,095	0	0	0	0	0	128,340
17 1010-75110 Recreation & Facilities	8,036	3,955	0	0	0	0	0	11,991
23 1010-13100 Circuit Court	15,326	31,638	0	3,580	0	0	0	50,543
26 1010-13300 Circuit Court Adult Probati	744	0	0	0	0	0	0	744
27 1010-13600 District Court	18,301	35,593	0	0	0	0	0	53,894
28 1010-13700 District Court Adult Probat	3,468	10,546	0	0	0	0	0	14,014
31 1010-14100 & 2150 FOC DP	4,761	40,866	0	0	31,758	0	0	77,385
34 1010-14800 Probate Court	18,710	29,002	0	0	0	0	0	47,712
37 1010-17100 County Executive	4,651	2,637	0	0	0	0	0	7,288
38 1010-21500 Clerk	5,306	5,273	0	3,085	31,758	0	0	45,422
42 1010-25700 Equalization Department	1,642	3,955	0	0	0	0	0	5,597
46 Prosecuting Attorney DP	10,728	31,638	0	0	0	0	0	42,366
48 1010-27300 Department of Criminal D	4,186	3,955	0	2,398	0	0	0	10,538
50 1010-27302 Department of Public Defi	2,310	7,910	0	0	0	0	0	10,219
51 1010-27500 Drain Commissioner	960	0	0	0	0	0	0	960
64 1010-28300 M.S.U. Extension	12,422	11,864	0	0	0	0	0	24,286
66 1010-28700 Environmental Affairs	6,716	13,183	0	0	0	0	0	19,898
70 1010-28800 Geographic Information Sy	0	0	0	6,886	0	0	0	6,886
80 1010-31508 2nd Road Patrol-Pinconni	1,588	0	0	0	0	0	0	1,588
91 1010-32500 911 Central Dispatch	0	0	0	0	0	46,987	0	46,987
95 1010-35100 Corrections Department / .	0	0	0	203,637	0	0	0	203,637
98 1010-43000 Animal Shelter/Dog Warde	8,925	11,864	0	1,244	0	0	0	22,032
106 1010-75100 Recreation/Parks Departr	5,425	11,864	0	4,621	0	0	0	21,910
110 1010-75700 Community Center	0	0	0	14,402	0	0	0	14,402
122 2210 Health Dept - Dist Health	34,567	73,822	0	0	0	0	0	108,389
125 2400 Mosquito Control Fund	13,702	11,864	0	0	0	0	0	25,566
126 2560 Regist of Deeds Automation Fnd	8,738	10,546	0	0	0	0	0	19,284
128 2610 911 Service Fund	20,244	39,548	0	0	0	0	0	59,792
136 2740 Community Corrections Fund	4	3,955	0	0	0	0	0	3,959
137 2760 Division On Aging Fund	12,089	25,047	0	0	0	0	0	37,136
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,329	21,092	0	0	0	0	0	29,421
152 2930 Soldier's Relief	3,585	2,637	0	0	0	0	0	6,222

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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	Capitalized Equipment	Total
163 5350-70200 Housing Fund	\$1,808	\$3,955	\$0	\$0	\$0	\$0	\$0	\$5,763
177 8010 Drain	0	5,273	0	0	0	0	0	5,273
185 Bay City Police	7,274	2,637	0	0	0	0	0	9,910
186 Other	14,048	13,183	0	11,369	0	0	0	38,600
<b>Total</b>	<b>\$438,383</b>	<b>\$699,244</b>	<b>\$214,235</b>	<b>\$251,221</b>	<b>\$63,517</b>	<b>\$46,987</b>	<b>\$0</b>	<b>\$1,713,587</b>

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.

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 2017  
2/1/2019

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
<b>Department Cost Total</b>		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Total Costs After Adjustments</b>		0	0	0
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$0		\$0

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:10 Financial System MUNIS**

Department	First Incoming	Second Incoming	Accounting
5 Contract Serv.	\$515	\$221	\$736
Subtotal - 1010-19100 Accounting Dep	515	221	736
9 MUNIS System	183,084	31,151	214,235
Subtotal - 1010-22800 Information Sys	183,084	31,151	214,235
<b>Total Incoming</b>	<b>183,599</b>	<b>31,372</b>	<b>214,971</b>
<b>C. Total Allocated</b>		<b>\$214,971</b>	<b>\$214,971</b>
		100.00%	

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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	2,140	2.31%	\$4,242	\$0	\$4,242	\$0	\$4,242
4 1010-10100 Board of Commissioners	324	0.35%	642	0	642	0	642
5 1010-19100 Accounting Department	496	0.54%	983	0	983	0	983
6 1010-20200 Payroll	409	0.44%	811	0	811	0	811
7 1010-21200 Budget Department	373	0.40%	739	0	739	0	739
8 1010-27200 Administrative Services	558	0.60%	1,106	0	1,106	0	1,106
9 1010-22800 Information Systems Divis	668	0.72%	1,324	0	1,324	0	1,324
11 1010-23300 Purchasing	314	0.34%	622	0	622	112	735
12 1010-26500 Buildings and Grounds	1,984	2.14%	3,933	0	3,933	710	4,643
13 1010-26600 Corporation Counsel	456	0.49%	904	0	904	163	1,067
14 1010-27000 Personnel & Employee Re	459	0.50%	910	0	910	164	1,074
15 1010-29800 Risograph Printing/Postag	246	0.27%	488	0	488	88	576
16 1010-30100 Sheriff Department	5,198	5.61%	10,304	0	10,304	1,860	12,164
17 1010-75110 Recreation & Facilities	393	0.42%	779	0	779	141	920
18 1010-75112 Parks/Recreation Mainten	518	0.56%	1,027	0	1,027	185	1,212
19 1010-85100 Risk Management	15	0.02%	30	0	30	5	35
20 1010-85900 Wellness Program	475	0.51%	942	0	942	170	1,112
21 1010-87800 Retirees Health/Life Insur	63	0.07%	125	0	125	23	147
22 1010-27900 Building Authority	62	0.07%	123	0	123	22	145
23 1010-13100 Circuit Court	1,811	1.96%	3,590	0	3,590	648	4,238
24 1010-13101 Circuit Court - SSSPP Gra	278	0.30%	551	0	551	100	651
25 1010-13131 Circuit-Adult Drug Court G	338	0.36%	670	0	670	121	791
26 1010-13300 Circuit Court Adult Probati	95	0.10%	188	0	188	34	222
27 1010-13600 District Court	883	0.95%	1,750	0	1,750	316	2,066
28 1010-13700 District Court Adult Probat	418	0.45%	829	0	829	150	978
29 1010-13731 Dist.Ct OWI Treatment Oc	400	0.43%	793	0	793	143	936
30 1010-14100 & 2150 FOC	2,423	2.62%	4,803	0	4,803	867	5,670
32 1010-14500 Law Library	13	0.01%	26	0	26	5	30
33 1010-14700 Jury/Judicial Council	613	0.66%	1,215	0	1,215	219	1,435
34 1010-14800 Probate Court	1,577	1.70%	3,126	0	3,126	564	3,690
35 1010-14802 Public Guardian	80	0.09%	159	0	159	29	187
36 1010-14805 Probate Ct. Safe Havens	59	0.06%	117	0	117	21	138
37 1010-17100 County Executive	369	0.40%	731	0	731	132	864
38 1010-21500 Clerk	1,280	1.38%	2,537	0	2,537	458	2,995
39 1010-22900 Community Outreach / Me	380	0.41%	753	0	753	136	889
40 1010-25404 2014 Delq Tax Property S	1	0.00%	2	0	2	0	2
41 1010-25415 2015 Delq Tax Property S	10	0.01%	20	0	20	4	23
42 1010-25700 Equalization Department	655	0.71%	1,298	0	1,298	234	1,533
43 1010-26200 Elections	90	0.10%	178	0	178	32	211
44 1010-26201 Board of Canvassers	46	0.05%	91	0	91	16	108
45 1010-26700 Prosecuting Attorney	2,363	2.55%	4,684	0	4,684	846	5,530
47 1010-26800 Register of Deeds	1,454	1.57%	2,882	0	2,882	520	3,403

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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 D	493	0.53%	\$977	\$0	\$977	\$176	\$1,154
49 1010-27301 Indigent Attorney	351	0.38%	696	0	696	126	821
50 1010-27302 Department of Public Def	537	0.58%	1,064	0	1,064	192	1,257
51 1010-27500 Drain Commissioner	624	0.67%	1,237	0	1,237	223	1,460
52 1010-27507 Drain - County at Large	1	0.00%	2	0	2	0	2
53 1010-27801 County Survey/Remonum	540	0.58%	1,070	0	1,070	193	1,264
54 1010-27903 Bldg Auth-MH Grp Home,l	23	0.02%	46	0	46	8	54
55 1010-27909 Bldg Auth-MH Grp Home,l	5	0.01%	10	0	10	2	12
56 1010-27910 Bldg Auth-MH Grp Home,l	3	0.00%	6	0	6	1	7
57 1010-27911 Bldg Auth-MH Grp Home,l	24	0.03%	48	0	48	9	56
58 1010-27912 Bldg Auth-MH Grp Home,l	19	0.02%	38	0	38	7	44
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.00%	2	0	2	0	2
60 1010-27920 Bldg Auth-MH Grp Home,l	21	0.02%	42	0	42	8	49
61 1010-27921 Bldg Auth-MH Grp Home,l	19	0.02%	38	0	38	7	44
62 1010-27922 Bldg Auth-MH Grp Home,l	24	0.03%	48	0	48	9	56
63 1010-28000 Soil Conservation	86	0.09%	170	0	170	31	201
64 1010-28300 M.S.U. Extension	192	0.21%	381	0	381	69	449
65 1010-28600 Gypsy Moth Suppression	12	0.01%	24	0	24	4	28
66 1010-28700 Environmental Affairs	367	0.40%	727	0	727	131	859
67 1010-28703 Euclid Linear Park	4	0.00%	8	0	8	1	9
68 1010-28705 Environ-MI N. Resources	21	0.02%	42	0	42	8	49
69 1010-28706 Bay Co/Partnership Water	20	0.02%	40	0	40	7	47
70 1010-28800 Geographic Information Sy	339	0.37%	672	0	672	121	793
71 1010-31100 Circuit Court Warrant Offic	292	0.32%	579	0	579	105	683
72 1010-31200 B.A.Y.A.N.E.T.	253	0.27%	502	0	502	91	592
73 1010-31500 Secondary Road Patrol	1,005	1.09%	1,992	0	1,992	360	2,352
74 1010-31502 2nd Rd Patr-Monitor Cops	16	0.02%	32	0	32	6	37
75 1010-31503 2nd Rd Patrol-Bangor Tw	373	0.40%	739	0	739	134	873
76 1010-31504 2nd Rd Patr-Portsmouth	305	0.33%	605	0	605	109	714
77 1010-31505 2nd Rd Ptrl-Williams Twp	343	0.37%	680	0	680	123	803
78 1010-31506 2nd Rd Patrol-Monitor Tw	344	0.37%	682	0	682	123	805
79 1010-31507 2nd Rd Patrol - City of	289	0.31%	573	0	573	103	676
80 1010-31508 2nd Road Patrol-Pinconni	88	0.10%	174	0	174	31	206
81 1010-31516 2nd Rd.Pat-Bay City Sch	311	0.34%	616	0	616	111	728
82 1010-31600 Secondary Road Patrol Gr	101	0.11%	200	0	200	36	236
83 1010-31681 Road Patrol Grant Oct-De	319	0.34%	632	0	632	114	747
84 1010-31700 Township Road Patrol	214	0.23%	424	0	424	77	501
85 1010-31701 Township Road Patrol Apr	178	0.19%	353	0	353	64	417
86 1010-31902 Drive MI Safely/Task Forc	58	0.06%	115	0	115	21	136
87 1010-31903 O.W.I. Alcohol Enforceme	295	0.32%	585	0	585	106	690
88 1010-31904 Youth Alcohol Enforcemer	123	0.13%	244	0	244	44	288
89 1010-32100 Michigan Justice Training	21	0.02%	42	0	42	8	49

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 1010-32200 Medical Marihuana Enforc	11	0.01%	\$22	\$0	\$22	\$4	\$26
91 1010-32500 911 Central Dispatch	12	0.01%	24	0	24	4	28
92 1010-33100 Marine Law Enforcement (	132	0.14%	262	0	262	47	309
93 1010-33102 Port Security	5	0.01%	10	0	10	2	12
94 1010-33200 Snowmobile Law Enforcer	4	0.00%	8	0	8	1	9
95 1010-35100 Corrections Department /	111	0.12%	220	0	220	40	260
96 1010-42600 Off of Emerg Serv-Civil	339	0.37%	672	0	672	121	793
97 1010-42601 Local Emergency Planning	1	0.00%	2	0	2	0	2
98 1010-43000 Animal Shelter/Dog Ward	1,283	1.39%	2,543	0	2,543	459	3,002
99 1010-58000 Pere Marquette Parking	21	0.02%	42	0	42	8	49
100 1010-61730 Personal Care-Private/Oct	1	0.00%	2	0	2	0	2
101 1010-64800 Medical Examiner	292	0.32%	579	0	579	105	683
102 1010-64900 Mental Health	4	0.00%	8	0	8	1	9
103 1010-65100 Ambulance	1	0.00%	2	0	2	0	2
104 1010-72101 Transportation Planning	106	0.11%	210	0	210	38	248
105 1010-72181 Trans. Planning - Oct.-Dec	397	0.43%	787	0	787	142	929
106 1010-75100 Recreation/Parks Departm	89	0.10%	176	0	176	32	208
107 1010-75104 Juv.Community Based Tre	24	0.03%	48	0	48	9	56
108 1010-75105 Juv.Gender Specific Servi	24	0.03%	48	0	48	9	56
109 1010-75108 Veterans Park Softball	196	0.21%	389	0	389	70	459
110 1010-75700 Community Center	1,036	1.12%	2,054	0	2,054	371	2,424
111 1010-75800 Swimming Pool	165	0.18%	327	0	327	59	386
112 1010-75900 County Market	9	0.01%	18	0	18	3	21
113 1010-76000 Fairgrounds	512	0.55%	1,015	0	1,015	183	1,198
114 1010-762XX Civic Arena	4,586	4.95%	9,091	0	9,091	1,641	10,732
115 1010-76300 Pinconning Park	1,114	1.20%	2,208	0	2,208	399	2,607
116 1010-79000 Library	12	0.01%	24	0	24	4	28
117 1010-86500 401(K) Savings Plan Admi	1	0.00%	2	0	2	0	2
118 1010-87200 Self Insurance Claims	12	0.01%	24	0	24	4	28
119 1010-87201 Self Insurance Administrat	12	0.01%	24	0	24	4	28
120 1010-89500 Midland-Bay-Saginaw Airp	31	0.03%	61	0	61	11	73
121 2010 County Road Fund	178	0.19%	353	0	353	64	417
122 2210 Health Dept - Dist Health	10,519	11.36%	20,852	0	20,852	3,765	24,617
124 2380 Gypsy Moth Control Fund	432	0.47%	856	0	856	155	1,011
125 2400 Mosquito Control Fund	1,275	1.38%	2,527	0	2,527	456	2,984
126 2560 Regist of Deeds Automation Fnd	153	0.17%	303	0	303	55	358
128 2610 911 Service Fund	1,546	1.67%	3,065	0	3,065	553	3,618
129 2630 Concealed Pistol Licensing Fd	527	0.57%	1,045	0	1,045	189	1,233
130 2640 Local C.F.O. Training Fund	77	0.08%	153	0	153	28	180
131 2650 Drug Law Enforcement Fund	14	0.02%	28	0	28	5	33
132 2651 Drug Law Enforcement-Bayanet	443	0.48%	878	0	878	159	1,037
134 2690 Law Library Fund	66	0.07%	131	0	131	24	154

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
135 2710 Library Fund	145	0.16%	\$287	\$0	\$287	\$52	\$339
136 2740 Community Corrections Fund	425	0.46%	842	0	842	152	995
137 2760 Division On Aging Fund	9,542	10.30%	18,915	0	18,915	3,415	22,330
138 2770 Home Rehabilitation Fund	214	0.23%	424	0	424	77	501
139 2900 Social Welfare Fund	57	0.06%	113	0	113	20	133
141 2920-66200 Child Care-Probate (Child	576	0.62%	1,142	0	1,142	206	1,348
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,544	1.67%	3,061	0	3,061	553	3,613
143 2920-66205 CCF-Casa Ct.Appointed S	42	0.05%	83	0	83	15	98
144 2920-66300 Child Care-D.S.S. (State V	68	0.07%	135	0	135	24	159
145 2920-66400 In-Home Care-Intensive P	465	0.50%	922	0	922	166	1,088
146 2920-66401 Youth & Family Support S	448	0.48%	888	0	888	160	1,048
147 2920-66402 Juvenile Drug Court	375	0.40%	743	0	743	134	878
148 2920-75104 Juv.Community Based Tre	383	0.41%	759	0	759	137	896
149 2920-75105 Juv.Gender Specific Servi	450	0.49%	892	0	892	161	1,053
152 2930 Soldier's Relief	881	0.95%	1,746	0	1,746	315	2,062
153 2970 Historical Preservation	36	0.04%	71	0	71	13	84
154 3650 Debt-Water Supply Sys Bay	23	0.02%	46	0	46	8	54
155 3690 Bldg Authority Debt Fund	36	0.04%	71	0	71	13	84
156 4650 Water Supply Sys Bay-Const	23	0.02%	46	0	46	8	54
157 5090-75600 Public Golf Course	868	0.94%	1,721	0	1,721	311	2,031
158 5090-75601 Public Golf Course-Snack	48	0.05%	95	0	95	17	112
159 5090-75602 Public Golf Course-Club	1,381	1.49%	2,738	0	2,738	494	3,232
160 5120-67100 Medical Care Facility Func	1,073	1.16%	2,127	0	2,127	384	2,511
161 5160 100% Tax Payment Fund (DTR)	1,032	1.11%	2,046	0	2,046	369	2,415
162 5180 Delq Prop Tax Foreclosure	1,473	1.59%	2,920	0	2,920	527	3,447
163 5350-70200 Housing Fund	1,085	1.17%	2,151	0	2,151	388	2,539
164 5950 Commissary Fund	75	0.08%	149	0	149	27	176
165 6770 Self-Insurance Fund-WC/UC/S&A	511	0.55%	1,013	0	1,013	183	1,196
166 6771 Self-Insurance Fund-Healthcare	354	0.38%	702	0	702	127	828
172 7310-27400 Retirement System Fund	1,640	1.77%	3,251	0	3,251	587	3,838
173 7360-27401 Public Employee Health C	157	0.17%	311	0	311	56	367
176 7640 Inmate Trust Fund	12	0.01%	24	0	24	4	28
177 8010 Drain	977	1.05%	1,937	0	1,937	350	2,286
178 8011 Hampton O&M	139	0.15%	276	0	276	50	325
179 8012 Portsmouth O&M	52	0.06%	103	0	103	19	122
180 8014 Bangor O&M	511	0.55%	1,013	0	1,013	183	1,196
182 8510 Drain Debt Ret	248	0.27%	492	0	492	89	580
183 9760 Governmental Full Accrual	22	0.02%	44	0	44	8	51
184 9770 Governmentl Full Accrual-Drain	6	0.01%	12	0	12	2	14
186 Other	9	0.01%	18	0	18	3	21

**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
<b>Subtotal</b>	92,620	100.00%	183,599	0	183,599	31,372	214,971
Direct Bills					0		0
<b>Total</b>					<b>\$183,599</b>		<b>\$214,971</b>

Basis Units: Accounting Transactions  
Source: PO Summary

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Cost Allocation Plan**

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**Allocation Summary**

**Dept:10 Financial System MUNIS**

Department	Accounting	Total
3 1010-25300 Treasurer	\$4,242	\$4,242
4 1010-10100 Board of Commissioners	642	642
5 1010-19100 Accounting Department	983	983
6 1010-20200 Payroll	811	811
7 1010-21200 Budget Department	739	739
8 1010-27200 Administrative Services	1,106	1,106
9 1010-22800 Information Systems Divis	1,324	1,324
11 1010-23300 Purchasing	735	735
12 1010-26500 Buildings and Grounds	4,643	4,643
13 1010-26600 Corporation Counsel	1,067	1,067
14 1010-27000 Personnel & Employee Re	1,074	1,074
15 1010-29800 Risograph Printing/Postag	576	576
16 1010-30100 Sheriff Department	12,164	12,164
17 1010-75110 Recreation & Facilities	920	920
18 1010-75112 Parks/Recreation Mainten	1,212	1,212
19 1010-85100 Risk Management	35	35
20 1010-85900 Wellness Program	1,112	1,112
21 1010-87800 Retirees Health/Life Insur	147	147
22 1010-27900 Building Authority	145	145
23 1010-13100 Circuit Court	4,238	4,238
24 1010-13101 Circuit Court - SSSPP Gra	651	651
25 1010-13131 Circuit-Adult Drug Court G	791	791
26 1010-13300 Circuit Court Adult Probati	222	222
27 1010-13600 District Court	2,066	2,066
28 1010-13700 District Court Adult Probat	978	978
29 1010-13731 Dist.Ct OWI Treatment Oc	936	936
30 1010-14100 & 2150 FOC	5,670	5,670
32 1010-14500 Law Library	30	30
33 1010-14700 Jury/Judicial Council	1,435	1,435
34 1010-14800 Probate Court	3,690	3,690
35 1010-14802 Public Guardian	187	187
36 1010-14805 Probate Ct. Safe Havens	138	138
37 1010-17100 County Executive	864	864
38 1010-21500 Clerk	2,995	2,995
39 1010-22900 Community Outreach / Me	889	889
40 1010-25404 2014 Delq Tax Property S	2	2
41 1010-25415 2015 Delq Tax Property S	23	23
42 1010-25700 Equalization Department	1,533	1,533
43 1010-26200 Elections	211	211
44 1010-26201 Board of Canvassers	108	108
45 1010-26700 Prosecuting Attorney	5,530	5,530

**Bay County, MI  
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**Allocation Summary**

**Dept:10 Financial System MUNIS**

<b>Department</b>	<b>Accounting</b>	<b>Total</b>
47 1010-26800 Register of Deeds	\$3,403	\$3,403
48 1010-27300 Department of Criminal D	1,154	1,154
49 1010-27301 Indigent Attorney	821	821
50 1010-27302 Department of Public Defi	1,257	1,257
51 1010-27500 Drain Commissioner	1,460	1,460
52 1010-27507 Drain - County at Large	2	2
53 1010-27801 County Survey/Remonum	1,264	1,264
54 1010-27903 Bldg Auth-MH Grp Home,l	54	54
55 1010-27909 Bldg Auth-MH Grp Home,z	12	12
56 1010-27910 Bldg Auth-MH Grp Home,l	7	7
57 1010-27911 Bldg Auth-MH Grp Home,l	56	56
58 1010-27912 Bldg Auth-MH Grp Home,l	44	44
59 1010-27919 Bldg Auth-MH Grp Home,l	2	2
60 1010-27920 Bldg Auth-MH Grp Home,(	49	49
61 1010-27921 Bldg Auth-MH Grp Home,v	44	44
62 1010-27922 Bldg Auth-MH Grp Home,v	56	56
63 1010-28000 Soil Conservation	201	201
64 1010-28300 M.S.U. Extension	449	449
65 1010-28600 Gypsy Moth Suppression	28	28
66 1010-28700 Environmental Affairs	859	859
67 1010-28703 Euclid Linear Park	9	9
68 1010-28705 Environ-MI N. Resources	49	49
69 1010-28706 Bay Co/Partnership Water	47	47
70 1010-28800 Geographic Information Sy	793	793
71 1010-31100 Circuit Court Warrant Offic	683	683
72 1010-31200 B.A.Y.A.N.E.T.	592	592
73 1010-31500 Secondary Road Patrol	2,352	2,352
74 1010-31502 2nd Rd Patr-Monitor Cops	37	37
75 1010-31503 2nd Rd Patrol-Bangor Tw	873	873
76 1010-31504 2nd Rd Patr-Portsmouth	714	714
77 1010-31505 2nd Rd Ptrl-Williams Twp	803	803
78 1010-31506 2nd Rd Patrol-Monitor Tw	805	805
79 1010-31507 2nd Rd Patrol - City of	676	676
80 1010-31508 2nd Road Patrol-Pinconni	206	206
81 1010-31516 2nd Rd.Pat-Bay City Sch	728	728
82 1010-31600 Secondary Road Patrol Gr	236	236
83 1010-31681 Road Patrol Grant Oct-De	747	747
84 1010-31700 Township Road Patrol	501	501
85 1010-31701 Township Road Patrol Apr	417	417
86 1010-31902 Drive MI Safely/Task Forc	136	136
87 1010-31903 O.W.I. Alcohol Enforceme	690	690

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:10 Financial System MUNIS**

Department	Accounting	Total
88 1010-31904 Youth Alcohol Enforcemer	\$288	\$288
89 1010-32100 Michigan Justice Training	49	49
90 1010-32200 Medical Marihuana Enforc	26	26
91 1010-32500 911 Central Dispatch	28	28
92 1010-33100 Marine Law Enforcement (	309	309
93 1010-33102 Port Security	12	12
94 1010-33200 Snowmobile Law Enforcer	9	9
95 1010-35100 Corrections Department / .	260	260
96 1010-42600 Off of Emerg Serv-Civil	793	793
97 1010-42601 Local Emergency Planning	2	2
98 1010-43000 Animal Shelter/Dog Warde	3,002	3,002
99 1010-58000 Pere Marquette Parking	49	49
100 1010-61730 Personal Care-Private/Oct	2	2
101 1010-64800 Medical Examiner	683	683
102 1010-64900 Mental Health	9	9
103 1010-65100 Ambulance	2	2
104 1010-72101 Transportation Planning	248	248
105 1010-72181 Trans. Planning - Oct.-Dec	929	929
106 1010-75100 Recreation/Parks Departm	208	208
107 1010-75104 Juv.Community Based Tre	56	56
108 1010-75105 Juv.Gender Specific Servi	56	56
109 1010-75108 Veterans Park Softball	459	459
110 1010-75700 Community Center	2,424	2,424
111 1010-75800 Swimming Pool	386	386
112 1010-75900 County Market	21	21
113 1010-76000 Fairgrounds	1,198	1,198
114 1010-762XX Civic Arena	10,732	10,732
115 1010-76300 Pinconning Park	2,607	2,607
116 1010-79000 Library	28	28
117 1010-86500 401(K) Savings Plan Admi	2	2
118 1010-87200 Self Insurance Claims	28	28
119 1010-87201 Self Insurance Administrat	28	28
120 1010-89500 Midland-Bay-Saginaw Airp	73	73
121 2010 County Road Fund	417	417
122 2210 Health Dept - Dist Health	24,617	24,617
124 2380 Gypsy Moth Control Fund	1,011	1,011
125 2400 Mosquito Control Fund	2,984	2,984
126 2560 Regist of Deeds Automation Fnd	358	358
128 2610 911 Service Fund	3,618	3,618
129 2630 Concealed Pistol Licensing Fd	1,233	1,233
130 2640 Local C.F.O. Training Fund	180	180

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**Allocation Summary**

**Dept:10 Financial System MUNIS**

Department	Accounting	Total
131 2650 Drug Law Enforcement Fund	\$33	\$33
132 2651 Drug Law Enforcement-Bayanet	1,037	1,037
134 2690 Law Library Fund	154	154
135 2710 Library Fund	339	339
136 2740 Community Corrections Fund	995	995
137 2760 Division On Aging Fund	22,330	22,330
138 2770 Home Rehabilitation Fund	501	501
139 2900 Social Welfare Fund	133	133
141 2920-66200 Child Care-Probate (Child	1,348	1,348
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,613	3,613
143 2920-66205 CCF-Casa Ct.Appointed S	98	98
144 2920-66300 Child Care-D.S.S. (State V	159	159
145 2920-66400 In-Home Care-Intensive P	1,088	1,088
146 2920-66401 Youth & Family Support S	1,048	1,048
147 2920-66402 Juvenile Drug Court	878	878
148 2920-75104 Juv.Community Based Tre	896	896
149 2920-75105 Juv.Gender Specific Servi	1,053	1,053
152 2930 Soldier's Relief	2,062	2,062
153 2970 Historical Preservation	84	84
154 3650 Debt-Water Supply Sys Bay	54	54
155 3690 Bldg Authority Debt Fund	84	84
156 4650 Water Supply Sys Bay-Const	54	54
157 5090-75600 Public Golf Course	2,031	2,031
158 5090-75601 Public Golf Course-Snack	112	112
159 5090-75602 Public Golf Course-Club	3,232	3,232
160 5120-67100 Medical Care Facility Func	2,511	2,511
161 5160 100% Tax Payment Fund (DTR)	2,415	2,415
162 5180 Delq Prop Tax Foreclosure	3,447	3,447
163 5350-70200 Housing Fund	2,539	2,539
164 5950 Commissary Fund	176	176
165 6770 Self-Insurance Fund-WC/UC/S&A	1,196	1,196
166 6771 Self-Insurance Fund-Healthcare	828	828
172 7310-27400 Retirement System Fund	3,838	3,838
173 7360-27401 Public Employee Health C	367	367
176 7640 Inmate Trust Fund	28	28
177 8010 Drain	2,286	2,286
178 8011 Hampton O&M	325	325
179 8012 Portsmouth O&M	122	122
180 8014 Bangor O&M	1,196	1,196
182 8510 Drain Debt Ret	580	580
183 9760 Governmental Full Accrual	51	51

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Dept:10 Financial System MUNIS

**Allocation Summary**

<b>Department</b>	<b>Accounting</b>	<b>Total</b>
184 9770 Governmentl Full Accrual-Drain	\$14	\$14
186 Other	21	21
<b>Total</b>	<b>\$214,971</b>	<b>\$214,971</b>

**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.

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**A. Department Costs**

Dept:11 1010-23300 Purchasing

Description	Amount	General Admin	Purchasing	General Government
<b>Personnel Costs</b>				
Salaries	48,158	0	48,158	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	19,205	0	19,205	0
<b>Subtotal - Personnel Costs</b>	<b>67,363</b>	<b>0</b>	<b>67,363</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>				
72700 Office Supplies	318	0	318	0
72900 Postage	52	0	52	0
82000 Memberships and Dues	6,860	0	6,860	0
85200 Telephone	26	0	26	0
86100 Conference Fees & Expenses	614	0	614	0
86500 State Travel Mileage	46	0	46	0
90000 Printing/Publishing/Advertisi	2,156	0	2,156	0
94601 Equipment Rental-Copy Machir	593	0	593	0
95500 Miscellaneous	30	0	30	0
96000 Education and Training	249	0	249	0
96740 Office Equip.& Furn. Expense	60	0	60	0
<b>Subtotal - Services &amp; Supplies</b>	<b>11,004</b>	<b>0</b>	<b>11,004</b>	<b>0</b>
<b>Department Cost Total</b>	<b>78,367</b>	<b>0</b>	<b>78,367</b>	<b>0</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>78,367</b>	<b>0</b>	<b>78,367</b>	<b>0</b>
General Admin Distribution		0	0	0
<b>Grand Total</b>	<b>\$78,367</b>		<b>\$78,367</b>	<b>\$0</b>
			not allocated	

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
1 County Building	\$124	\$0	\$124	\$0
Subtotal - Building Depreciation	124	0	124	0
3 Bank Administration	125	32	157	0
Subtotal - 1010-25300 Treasurer	125	32	157	0
4 Annual Audit	247	65	312	0
Subtotal - 1010-10100 Board of Comrr	247	65	312	0
5 Accounting	945	327	1,271	0
5 Payroll	0	0	0	0
5 Budgeting	474	161	636	0
5 Contract Serv.	515	221	736	0
5 Special Proj	1,390	466	1,857	0
Subtotal - 1010-19100 Accounting Dep	3,324	1,176	4,500	0
6 Payroll	313	106	419	0
Subtotal - 1010-20200 Payroll	313	106	419	0
7 Budgeting	557	106	663	0
7 Accts Payable	28	5	34	0
7 Accounting	100	19	120	0
Subtotal - 1010-21200 Budget Departrr	686	130	816	0
8 Admin Services	128	20	148	0
Subtotal - 1010-27200 Administrative S	128	20	148	0
10 Accounting	622	112	735	0
Subtotal - Financial System MUNIS	622	112	735	0
11 Purchasing	0	122	122	0
Subtotal - 1010-23300 Purchasing	0	122	122	0
12 County Building	0	5,509	5,509	0
Subtotal - 1010-26500 Buildings and G	0	5,509	5,509	0
13 Civil Counsel	0	7,702	7,702	0

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
Subtotal - 1010-26600 Corporation Cot	\$0	\$7,702	\$7,702	\$0
14 Human Resources	0	496	496	0
Subtotal - 1010-27000 Personnel & Err	0	496	496	0
15 Mail Services	0	14	14	0
Subtotal - 1010-29800 Risograph Printi	0	14	14	0
18 County Building	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	0	0	0
19 General Liability	0	357	357	0
19 County Building	0	227	227	0
Subtotal - 1010-85100 Risk Manageme	0	584	584	0
20 Wellness Program	0	175	175	0
Subtotal - 1010-85900 Wellness Progr	0	175	175	0
21 Fringe Benefits	0	4,438	4,438	0
21 Term Payoff	0	567	567	0
Subtotal - 1010-87800 Retirees Health/	0	5,006	5,006	0
<b>Total Incoming</b>	<b>5,569</b>	<b>21,249</b>	<b>26,818</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$105,185</b>	<b>\$105,185</b>	<b>\$0</b>
			100.00%	

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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	1	0.15%	\$122	\$0	\$122	\$0	\$122
4 1010-10100 Board of Commissioners	8	1.16%	976	0	976	0	976
5 1010-19100 Accounting Department	12	1.74%	1,464	0	1,464	0	1,464
6 1010-20200 Payroll	2	0.29%	244	0	244	0	244
7 1010-21200 Budget Department	1	0.15%	122	0	122	0	122
8 1010-27200 Administrative Services	19	2.76%	2,318	0	2,318	0	2,318
9 1010-22800 Information Systems Divis	54	7.85%	6,588	0	6,588	0	6,588
11 1010-23300 Purchasing	1	0.15%	122	0	122	0	122
12 1010-26500 Buildings and Grounds	49	7.12%	5,978	0	5,978	1,765	7,743
13 1010-26600 Corporation Counsel	11	1.60%	1,342	0	1,342	396	1,738
14 1010-27000 Personnel & Employee Re	17	2.47%	2,074	0	2,074	612	2,686
16 1010-30100 Sheriff Department	47	6.83%	5,734	0	5,734	1,693	7,427
17 1010-75110 Recreation & Facilities	7	1.02%	854	0	854	252	1,106
37 1010-17100 County Executive	7	1.02%	854	0	854	252	1,106
38 1010-21500 Clerk	20	2.91%	2,440	0	2,440	720	3,160
42 1010-25700 Equalization Department	11	1.60%	1,342	0	1,342	396	1,738
43 1010-26200 Elections	1	0.15%	122	0	122	36	158
45 1010-26700 Prosecuting Attorney	22	3.20%	2,684	0	2,684	792	3,476
48 1010-27300 Department of Criminal D	6	0.87%	732	0	732	216	948
50 1010-27302 Department of Public Defi	7	1.02%	854	0	854	252	1,106
64 1010-28300 M.S.U. Extension	3	0.44%	366	0	366	108	474
65 1010-28600 Gypsy Moth Suppression	9	1.31%	1,098	0	1,098	324	1,422
66 1010-28700 Environmental Affairs	3	0.44%	366	0	366	108	474
70 1010-28800 Geographic Information Sy	4	0.58%	488	0	488	144	632
91 1010-32500 911 Central Dispatch	95	13.81%	11,590	0	11,590	3,421	15,011
98 1010-43000 Animal Shelter/Dog Warde	4	0.58%	488	0	488	144	632
104 1010-72101 Transportation Planning	5	0.73%	610	0	610	180	790
105 1010-72181 Trans. Planning - Oct.-Dec	28	4.07%	3,416	0	3,416	1,008	4,424
106 1010-75100 Recreation/Parks Departm	1	0.15%	122	0	122	36	158
110 1010-75700 Community Center	2	0.29%	244	0	244	72	316
114 1010-762XX Civic Arena	24	3.49%	2,928	0	2,928	864	3,792
115 1010-76300 Pinconning Park	3	0.44%	366	0	366	108	474
122 2210 Health Dept - Dist Health	112	16.28%	13,664	0	13,664	4,034	17,698
125 2400 Mosquito Control Fund	23	3.34%	2,806	0	2,806	828	3,634
126 2560 Regist of Deeds Automation Fnd	5	0.73%	610	0	610	180	790
136 2740 Community Corrections Fund	1	0.15%	122	0	122	36	158
137 2760 Division On Aging Fund	25	3.63%	3,050	0	3,050	900	3,950
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	11	1.60%	1,342	0	1,342	396	1,738
152 2930 Soldier's Relief	1	0.15%	122	0	122	36	158
157 5090-75600 Public Golf Course	20	2.91%	2,440	0	2,440	720	3,160
159 5090-75602 Public Golf Course-Club	1	0.15%	122	0	122	36	158
163 5350-70200 Housing Fund	5	0.73%	610	0	610	180	790

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**Purchasing Allocations**

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	688	100.00%	83,936	0	83,936	21,249	105,185
Direct Bills					0		0
<b>Total</b>					<b>\$83,936</b>		<b>\$105,185</b>

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

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**Allocation Summary**

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
3 1010-25300 Treasurer	\$122	\$0	\$122
4 1010-10100 Board of Commissioners	976	0	976
5 1010-19100 Accounting Department	1,464	0	1,464
6 1010-20200 Payroll	244	0	244
7 1010-21200 Budget Department	122	0	122
8 1010-27200 Administrative Services	2,318	0	2,318
9 1010-22800 Information Systems Divis	6,588	0	6,588
11 1010-23300 Purchasing	122	0	122
12 1010-26500 Buildings and Grounds	7,743	0	7,743
13 1010-26600 Corporation Counsel	1,738	0	1,738
14 1010-27000 Personnel & Employee Re	2,686	0	2,686
16 1010-30100 Sheriff Department	7,427	0	7,427
17 1010-75110 Recreation & Facilities	1,106	0	1,106
37 1010-17100 County Executive	1,106	0	1,106
38 1010-21500 Clerk	3,160	0	3,160
42 1010-25700 Equalization Department	1,738	0	1,738
43 1010-26200 Elections	158	0	158
45 1010-26700 Prosecuting Attorney	3,476	0	3,476
48 1010-27300 Department of Criminal D	948	0	948
50 1010-27302 Department of Public Defi	1,106	0	1,106
64 1010-28300 M.S.U. Extension	474	0	474
65 1010-28600 Gypsy Moth Suppression	1,422	0	1,422
66 1010-28700 Environmental Affairs	474	0	474
70 1010-28800 Geographic Information Sy	632	0	632
91 1010-32500 911 Central Dispatch	15,011	0	15,011
98 1010-43000 Animal Shelter/Dog Warde	632	0	632
104 1010-72101 Transportation Planning	790	0	790
105 1010-72181 Trans. Planning - Oct.-Dec	4,424	0	4,424
106 1010-75100 Recreation/Parks Departm	158	0	158
110 1010-75700 Community Center	316	0	316
114 1010-762XX Civic Arena	3,792	0	3,792
115 1010-76300 Pinconning Park	474	0	474
122 2210 Health Dept - Dist Health	17,698	0	17,698
125 2400 Mosquito Control Fund	3,634	0	3,634
126 2560 Regist of Deeds Automation Fnd	790	0	790
136 2740 Community Corrections Fund	158	0	158
137 2760 Division On Aging Fund	3,950	0	3,950
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,738	0	1,738
152 2930 Soldier's Relief	158	0	158
157 5090-75600 Public Golf Course	3,160	0	3,160
159 5090-75602 Public Golf Course-Club	158	0	158

Bay County, MI  
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Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
163 5350-70200 Housing Fund	\$790	\$0	\$790
<b>Total</b>	<b>\$105,185</b>	<b>\$0</b>	<b>\$105,185</b>

**Bay County, MI  
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**1010-26500 Buildings and Grounds  
Nature and Extent of Service**

Part of the cost of operating County Activities is the cost of office space. The space requires maintenance, repairs, utilities, and janitorial duties. The cost for the maintenance of the Buildings and Grounds is identified in this Cost Center.

The costs of these services has been functionalized by building and allocated to occupant departments based on their usable square footage, single occupant locations have been directly allocated to the benefitting department.

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

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

- **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 phonelines.
- **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.
- **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 allocated directly to the parking lot function within the parks and recreation department for further allocation.
- **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.

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: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
<b>Personnel Costs</b>										
Salaries	S1	784,497	127,697	211,906	123,943	83,302	150,367	7,518	2,601	3,107
<i>Salary % Split</i>			<i>16.28%</i>	<i>27.01%</i>	<i>15.80%</i>	<i>10.62%</i>	<i>19.17%</i>	<i>.96%</i>	<i>.33%</i>	<i>.40%</i>
Finges	S	291,737	47,488	78,803	46,092	30,978	55,918	2,796	967	1,155
<b>Subtotal - Personnel Costs</b>		<b>1,076,234</b>	<b>175,185</b>	<b>290,709</b>	<b>170,035</b>	<b>114,280</b>	<b>206,285</b>	<b>10,314</b>	<b>3,568</b>	<b>4,262</b>
<b>Services &amp; Supplies Cost</b>										
72301 Uniform Allowance	S	2,105	343	569	333	224	403	20	7	8
72500 Unemployment Compensation	S	1,180	192	319	186	125	226	11	4	5
72700 Office Supplies	S	420	68	113	66	45	81	4	1	2
72800 Printing and Binding	S	594	97	160	94	63	114	6	2	2
72900 Postage	S	77	13	21	12	8	15	1	0	0
74200 Food Supplies	S	16	3	4	3	2	3	0	0	0
75000 Gas, Oil and Grease	S	14,974	2,437	4,045	2,366	1,590	2,870	143	50	59
75300 Chemicals	S	2,345	382	633	370	249	449	22	8	9
76000 Medical Supplies	S	464	76	125	73	49	89	4	2	2
77600 Custodial Supplies	S	26,607	4,331	7,187	4,204	2,825	5,100	255	88	105
77800 Grounds Maintenance Supplies	S	18,835	3,066	5,088	2,976	2,000	3,610	180	62	75
78100 Small Tools	S	1,978	322	534	313	210	379	19	7	8
79900 Other Supplies	S	1,084	176	293	171	115	208	10	4	4
80200 Contractual Services	P	14,918	1,666	9,600	1,066	783	0	0	0	0
80400 Inspection Services	S	17,497	2,848	4,726	2,764	1,858	3,354	168	58	69
82000 Memberships and Dues	S	98	16	26	15	10	19	1	0	0
82300 Garbage Removal	P	6,062	91	1,711	1,807	2,453	0	0	0	0
85200 Telephone	S	0	0	0	0	0	0	0	0	0
85201 Cellphone	S	1,513	246	409	239	161	290	14	5	6
86100 Conference Fees & Expenses	S	1,123	183	303	177	119	215	11	4	4
86500 State Travel Mileage	S	170	28	46	27	18	33	2	1	1
92000 Public Utilities	P	291,091	0	133,246	15,464	132,775	0	306	0	0
93100 Equipment Repair & Maintenance	S	12,079	1,966	3,263	1,908	1,283	2,315	116	40	48

**Bay County, MI**  
**Cost Allocation Plan**

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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance
93200 Vehicle Repair & Maintenance S	5,905	961	1,595	933	627	1,132	57	20	23
93300 Bldg. Repair and Maintenance P	13,758	6,734	2,602	340	4,022	0	0	0	0
93500 Telephone Repair & Maintenance S	5,286	860	1,428	835	561	1,013	51	18	21
93600 Grounds Maintenance P	2,319	2,258	6	0	0	0	0	0	55
94600 Equipment Rental S	1,669	272	451	264	177	320	16	6	7
94601 Equipment Rental-Copy Machir S	1,360	221	367	215	144	261	13	5	5
95500 Miscellaneous S	6,686	1,088	1,806	1,056	710	1,282	64	22	26
95800 Licenses and Permits S	121	20	33	19	13	23	1	0	0
96720 Bldgs/Bldg Add & Improve Expr S	53,712	8,743	14,509	8,486	5,703	10,295	515	178	213
96730 Machinery & Equipment Expen: S	4,679	762	1,264	739	497	897	45	16	19
97500 Bldgs, Bldg Additions & Improv S	5,784	941	1,562	914	614	1,109	55	19	23
97900 Machinery And Equipment P	28,581	3,626	0	0	0	0	0	0	0
98000 Office Equipment and Furniture P	41,989	0	0	41,989	0	0	0	0	0
Capitalized Equipment D	159,879	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>746,958</b>	<b>45,036</b>	<b>198,044</b>	<b>90,425</b>	<b>160,034</b>	<b>36,104</b>	<b>2,111</b>	<b>625</b>	<b>801</b>
<b>Department Cost Total</b>	<b>1,823,192</b>	<b>220,220</b>	<b>488,753</b>	<b>260,460</b>	<b>274,314</b>	<b>242,389</b>	<b>12,425</b>	<b>4,193</b>	<b>5,063</b>
Adjustments to Cost									
Capitalized Equipment D	(159,879)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>(159,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>1,663,313</b>	<b>220,220</b>	<b>488,753</b>	<b>260,460</b>	<b>274,314</b>	<b>242,389</b>	<b>12,425</b>	<b>4,193</b>	<b>5,063</b>
General Admin Distribution		(220,220)	74,585	39,747	41,861	36,989	1,896	640	773
<b>Grand Total</b>	<b>\$1,663,313</b>		<b>\$563,338</b>	<b>\$300,207</b>	<b>\$316,175</b>	<b>\$279,378</b>	<b>\$14,321</b>	<b>\$4,833</b>	<b>\$5,836</b>

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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
<b>Personnel Costs</b>										
Salaries	S1	784,497	7,132	7,889	5,351	2,197	15,847	0	3,646	28,937
<i>Salary % Split</i>			<i>.91%</i>	<i>1.01%</i>	<i>.68%</i>	<i>.28%</i>	<i>2.02%</i>	<i>.00%</i>	<i>.46%</i>	<i>3.69%</i>
Finges	S	291,737	2,652	2,934	1,990	817	5,893	0	1,356	10,761
Subtotal - Personnel Costs		1,076,234	9,784	10,823	7,341	3,014	21,740	0	5,002	39,698
<b>Services &amp; Supplies Cost</b>										
72301 Uniform Allowance	S	2,105	19	21	14	6	43	0	10	78
72500 Unemployment Compensation	S	1,180	11	12	8	3	24	0	5	44
72700 Office Supplies	S	420	4	4	3	1	8	0	2	15
72800 Printing and Binding	S	594	5	6	4	2	12	0	3	22
72900 Postage	S	77	1	1	1	0	2	0	0	3
74200 Food Supplies	S	16	0	0	0	0	0	0	0	1
75000 Gas, Oil and Grease	S	14,974	136	151	102	42	302	0	70	552
75300 Chemicals	S	2,345	21	24	16	7	47	0	11	86
76000 Medical Supplies	S	464	4	5	3	1	9	0	2	17
77600 Custodial Supplies	S	26,607	242	268	181	75	537	0	124	981
77800 Grounds Maintenance Supplies	S	18,835	171	189	128	53	380	0	88	695
78100 Small Tools	S	1,978	18	20	13	6	40	0	9	73
79900 Other Supplies	S	1,084	10	11	7	3	22	0	5	40
80200 Contractual Services	P	14,918	508	0	0	0	0	566	0	0
80400 Inspection Services	S	17,497	159	176	119	49	353	0	81	645
82000 Memberships and Dues	S	98	1	1	1	0	2	0	0	4
82300 Garbage Removal	P	6,062	0	0	0	0	0	0	0	0
85200 Telephone	S	0	0	0	0	0	0	0	0	0
85201 Cellphone	S	1,513	14	15	10	4	31	0	7	56
86100 Conference Fees & Expenses	S	1,123	10	11	8	3	23	0	5	41
86500 State Travel Mileage	S	170	2	2	1	0	3	0	1	6
92000 Public Utilities	P	291,091	0	8,163	0	0	0	0	0	0
93100 Equipment Repair & Maintenance	S	12,079	110	121	82	34	244	0	56	446

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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
93200 Vehicle Repair & Maintenance S	5,905	54	59	40	17	119	0	27	218
93300 Bldg. Repair and Maintenance P	13,758	0	0	0	0	0	0	0	0
93500 Telephone Repair & Maintenance S	5,286	48	53	36	15	107	0	25	195
93600 Grounds Maintenance P	2,319	0	0	0	0	0	0	0	0
94600 Equipment Rental S	1,669	15	17	11	5	34	0	8	62
94601 Equipment Rental-Copy Machir S	1,360	12	14	9	4	27	0	6	50
95500 Miscellaneous S	6,686	61	67	46	19	135	0	31	247
95800 Licenses and Permits S	121	1	1	1	0	2	0	1	4
96720 Bldgs/Bldg Add & Improve Expr S	53,712	488	540	366	150	1,085	0	250	1,981
96730 Machinery & Equipment Expen: S	4,679	43	47	32	13	95	0	22	173
97500 Bldgs, Bldg Additions & Improv S	5,784	53	58	39	16	117	0	27	213
97900 Machinery And Equipment P	28,581	0	0	0	0	0	0	0	0
98000 Office Equipment and Furniture P	41,989	0	0	0	0	0	0	0	0
Capitalized Equipment D	159,879	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>746,958</b>	<b>2,220</b>	<b>10,057</b>	<b>1,285</b>	<b>528</b>	<b>3,805</b>	<b>566</b>	<b>875</b>	<b>6,948</b>
<b>Department Cost Total</b>	<b>1,823,192</b>	<b>12,005</b>	<b>20,880</b>	<b>8,626</b>	<b>3,542</b>	<b>25,545</b>	<b>566</b>	<b>5,877</b>	<b>46,646</b>
Adjustments to Cost									
Capitalized Equipment D	(159,879)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>(159,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>1,663,313</b>	<b>12,005</b>	<b>20,880</b>	<b>8,626</b>	<b>3,542</b>	<b>25,545</b>	<b>566</b>	<b>5,877</b>	<b>46,646</b>
General Admin Distribution		1,832	3,186	1,316	540	3,898	86	897	7,118
<b>Grand Total</b>	<b>\$1,663,313</b>	<b>\$13,837</b>	<b>\$24,066</b>	<b>\$9,942</b>	<b>\$4,082</b>	<b>\$29,443</b>	<b>\$652</b>	<b>\$6,774</b>	<b>\$53,764</b>

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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
<b>Personnel Costs</b>					
Salaries	S1	784,497	0	0	3,057
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.39%</i>
Finges	S	291,737	0	0	1,137
<b>Subtotal - Personnel Costs</b>		<b>1,076,234</b>	<b>0</b>	<b>0</b>	<b>4,194</b>
<b>Services &amp; Supplies Cost</b>					
72301 Uniform Allowance	S	2,105	0	0	8
72500 Unemployment Compensation	S	1,180	0	0	5
72700 Office Supplies	S	420	0	0	2
72800 Printing and Binding	S	594	0	0	2
72900 Postage	S	77	0	0	0
74200 Food Supplies	S	16	0	0	0
75000 Gas, Oil and Grease	S	14,974	0	0	58
75300 Chemicals	S	2,345	0	0	9
76000 Medical Supplies	S	464	0	0	2
77600 Custodial Supplies	S	26,607	0	0	104
77800 Grounds Maintenance Supplies	S	18,835	0	0	73
78100 Small Tools	S	1,978	0	0	8
79900 Other Supplies	S	1,084	0	0	4
80200 Contractual Services	P	14,918	0	0	729
80400 Inspection Services	S	17,497	0	0	68
82000 Memberships and Dues	S	98	0	0	0
82300 Garbage Removal	P	6,062	0	0	0
85200 Telephone	S	0	0	0	0
85201 Cellphone	S	1,513	0	0	6
86100 Conference Fees & Expenses	S	1,123	0	0	4
86500 State Travel Mileage	S	170	0	0	1
92000 Public Utilities	P	291,091	0	748	390
93100 Equipment Repair & Maintenance	S	12,079	0	0	47

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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
93200 Vehicle Repair & Maintenance S	5,905	0	0	23
93300 Bldg. Repair and Maintenance P	13,758	0	0	60
93500 Telephone Repair & Maintenance S	5,286	0	0	21
93600 Grounds Maintenance P	2,319	0	0	0
94600 Equipment Rental S	1,669	0	0	7
94601 Equipment Rental-Copy Machir S	1,360	0	0	5
95500 Miscellaneous S	6,686	0	0	26
95800 Licenses and Permits S	121	0	0	0
96720 Bldgs/Bldg Add & Improve Expr S	53,712	0	0	209
96730 Machinery & Equipment Expen: S	4,679	0	0	18
97500 Bldgs, Bldg Additions & Improv S	5,784	0	0	23
97900 Machinery And Equipment P	28,581	24,955	0	0
98000 Office Equipment and Furniture P	41,989	0	0	0
Capitalized Equipment D	159,879	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>746,958</b>	<b>24,955</b>	<b>748</b>	<b>1,913</b>
<b>Department Cost Total</b>	<b>1,823,192</b>	<b>24,955</b>	<b>748</b>	<b>6,107</b>
Adjustments to Cost				
Capitalized Equipment D	(159,879)	0	0	0
<b>Subtotal - Adjustments</b>	<b>(159,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>1,663,313</b>	<b>24,955</b>	<b>748</b>	<b>6,107</b>
General Admin Distribution		3,808	114	932
<b>Grand Total</b>	<b>\$1,663,313</b>	<b>\$28,763</b>	<b>\$862</b>	<b>\$7,039</b>
			not allocated	

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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	\$371	\$0	\$126	\$67	\$71	\$62	\$3	\$1	\$1	\$3
Subtotal - Building Depreciation	371	0	126	67	71	62	3	1	1	3
2 Equipment Depreciation	18,743	104	6,383	3,402	3,583	3,166	162	55	66	157
Subtotal - Equipment Depreciation	18,743	104	6,383	3,402	3,583	3,166	162	55	66	157
3 Cash Receipts	427	109	181	97	102	90	5	2	2	4
3 Bank Administration	4,445	1,122	1,886	1,005	1,058	935	48	16	20	46
Subtotal - 1010-25300 Treasurer	4,872	1,231	2,067	1,102	1,160	1,025	53	18	21	51
4 Annual Audit	1,561	409	667	356	375	331	17	6	7	16
Subtotal - 1010-10100 Board of Comrr	1,561	409	667	356	375	331	17	6	7	16
5 Accounting	5,969	2,065	2,721	1,450	1,527	1,349	69	23	28	67
5 Payroll	0	0	0	0	0	0	0	0	0	0
5 Budgeting	1,279	435	580	309	326	288	15	5	6	14
5 Contract Serv.	515	221	249	133	140	124	6	2	3	6
Subtotal - 1010-19100 Accounting Dep	7,762	2,721	3,551	1,892	1,993	1,761	90	30	37	87
6 Payroll	6,785	2,297	3,076	1,639	1,726	1,525	78	26	32	76
Subtotal - 1010-20200 Payroll	6,785	2,297	3,076	1,639	1,726	1,525	78	26	32	76
7 Budgeting	1,502	284	605	322	340	300	15	5	6	15
7 Accts Payable	963	180	387	206	217	192	10	3	4	10
7 Accounting	634	121	256	136	144	127	7	2	3	6
Subtotal - 1010-21200 Budget Departmr	3,099	585	1,248	665	700	619	32	11	13	31
8 Admin Services	2,769	427	1,082	577	607	537	28	9	11	27
Subtotal - 1010-27200 Administrative S	2,769	427	1,082	577	607	537	28	9	11	27
9 Tech Support	2,139	540	907	483	509	450	23	8	9	22
9 Network/Server	16,268	3,506	6,697	3,569	3,759	3,321	170	57	69	164
Subtotal - 1010-22800 Information Sys	18,406	4,046	7,604	4,052	4,268	3,771	193	65	79	187
10 Accounting	3,933	710	1,572	838	883	780	40	13	16	39

**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
Subtotal - Financial System MUNIS	\$3,933	\$710	\$1,572	\$838	\$883	\$780	\$40	\$13	\$16	\$39
11 Purchasing	5,978	1,765	2,622	1,397	1,472	1,301	67	22	27	64
Subtotal - 1010-23300 Purchasing	5,978	1,765	2,622	1,397	1,472	1,301	67	22	27	64
12 County Building	0	16,501	5,589	2,978	3,137	2,772	142	48	58	137
12 Telephone Upgrade/Maintenance	0	691	234	125	131	116	6	2	2	6
Subtotal - 1010-26500 Buildings and G	0	17,192	5,823	3,103	3,268	2,888	148	50	60	143
13 Civil Counsel	0	2,278	772	411	433	383	20	7	8	19
Subtotal - 1010-26600 Corporation Cot	0	2,278	772	411	433	383	20	7	8	19
14 Human Resources	0	10,753	3,642	1,941	2,044	1,806	93	31	38	89
14 Labor Relations	0	257	87	46	49	43	2	1	1	2
14 Temp Services	0	5,012	1,698	905	953	842	43	15	18	42
Subtotal - 1010-27000 Personnel & Err	0	16,023	5,427	2,892	3,046	2,691	138	47	56	133
15 Mail Services	0	21	7	4	4	4	0	0	0	0
Subtotal - 1010-29800 Risograph Printi	0	21	7	4	4	4	0	0	0	0
17 Administrative Support	0	63,428	21,482	11,448	12,057	10,654	546	184	223	528
Subtotal - 1010-75110 Recreation & Fa	0	63,428	21,482	11,448	12,057	10,654	546	184	223	528
18 Grounds Maintenance	0	16,582	5,616	2,993	3,152	2,785	143	48	58	138
18 Parking Lot	0	4,782	1,620	863	909	803	41	14	17	40
18 Vehicle Maintenance	0	395	134	71	75	66	3	1	1	3
18 County Building	0	1	0	0	0	0	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	21,761	7,370	3,928	4,136	3,655	187	63	76	181
19 General Liability	0	7,726	2,617	1,394	1,469	1,298	67	22	27	64
19 Vehicle Insurance	0	10,357	3,508	1,869	1,969	1,740	89	30	36	86
19 County Building	0	681	231	123	130	114	6	2	2	6
Subtotal - 1010-85100 Risk Manageme	0	18,764	6,355	3,387	3,567	3,152	162	55	66	156
20 Wellness Program	0	3,790	1,284	684	720	637	33	11	13	32

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinny Park	Parks Maintenance	Fairgrounds
Subtotal - 1010-85900 Wellness Progr	\$0	\$3,790	\$1,284	\$684	\$720	\$637	\$33	\$11	\$13	\$32
21 Fringe Benefits	0	63,789	21,604	11,513	12,125	10,714	549	185	224	531
21 Term Payoff	0	1,542	522	278	293	259	13	4	5	13
Subtotal - 1010-87800 Retirees Health	0	65,331	22,127	11,791	12,419	10,973	562	190	229	543
<b>Total Incoming</b>	74,279	222,883	100,644	53,634	56,487	49,913	2,559	863	1,043	2,472
<b>C. Total Allocated</b>		\$1,960,476	\$663,983	\$353,841	\$372,662	\$329,291	\$16,879	\$5,696	\$6,879	\$16,309
			33.87%	18.05%	19.01%	16.80%	0.86%	0.29%	0.35%	0.83%

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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	\$371	\$0	\$5	\$2	\$1	\$7	\$0	\$2	\$12	\$6
Subtotal - Building Depreciation	371	0	5	2	1	7	0	2	12	6
2 Equipment Depreciation	18,743	104	273	113	46	334	7	77	609	326
Subtotal - Equipment Depreciation	18,743	104	273	113	46	334	7	77	609	326
3 Cash Receipts	427	109	8	3	1	9	0	2	17	9
3 Bank Administration	4,445	1,122	81	33	14	99	2	23	180	96
Subtotal - 1010-25300 Treasurer	4,872	1,231	88	36	15	108	2	25	197	106
4 Annual Audit	1,561	409	29	12	5	35	1	8	64	34
Subtotal - 1010-10100 Board of Comrr	1,561	409	29	12	5	35	1	8	64	34
5 Accounting	5,969	2,065	116	48	20	142	3	33	260	139
5 Payroll	0	0	0	0	0	0	0	0	0	0
5 Budgeting	1,279	435	25	10	4	30	1	7	55	30
5 Contract Serv.	515	221	11	4	2	13	0	3	24	13
Subtotal - 1010-19100 Accounting Dep	7,762	2,721	152	63	26	186	4	43	339	181
6 Payroll	6,785	2,297	131	54	22	161	4	37	294	157
Subtotal - 1010-20200 Payroll	6,785	2,297	131	54	22	161	4	37	294	157
7 Budgeting	1,502	284	26	11	4	32	1	7	58	31
7 Accts Payable	963	180	17	7	3	20	0	5	37	20
7 Accounting	634	121	11	5	2	13	0	3	24	13
Subtotal - 1010-21200 Budget Departrr	3,099	585	53	22	9	65	1	15	119	64
8 Admin Services	2,769	427	46	19	8	57	1	13	103	55
Subtotal - 1010-27200 Administrative S	2,769	427	46	19	8	57	1	13	103	55
9 Tech Support	2,139	540	39	16	7	47	1	11	87	46
9 Network/Server	16,268	3,506	286	118	49	350	8	81	639	342
Subtotal - 1010-22800 Information Sys	18,406	4,046	325	134	55	397	9	91	726	388
10 Accounting	3,933	710	67	28	11	82	2	19	150	80

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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
Subtotal - Financial System MUNIS	\$3,933	\$710	\$67	\$28	\$11	\$82	\$2	\$19	\$150	\$80
11 Purchasing	5,978	1,765	112	46	19	137	3	32	250	134
Subtotal - 1010-23300 Purchasing	5,978	1,765	112	46	19	137	3	32	250	134
12 County Building	0	16,501	239	99	40	292	6	67	533	285
12 Telephone Upgrade/Maintenance	0	691	10	4	2	12	0	3	22	12
Subtotal - 1010-26500 Buildings and G	0	17,192	249	103	42	304	7	70	556	297
13 Civil Counsel	0	2,278	33	14	6	40	1	9	74	39
Subtotal - 1010-26600 Corporation Cot	0	2,278	33	14	6	40	1	9	74	39
14 Human Resources	0	10,753	156	64	26	190	4	44	348	186
14 Labor Relations	0	257	4	2	1	5	0	1	8	4
14 Temp Services	0	5,012	73	30	12	89	2	20	162	87
Subtotal - 1010-27000 Personnel & Err	0	16,023	232	96	39	284	6	65	518	277
15 Mail Services	0	21	0	0	0	0	0	0	1	0
Subtotal - 1010-29800 Risograph Printi	0	21	0	0	0	0	0	0	1	0
17 Administrative Support	0	63,428	918	379	156	1,123	25	258	2,050	1,097
Subtotal - 1010-75110 Recreation & Fa	0	63,428	918	379	156	1,123	25	258	2,050	1,097
18 Grounds Maintenance	0	16,582	240	99	41	294	7	68	536	287
18 Parking Lot	0	4,782	69	29	12	85	2	19	155	83
18 Vehicle Maintenance	0	395	6	2	1	7	0	2	13	7
18 County Building	0	1	0	0	0	0	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	21,761	315	130	53	385	9	89	703	376
19 General Liability	0	7,726	112	46	19	137	3	31	250	134
19 Vehicle Insurance	0	10,357	150	62	25	183	4	42	335	179
19 County Building	0	681	10	4	2	12	0	3	22	12
Subtotal - 1010-85100 Risk Managemen	0	18,764	271	112	46	332	7	76	607	324
20 Wellness Program	0	3,790	55	23	9	67	1	15	123	66

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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
Subtotal - 1010-85900 Wellness Progr	\$0	\$3,790	\$55	\$23	\$9	\$67	\$1	\$15	\$123	\$66
21 Fringe Benefits	0	63,789	923	381	157	1,129	25	260	2,062	1,103
21 Term Payoff	0	1,542	22	9	4	27	1	6	50	27
Subtotal - 1010-87800 Retirees Health	0	65,331	945	390	160	1,156	26	266	2,112	1,130
<b>Total Incoming</b>	<b>74,279</b>	<b>222,883</b>	<b>4,300</b>	<b>1,776</b>	<b>729</b>	<b>5,260</b>	<b>117</b>	<b>1,210</b>	<b>9,605</b>	<b>5,139</b>
<b>C. Total Allocated</b>		<b>\$1,960,476</b>	<b>\$28,366</b>	<b>\$11,718</b>	<b>\$4,811</b>	<b>\$34,704</b>	<b>\$769</b>	<b>\$7,984</b>	<b>\$63,370</b>	<b>\$33,902</b>
			1.45%	0.60%	0.25%	1.77%	0.04%	0.41%	3.23%	1.73%

**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	Direct Supplies	General Government
1 County Building	\$371	\$0	\$0	\$2
Subtotal - Building Depreciation	371	0	0	2
2 Equipment Depreciation	18,743	104	10	80
Subtotal - Equipment Depreciation	18,743	104	10	80
3 Cash Receipts	427	109	0	2
3 Bank Administration	4,445	1,122	3	24
Subtotal - 1010-25300 Treasurer	4,872	1,231	3	26
4 Annual Audit	1,561	409	1	8
Subtotal - 1010-10100 Board of Comrr	1,561	409	1	8
5 Accounting	5,969	2,065	4	34
5 Payroll	0	0	0	0
5 Budgeting	1,279	435	1	7
5 Contract Serv.	515	221	0	3
Subtotal - 1010-19100 Accounting Dep	7,762	2,721	5	44
6 Payroll	6,785	2,297	5	38
Subtotal - 1010-20200 Payroll	6,785	2,297	5	38
7 Budgeting	1,502	284	1	8
7 Accts Payable	963	180	1	5
7 Accounting	634	121	0	3
Subtotal - 1010-21200 Budget Departrr	3,099	585	2	16
8 Admin Services	2,769	427	2	14
Subtotal - 1010-27200 Administrative S	2,769	427	2	14
9 Tech Support	2,139	540	1	11
9 Network/Server	16,268	3,506	10	84
Subtotal - 1010-22800 Information Sys	18,406	4,046	12	95
10 Accounting	3,933	710	2	20

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
Subtotal - Financial System MUNIS	\$3,933	\$710	\$2	\$20
11 Purchasing	5,978	1,765	4	33
Subtotal - 1010-23300 Purchasing	5,978	1,765	4	33
12 County Building	0	16,501	9	70
12 Telephone Upgrade/Maintenance	0	691	0	3
Subtotal - 1010-26500 Buildings and G	0	17,192	9	73
13 Civil Counsel	0	2,278	1	10
Subtotal - 1010-26600 Corporation Cot	0	2,278	1	10
14 Human Resources	0	10,753	6	46
14 Labor Relations	0	257	0	1
14 Temp Services	0	5,012	3	21
Subtotal - 1010-27000 Personnel & Err	0	16,023	8	68
15 Mail Services	0	21	0	0
Subtotal - 1010-29800 Risograph Printi	0	21	0	0
17 Administrative Support	0	63,428	33	268
Subtotal - 1010-75110 Recreation & Fa	0	63,428	33	268
18 Grounds Maintenance	0	16,582	9	70
18 Parking Lot	0	4,782	2	20
18 Vehicle Maintenance	0	395	0	2
18 County Building	0	1	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	21,761	11	92
19 General Liability	0	7,726	4	33
19 Vehicle Insurance	0	10,357	5	44
19 County Building	0	681	0	3
Subtotal - 1010-85100 Risk Manageme	0	18,764	10	79
20 Wellness Program	0	3,790	2	16

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Direct Supplies	General Government
Subtotal - 1010-85900 Wellness Progr	\$0	\$3,790	\$2	\$16
21 Fringe Benefits	0	63,789	33	270
21 Term Payoff	0	1,542	1	7
Subtotal - 1010-87800 Retirees Health	0	65,331	34	276
<b>Total Incoming</b>	<b>74,279</b>	<b>222,883</b>	<b>154</b>	<b>1,258</b>
<b>C. Total Allocated</b>		<b>\$1,960,476</b>	<b>\$1,016</b>	<b>\$8,296</b>
			0.05%	0.42%

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Cost Allocation Plan**

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County Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,469	3.21%	\$18,908	\$0	\$18,908	\$0	\$18,908
4 1010-10100 Board of Commissioners	4,434	9.70%	57,071	0	57,071	0	57,071
5 1010-19100 Accounting Department	2,715	5.94%	34,945	0	34,945	0	34,945
6 1010-20200 Payroll	1,045	2.29%	13,450	0	13,450	0	13,450
7 1010-21200 Budget Department	987	2.16%	12,704	0	12,704	0	12,704
8 1010-27200 Administrative Services	435	0.95%	5,599	0	5,599	0	5,599
9 1010-22800 Information Systems Divis	3,210	7.02%	41,316	0	41,316	0	41,316
11 1010-23300 Purchasing	428	0.94%	5,509	0	5,509	0	5,509
12 1010-26500 Buildings and Grounds	1,282	2.80%	16,501	0	16,501	0	16,501
13 1010-26600 Corporation Counsel	392	0.86%	5,045	0	5,045	996	6,041
14 1010-27000 Personnel & Employee Re	1,929	4.22%	24,828	0	24,828	4,900	29,729
15 1010-29800 Risograph Printing/Postag	838	1.83%	10,786	0	10,786	2,129	12,915
37 1010-17100 County Executive	2,505	5.48%	32,242	0	32,242	6,363	38,605
38 1010-21500 Clerk	4,698	10.28%	60,469	0	60,469	11,934	72,403
42 1010-25700 Equalization Department	2,162	4.73%	27,827	0	27,827	5,492	33,319
47 1010-26800 Register of Deeds	1,869	4.09%	24,056	0	24,056	4,748	28,804
51 1010-27500 Drain Commissioner	1,912	4.18%	24,610	0	24,610	4,857	29,467
53 1010-27801 County Survey/Remonum	56	0.12%	721	0	721	142	863
64 1010-28300 M.S.U. Extension	2,492	5.45%	32,075	0	32,075	6,330	38,405
66 1010-28700 Environmental Affairs	601	1.31%	7,736	0	7,736	1,527	9,262
70 1010-28800 Geographic Information S)	254	0.56%	3,269	0	3,269	645	3,914
104 1010-72101 Transportation Planning	508	1.11%	6,539	0	6,539	1,290	7,829
124 2380 Gypsy Moth Control Fund	605	1.32%	7,787	0	7,787	1,537	9,324
137 2760 Division On Aging Fund	4,322	9.45%	55,629	0	55,629	10,979	66,608
152 2930 Soldier's Relief	697	1.52%	8,971	0	8,971	1,771	10,742
165 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	1,261	0	1,261	249	1,510
172 7310-27400 Retirement System Fund	736	1.61%	9,473	0	9,473	1,870	11,343
186 Other	3,043	6.66%	39,167	0	39,167	7,730	46,897
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>588,496</b>	<b>0</b>	<b>588,496</b>	<b>75,487</b>	<b>663,983</b>
Direct Bills					0		0
<b>Total</b>					<b>\$588,496</b>		<b>\$663,983</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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Cost Allocation Plan**

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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
122 2210 Health Dept - Dist Health	100	100.00%	\$313,613	\$0	\$313,613	\$40,228	\$353,841
<b>Subtotal</b>	100	100.00%	313,613	0	313,613	40,228	353,841
Direct Bills					0		0
<b>Total</b>					<b>\$313,613</b>		<b>\$353,841</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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Cost Allocation Plan**

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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%	\$81,125	\$0	\$81,125	\$10,406	\$91,531
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	20,369	0	20,369	2,613	22,982
27 1010-13600 District Court	10,193	21.68%	71,594	0	71,594	9,183	80,777
28 1010-13700 District Court Adult Probat	1,538	3.27%	10,803	0	10,803	1,386	12,188
30 1010-14100 & 2150 FOC	4,500	9.57%	31,607	0	31,607	4,054	35,661
32 1010-14500 Law Library	731	1.55%	5,134	0	5,134	659	5,793
34 1010-14800 Probate Court	7,181	15.27%	50,438	0	50,438	6,470	56,908
45 1010-26700 Prosecuting Attorney	6,140	13.06%	43,126	0	43,126	5,532	48,658
50 1010-27302 Department of Public Defi	1,308	2.78%	9,187	0	9,187	1,178	10,366
136 2740 Community Corrections Fund	112	0.24%	787	0	787	101	888
186 Other	872	1.85%	6,125	0	6,125	786	6,910
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>330,295</b>	<b>0</b>	<b>330,295</b>	<b>42,367</b>	<b>372,662</b>
Direct Bills					0		0
<b>Total</b>					<b>\$330,295</b>		<b>\$372,662</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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Cost Allocation Plan**

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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%	\$244,118	\$0	\$244,118	\$31,313	\$275,432
164 5950 Commissary Fund	288	0.42%	1,225	0	1,225	157	1,382
185 Bay City Police	10,939	15.94%	46,512	0	46,512	5,966	52,478
<b>Subtotal</b>	<b>68,641</b>	<b>100.00%</b>	<b>291,854</b>	<b>0</b>	<b>291,854</b>	<b>37,437</b>	<b>329,291</b>
Direct Bills					0		0
<b>Total</b>					<b>\$291,854</b>		<b>\$329,291</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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Cost Allocation Plan**

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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
110 1010-75700 Community Center	100	100.00%	\$14,960	\$0	\$14,960	\$1,919	\$16,879
<b>Subtotal</b>	100	100.00%	14,960	0	14,960	1,919	16,879
Direct Bills					0		0
<b>Total</b>					<b>\$14,960</b>		<b>\$16,879</b>

Basis Units: Assigned Square Footage  
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
115 1010-76300 Pinconning Park	100	100.00%	\$5,048	\$0	\$5,048	\$648	\$5,696
<b>Subtotal</b>	100	100.00%	5,048	0	5,048	648	5,696
Direct Bills					0		0
<b>Total</b>					<b>\$5,048</b>		<b>\$5,696</b>

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

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Cost Allocation Plan**

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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%	\$6,097	\$0	\$6,097	\$782	\$6,879
<b>Subtotal</b>	100	100.00%	6,097	0	6,097	782	6,879
Direct Bills					0		0
<b>Total</b>					<b>\$6,097</b>		<b>\$6,879</b>

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

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Cost Allocation Plan**

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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
113 1010-76000 Fairgrounds	100	100.00%	\$14,455	\$0	\$14,455	\$1,854	\$16,309
<b>Subtotal</b>	100	100.00%	14,455	0	14,455	1,854	16,309
Direct Bills					0		0
<b>Total</b>					<b>\$14,455</b>		<b>\$16,309</b>

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

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Cost Allocation Plan**

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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
96 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$815	\$0	\$815	\$104	\$919
128 2610 911 Service Fund	4,838	96.76%	24,326	0	24,326	3,120	27,447
<b>Subtotal</b>	<b>5,000</b>	<b>100.00%</b>	<b>25,141</b>	<b>0</b>	<b>25,141</b>	<b>3,225</b>	<b>28,366</b>
Direct Bills					0		0
<b>Total</b>					<b>\$25,141</b>		<b>\$28,366</b>

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
150 Juvenile Detention Building Use	100	100.00%	\$10,386	\$0	\$10,386	\$1,332	\$11,718
<b>Subtotal</b>	100	100.00%	10,386	0	10,386	1,332	11,718
Direct Bills					0		0
<b>Total</b>					<b>\$10,386</b>		<b>\$11,718</b>

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

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Cost Allocation Plan**

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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
114 1010-762XX Civic Arena	100	100.00%	\$4,264	\$0	\$4,264	\$547	\$4,811
<b>Subtotal</b>	100	100.00%	4,264	0	4,264	547	4,811
Direct Bills					0		0
<b>Total</b>					<b>\$4,264</b>		<b>\$4,811</b>

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

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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
54 1010-27903 Bldg Auth-MH Grp Home,l	1	11.11%	\$3,418	\$0	\$3,418	\$438	\$3,856
55 1010-27909 Bldg Auth-MH Grp Home,z	1	11.11%	3,418	0	3,418	438	3,856
56 1010-27910 Bldg Auth-MH Grp Home,l	1	11.11%	3,418	0	3,418	438	3,856
57 1010-27911 Bldg Auth-MH Grp Home,l	1	11.11%	3,418	0	3,418	438	3,856
58 1010-27912 Bldg Auth-MH Grp Home,l	1	11.11%	3,418	0	3,418	438	3,856
59 1010-27919 Bldg Auth-MH Grp Home,l	1	11.11%	3,418	0	3,418	438	3,856
60 1010-27920 Bldg Auth-MH Grp Home,c	1	11.11%	3,418	0	3,418	438	3,856
61 1010-27921 Bldg Auth-MH Grp Home,v	1	11.11%	3,418	0	3,418	438	3,856
62 1010-27922 Bldg Auth-MH Grp Home,v	1	11.11%	3,418	0	3,418	438	3,856
<b>Subtotal</b>	<b>9</b>	<b>100.00%</b>	<b>30,758</b>	<b>0</b>	<b>30,758</b>	<b>3,945</b>	<b>34,704</b>
Direct Bills					0		0
<b>Total</b>					<b>\$30,758</b>		<b>\$34,704</b>

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%	\$37	\$0	\$37	\$5	\$42
27 1010-13600 District Court	630	35.45%	242	0	242	31	273
30 1010-14100 & 2150 FOC	97	5.46%	37	0	37	5	42
38 1010-21500 Clerk	97	5.46%	37	0	37	5	42
45 1010-26700 Prosecuting Attorney	801	45.08%	307	0	307	39	347
47 1010-26800 Register of Deeds	55	3.10%	21	0	21	3	24
<b>Subtotal</b>	<b>1,777</b>	<b>100.00%</b>	<b>682</b>	<b>0</b>	<b>682</b>	<b>87</b>	<b>769</b>
Direct Bills					0		0
<b>Total</b>					<b>\$682</b>		<b>\$769</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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Cost Allocation Plan**

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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%	\$7,077	\$0	\$7,077	\$908	\$7,984
<b>Subtotal</b>	100	100.00%	7,077	0	7,077	908	7,984
Direct Bills					0		0
<b>Total</b>					<b>\$7,077</b>		<b>\$7,984</b>

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

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Cost Allocation Plan**

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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
9 1010-22800 Information Systems Divis	234	0.82%	\$461	\$0	\$461	\$0	\$461
18 1010-75112 Parks/Recreation Mainten	315	1.10%	620	0	620	80	701
98 1010-43000 Animal Shelter/Dog Warde	4,439	15.57%	8,743	0	8,743	1,131	9,874
110 1010-75700 Community Center	7,409	25.98%	14,593	0	14,593	1,887	16,480
112 1010-75900 County Market	509	1.78%	1,003	0	1,003	130	1,132
125 2400 Mosquito Control Fund	2,022	7.09%	3,983	0	3,983	515	4,498
137 2760 Division On Aging Fund	1,847	6.48%	3,638	0	3,638	470	4,108
157 5090-75600 Public Golf Course	9,570	33.56%	18,849	0	18,849	2,438	21,287
162 5180 Delq Prop Tax Foreclosure	2,115	7.42%	4,166	0	4,166	539	4,704
186 Other	56	0.20%	110	0	110	14	125
<b>Subtotal</b>	<b>28,516</b>	<b>100.00%</b>	<b>56,165</b>	<b>0</b>	<b>56,165</b>	<b>7,204</b>	<b>63,370</b>
Direct Bills					0		0
<b>Total</b>					<b>\$56,165</b>		<b>\$63,370</b>

Basis Units: Dollar Amount of Assigned Wages by Department

Source: Payroll Report

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Cost Allocation Plan**

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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	1.88%	\$566	\$0	\$566	\$0	\$566
4 1010-10100 Board of Commissioners	5	1.05%	314	0	314	0	314
5 1010-19100 Accounting Department	14	2.93%	880	0	880	0	880
8 1010-27200 Administrative Services	2	0.42%	126	0	126	0	126
9 1010-22800 Information Systems Divisi	11	2.30%	691	0	691	0	691
12 1010-26500 Buildings and Grounds	11	2.30%	691	0	691	0	691
13 1010-26600 Corporation Counsel	3	0.63%	189	0	189	27	216
14 1010-27000 Personnel & Employee Re	10	2.09%	629	0	629	90	719
16 1010-30100 Sheriff Department	55	11.51%	3,457	0	3,457	498	3,955
17 1010-75110 Recreation & Facilities	2	0.42%	126	0	126	18	144
23 1010-13100 Circuit Court	30	6.28%	1,886	0	1,886	271	2,157
26 1010-13300 Circuit Court Adult Probati	22	4.60%	1,383	0	1,383	199	1,582
27 1010-13600 District Court	28	5.86%	1,760	0	1,760	253	2,013
28 1010-13700 District Court Adult Probat	8	1.67%	503	0	503	72	575
30 1010-14100 & 2150 FOC	30	6.28%	1,886	0	1,886	271	2,157
34 1010-14800 Probate Court	20	4.18%	1,257	0	1,257	181	1,438
37 1010-17100 County Executive	4	0.84%	251	0	251	36	288
38 1010-21500 Clerk	10	2.09%	629	0	629	90	719
42 1010-25700 Equalization Department	3	0.63%	189	0	189	27	216
45 1010-26700 Prosecuting Attorney	23	4.81%	1,446	0	1,446	208	1,654
47 1010-26800 Register of Deeds	7	1.46%	440	0	440	63	503
48 1010-27300 Department of Criminal D	3	0.63%	189	0	189	27	216
50 1010-27302 Department of Public Defi	5	1.05%	314	0	314	45	360
51 1010-27500 Drain Commissioner	5	1.05%	314	0	314	45	360
64 1010-28300 M.S.U. Extension	7	1.46%	440	0	440	63	503
66 1010-28700 Environmental Affairs	7	1.46%	440	0	440	63	503
91 1010-32500 911 Central Dispatch	5	1.05%	314	0	314	45	360
98 1010-43000 Animal Shelter/Dog Warde	9	1.88%	566	0	566	81	647
106 1010-75100 Recreation/Parks Departrr	11	2.30%	691	0	691	100	791
122 2210 Health Dept - Dist Health	48	10.04%	3,017	0	3,017	434	3,452
125 2400 Mosquito Control Fund	12	2.51%	754	0	754	109	863
136 2740 Community Corrections Fund	2	0.42%	126	0	126	18	144
137 2760 Division On Aging Fund	27	5.65%	1,697	0	1,697	244	1,942
142 2920-66203 Instit.Care-Det.Fac(Juv.Hk	15	3.14%	943	0	943	136	1,079
147 2920-66402 Juvenile Drug Court	1	0.21%	63	0	63	9	72
152 2930 Soldier's Relief	4	0.84%	251	0	251	36	288
163 5350-70200 Housing Fund	3	0.63%	189	0	189	27	216
186 Other	7	1.46%	440	0	440	63	503

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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
<b>Subtotal</b>	478	100.00%	30,048	0	30,048	3,854	33,902
Direct Bills					0		0
<b>Total</b>					<b>\$30,048</b>		<b>\$33,902</b>

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

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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
157 5090-75600 Public Golf Course	748	100.00%	\$901	\$0	\$901	\$116	\$1,016
<b>Subtotal</b>	<b>748</b>	<b>100.00%</b>	<b>901</b>	<b>0</b>	<b>901</b>	<b>116</b>	<b>1,016</b>
Direct Bills					0		0
<b>Total</b>					<b>\$901</b>		<b>\$1,016</b>

Basis Units:  
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	\$18,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	57,071	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	34,945	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	13,450	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	12,704	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	5,599	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	41,316	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	5,509	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	16,501	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	6,041	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	29,729	0	0	0	0	0	0	0	0	0
15 1010-29800 Risograph Printing/Postag	12,915	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff Department	0	0	0	275,432	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	6,879	0	0	0
23 1010-13100 Circuit Court	0	0	91,531	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	22,982	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	80,777	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	12,188	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	35,661	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	5,793	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	56,908	0	0	0	0	0	0	0
37 1010-17100 County Executive	38,605	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	72,403	0	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	33,319	0	0	0	0	0	0	0	0	0
45 1010-26700 Prosecuting Attorney	0	0	48,658	0	0	0	0	0	0	0
47 1010-26800 Register of Deeds	28,804	0	0	0	0	0	0	0	0	0
48 1010-27300 Department of Criminal D	0	0	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defi	0	0	10,366	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	29,467	0	0	0	0	0	0	0	0	0
53 1010-27801 County Survey/Remonum	863	0	0	0	0	0	0	0	0	0
54 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
55 1010-27909 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
56 1010-27910 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
57 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
58 1010-27912 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
59 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
60 1010-27920 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
61 1010-27921 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
62 1010-27922 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
64 1010-28300 M.S.U. Extension	38,405	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
66 1010-28700 Environmental Affairs	\$9,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 1010-28800 Geographic Information S	3,914	0	0	0	0	0	0	0	0	0
91 1010-32500 911 Central Dispatch	0	0	0	0	0	0	0	0	0	0
96 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	919	0
98 1010-43000 Animal Shelter/Dog Warde	0	0	0	0	0	0	0	0	0	0
104 1010-72101 Transportation Planning	7,829	0	0	0	0	0	0	0	0	0
106 1010-75100 Recreation/Parks Departr	0	0	0	0	0	0	0	0	0	0
110 1010-75700 Community Center	0	0	0	0	16,879	0	0	0	0	0
112 1010-75900 County Market	0	0	0	0	0	0	0	0	0	0
113 1010-76000 Fairgrounds	0	0	0	0	0	0	0	16,309	0	0
114 1010-762XX Civic Arena	0	0	0	0	0	0	0	0	0	0
115 1010-76300 Pinconning Park	0	0	0	0	0	5,696	0	0	0	0
122 2210 Health Dept - Dist Health	0	353,841	0	0	0	0	0	0	0	0
124 2380 Gypsy Moth Control Fund	9,324	0	0	0	0	0	0	0	0	0
125 2400 Mosquito Control Fund	0	0	0	0	0	0	0	0	0	0
128 2610 911 Service Fund	0	0	0	0	0	0	0	0	27,447	0
136 2740 Community Corrections Fund	0	0	888	0	0	0	0	0	0	0
137 2760 Division On Aging Fund	66,608	0	0	0	0	0	0	0	0	0
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	0	0	0	0	0	0	0	0
147 2920-66402 Juvenile Drug Court	0	0	0	0	0	0	0	0	0	0
150 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	11,718
152 2930 Soldier's Relief	10,742	0	0	0	0	0	0	0	0	0
157 5090-75600 Public Golf Course	0	0	0	0	0	0	0	0	0	0
162 5180 Delq Prop Tax Foreclosure	0	0	0	0	0	0	0	0	0	0
163 5350-70200 Housing Fund	0	0	0	0	0	0	0	0	0	0
164 5950 Commissary Fund	0	0	0	1,382	0	0	0	0	0	0
165 6770 Self-Insurance Fund-WC/UC/S&/	1,510	0	0	0	0	0	0	0	0	0
172 7310-27400 Retirement System Fund	11,343	0	0	0	0	0	0	0	0	0
185 Bay City Police	0	0	0	52,478	0	0	0	0	0	0
186 Other	46,897	0	6,910	0	0	0	0	0	0	0
<b>Total</b>	<b>\$663,983</b>	<b>\$353,841</b>	<b>\$372,662</b>	<b>\$329,291</b>	<b>\$16,879</b>	<b>\$5,696</b>	<b>\$6,879</b>	<b>\$16,309</b>	<b>\$28,366</b>	<b>\$11,718</b>

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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	\$566	\$0	\$0	\$19,474
4 1010-10100 Board of Commissioners	0	0	0	0	0	314	0	0	57,385
5 1010-19100 Accounting Department	0	0	0	0	0	880	0	0	35,825
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	13,450
7 1010-21200 Budget Department	0	0	0	0	0	0	0	0	12,704
8 1010-27200 Administrative Services	0	0	0	0	0	126	0	0	5,725
9 1010-22800 Information Systems Divis	0	0	0	0	461	691	0	0	42,469
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	5,509
12 1010-26500 Buildings and Grounds	0	0	0	0	0	691	0	0	17,192
13 1010-26600 Corporation Counsel	0	0	0	0	0	216	0	0	6,257
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	719	0	0	30,448
15 1010-29800 Risograph Printing/Postag	0	0	0	0	0	0	0	0	12,915
16 1010-30100 Sheriff Department	0	0	42	0	0	3,955	0	0	279,429
17 1010-75110 Recreation & Facilities	0	0	0	0	0	144	0	0	144
18 1010-75112 Parks/Recreation Mainten	0	0	0	7,984	701	0	0	0	15,564
23 1010-13100 Circuit Court	0	0	0	0	0	2,157	0	0	93,688
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	1,582	0	0	24,564
27 1010-13600 District Court	0	0	273	0	0	2,013	0	0	83,063
28 1010-13700 District Court Adult Probat	0	0	0	0	0	575	0	0	12,764
30 1010-14100 & 2150 FOC	0	0	42	0	0	2,157	0	0	37,861
32 1010-14500 Law Library	0	0	0	0	0	0	0	0	5,793
34 1010-14800 Probate Court	0	0	0	0	0	1,438	0	0	58,346
37 1010-17100 County Executive	0	0	0	0	0	288	0	0	38,893
38 1010-21500 Clerk	0	0	42	0	0	719	0	0	73,164
42 1010-25700 Equalization Department	0	0	0	0	0	216	0	0	33,535
45 1010-26700 Prosecuting Attorney	0	0	347	0	0	1,654	0	0	50,659
47 1010-26800 Register of Deeds	0	0	24	0	0	503	0	0	29,331
48 1010-27300 Department of Criminal D	0	0	0	0	0	216	0	0	216
50 1010-27302 Department of Public Defe	0	0	0	0	0	360	0	0	10,725
51 1010-27500 Drain Commissioner	0	0	0	0	0	360	0	0	29,826
53 1010-27801 County Survey/Remonum	0	0	0	0	0	0	0	0	863
54 1010-27903 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
55 1010-27909 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
56 1010-27910 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
57 1010-27911 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
58 1010-27912 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
59 1010-27919 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
60 1010-27920 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
61 1010-27921 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
62 1010-27922 Bldg Auth-MH Grp Home,l	0	3,856	0	0	0	0	0	0	3,856
64 1010-28300 M.S.U. Extension	0	0	0	0	0	503	0	0	38,908

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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
66 1010-28700 Environmental Affairs	\$0	\$0	\$0	\$0	\$0	\$503	\$0	\$0	\$9,766
70 1010-28800 Geographic Information Sy	0	0	0	0	0	0	0	0	3,914
91 1010-32500 911 Central Dispatch	0	0	0	0	0	360	0	0	360
96 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	0	919
98 1010-43000 Animal Shelter/Dog Ward	0	0	0	0	9,874	647	0	0	10,521
104 1010-72101 Transportation Planning	0	0	0	0	0	0	0	0	7,829
106 1010-75100 Recreation/Parks Departm	0	0	0	0	0	791	0	0	791
110 1010-75700 Community Center	0	0	0	0	16,480	0	0	0	33,360
112 1010-75900 County Market	0	0	0	0	1,132	0	0	0	1,132
113 1010-76000 Fairgrounds	0	0	0	0	0	0	0	0	16,309
114 1010-762XX Civic Arena	4,811	0	0	0	0	0	0	0	4,811
115 1010-76300 Pinconning Park	0	0	0	0	0	0	0	0	5,696
122 2210 Health Dept - Dist Health	0	0	0	0	0	3,452	0	0	357,292
124 2380 Gypsy Moth Control Fund	0	0	0	0	0	0	0	0	9,324
125 2400 Mosquito Control Fund	0	0	0	0	4,498	863	0	0	5,361
128 2610 911 Service Fund	0	0	0	0	0	0	0	0	27,447
136 2740 Community Corrections Fund	0	0	0	0	0	144	0	0	1,031
137 2760 Division On Aging Fund	0	0	0	0	4,108	1,942	0	0	72,658
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	0	0	0	1,079	0	0	1,079
147 2920-66402 Juvenile Drug Court	0	0	0	0	0	72	0	0	72
150 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	11,718
152 2930 Soldier's Relief	0	0	0	0	0	288	0	0	11,029
157 5090-75600 Public Golf Course	0	0	0	0	21,287	0	1,016	0	22,303
162 5180 Delq Prop Tax Foreclosure	0	0	0	0	4,704	0	0	0	4,704
163 5350-70200 Housing Fund	0	0	0	0	0	216	0	0	216
164 5950 Commissary Fund	0	0	0	0	0	0	0	0	1,382
165 6770 Self-Insurance Fund-WC/UC/S&I	0	0	0	0	0	0	0	0	1,510
172 7310-27400 Retirement System Fund	0	0	0	0	0	0	0	0	11,343
185 Bay City Police	0	0	0	0	0	0	0	0	52,478
186 Other	0	0	0	0	125	503	0	0	54,435
<b>Total</b>	<b>\$4,811</b>	<b>\$34,704</b>	<b>\$769</b>	<b>\$7,984</b>	<b>\$63,370</b>	<b>\$33,902</b>	<b>\$1,016</b>	<b>\$0</b>	<b>\$1,952,179</b>

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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** – Legal fees related to the audit have been allocated directly to the audit function within the Board of Commissioners' department.
- **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
<b>Personnel Costs</b>					
Salaries	253,607	0	253,607	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	20,015	0	20,015	0	0
<b>Subtotal - Personnel Costs</b>	<b>273,622</b>	<b>0</b>	<b>273,622</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
72700 Office Supplies	2,002	0	2,002	0	0
72702 Book Supplies	434	0	434	0	0
72800 Printing and Binding	68	0	68	0	0
72900 Postage	233	0	233	0	0
73000 Magazines and Periodicals	99	0	99	0	0
74200 Food Supplies	137	0	137	0	0
75100 Computer Supplies	1,348	0	1,348	0	0
79900 Other Supplies	159	0	159	0	0
81301 Internet/Cable Services	6,456	0	6,456	0	0
81700 Legal Fees	22,099	2,763	0	39	19,297
82000 Memberships and Dues	2,370	0	2,370	0	0
82900 Filing Fees	85	0	85	0	0
85200 Telephone	395	0	395	0	0
86100 Conference Fees & Expenses	2,719	0	2,719	0	0
86500 State Travel Mileage	902	0	902	0	0
86600 Local Travel Mileage	21	0	21	0	0
94601 Equipment Rental-Copy Machir	1,012	0	1,012	0	0
95500 Miscellaneous	14	0	14	0	0
95501 Claims/Settlements/Judgments	10,500	0	0	0	10,500
<b>Subtotal - Services &amp; Supplies</b>	<b>51,053</b>	<b>2,763</b>	<b>18,454</b>	<b>39</b>	<b>29,797</b>
<b>Department Cost Total</b>	<b>324,675</b>	<b>2,763</b>	<b>292,076</b>	<b>39</b>	<b>29,797</b>
<b>Adjustments to Cost</b>					
Subtotal - Adjustments	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>324,675</b>	<b>2,763</b>	<b>292,076</b>	<b>39</b>	<b>29,797</b>
General Admin Distribution		(2,763)	2,507	0	256
<b>Grand Total</b>	<b>\$324,675</b>		<b>\$294,583</b>	<b>\$39</b>	<b>\$30,053</b>
				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	\$113	\$0	\$103	\$0	\$11
Subtotal - Building Depreciation	113	0	103	0	11
3 Cash Receipts	48	12	55	0	6
3 Bank Administration	347	88	394	0	40
Subtotal - 1010-25300 Treasurer	395	100	449	0	46
4 Annual Audit	359	94	411	0	42
Subtotal - 1010-10100 Board of Comrr	359	94	411	0	42
5 Accounting	1,372	475	1,675	0	171
5 Payroll	0	0	0	0	0
5 Budgeting	743	252	903	0	92
5 Contract Serv.	515	221	668	0	68
Subtotal - 1010-19100 Accounting Dep	2,629	949	3,246	0	331
6 Payroll	969	328	1,177	0	120
Subtotal - 1010-20200 Payroll	969	328	1,177	0	120
7 Budgeting	872	165	941	0	96
7 Accts Payable	75	14	81	0	8
7 Accounting	146	28	158	0	16
Subtotal - 1010-21200 Budget Departrr	1,093	207	1,180	0	120
8 Admin Services	396	61	414	0	42
Subtotal - 1010-27200 Administrative S	396	61	414	0	42
9 Tech Support	4,451	1,124	5,059	1	516
9 Network/Server	4,338	935	4,784	1	488
Subtotal - 1010-22800 Information Sys	8,789	2,059	9,843	1	1,004
10 Accounting	904	163	968	0	99
Subtotal - Financial System MUNIS	904	163	968	0	99
11 Purchasing	1,342	396	1,577	0	161

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
Subtotal - 1010-23300 Purchasing	\$1,342	\$396	\$1,577	\$0	\$161
12 County Building	5,045	996	5,481	1	559
12 Telephone Upgrade/Maintenance	189	27	196	0	20
Subtotal - 1010-26500 Buildings and G	5,234	1,023	5,677	1	579
14 Human Resources	0	1,536	1,394	0	142
14 Labor Relations	0	11	10	0	1
Subtotal - 1010-27000 Personnel & Err	0	1,547	1,404	0	143
15 Mail Services	0	63	58	0	6
Subtotal - 1010-29800 Risograph Printi	0	63	58	0	6
18 County Building	0	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	0	0	0	0
19 General Liability	0	1,104	1,001	0	102
19 County Building	0	208	189	0	19
Subtotal - 1010-85100 Risk Manageme	0	1,312	1,190	0	121
20 Wellness Program	0	541	491	0	50
Subtotal - 1010-85900 Wellness Progr	0	541	491	0	50
21 Fringe Benefits	0	14,009	12,711	2	1,297
21 Term Payoff	0	(421)	(382)	(0)	(39)
Subtotal - 1010-87800 Retirees Health/	0	13,588	12,329	2	1,258
<b>Total Incoming</b>	<b>22,223</b>	<b>22,432</b>	<b>40,517</b>	<b>5</b>	<b>4,133</b>
<b>C. Total Allocated</b>		<b>\$369,331</b>	<b>\$335,100</b>	<b>\$45</b>	<b>\$34,186</b>
			90.73%	0.01%	9.26%

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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	4,623	2.77%	\$8,703	\$0	\$8,703	\$0	\$8,703
4 1010-10100 Board of Commissioners	3,521	2.11%	6,629	0	6,629	0	6,629
5 1010-19100 Accounting Department	5,763	3.45%	10,849	0	10,849	0	10,849
8 1010-27200 Administrative Services	12,589	7.53%	23,700	0	23,700	0	23,700
11 1010-23300 Purchasing	4,091	2.45%	7,702	0	7,702	0	7,702
12 1010-26500 Buildings and Grounds	1,210	0.72%	2,278	0	2,278	0	2,278
14 1010-27000 Personnel & Employee Re	12,077	7.22%	22,736	0	22,736	1,816	24,552
16 1010-30100 Sheriff Department	10,070	6.02%	18,958	0	18,958	1,514	20,472
17 1010-75110 Recreation & Facilities	8,949	5.35%	16,847	0	16,847	1,345	18,193
23 1010-13100 Circuit Court	3,698	2.21%	6,962	0	6,962	556	7,518
27 1010-13600 District Court	462	0.28%	870	0	870	69	939
30 1010-14100 & 2150 FOC	747	0.45%	1,406	0	1,406	112	1,519
34 1010-14800 Probate Court	3,521	2.11%	6,629	0	6,629	529	7,158
37 1010-17100 County Executive	12,874	7.70%	24,237	0	24,237	1,935	26,172
38 1010-21500 Clerk	4,268	2.55%	8,035	0	8,035	642	8,677
42 1010-25700 Equalization Department	836	0.50%	1,574	0	1,574	126	1,700
45 1010-26700 Prosecuting Attorney	9,442	5.65%	17,776	0	17,776	1,419	19,195
47 1010-26800 Register of Deeds	4,623	2.77%	8,703	0	8,703	695	9,398
48 1010-27300 Department of Criminal D	1,298	0.78%	2,444	0	2,444	195	2,639
51 1010-27500 Drain Commissioner	747	0.45%	1,406	0	1,406	112	1,519
66 1010-28700 Environmental Affairs	2,970	1.78%	5,591	0	5,591	446	6,038
70 1010-28800 Geographic Information S	925	0.55%	1,741	0	1,741	139	1,880
91 1010-32500 911 Central Dispatch	3,914	2.34%	7,369	0	7,369	588	7,957
97 1010-42601 Local Emergency Plannin	1,298	0.78%	2,444	0	2,444	195	2,639
98 1010-43000 Animal Shelter/Dog Warde	747	0.45%	1,406	0	1,406	112	1,519
104 1010-72101 Transportation Planning	2,046	1.22%	3,852	0	3,852	308	4,159
122 2210 Health Dept - Dist Health	13,590	8.13%	25,585	0	25,585	2,043	27,628
125 2400 Mosquito Control Fund	836	0.50%	1,574	0	1,574	126	1,700
136 2740 Community Corrections Fund	1,121	0.67%	2,110	0	2,110	169	2,279
137 2760 Division On Aging Fund	5,193	3.11%	9,776	0	9,776	781	10,557
138 2770 Home Rehabilitation Fund	1,298	0.78%	2,444	0	2,444	195	2,639
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	836	0.50%	1,574	0	1,574	126	1,700
163 5350-70200 Housing Fund	10,563	6.32%	19,886	0	19,886	1,588	21,474
172 7310-27400 Retirement System Fund	14,199	8.49%	26,731	0	26,731	2,135	28,866
186 Other	2,242	1.34%	4,221	0	4,221	337	4,558

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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
<b>Subtotal</b>	167,187	100.00%	314,747	0	314,747	20,353	335,100
Direct Bills					0		0
<b>Total</b>					<b>\$314,747</b>		<b>\$335,100</b>

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
4 1010-10100 Board of Commissioners	39	100.00%	\$42	\$0	\$42	\$0	\$42
##### 2nd Allocation Orphans	0	0.00%	0	0	0	3	3
<b>Subtotal</b>	<b>39</b>	<b>100.00%</b>	<b>42</b>	<b>0</b>	<b>42</b>	<b>3</b>	<b>45</b>
Direct Bills					0		0
<b>Total</b>					<b>\$42</b>		<b>\$45</b>

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	\$8,703	\$0	\$0	\$8,703
4 1010-10100 Board of Commissioners	6,629	42	0	6,671
5 1010-19100 Accounting Department	10,849	0	0	10,849
8 1010-27200 Administrative Services	23,700	0	0	23,700
11 1010-23300 Purchasing	7,702	0	0	7,702
12 1010-26500 Buildings and Grounds	2,278	0	0	2,278
14 1010-27000 Personnel & Employee Re	24,552	0	0	24,552
16 1010-30100 Sheriff Department	20,472	0	0	20,472
17 1010-75110 Recreation & Facilities	18,193	0	0	18,193
23 1010-13100 Circuit Court	7,518	0	0	7,518
27 1010-13600 District Court	939	0	0	939
30 1010-14100 & 2150 FOC	1,519	0	0	1,519
34 1010-14800 Probate Court	7,158	0	0	7,158
37 1010-17100 County Executive	26,172	0	0	26,172
38 1010-21500 Clerk	8,677	0	0	8,677
42 1010-25700 Equalization Department	1,700	0	0	1,700
45 1010-26700 Prosecuting Attorney	19,195	0	0	19,195
47 1010-26800 Register of Deeds	9,398	0	0	9,398
48 1010-27300 Department of Criminal D	2,639	0	0	2,639
51 1010-27500 Drain Commissioner	1,519	0	0	1,519
66 1010-28700 Environmental Affairs	6,038	0	0	6,038
70 1010-28800 Geographic Information S	1,880	0	0	1,880
91 1010-32500 911 Central Dispatch	7,957	0	0	7,957
97 1010-42601 Local Emergency Planning	2,639	0	0	2,639
98 1010-43000 Animal Shelter/Dog Warde	1,519	0	0	1,519
104 1010-72101 Transportation Planning	4,159	0	0	4,159
122 2210 Health Dept - Dist Health	27,628	0	0	27,628
125 2400 Mosquito Control Fund	1,700	0	0	1,700
136 2740 Community Corrections Fund	2,279	0	0	2,279
137 2760 Division On Aging Fund	10,557	0	0	10,557
138 2770 Home Rehabilitation Fund	2,639	0	0	2,639
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,700	0	0	1,700
163 5350-70200 Housing Fund	21,474	0	0	21,474
172 7310-27400 Retirement System Fund	28,866	0	0	28,866
186 Other	4,558	0	0	4,558
##### 2nd Allocation Orphans	0	3	0	3
<b>Total</b>	<b>\$335,100</b>	<b>\$45</b>	<b>\$0</b>	<b>\$335,145</b>

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

The Department of Personnel & Employee relations is responsible for the management of various employee related issues, including the coordination of hiring of employees, labor negotiations, contract administration, the maintenance of personnel files, and the coordination of employee training.

The costs of services provided by the Personnel & Employee Relations department have been functionalized and allocated as indicated below:

- **Human Resources**– This function identifies the costs related to employee recruitment, candidate screening, managing employee fringe benefit programs and compliance with employment related laws and accompanying regulations. Associated costs have been allocated to benefitting departments on the number of FTEs per department.
- **Labor Relations** – The cost of labor negotiations are identified within this function and have been allocated to the number of union employees by department.
- **Education and Training** - The cost of providing employee education and training has been identified in this function and has been allocated to the home department of participating employees.
- **Payroll Administration** – 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	Workers Comp	General Government
<b>Personnel Costs</b>									
Salaries	S1	134,179	3,759	124,194	2,076	0	0	4,151	0
<i>Salary % Split</i>			<i>2.80%</i>	<i>92.56%</i>	<i>1.55%</i>	<i>.00%</i>	<i>.00%</i>	<i>3.09%</i>	<i>.00%</i>
Benefits	S	56,959	1,596	52,720	881	0	0	1,762	0
<b>Subtotal - Personnel Costs</b>		<b>191,138</b>	<b>5,354</b>	<b>176,914</b>	<b>2,957</b>	<b>0</b>	<b>0</b>	<b>5,913</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
72700 Office Supplies	S	1,025	29	949	16	0	0	32	0
72800 Printing And Binding	S	2,423	68	2,243	37	0	0	75	0
72900 Postage	S	1,031	29	954	16	0	0	32	0
74200 Food Supplies	S	144	4	133	2	0	0	4	0
75100 Computer Supplies	S	298	8	276	5	0	0	9	0
79900 Other Supplies	S	1,384	39	1,281	21	0	0	43	0
80100 Professional Services	P	9,701	130	2,201	0	0	7,370	0	0
79900 Other Supplies	S	2,500	70	2,314	39	0	0	77	0
80101 Actuarial Services	S	2,500	70	2,314	39	0	0	77	0
82000 Memberships And Dues	S	1,350	38	1,250	21	0	0	42	0
83500 Health Services	P	2,293	0	2,293	0	0	0	0	0
85200 Telephone	S	113	3	105	2	0	0	3	0
86100 Conference Fees & Expenses	S	4,769	134	4,414	74	0	0	148	0
86500 State Travel Mileage	S	743	21	688	11	0	0	23	0
90000 Printing/Publishing/Advertisi	P	75	0	75	0	0	0	0	0
94600 Equipment Rental	S	54	2	50	1	0	0	2	0
94601 Equipment Rental-Copy Machir	S	1,054	30	976	16	0	0	33	0
96000 Education and Training	P	14,203	0	0	0	14,203	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>45,660</b>	<b>673</b>	<b>22,514</b>	<b>300</b>	<b>14,203</b>	<b>7,370</b>	<b>600</b>	<b>0</b>
<b>Department Cost Total</b>		<b>236,798</b>	<b>6,027</b>	<b>199,428</b>	<b>3,257</b>	<b>14,203</b>	<b>7,370</b>	<b>6,513</b>	<b>0</b>
<b>Adjustments to Cost</b>									
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>236,798</b>	<b>6,027</b>	<b>199,428</b>	<b>3,257</b>	<b>14,203</b>	<b>7,370</b>	<b>6,513</b>	<b>0</b>
General Admin Distribution			(6,027)	5,209	85	371	192	170	0
<b>Grand Total</b>		<b>\$236,798</b>		<b>\$204,636</b>	<b>\$3,342</b>	<b>\$14,574</b>	<b>\$7,562</b>	<b>\$6,683</b>	<b>\$0</b>

not allocated

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:14 1010-27000 Personnel & Employee Relations**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Human Resources</b>	<b>Labor Relations</b>	<b>Education and Training</b>	<b>Temp Services</b>	<b>Workers Comp</b>	<b>General Government</b>
1 County Building	\$558	\$1	\$483	\$8	\$34	\$18	\$16	\$0
Subtotal - Building Depreciation	558	1	483	8	34	18	16	0
3 Cash Receipts	4	1	4	0	0	0	0	0
3 Bank Administration	392	99	424	7	30	16	14	0
Subtotal - 1010-25300 Treasurer	396	100	428	7	30	16	14	0
4 Annual Audit	361	95	394	6	28	15	13	0
Subtotal - 1010-10100 Board of Comrr	361	95	394	6	28	15	13	0
5 Accounting	1,381	478	1,606	26	114	59	52	0
5 Payroll	0	0	0	0	0	0	0	0
5 Budgeting	660	224	764	12	54	28	25	0
5 Contract Serv.	515	221	636	10	45	24	21	0
Subtotal - 1010-19100 Accounting Dep	2,556	924	3,007	49	214	111	98	0
6 Payroll	801	271	927	15	66	34	30	0
Subtotal - 1010-20200 Payroll	801	271	927	15	66	34	30	0
7 Budgeting	775	147	797	13	57	29	26	0
7 Accts Payable	87	16	89	1	6	3	3	0
7 Accounting	147	28	151	2	11	6	5	0
Subtotal - 1010-21200 Budget Departrr	1,009	191	1,037	17	74	38	34	0
8 Admin Services	327	50	326	5	23	12	11	0
Subtotal - 1010-27200 Administrative S	327	50	326	5	23	12	11	0
10 Accounting	910	164	928	15	66	34	30	0
Subtotal - Financial System MUNIS	910	164	928	15	66	34	30	0
11 Purchasing	2,074	612	2,321	38	165	86	76	0
Subtotal - 1010-23300 Purchasing	2,074	612	2,321	38	165	86	76	0
12 County Building	24,828	4,900	25,691	420	1,830	949	839	0
12 Telephone Upgrade/Maintenance	629	90	621	10	44	23	20	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	Workers Comp	General Government
Subtotal - 1010-26500 Buildings and G	\$25,457	\$4,991	\$26,312	\$430	\$1,874	\$972	\$859	\$0
13 Civil Counsel	22,736	1,816	21,217	347	1,511	784	693	0
Subtotal - 1010-26600 Corporation Co	22,736	1,816	21,217	347	1,511	784	693	0
14 Human Resources	0	1,270	1,097	18	78	41	36	0
14 Labor Relations	0	11	9	0	1	0	0	0
Subtotal - 1010-27000 Personnel & Err	0	1,280	1,107	18	79	41	36	0
15 Mail Services	0	281	243	4	17	9	8	0
Subtotal - 1010-29800 Risograph Printi	0	281	243	4	17	9	8	0
18 County Building	0	2	2	0	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	2	2	0	0	0	0	0
19 General Liability	0	912	788	13	56	29	26	0
19 County Building	0	1,025	886	14	63	33	29	0
Subtotal - 1010-85100 Risk Manageme	0	1,937	1,674	27	119	62	55	0
20 Wellness Program	0	447	387	6	28	14	13	0
Subtotal - 1010-85900 Wellness Progr	0	447	387	6	28	14	13	0
21 Fringe Benefits	0	13,913	12,024	196	856	444	393	0
21 Term Payoff	0	1,581	1,366	22	97	50	45	0
Subtotal - 1010-87800 Retirees Health/	0	15,494	13,390	219	954	495	437	0
<b>Total Incoming</b>	<b>57,185</b>	<b>28,656</b>	<b>74,182</b>	<b>1,212</b>	<b>5,283</b>	<b>2,741</b>	<b>2,423</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$322,639</b>	<b>\$278,818</b>	<b>\$4,554</b>	<b>\$19,857</b>	<b>\$10,304</b>	<b>\$9,105</b>	<b>\$0</b>
			86.42%	1.41%	6.15%	3.19%	2.82%	

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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	5.11	1.05%	\$2,670	\$0	\$2,670	\$0	\$2,670
4 1010-10100 Board of Commissioners	5.85	1.20%	3,057	0	3,057	0	3,057
5 1010-19100 Accounting Department	5.53	1.14%	2,889	0	2,889	0	2,889
6 1010-20200 Payroll	2.23	0.46%	1,165	0	1,165	0	1,165
7 1010-21200 Budget Department	2.48	0.51%	1,296	0	1,296	0	1,296
8 1010-27200 Administrative Services	1.46	0.30%	763	0	763	0	763
9 1010-22800 Information Systems Divis	8.59	1.77%	4,488	0	4,488	0	4,488
11 1010-23300 Purchasing	0.95	0.20%	496	0	496	0	496
12 1010-26500 Buildings and Grounds	20.58	4.23%	10,753	0	10,753	0	10,753
13 1010-26600 Corporation Counsel	2.94	0.60%	1,536	0	1,536	0	1,536
14 1010-27000 Personnel & Employee Re	2.43	0.50%	1,270	0	1,270	0	1,270
15 1010-29800 Risograph Printing/Postag	0.27	0.06%	141	0	141	16	157
16 1010-30100 Sheriff Department	53.65	11.03%	28,033	0	28,033	3,104	31,136
17 1010-75110 Recreation & Facilities	1.64	0.34%	857	0	857	95	952
18 1010-75112 Parks/Recreation Mainten	2.17	0.45%	1,134	0	1,134	126	1,259
20 1010-85900 Wellness Program	0.97	0.20%	507	0	507	56	563
23 1010-13100 Circuit Court	15.26	3.14%	7,973	0	7,973	883	8,856
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	523	0	523	58	580
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.24%	601	0	601	67	667
27 1010-13600 District Court	18.75	3.86%	9,797	0	9,797	1,085	10,882
28 1010-13700 District Court Adult Probat	6.00	1.23%	3,135	0	3,135	347	3,482
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.25%	627	0	627	69	696
30 1010-14100 & 2150 FOC	26.32	5.41%	13,752	0	13,752	1,523	15,275
33 1010-14700 Jury/Judicial Council	2.54	0.52%	1,327	0	1,327	147	1,474
34 1010-14800 Probate Court	13.72	2.82%	7,169	0	7,169	794	7,963
37 1010-17100 County Executive	1.87	0.38%	977	0	977	108	1,085
38 1010-21500 Clerk	3.89	0.80%	2,033	0	2,033	225	2,258
39 1010-22900 Community Outreach / Me	1.00	0.21%	523	0	523	58	580
42 1010-25700 Equalization Department	3.00	0.62%	1,568	0	1,568	174	1,741
45 1010-26700 Prosecuting Attorney	20.96	4.31%	10,952	0	10,952	1,213	12,164
47 1010-26800 Register of Deeds	4.91	1.01%	2,566	0	2,566	284	2,850
48 1010-27300 Department of Criminal D	2.96	0.61%	1,547	0	1,547	171	1,718
50 1010-27302 Department of Public Defi	5.06	1.04%	2,644	0	2,644	293	2,937
51 1010-27500 Drain Commissioner	6.81	1.40%	3,558	0	3,558	394	3,952
53 1010-27801 County Survey/Remonum	0.20	0.04%	105	0	105	12	116
64 1010-28300 M.S.U. Extension	0.41	0.08%	214	0	214	24	238
66 1010-28700 Environmental Affairs	1.74	0.36%	909	0	909	101	1,010
70 1010-28800 Geographic Information Sy	0.81	0.17%	423	0	423	47	470
71 1010-31100 Circuit Court Warrant Offic	1.15	0.24%	601	0	601	67	667
72 1010-31200 B.A.Y.A.N.E.T.	0.97	0.20%	507	0	507	56	563
73 1010-31500 Secondary Road Patrol	16.74	3.44%	8,747	0	8,747	968	9,715
75 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.82%	2,095	0	2,095	232	2,327

**Bay County, MI  
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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
76 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	\$523	\$0	\$523	\$58	\$580
77 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.40%	1,008	0	1,008	112	1,120
78 1010-31506 2nd Rd Patrol-Monitor Tw	2.08	0.43%	1,087	0	1,087	120	1,207
79 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	523	0	523	58	580
80 1010-31508 2nd Road Patrol-Pinconni	0.55	0.11%	287	0	287	32	319
81 1010-31516 2nd Rd.Pat-Bay City Sch	0.99	0.20%	517	0	517	57	575
82 1010-31600 Secondary Road Patrol Gr	0.71	0.15%	371	0	371	41	412
83 1010-31681 Road Patrol Grant Oct-De	2.23	0.46%	1,165	0	1,165	129	1,294
84 1010-31700 Township Road Patrol	0.27	0.06%	141	0	141	16	157
85 1010-31701 Township Road Patrol Apr	0.11	0.02%	57	0	57	6	64
86 1010-31902 Drive MI Safely/Task Forc	0.10	0.02%	52	0	52	6	58
87 1010-31903 O.W.I. Alcohol Enforceme	0.28	0.06%	146	0	146	16	163
88 1010-31904 Youth Alcohol Enforcemer	0.10	0.02%	52	0	52	6	58
92 1010-33100 Marine Law Enforcement (	0.53	0.11%	277	0	277	31	308
96 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	523	0	523	58	580
98 1010-43000 Animal Shelter/Dog Warde	7.12	1.46%	3,720	0	3,720	412	4,132
104 1010-72101 Transportation Planning	0.22	0.05%	115	0	115	13	128
105 1010-72181 Trans. Planning - Oct.-Dec	1.11	0.23%	580	0	580	64	644
106 1010-75100 Recreation/Parks Departm	0.93	0.19%	486	0	486	54	540
109 1010-75108 Veterans Park Softball	0.15	0.03%	78	0	78	9	87
110 1010-75700 Community Center	2.91	0.60%	1,521	0	1,521	168	1,689
111 1010-75800 Swimming Pool	1.34	0.28%	700	0	700	78	778
113 1010-76000 Fairgrounds	0.11	0.02%	57	0	57	6	64
114 1010-762XX Civic Arena	7.38	1.52%	3,856	0	3,856	427	4,283
115 1010-76300 Pinconning Park	2.14	0.44%	1,118	0	1,118	124	1,242
122 2210 Health Dept - Dist Health	43.03	8.85%	22,484	0	22,484	2,489	24,973
124 2380 Gypsy Moth Control Fund	1.04	0.21%	543	0	543	60	604
125 2400 Mosquito Control Fund	13.23	2.72%	6,913	0	6,913	765	7,678
128 2610 911 Service Fund	24.87	5.11%	12,995	0	12,995	1,439	14,434
129 2630 Concealed Pistol Licensing Fd	0.30	0.06%	157	0	157	17	174
130 2640 Local C.F.O. Training Fund	0.16	0.03%	84	0	84	9	93
136 2740 Community Corrections Fund	1.95	0.40%	1,019	0	1,019	113	1,132
137 2760 Division On Aging Fund	38.37	7.89%	20,049	0	20,049	2,220	22,268
138 2770 Home Rehabilitation Fund	0.05	0.01%	26	0	26	3	29
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.73	4.67%	11,877	0	11,877	1,315	13,192
145 2920-66400 In-Home Care-Intensive P	0.50	0.10%	261	0	261	29	290
146 2920-66401 Youth & Family Support S	2.28	0.47%	1,191	0	1,191	132	1,323
147 2920-66402 Juvenile Drug Court	0.50	0.10%	261	0	261	29	290
148 2920-75104 Juv.Community Based Tre	2.00	0.41%	1,045	0	1,045	116	1,161
149 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	1,045	0	1,045	116	1,161
157 5090-75600 Public Golf Course	3.40	0.70%	1,777	0	1,777	197	1,973
159 5090-75602 Public Golf Course-Club	2.78	0.57%	1,453	0	1,453	161	1,613

**Bay County, MI  
Cost Allocation Plan**

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**Human Resources Allocations**

**Dept:14 1010-27000 Personnel & Employee Relations**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
161 5160 100% Tax Payment Fund (DTR)	1.89	0.39%	\$988	\$0	\$988	\$109	\$1,097
162 5180 Delq Prop Tax Foreclosure	0.23	0.05%	120	0	120	13	133
163 5350-70200 Housing Fund	3.81	0.78%	1,991	0	1,991	220	2,211
165 6770 Self-Insurance Fund-WC/UC/S&I	3.13	0.64%	1,635	0	1,635	181	1,817
172 7310-27400 Retirement System Fund	2.40	0.49%	1,254	0	1,254	139	1,393
<b>Subtotal</b>	<b>486.22</b>	<b>100.00%</b>	<b>254,054</b>	<b>0</b>	<b>254,054</b>	<b>24,764</b>	<b>278,818</b>
Direct Bills					0		0
<b>Total</b>					<b>\$254,054</b>		<b>\$278,818</b>

Basis Units: FTEs  
Source: Payroll Report

**Bay County, MI  
Cost Allocation Plan**

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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
3 1010-25300 Treasurer	5	1.29%	\$54	\$0	\$54	\$0	\$54
5 1010-19100 Accounting Department	8	2.07%	86	0	86	0	86
6 1010-20200 Payroll	3	0.78%	32	0	32	0	32
7 1010-21200 Budget Department	1	0.26%	11	0	11	0	11
8 1010-27200 Administrative Services	3	0.78%	32	0	32	0	32
9 1010-22800 Information Systems Divis	8	2.07%	86	0	86	0	86
12 1010-26500 Buildings and Grounds	24	6.20%	257	0	257	0	257
13 1010-26600 Corporation Counsel	1	0.26%	11	0	11	0	11
14 1010-27000 Personnel & Employee Re	1	0.26%	11	0	11	0	11
16 1010-30100 Sheriff Department	48	12.40%	515	0	515	58	573
17 1010-75110 Recreation & Facilities	1	0.26%	11	0	11	1	12
23 1010-13100 Circuit Court	6	1.55%	64	0	64	7	72
27 1010-13600 District Court	11	2.84%	118	0	118	13	131
28 1010-13700 District Court Adult Probat	2	0.52%	21	0	21	2	24
30 1010-14100 & 2150 FOC	19	4.91%	204	0	204	23	227
34 1010-14800 Probate Court	15	3.88%	161	0	161	18	179
38 1010-21500 Clerk	2	0.52%	21	0	21	2	24
42 1010-25700 Equalization Department	2	0.52%	21	0	21	2	24
45 1010-26700 Prosecuting Attorney	12	3.10%	129	0	129	15	143
47 1010-26800 Register of Deeds	3	0.78%	32	0	32	4	36
48 1010-27300 Department of Criminal D	1	0.26%	11	0	11	1	12
50 1010-27302 Department of Public Def	2	0.52%	21	0	21	2	24
51 1010-27500 Drain Commissioner	6	1.55%	64	0	64	7	72
66 1010-28700 Environmental Affairs	3	0.78%	32	0	32	4	36
73 1010-31500 Secondary Road Patrol	35	9.04%	375	0	375	43	418
78 1010-31506 2nd Rd Patrol-Monitor Tw	1	0.26%	11	0	11	1	12
98 1010-43000 Animal Shelter/Dog Warde	8	2.07%	86	0	86	10	95
110 1010-75700 Community Center	1	0.26%	11	0	11	1	12
114 1010-762XX Civic Arena	2	0.52%	21	0	21	2	24
122 2210 Health Dept - Dist Health	41	10.59%	440	0	440	50	489
125 2400 Mosquito Control Fund	7	1.81%	75	0	75	9	84
128 2610 911 Service Fund	25	6.46%	268	0	268	30	298
137 2760 Division On Aging Fund	50	12.92%	536	0	536	61	597
142 2920-66203 Instit.Care-Det.Fac(Juv.Hk	25	6.46%	268	0	268	30	298
157 5090-75600 Public Golf Course	1	0.26%	11	0	11	1	12
159 5090-75602 Public Golf Course-Club	1	0.26%	11	0	11	1	12
163 5350-70200 Housing Fund	3	0.78%	32	0	32	4	36

**Bay County, MI  
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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
<b>Subtotal</b>	387	100.00%	4,149	0	4,149	404	4,554
Direct Bills					0		0
<b>Total</b>					<b>\$4,149</b>		<b>\$4,554</b>

Basis Units: Union FTEs  
Source: Union Roster

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**Education and Training Allocations**

**Dept:14 1010-27000 Personnel & Employee Relations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	2,041	14.37%	\$2,600	\$0	\$2,600	\$0	\$2,600
7 1010-21200 Budget Department	685	4.82%	873	0	873	0	873
8 1010-27200 Administrative Services	2,504	17.63%	3,190	0	3,190	0	3,190
27 1010-13600 District Court	5,036	35.46%	6,415	0	6,415	990	7,405
122 2210 Health Dept - Dist Health	1,210	8.52%	1,541	0	1,541	238	1,779
128 2610 911 Service Fund	2,202	15.50%	2,805	0	2,805	433	3,238
137 2760 Division On Aging Fund	525	3.70%	669	0	669	103	772
<b>Subtotal</b>	<b>14,203</b>	<b>100.00%</b>	<b>18,093</b>	<b>0</b>	<b>18,093</b>	<b>1,764</b>	<b>19,857</b>
Direct Bills					0		0
<b>Total</b>					<b>\$18,093</b>		<b>\$19,857</b>

Basis Units: Actual Spending  
Source: Invoice Detail

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**Temp Services Allocations**

**Dept:14 1010-27000 Personnel & Employee Relations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	3,935	53.38%	\$5,012	\$0	\$5,012	\$0	\$5,012
15 1010-29800 Risograph Printing/Postag	2,211	30.00%	2,816	0	2,816	589	3,405
163 5350-70200 Housing Fund	321	4.35%	409	0	409	85	494
186 Other	904	12.26%	1,151	0	1,151	241	1,392
<b>Subtotal</b>	<b>7,371</b>	<b>100.00%</b>	<b>9,389</b>	<b>0</b>	<b>9,389</b>	<b>915</b>	<b>10,304</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,389</b>		<b>\$10,304</b>

Basis Units: Actual Spending  
Source: Invoice Detail

**Bay County, MI  
Cost Allocation Plan**

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**Workers Comp Allocations**

**Dept:14 1010-27000 Personnel & Employee Relations**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
165 6770 Self-Insurance Fund-WC/UC/S&I	100	100.00%	\$8,297	\$0	\$8,297	\$809	\$9,105
<b>Subtotal</b>	100	100.00%	8,297	0	8,297	809	9,105
Direct Bills					0		0
<b>Total</b>					<b>\$8,297</b>		<b>\$9,105</b>

Basis Units: Direct to Worker's Compensation Source:

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:14 1010-27000 Personnel & Employee Relations**

<b>Department</b>	<b>Human Resources</b>	<b>Labor Relations</b>	<b>Education and Training</b>	<b>Temp Services</b>	<b>Workers Comp</b>	<b>General Government</b>	<b>Total</b>
3 1010-25300 Treasurer	\$2,670	\$54	\$0	\$0	\$0	\$0	\$2,724
4 1010-10100 Board of Commissioners	3,057	0	0	0	0	0	3,057
5 1010-19100 Accounting Department	2,889	86	2,600	0	0	0	5,575
6 1010-20200 Payroll	1,165	32	0	0	0	0	1,197
7 1010-21200 Budget Department	1,296	11	873	0	0	0	2,179
8 1010-27200 Administrative Services	763	32	3,190	0	0	0	3,985
9 1010-22800 Information Systems Divis	4,488	86	0	0	0	0	4,574
11 1010-23300 Purchasing	496	0	0	0	0	0	496
12 1010-26500 Buildings and Grounds	10,753	257	0	5,012	0	0	16,023
13 1010-26600 Corporation Counsel	1,536	11	0	0	0	0	1,547
14 1010-27000 Personnel & Employee Re	1,270	11	0	0	0	0	1,280
15 1010-29800 Risograph Printing/Postag	157	0	0	3,405	0	0	3,562
16 1010-30100 Sheriff Department	31,136	573	0	0	0	0	31,709
17 1010-75110 Recreation & Facilities	952	12	0	0	0	0	964
18 1010-75112 Parks/Recreation Mainten	1,259	0	0	0	0	0	1,259
20 1010-85900 Wellness Program	563	0	0	0	0	0	563
23 1010-13100 Circuit Court	8,856	72	0	0	0	0	8,928
24 1010-13101 Circuit Court - SSSPP Gra	580	0	0	0	0	0	580
25 1010-13131 Circuit-Adult Drug Court G	667	0	0	0	0	0	667
27 1010-13600 District Court	10,882	131	7,405	0	0	0	18,418
28 1010-13700 District Court Adult Probat	3,482	24	0	0	0	0	3,506
29 1010-13731 Dist.Ct OWI Treatment Oc	696	0	0	0	0	0	696
30 1010-14100 & 2150 FOC	15,275	227	0	0	0	0	15,502
33 1010-14700 Jury/Judicial Council	1,474	0	0	0	0	0	1,474
34 1010-14800 Probate Court	7,963	179	0	0	0	0	8,142
37 1010-17100 County Executive	1,085	0	0	0	0	0	1,085
38 1010-21500 Clerk	2,258	24	0	0	0	0	2,281
39 1010-22900 Community Outreach / Me	580	0	0	0	0	0	580
42 1010-25700 Equalization Department	1,741	24	0	0	0	0	1,765
45 1010-26700 Prosecuting Attorney	12,164	143	0	0	0	0	12,308
47 1010-26800 Register of Deeds	2,850	36	0	0	0	0	2,885
48 1010-27300 Department of Criminal D	1,718	12	0	0	0	0	1,730
50 1010-27302 Department of Public Defi	2,937	24	0	0	0	0	2,960
51 1010-27500 Drain Commissioner	3,952	72	0	0	0	0	4,024
53 1010-27801 County Survey/Remonum	116	0	0	0	0	0	116
64 1010-28300 M.S.U. Extension	238	0	0	0	0	0	238
66 1010-28700 Environmental Affairs	1,010	36	0	0	0	0	1,046
70 1010-28800 Geographic Information Sy	470	0	0	0	0	0	470
71 1010-31100 Circuit Court Warrant Offic	667	0	0	0	0	0	667
72 1010-31200 B.A.Y.A.N.E.T.	563	0	0	0	0	0	563
73 1010-31500 Secondary Road Patrol	9,715	418	0	0	0	0	10,133

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**Allocation Summary**

**Dept:14 1010-27000 Personnel & Employee Relations**

<b>Department</b>	<b>Human Resources</b>	<b>Labor Relations</b>	<b>Education and Training</b>	<b>Temp Services</b>	<b>Workers Comp</b>	<b>General Government</b>	<b>Total</b>
75 1010-31503 2nd Rd Patrol-Bangor Tw	\$2,327	\$0	\$0	\$0	\$0	\$0	\$2,327
76 1010-31504 2nd Rd Patr-Portsmouth	580	0	0	0	0	0	580
77 1010-31505 2nd Rd Ptrl-Williams Twp	1,120	0	0	0	0	0	1,120
78 1010-31506 2nd Rd Patrol-Monitor Tw	1,207	12	0	0	0	0	1,219
79 1010-31507 2nd Rd Patrol - City of	580	0	0	0	0	0	580
80 1010-31508 2nd Road Patrol-Pinconni	319	0	0	0	0	0	319
81 1010-31516 2nd Rd.Pat-Bay City Schc	575	0	0	0	0	0	575
82 1010-31600 Secondary Road Patrol Gr	412	0	0	0	0	0	412
83 1010-31681 Road Patrol Grant Oct-De	1,294	0	0	0	0	0	1,294
84 1010-31700 Township Road Patrol	157	0	0	0	0	0	157
85 1010-31701 Township Road Patrol Apr	64	0	0	0	0	0	64
86 1010-31902 Drive MI Safely/Task Forc	58	0	0	0	0	0	58
87 1010-31903 O.W.I. Alcohol Enforceme	163	0	0	0	0	0	163
88 1010-31904 Youth Alcohol Enforcemer	58	0	0	0	0	0	58
92 1010-33100 Marine Law Enforcement (	308	0	0	0	0	0	308
96 1010-42600 Off of Emerg Serv-Civil	580	0	0	0	0	0	580
98 1010-43000 Animal Shelter/Dog Warde	4,132	95	0	0	0	0	4,228
104 1010-72101 Transportation Planning	128	0	0	0	0	0	128
105 1010-72181 Trans. Planning - Oct.-Dec	644	0	0	0	0	0	644
106 1010-75100 Recreation/Parks Departr	540	0	0	0	0	0	540
109 1010-75108 Veterans Park Softball	87	0	0	0	0	0	87
110 1010-75700 Community Center	1,689	12	0	0	0	0	1,701
111 1010-75800 Swimming Pool	778	0	0	0	0	0	778
113 1010-76000 Fairgrounds	64	0	0	0	0	0	64
114 1010-762XX Civic Arena	4,283	24	0	0	0	0	4,307
115 1010-76300 Pinconning Park	1,242	0	0	0	0	0	1,242
122 2210 Health Dept - Dist Health	24,973	489	1,779	0	0	0	27,242
124 2380 Gypsy Moth Control Fund	604	0	0	0	0	0	604
125 2400 Mosquito Control Fund	7,678	84	0	0	0	0	7,762
128 2610 911 Service Fund	14,434	298	3,238	0	0	0	17,970
129 2630 Concealed Pistol Licensing Fd	174	0	0	0	0	0	174
130 2640 Local C.F.O. Training Fund	93	0	0	0	0	0	93
136 2740 Community Corrections Fund	1,132	0	0	0	0	0	1,132
137 2760 Division On Aging Fund	22,268	597	772	0	0	0	23,637
138 2770 Home Rehabilitation Fund	29	0	0	0	0	0	29
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	13,192	298	0	0	0	0	13,490
145 2920-66400 In-Home Care-Intensive P	290	0	0	0	0	0	290
146 2920-66401 Youth & Family Support S	1,323	0	0	0	0	0	1,323
147 2920-66402 Juvenile Drug Court	290	0	0	0	0	0	290
148 2920-75104 Juv.Community Based Tre	1,161	0	0	0	0	0	1,161
149 2920-75105 Juv.Gender Specific Servi	1,161	0	0	0	0	0	1,161

**Bay County, MI  
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**Allocation Summary**

**Dept:14 1010-27000 Personnel & Employee Relations**

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Workers Comp	General Government	Total
157 5090-75600 Public Golf Course	\$1,973	\$12	\$0	\$0	\$0	\$0	\$1,985
159 5090-75602 Public Golf Course-Club	1,613	12	0	0	0	0	1,625
161 5160 100% Tax Payment Fund (DTR)	1,097	0	0	0	0	0	1,097
162 5180 Delq Prop Tax Foreclosure	133	0	0	0	0	0	133
163 5350-70200 Housing Fund	2,211	36	0	494	0	0	2,741
165 6770 Self-Insurance Fund-WC/UC/S&A	1,817	0	0	0	9,105	0	10,922
172 7310-27400 Retirement System Fund	1,393	0	0	0	0	0	1,393
186 Other	0	0	0	1,392	0	0	1,392
<b>Total</b>	<b>\$278,818</b>	<b>\$4,554</b>	<b>\$19,857</b>	<b>\$10,304</b>	<b>\$9,105</b>	<b>\$0</b>	<b>\$322,639</b>

**Bay County, MI  
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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. It has been allocated to benefitting departments based on the dollar value of postage charges identified in the general ledger.

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:15 1010-29800 Risograph Printing/Postage

Description		Amount	General Admin	Mail Services
<b>Personnel Costs</b>				
Salaries	S1	8,283	0	8,283
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	2,841	0	2,841
<b>Subtotal - Personnel Costs</b>		11,124	0	11,124
<b>Services &amp; Supplies Cost</b>				
72700 Office Supplies	S	113	0	113
72900 Postage	S	56	0	56
74000 Operating Supplies	S	3,528	0	3,528
85200 Telephone	S	130	0	130
93100 Equipment Repair & Maintenanc	S	149	0	149
94600 Equipment Rental	S	420	0	420
95500 Miscellaneous	S	2,326	0	2,326
<b>Subtotal - Services &amp; Supplies</b>		6,722	0	6,722
<b>Department Cost Total</b>		17,846	0	17,846
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		0	0	0
<b>Total Costs After Adjustments</b>		17,846	0	17,846
General Admin Distribution			0	0
<b>Grand Total</b>		\$17,846		\$17,846

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:15 1010-29800 Risograph Printing/Postage**

Department	First Incoming	Second Incoming	Mail Services
1 County Building	\$243	\$0	\$243
Subtotal - Building Depreciation	243	0	243
2 Equipment Depreciation	1,547	9	1,556
Subtotal - Equipment Depreciation	1,547	9	1,556
3 Cash Receipts	12	3	15
3 Bank Administration	67	17	84
Subtotal - 1010-25300 Treasurer	79	20	100
4 Annual Audit	194	51	244
Subtotal - 1010-10100 Board of Comrr	194	51	244
5 Accounting	740	256	996
5 Payroll	0	0	0
5 Budgeting	413	140	553
5 Contract Serv.	515	221	736
Subtotal - 1010-19100 Accounting Dep	1,667	618	2,285
6 Payroll	89	30	119
Subtotal - 1010-20200 Payroll	89	30	119
7 Budgeting	484	92	576
7 Accts Payable	14	3	16
7 Accounting	79	15	94
Subtotal - 1010-21200 Budget Departrr	577	109	686
8 Admin Services	36	6	42
Subtotal - 1010-27200 Administrative S	36	6	42
10 Accounting	488	88	576
Subtotal - Financial System MUNIS	488	88	576
12 County Building	10,786	2,129	12,915
Subtotal - 1010-26500 Buildings and G	10,786	2,129	12,915
14 Human Resources	141	16	157

**Bay County, MI  
Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:15 1010-29800 Risograph Printing/Postage**

Department	First Incoming	Second Incoming	Mail Services
14 Temp Services	\$2,816	\$589	\$3,405
Subtotal - 1010-27000 Personnel & Err	2,957	605	3,562
15 Mail Services	0	15	15
Subtotal - 1010-29800 Risograph Printi	0	15	15
17 Administrative Support	0	14,498	14,498
Subtotal - 1010-75110 Recreation & Fa	0	14,498	14,498
18 County Building	0	1	1
Subtotal - 1010-75112 Parks/Recreatio	0	1	1
19 General Liability	0	101	101
19 County Building	0	445	445
Subtotal - 1010-85100 Risk Manageme	0	547	547
20 Wellness Program	0	50	50
Subtotal - 1010-85900 Wellness Progr	0	50	50
21 Fringe Benefits	0	603	603
21 Term Payoff	0	98	98
Subtotal - 1010-87800 Retirees Health/	0	700	700
<b>Total Incoming</b>	18,663	19,474	38,138
<b>C. Total Allocated</b>	\$55,984		\$55,984
			100.00%

**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
3 1010-25300 Treasurer	3,760	2.81%	\$1,024	\$0	\$1,024	\$0	\$1,024
4 1010-10100 Board of Commissioners	20	0.01%	5	0	5	0	5
5 1010-19100 Accounting Department	932	0.70%	254	0	254	0	254
6 1010-20200 Payroll	672	0.50%	183	0	183	0	183
7 1010-21200 Budget Department	218	0.16%	59	0	59	0	59
8 1010-27200 Administrative Services	423	0.32%	115	0	115	0	115
11 1010-23300 Purchasing	52	0.04%	14	0	14	0	14
12 1010-26500 Buildings and Grounds	77	0.06%	21	0	21	0	21
13 1010-26600 Corporation Counsel	233	0.17%	63	0	63	0	63
14 1010-27000 Personnel & Employee Re	1,031	0.77%	281	0	281	0	281
15 1010-29800 Risograph Printing/Postag	56	0.04%	15	0	15	0	15
16 1010-30100 Sheriff Department	2,485	1.85%	677	0	677	382	1,059
17 1010-75110 Recreation & Facilities	17	0.01%	5	0	5	3	7
20 1010-85900 Wellness Program	12	0.01%	3	0	3	2	5
22 1010-27900 Building Authority	6	0.00%	2	0	2	1	3
23 1010-13100 Circuit Court	4,909	3.66%	1,337	0	1,337	755	2,092
26 1010-13300 Circuit Court Adult Probati	338	0.25%	92	0	92	52	144
27 1010-13600 District Court	12,539	9.35%	3,415	0	3,415	1,929	5,345
28 1010-13700 District Court Adult Probat	730	0.54%	199	0	199	112	311
29 1010-13731 Dist.Ct OWI Treatment Oc	54	0.04%	15	0	15	8	23
30 1010-14100 & 2150 FOC	13,018	9.71%	3,546	0	3,546	2,003	5,549
33 1010-14700 Jury/Judicial Council	14,077	10.50%	3,834	0	3,834	2,166	6,000
34 1010-14800 Probate Court	5,014	3.74%	1,366	0	1,366	771	2,137
37 1010-17100 County Executive	44	0.03%	12	0	12	7	19
38 1010-21500 Clerk	2,164	1.61%	589	0	589	333	922
42 1010-25700 Equalization Department	22,168	16.54%	6,038	0	6,038	3,411	9,449
43 1010-26200 Elections	1,545	1.15%	421	0	421	238	659
45 1010-26700 Prosecuting Attorney	11,123	8.30%	3,030	0	3,030	1,711	4,741
47 1010-26800 Register of Deeds	793	0.59%	216	0	216	122	338
50 1010-27302 Department of Public Defi	1,721	1.28%	469	0	469	265	734
51 1010-27500 Drain Commissioner	707	0.53%	193	0	193	109	301
53 1010-27801 County Survey/Remonum	20	0.01%	5	0	5	3	9
64 1010-28300 M.S.U. Extension	413	0.31%	112	0	112	64	176
66 1010-28700 Environmental Affairs	6	0.00%	2	0	2	1	3
73 1010-31500 Secondary Road Patrol	336	0.25%	92	0	92	52	143
92 1010-33100 Marine Law Enforcement (	185	0.14%	50	0	50	28	79
96 1010-42600 Off of Emerg Serv-Civil	2	0.00%	1	0	1	0	1
98 1010-43000 Animal Shelter/Dog Warde	365	0.27%	99	0	99	56	156
101 1010-64800 Medical Examiner	74	0.06%	20	0	20	11	32
104 1010-72101 Transportation Planning	1	0.00%	0	0	0	0	0
105 1010-72181 Trans. Planning - Oct.-Dec	31	0.02%	8	0	8	5	13
110 1010-75700 Community Center	21	0.02%	6	0	6	3	9

**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
114 1010-762XX Civic Arena	8	0.01%	\$2	\$0	\$2	\$1	\$3
122 2210 Health Dept - Dist Health	6,407	4.78%	1,745	0	1,745	986	2,731
124 2380 Gypsy Moth Control Fund	4	0.00%	1	0	1	1	2
125 2400 Mosquito Control Fund	405	0.30%	110	0	110	62	173
128 2610 911 Service Fund	120	0.09%	33	0	33	18	51
129 2630 Concealed Pistol Licensing Fd	68	0.05%	19	0	19	10	29
132 2651 Drug Law Enforcement-Bayanet	106	0.08%	29	0	29	16	45
136 2740 Community Corrections Fund	6	0.00%	2	0	2	1	3
137 2760 Division On Aging Fund	18,389	13.72%	5,009	0	5,009	2,829	7,838
138 2770 Home Rehabilitation Fund	73	0.05%	20	0	20	11	31
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	101	0.08%	28	0	28	16	43
146 2920-66401 Youth & Family Support S	24	0.02%	7	0	7	4	10
149 2920-75105 Juv.Gender Specific Servi	49	0.04%	13	0	13	8	21
152 2930 Soldier's Relief	58	0.04%	16	0	16	9	25
159 5090-75602 Public Golf Course-Club	42	0.03%	11	0	11	6	18
161 5160 100% Tax Payment Fund (DTR)	4,333	3.23%	1,180	0	1,180	667	1,847
163 5350-70200 Housing Fund	155	0.12%	42	0	42	24	66
172 7310-27400 Retirement System Fund	1,251	0.93%	341	0	341	192	533
173 7360-27401 Public Employee Health C	50	0.04%	14	0	14	8	21
<b>Subtotal</b>	<b>134,041</b>	<b>100.00%</b>	<b>36,509</b>	<b>0</b>	<b>36,509</b>	<b>19,474</b>	<b>55,984</b>
Direct Bills					0		0
<b>Total</b>					<b>\$36,509</b>		<b>\$55,984</b>

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

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**Allocation Summary**

**Dept:15 1010-29800 Risograph Printing/Postage**

Department	Mail Services	Total
3 1010-25300 Treasurer	\$1,024	\$1,024
4 1010-10100 Board of Commissioners	5	5
5 1010-19100 Accounting Department	254	254
6 1010-20200 Payroll	183	183
7 1010-21200 Budget Department	59	59
8 1010-27200 Administrative Services	115	115
11 1010-23300 Purchasing	14	14
12 1010-26500 Buildings and Grounds	21	21
13 1010-26600 Corporation Counsel	63	63
14 1010-27000 Personnel & Employee Re	281	281
15 1010-29800 Risograph Printing/Postag	15	15
16 1010-30100 Sheriff Department	1,059	1,059
17 1010-75110 Recreation & Facilities	7	7
20 1010-85900 Wellness Program	5	5
22 1010-27900 Building Authority	3	3
23 1010-13100 Circuit Court	2,092	2,092
26 1010-13300 Circuit Court Adult Probati	144	144
27 1010-13600 District Court	5,345	5,345
28 1010-13700 District Court Adult Probat	311	311
29 1010-13731 Dist.Ct OWI Treatment Oc	23	23
30 1010-14100 & 2150 FOC	5,549	5,549
33 1010-14700 Jury/Judicial Council	6,000	6,000
34 1010-14800 Probate Court	2,137	2,137
37 1010-17100 County Executive	19	19
38 1010-21500 Clerk	922	922
42 1010-25700 Equalization Department	9,449	9,449
43 1010-26200 Elections	659	659
45 1010-26700 Prosecuting Attorney	4,741	4,741
47 1010-26800 Register of Deeds	338	338
50 1010-27302 Department of Public Defi	734	734
51 1010-27500 Drain Commissioner	301	301
53 1010-27801 County Survey/Remonum	9	9
64 1010-28300 M.S.U. Extension	176	176
66 1010-28700 Environmental Affairs	3	3
73 1010-31500 Secondary Road Patrol	143	143
92 1010-33100 Marine Law Enforcement (	79	79
96 1010-42600 Off of Emerg Serv-Civil	1	1
98 1010-43000 Animal Shelter/Dog Warde	156	156
101 1010-64800 Medical Examiner	32	32
104 1010-72101 Transportation Planning	0	0
105 1010-72181 Trans. Planning - Oct.-Dec	13	13

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:15 1010-29800 Risograph Printing/Postage**

<b>Department</b>	<b>Mail Services</b>	<b>Total</b>
110 1010-75700 Community Center	\$9	\$9
114 1010-762XX Civic Arena	3	3
122 2210 Health Dept - Dist Health	2,731	2,731
124 2380 Gypsy Moth Control Fund	2	2
125 2400 Mosquito Control Fund	173	173
128 2610 911 Service Fund	51	51
129 2630 Concealed Pistol Licensing Fd	29	29
132 2651 Drug Law Enforcement-Bayanet	45	45
136 2740 Community Corrections Fund	3	3
137 2760 Division On Aging Fund	7,838	7,838
138 2770 Home Rehabilitation Fund	31	31
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	43	43
146 2920-66401 Youth & Family Support S	10	10
149 2920-75105 Juv.Gender Specific Servi	21	21
152 2930 Soldier's Relief	25	25
159 5090-75602 Public Golf Course-Club	18	18
161 5160 100% Tax Payment Fund (DTR)	1,847	1,847
163 5350-70200 Housing Fund	66	66
172 7310-27400 Retirement System Fund	533	533
173 7360-27401 Public Employee Health C	21	21
<b>Total</b>	<b>\$55,984</b>	<b>\$55,984</b>

**Bay County, MI  
Cost Allocation Plan**

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**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 2017  
2/1/2019

**A. Department Costs**

**Dept:16 1010-30100 Sheriff Department**

Description		Amount	General Admin	Courthouse Security	General Government
<b>Personnel Costs</b>					
Salaries	S1	2,723,844	0	144,608	2,579,236
<i>Salary % Split</i>			<i>.00%</i>	<i>5.31%</i>	<i>94.69%</i>
Benefits	S	867,276	0	46,043	821,233
<b>Subtotal - Personnel Costs</b>		<b>3,591,120</b>	<b>0</b>	<b>190,651</b>	<b>3,400,469</b>
<b>Services &amp; Supplies Cost</b>					
72700 Office Supplies	S	5,955	0	316	5,639
72702 Book Supplies	S	401	0	21	380
72800 Printing and Binding	S	2,680	0	142	2,538
72900 Postage	P	2,485	0	0	2,485
74200 Food Supplies	P	251,931	0	0	251,931
74400 Jail Supplies	P	32,957	0	0	32,957
74500 Road/Marine Patrol Supplies	P	14,774	0	0	14,774
74600 Uniform Purchases	S	5,706	0	303	5,403
74800 Kitchen Supplies	P	9,378	0	0	9,378
75000 Gas, Oil and Grease	P	5,588	0	0	5,588
75001 Fuel Oil	P	306	0	0	306
75100 Computer Supplies	S	8,439	0	448	7,991
75300 Chemicals	P	1,806	0	0	1,806
75400 Clothing and Bedding	P	3,540	0	0	3,540
75700 Training Supplies	S	2,107	0	112	1,995
76000 Medical Supplies	S	692	0	37	655
76100 D.N.A.,Drugs,Ect. Testing Kits	P	8,434	0	0	8,434
76200 P.B.T. Testing Supplies	P	281	0	0	281
77600 Custodial Supplies	P	19,328	0	0	19,328
78100 Small Tools	P	498	0	0	498
79900 Other Supplies	S	5,279	0	280	4,999
80200 Contractual Services	S	9,013	0	478	8,535
80500 Laundry Services	S	1,661	0	88	1,573

**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	2,753	0	0	2,753
82000 Memberships And Dues S	484	0	26	458
82200 Administrative Services S	107,025	0	5,682	101,343
82300 Garbage Removal P	5,456	0	0	5,456
83500 Health Services P	427,083	0	0	427,083
85100 Radio Maintenance S	1,829	0	97	1,732
85200 Telephone P	2,737	0	0	2,737
85201 Cellphone S	1,755	0	93	1,662
85300 Law Enforce.Info. Network P	1,327	0	0	1,327
86100 Conference Fees & Expenses S	2,268	0	120	2,148
86200 Prisoner Transport P	865	0	0	865
92000 Public Utilities P	461,845	0	0	461,845
93100 Equipment Repair & Maintenanc S	11,105	0	590	10,515
93200 Vehicle Repair & Maintenance P	17,299	0	0	17,299
93300 Bldg. Repair and Maintenance P	44,795	0	0	44,795
93600 Grounds Maintenance P	486	0	0	486
93700 Hard/Software Repair & Maint S	6,970	0	370	6,600
94600 Equipment Rental S	9,855	0	523	9,332
94601 Equipment Rental-Copy Machir S	5,233	0	278	4,955
95505 Bad Debts/Write Offs P	23,957	0	0	23,957
95800 Licenses and Permits S	143	0	8	135
96000 Education And Training S	5,608	0	298	5,310
96720 Bldgs/Bldg Add. & Improve Expr P	56,222	0	0	56,222
96730 Machinery & Equipment Expen: P	16,252	0	0	16,252
96740 Office Equip. & Furn. Expense S	2,694	0	143	2,551
96751 Vehicle Equipment Expense P	102	0	0	102
96760 Audio / Visual Expense P	27,280	0	0	27,280
<b>Subtotal - Services &amp; Supplies</b>	<b>1,636,667</b>	<b>0</b>	<b>10,453</b>	<b>1,626,214</b>
<b>Department Cost Total</b>	<b>5,227,787</b>	<b>0</b>	<b>201,105</b>	<b>5,026,682</b>
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>5,227,787</b>	<b>0</b>	<b>201,105</b>	<b>5,026,682</b>
General Admin Distribution		0	0	0
<b>Grand Total</b>	<b>\$5,227,787</b>		<b>\$201,105</b>	<b>\$5,026,682</b>

not allocated

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:16 1010-30100 Sheriff Department**

Department	First Incoming	Second Incoming	Courthouse Security	General Government
1 Law Enf Center	\$242,845	\$248	\$9,351	\$233,741
1 Storage Bldg	20	0	1	19
Subtotal - Building Depreciation	242,865	248	9,352	233,760
3 Cash Receipts	10,861	2,767	524	13,103
3 Bank Administration	10,056	2,539	484	12,110
Subtotal - 1010-25300 Treasurer	20,917	5,306	1,009	25,213
4 Annual Audit	4,090	1,072	199	4,963
Subtotal - 1010-10100 Board of Comrr	4,090	1,072	199	4,963
5 Accounting	15,637	5,410	810	20,238
5 Payroll	0	0	0	0
5 Budgeting	2,084	708	107	2,684
5 Contract Serv.	515	221	28	708
Subtotal - 1010-19100 Accounting Dep	18,235	6,340	945	23,630
6 Payroll	17,687	5,987	911	22,763
Subtotal - 1010-20200 Payroll	17,687	5,987	911	22,763
7 Budgeting	2,446	463	112	2,798
7 Accts Payable	1,350	252	62	1,539
7 Accounting	1,661	317	76	1,903
Subtotal - 1010-21200 Budget Departmr	5,457	1,032	250	6,240
8 Admin Services	7,217	1,113	320	8,010
Subtotal - 1010-27200 Administrative S	7,217	1,113	320	8,010
9 Tech Support	39,314	9,931	1,894	47,350
9 Network/Server	65,071	14,024	3,043	76,052
Subtotal - 1010-22800 Information Sys	104,385	23,955	4,937	123,403
10 Accounting	10,304	1,860	468	11,696
Subtotal - Financial System MUNIS	10,304	1,860	468	11,696
11 Purchasing	5,734	1,693	286	7,141

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**B. Incoming Costs - (Default Spread Expense%)**

Dept:16 1010-30100 Sheriff Department

Department	First Incoming	Second Incoming	Courthouse Security	General Government
Subtotal - 1010-23300 Purchasing	\$5,734	\$1,693	\$286	\$7,141
12 Law Enforcement Center	244,118	31,313	10,595	264,836
12 Storage Building	37	5	2	40
12 Telephone Upgrade/Maintenance	3,457	498	152	3,803
Subtotal - 1010-26500 Buildings and G	247,613	31,816	10,749	268,680
13 Civil Counsel	18,958	1,514	788	19,684
Subtotal - 1010-26600 Corporation Cot	18,958	1,514	788	19,684
14 Human Resources	28,033	3,104	1,198	29,939
14 Labor Relations	515	58	22	551
Subtotal - 1010-27000 Personnel & Err	28,547	3,162	1,220	30,489
15 Mail Services	677	382	41	1,018
Subtotal - 1010-29800 Risograph Printi	677	382	41	1,018
18 Vehicle Maintenance	0	572	22	550
18 Law Enforcement Center	0	899	35	864
Subtotal - 1010-75112 Parks/Recreatic	0	1,471	57	1,415
19 General Liability	0	20,141	775	19,367
19 Police Prof	0	121,491	4,674	116,817
19 Vehicle Insurance	0	15,017	578	14,439
19 Property Other	0	24,822	955	23,867
19 Law Enforcement Center	0	10,151	391	9,761
Subtotal - 1010-85100 Risk Manageme	0	191,622	7,371	184,251
20 Wellness Program	0	9,880	380	9,500
Subtotal - 1010-85900 Wellness Progr	0	9,880	380	9,500
21 Fringe Benefits	0	188,723	7,260	181,463
21 Term Payoff	0	(14,115)	(543)	(13,572)
Subtotal - 1010-87800 Retirees Health/	0	174,607	6,717	167,890
<b>Total Incoming</b>	<b>732,686</b>	<b>463,059</b>	<b>45,998</b>	<b>1,149,746</b>
<b>C. Total Allocated</b>		<b>\$6,423,532</b>	<b>\$247,103</b>	<b>\$6,176,429</b>
			3.85%	96.15%

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**Courthouse Security Allocations**

**Dept:16 1010-30100 Sheriff Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$56,317	\$0	\$56,317	\$4,375	\$60,692
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	14,140	0	14,140	1,099	15,239
27 1010-13600 District Court	10,193	21.68%	49,700	0	49,700	3,861	53,561
28 1010-13700 District Court Adult Probat	1,538	3.27%	7,499	0	7,499	583	8,082
30 1010-14100 & 2150 FOC	4,500	9.57%	21,942	0	21,942	1,705	23,646
32 1010-14500 Law Library	731	1.55%	3,564	0	3,564	277	3,841
34 1010-14800 Probate Court	7,181	15.27%	35,014	0	35,014	2,720	37,734
45 1010-26700 Prosecuting Attorney	6,140	13.06%	29,938	0	29,938	2,326	32,264
50 1010-27302 Department of Public Defi	1,308	2.78%	6,378	0	6,378	495	6,873
136 2740 Community Corrections Fund	112	0.24%	546	0	546	42	589
186 Other	872	1.85%	4,252	0	4,252	330	4,582
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>229,290</b>	<b>0</b>	<b>229,290</b>	<b>17,813</b>	<b>247,103</b>
Direct Bills					0		0
<b>Total</b>					<b>\$229,290</b>		<b>\$247,103</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**Allocation Summary**

**Dept:16 1010-30100 Sheriff Department**

<b>Department</b>	<b>Courthouse Security</b>	<b>General Government</b>	<b>Total</b>
23 1010-13100 Circuit Court	\$60,692	\$0	\$60,692
26 1010-13300 Circuit Court Adult Probati	15,239	0	15,239
27 1010-13600 District Court	53,561	0	53,561
28 1010-13700 District Court Adult Probat	8,082	0	8,082
30 1010-14100 & 2150 FOC	23,646	0	23,646
32 1010-14500 Law Library	3,841	0	3,841
34 1010-14800 Probate Court	37,734	0	37,734
45 1010-26700 Prosecuting Attorney	32,264	0	32,264
50 1010-27302 Department of Public Defi	6,873	0	6,873
136 2740 Community Corrections Fund	589	0	589
186 Other	4,582	0	4,582
<b>Total</b>	<b>\$247,103</b>	<b>\$0</b>	<b>\$247,103</b>

**Bay County, MI  
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**1010-75110 Recreation & Facilities  
Nature and Extent of Service**

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**A. Department Costs**

**Dept:17 1010-75110 Recreation & Facilities**

Description		Amount	General Admin	Administrativ e Support
<b>Personnel Costs</b>				
Salaries	S1	97,312	0	97,312
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	30,930	0	30,930
<b>Subtotal - Personnel Costs</b>		<b>128,242</b>	<b>0</b>	<b>128,242</b>
<b>Services &amp; Supplies Cost</b>				
72700 Office Supplies	S	757	0	757
72800 Printing and Binding	S	68	0	68
72900 Postage	S	17	0	17
74200 Food Supplies	S	130	0	130
79900 Other Supplies	S	161	0	161
80200 Contractual Services	S	50	0	50
82000 Memberships and Dues	S	446	0	446
86100 Conference Fees & Expenses	S	596	0	596
90000 Printing/Publishing/Advertisi	S	40	0	40
94600 Equipment Rental	S	31	0	31
94601 Equipment Rental-Copy Machir	S	58	0	58
96741 Computer Hardware Expense	S	1,125	0	1,125
<b>Subtotal - Services &amp; Supplies</b>		<b>3,479</b>	<b>0</b>	<b>3,479</b>
<b>Department Cost Total</b>		<b>131,721</b>	<b>0</b>	<b>131,721</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>131,721</b>	<b>0</b>	<b>131,721</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$131,721</b>		<b>\$131,721</b>

**Bay County, MI  
Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:17 1010-75110 Recreation & Facilities**

Department	First Incoming	Second Incoming	Administrativ e Support
3 Bank Administration	\$112	\$28	\$141
Subtotal - 1010-25300 Treasurer	112	28	141
4 Annual Audit	309	81	390
Subtotal - 1010-10100 Board of Comrr	309	81	390
5 Accounting	1,182	409	1,591
5 Payroll	0	0	0
5 Budgeting	578	196	774
5 Contract Serv.	515	221	736
Subtotal - 1010-19100 Accounting Dep	2,274	827	3,101
6 Payroll	541	183	724
Subtotal - 1010-20200 Payroll	541	183	724
7 Budgeting	678	128	807
7 Accts Payable	25	5	30
7 Accounting	126	24	150
Subtotal - 1010-21200 Budget Departrr	829	157	986
8 Admin Services	221	34	255
Subtotal - 1010-27200 Administrative S	221	34	255
9 Tech Support	6,416	1,621	8,036
9 Network/Server	3,254	701	3,955
Subtotal - 1010-22800 Information Sys	9,669	2,322	11,991
10 Accounting	779	141	920
Subtotal - Financial System MUNIS	779	141	920
11 Purchasing	854	252	1,106
Subtotal - 1010-23300 Purchasing	854	252	1,106
12 Telephone Upgrade/Maintenance	126	18	144
Subtotal - 1010-26500 Buildings and G	126	18	144
13 Civil Counsel	16,847	1,345	18,193

**Bay County, MI  
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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 - 1010-26600 Corporation Cot	\$16,847	\$1,345	\$18,193
14 Human Resources	857	95	952
14 Labor Relations	11	1	12
Subtotal - 1010-27000 Personnel & Err	868	96	964
15 Mail Services	5	3	7
Subtotal - 1010-29800 Risograph Printi	5	3	7
17 Administrative Support	0	10,874	10,874
Subtotal - 1010-75110 Recreation & Fa	0	10,874	10,874
19 General Liability	0	616	616
Subtotal - 1010-85100 Risk Managemen	0	616	616
20 Wellness Program	0	302	302
Subtotal - 1010-85900 Wellness Progr	0	302	302
21 Fringe Benefits	0	6,221	6,221
21 Term Payoff	0	1,147	1,147
Subtotal - 1010-87800 Retirees Health/	0	7,368	7,368
<b>Total Incoming</b>	<b>33,434</b>	<b>24,647</b>	<b>58,081</b>
<b>C. Total Allocated</b>		<b>\$189,802</b>	<b>\$189,802</b>
			100.00%

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**Administrative Support Allocations**

**Dept:17 1010-75110 Recreation & Facilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	26,429	38.41%	\$63,428	\$0	\$63,428	\$0	\$63,428
15 1010-29800 Risograph Printing/Postag	6,041	8.78%	14,498	0	14,498	0	14,498
17 1010-75110 Recreation & Facilities	4,531	6.58%	10,874	0	10,874	0	10,874
109 1010-75108 Veterans Park Softball	1,510	2.19%	3,624	0	3,624	1,170	4,794
110 1010-75700 Community Center	4,531	6.58%	10,874	0	10,874	3,510	14,384
111 1010-75800 Swimming Pool	1,510	2.19%	3,624	0	3,624	1,170	4,794
112 1010-75900 County Market	2,265	3.29%	5,436	0	5,436	1,755	7,191
113 1010-76000 Fairgrounds	1,510	2.19%	3,624	0	3,624	1,170	4,794
114 1010-762XX Civic Arena	7,551	10.97%	18,122	0	18,122	5,850	23,972
115 1010-76300 Pinconning Park	3,776	5.49%	9,062	0	9,062	2,925	11,987
186 Other	9,162	13.31%	21,988	0	21,988	7,098	29,086
<b>Subtotal</b>	<b>68,816</b>	<b>100.00%</b>	<b>165,155</b>	<b>0</b>	<b>165,155</b>	<b>24,647</b>	<b>189,802</b>
Direct Bills					0		0
<b>Total</b>					<b>\$165,155</b>		<b>\$189,802</b>

Basis Units: Number of Hours by Department

Source: Time Study

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**Allocation Summary**

**Dept:17 1010-75110 Recreation & Facilities**

<b>Department</b>	<b>Administrative Support</b>	<b>Total</b>
12 1010-26500 Buildings and Grounds	\$63,428	\$63,428
15 1010-29800 Risograph Printing/Postag	14,498	14,498
17 1010-75110 Recreation & Facilities	10,874	10,874
109 1010-75108 Veterans Park Softball	4,794	4,794
110 1010-75700 Community Center	14,384	14,384
111 1010-75800 Swimming Pool	4,794	4,794
112 1010-75900 County Market	7,191	7,191
113 1010-76000 Fairgrounds	4,794	4,794
114 1010-762XX Civic Arena	23,972	23,972
115 1010-76300 Pinconning Park	11,987	11,987
186 Other	29,086	29,086
<b>Total</b>	<b>\$189,802</b>	<b>\$189,802</b>

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

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

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

- **Grounds Maintenance** – The cost of the periodic support provided to the grounds maintenance department has been identified within this function and has been directly allocated to the Buildings & Grounds Department.
- **Parking Lot** – Costs related to parking lot snow removal and salting have been identified within this function and have been allocated equally between the Buildings & Grounds department and Department 1010-26500 Pere Marquette.
- **Vehicle Repair** - Some vehicle maintenance is performed by the Parks/Recreation Maintenance department. The associated costs have been allocated to benefitting departments based on the number of departmental vehicles.
- **Parks/Fairgrounds** – The cost of upkeeping and maintaining the parks and fairgrounds has been identified within this function and has not been further allocated.
- **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..
- **Law Enforcement Center** - The cost of periodic support for Law Enforcement center maintenance has been allocated to benefitting departments abased on usable square footage of occupant departments.
- **Specific 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.

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**A. Department Costs**

Dept:18 1010-75112 Parks/Recreation Maintenance

Description	Amount	General Admin	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Law Enforcement Center	Maintenance Other Buildings
<b>Personnel Costs</b>								
Salaries S1	83,247	886	8,284	1,243	1,154	21	537	71,123
<i>Salary % Split</i>		<i>1.06%</i>	<i>9.95%</i>	<i>1.49%</i>	<i>1.39%</i>	<i>.03%</i>	<i>.64%</i>	<i>85.44%</i>
Benefits S	37,533	399	3,735	560	520	9	242	32,067
<b>Subtotal - Personnel Costs</b>	<b>120,780</b>	<b>1,285</b>	<b>12,019</b>	<b>1,803</b>	<b>1,674</b>	<b>31</b>	<b>779</b>	<b>103,189</b>
<b>Services &amp; Supplies Cost</b>								
72200 Sick And Accident Insurance S	1,054	11	105	16	15	0	7	900
72301 Uniform Allowance S	500	5	50	7	7	0	3	427
72500 Unemployment Compensation S	126	1	13	2	2	0	1	108
75000 Gas, Oil and Grease S	1,799	19	179	27	25	0	12	1,537
77800 Grounds Maintenance Supplies S	157	2	16	2	2	0	1	134
78100 Small Tools S	616	7	61	9	9	0	4	526
79900 Other Supplies S	942	10	94	14	13	0	6	805
92000 Public Utilities S	4,488	48	447	67	62	1	29	3,834
93100 Equipment Repair & Maintenanc S	3,044	32	303	45	42	1	20	2,601
93200 Vehicle Repair & Maintenance S	2,761	29	275	41	38	1	18	2,359
93300 Bldg. Repair and Maintenance S	139	1	14	2	2	0	1	119
93600 Grounds Maintenance S	4,932	52	491	74	68	1	32	4,214
94000 Rentals / Leases S	509	5	51	8	7	0	3	435
96720 Bldgs/Bldg Add. & Improve Expe S	3,060	33	305	46	42	1	20	2,614
96730 Machinery & Equipment Expen: S	2,386	25	237	36	33	1	15	2,038
<b>Subtotal - Services &amp; Supplies</b>	<b>26,513</b>	<b>282</b>	<b>2,638</b>	<b>396</b>	<b>367</b>	<b>7</b>	<b>171</b>	<b>22,652</b>
<b>Department Cost Total</b>	<b>147,293</b>	<b>1,567</b>	<b>14,657</b>	<b>2,199</b>	<b>2,041</b>	<b>37</b>	<b>950</b>	<b>125,841</b>
<b>Adjustments to Cost</b>								
Subtotal - Adjustments	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>147,293</b>	<b>1,567</b>	<b>14,657</b>	<b>2,199</b>	<b>2,041</b>	<b>37</b>	<b>950</b>	<b>125,841</b>
General Admin Distribution		(1,567)	158	24	22	0	10	1,354
<b>Grand Total</b>	<b>\$147,293</b>		<b>\$14,815</b>	<b>\$2,223</b>	<b>\$2,063</b>	<b>\$38</b>	<b>\$960</b>	<b>\$127,194</b>

**Bay County, MI  
Cost Allocation Plan**

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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	Law Enforcement Center	Maintenance Other Buildings
2 Equipment Depreciation	\$2,847	\$16	\$288	\$43	\$40	\$1	\$19	\$2,472
Subtotal - Equipment Depreciation	2,847	16	288	43	40	1	19	2,472
3 Cash Receipts	20	5	3	0	0	0	0	22
3 Bank Administration	748	189	94	14	13	0	6	809
Subtotal - 1010-25300 Treasurer	768	194	97	15	13	0	6	831
4 Annual Audit	408	107	52	8	7	0	3	444
Subtotal - 1010-10100 Board of Comrr	408	107	52	8	7	0	3	444
5 Accounting	1,558	539	211	32	29	1	14	1,811
5 Payroll	0	0	0	0	0	0	0	0
5 Budgeting	578	196	78	12	11	0	5	668
5 Contract Serv.	515	221	74	11	10	0	5	636
Subtotal - 1010-19100 Accounting Dep	2,651	957	363	54	51	1	24	3,115
6 Payroll	715	242	96	14	13	0	6	827
Subtotal - 1010-20200 Payroll	715	242	96	14	13	0	6	827
7 Budgeting	678	128	81	12	11	0	5	697
7 Accts Payable	169	31	20	3	3	0	1	173
7 Accounting	166	32	20	3	3	0	1	170
Subtotal - 1010-21200 Budget Departrr	1,013	192	121	18	17	0	8	1,040
8 Admin Services	292	45	34	5	5	0	2	291
Subtotal - 1010-27200 Administrative S	292	45	34	5	5	0	2	291
10 Accounting	1,027	185	122	18	17	0	8	1,047
Subtotal - Financial System MUNIS	1,027	185	122	18	17	0	8	1,047
12 Parks Maintenance	6,097	782	692	104	96	2	45	5,940
12 Snow Plowing *	7,077	908	0	7,984	0	0	0	0
12 Maintenance Other Bld	620	80	70	11	10	0	5	605
Subtotal - 1010-26500 Buildings and G	13,794	1,770	762	8,099	106	2	49	6,545
14 Human Resources	1,134	126	127	19	18	0	8	1,088

**Bay County, MI  
Cost Allocation Plan**

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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	Law Enforcement Center	Maintenance Other Buildings
Subtotal - 1010-27000 Personnel & Err	\$1,134	\$126	\$127	\$19	\$18	\$0	\$8	\$1,088
19 General Liability	0	815	82	12	11	0	5	704
Subtotal - 1010-85100 Risk Manageme	0	815	82	12	11	0	5	704
20 Wellness Program	0	400	40	6	6	0	3	345
Subtotal - 1010-85900 Wellness Progr	0	400	40	6	6	0	3	345
21 Fringe Benefits	0	10,105	1,016	153	142	3	66	8,726
21 Term Payoff	0	981	99	15	14	0	6	847
Subtotal - 1010-87800 Retirees Health	0	11,086	1,115	167	155	3	72	9,573
<b>Total Incoming</b>	<b>24,648</b>	<b>16,133</b>	<b>3,299</b>	<b>8,479</b>	<b>459</b>	<b>8</b>	<b>214</b>	<b>28,321</b>
<b>C. Total Allocated</b>		<b>\$188,074</b>	<b>\$18,114</b>	<b>\$10,702</b>	<b>\$2,523</b>	<b>\$46</b>	<b>\$1,174</b>	<b>\$155,515</b>
			9.63%	5.69%	1.34%	0.02%	0.62%	82.69%

**Bay County, MI  
Cost Allocation Plan**

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**Grounds Maintenance Allocations**

**Dept:18 1010-75112 Parks/Recreation Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	100	100.00%	\$16,582	\$0	\$16,582	\$0	\$16,582
##### 2nd Allocation Orphans	0	0.00%	0	0	0	1,531	1,531
<b>Subtotal</b>	<b>100</b>	<b>100.00%</b>	<b>16,582</b>	<b>0</b>	<b>16,582</b>	<b>1,531</b>	<b>18,114</b>
Direct Bills					0		0
<b>Total</b>					<b>\$16,582</b>		<b>\$18,114</b>

Basis Units: Dollar Amount of Assigned Wages by Location

Source: Employee Time Analysis

**Bay County, MI  
Cost Allocation Plan**

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**Parking Lot Allocations**

**Dept:18 1010-75112 Parks/Recreation Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	50	50.00%	\$4,782	\$0	\$4,782	\$0	\$4,782
99 1010-58000 Pere Marquette Parking	50	50.00%	4,782	0	4,782	1,138	5,920
<b>Subtotal</b>	<b>100</b>	<b>100.00%</b>	<b>9,565</b>	<b>0</b>	<b>9,565</b>	<b>1,138</b>	<b>10,702</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,565</b>		<b>\$10,702</b>

Basis Units: Equal Distribution Between Serviced Lots

Source: Facilities

**Bay County, MI  
Cost Allocation Plan**

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**Vehicle Maintenance Allocations**

**Dept:18 1010-75112 Parks/Recreation Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1010-27200 Administrative Services	8	6.84%	\$158	\$0	\$158	\$0	\$158
12 1010-26500 Buildings and Grounds	20	17.09%	395	0	395	0	395
16 1010-30100 Sheriff Department	29	24.79%	572	0	572	0	572
51 1010-27500 Drain Commissioner	8	6.84%	158	0	158	28	186
98 1010-43000 Animal Shelter/Dog Ward	1	0.85%	20	0	20	4	23
121 2010 County Road Fund	31	26.50%	612	0	612	110	722
122 2210 Health Dept - Dist Health	5	4.27%	99	0	99	18	116
137 2760 Division On Aging Fund	15	12.82%	296	0	296	53	349
<b>Subtotal</b>	<b>117</b>	<b>100.00%</b>	<b>2,309</b>	<b>0</b>	<b>2,309</b>	<b>213</b>	<b>2,523</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,309</b>		<b>\$2,523</b>

Basis Units: Number of Departmental Vehicles

Source: Fixed Assets

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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	1,469	3.21%	\$1	\$0	\$1	\$0	\$1
4 1010-10100 Board of Commissioners	4,434	9.70%	4	0	4	0	4
5 1010-19100 Accounting Department	2,715	5.94%	3	0	3	0	3
6 1010-20200 Payroll	1,045	2.29%	1	0	1	0	1
7 1010-21200 Budget Department	987	2.16%	1	0	1	0	1
8 1010-27200 Administrative Services	435	0.95%	0	0	0	0	0
9 1010-22800 Information Systems Divis	3,210	7.02%	3	0	3	0	3
11 1010-23300 Purchasing	428	0.94%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	1,282	2.80%	1	0	1	0	1
13 1010-26600 Corporation Counsel	392	0.86%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,929	4.22%	2	0	2	0	2
15 1010-29800 Risograph Printing/Postag	838	1.83%	1	0	1	0	1
37 1010-17100 County Executive	2,505	5.48%	2	0	2	0	3
38 1010-21500 Clerk	4,698	10.28%	4	0	4	1	5
42 1010-25700 Equalization Department	2,162	4.73%	2	0	2	0	2
47 1010-26800 Register of Deeds	1,869	4.09%	2	0	2	0	2
51 1010-27500 Drain Commissioner	1,912	4.18%	2	0	2	0	2
53 1010-27801 County Survey/Remonum	56	0.12%	0	0	0	0	0
64 1010-28300 M.S.U. Extension	2,492	5.45%	2	0	2	0	3
66 1010-28700 Environmental Affairs	601	1.31%	1	0	1	0	1
70 1010-28800 Geographic Information S)	254	0.56%	0	0	0	0	0
104 1010-72101 Transportation Planning	508	1.11%	0	0	0	0	1
124 2380 Gypsy Moth Control Fund	605	1.32%	1	0	1	0	1
137 2760 Division On Aging Fund	4,322	9.45%	4	0	4	1	5
152 2930 Soldier's Relief	697	1.52%	1	0	1	0	1
165 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	0	0	0	0	0
172 7310-27400 Retirement System Fund	736	1.61%	1	0	1	0	1
186 Other	3,043	6.66%	3	0	3	0	3
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>42</b>	<b>0</b>	<b>42</b>	<b>4</b>	<b>46</b>
Direct Bills					0		0
<b>Total</b>					<b>\$42</b>		<b>\$46</b>

Basis Units: Assigned Square Footage  
Source:

**Bay County, MI  
Cost Allocation Plan**

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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%	\$899	\$0	\$899	\$0	\$899
164 5950 Commissary Fund	288	0.42%	5	0	5	3	7
185 Bay City Police	10,939	15.94%	171	0	171	97	268
<b>Subtotal</b>	<b>68,641</b>	<b>100.00%</b>	<b>1,074</b>	<b>0</b>	<b>1,074</b>	<b>99</b>	<b>1,174</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,074</b>		<b>\$1,174</b>

Basis Units: Assigned Square Footage  
Source:

**Bay County, MI  
Cost Allocation Plan**

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2/1/2019

**Maintenance Other Buildings Allocations**

**Dept:18 1010-75112 Parks/Recreation Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
91 1010-32500 911 Central Dispatch	51	0.07%	\$97	\$0	\$97	\$9	\$106
98 1010-43000 Animal Shelter/Dog Warde	102	0.14%	194	0	194	18	212
106 1010-75100 Recreation/Parks Departr	30,712	41.04%	58,434	0	58,434	5,396	63,831
111 1010-75800 Swimming Pool	1,112	1.49%	2,116	0	2,116	195	2,311
113 1010-76000 Fairgrounds	31,179	41.67%	59,323	0	59,323	5,479	64,801
114 1010-762XX Civic Arena	1,117	1.49%	2,125	0	2,125	196	2,322
115 1010-76300 Pinconning Park	636	0.85%	1,210	0	1,210	112	1,322
122 2210 Health Dept - Dist Health	7,036	9.40%	13,387	0	13,387	1,236	14,623
157 5090-75600 Public Golf Course	2,062	2.76%	3,923	0	3,923	362	4,286
162 5180 Delq Prop Tax Foreclosure	102	0.14%	194	0	194	18	212
186 Other	717	0.96%	1,364	0	1,364	126	1,490
<b>Subtotal</b>	<b>74,826</b>	<b>100.00%</b>	<b>142,367</b>	<b>0</b>	<b>142,367</b>	<b>13,148</b>	<b>155,515</b>
Direct Bills					0		0
<b>Total</b>					<b>\$142,367</b>		<b>\$155,515</b>

Basis Units:  
Source:

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Cost Allocation Plan**

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**Allocation Summary**

**Dept:18 1010-75112 Parks/Recreation Maintenance**

Department	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Law Enforcement Center	Maintenance Other Buildings	Total
3 1010-25300 Treasurer	\$0	\$0	\$0	\$1	\$0	\$0	\$1
4 1010-10100 Board of Commissioners	0	0	0	4	0	0	4
5 1010-19100 Accounting Department	0	0	0	3	0	0	3
6 1010-20200 Payroll	0	0	0	1	0	0	1
7 1010-21200 Budget Department	0	0	0	1	0	0	1
8 1010-27200 Administrative Services	0	0	158	0	0	0	158
9 1010-22800 Information Systems Divis	0	0	0	3	0	0	3
11 1010-23300 Purchasing	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	16,582	4,782	395	1	0	0	21,761
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	2	0	0	2
15 1010-29800 Risograph Printing/Postag	0	0	0	1	0	0	1
16 1010-30100 Sheriff Department	0	0	572	0	899	0	1,471
37 1010-17100 County Executive	0	0	0	3	0	0	3
38 1010-21500 Clerk	0	0	0	5	0	0	5
42 1010-25700 Equalization Department	0	0	0	2	0	0	2
47 1010-26800 Register of Deeds	0	0	0	2	0	0	2
51 1010-27500 Drain Commissioner	0	0	186	2	0	0	188
53 1010-27801 County Survey/Remonum	0	0	0	0	0	0	0
64 1010-28300 M.S.U. Extension	0	0	0	3	0	0	3
66 1010-28700 Environmental Affairs	0	0	0	1	0	0	1
70 1010-28800 Geographic Information Sy	0	0	0	0	0	0	0
91 1010-32500 911 Central Dispatch	0	0	0	0	0	106	106
98 1010-43000 Animal Shelter/Dog Warde	0	0	23	0	0	212	235
99 1010-58000 Pere Marquette Parking	0	5,920	0	0	0	0	5,920
104 1010-72101 Transportation Planning	0	0	0	1	0	0	1
106 1010-75100 Recreation/Parks Departr	0	0	0	0	0	63,831	63,831
111 1010-75800 Swimming Pool	0	0	0	0	0	2,311	2,311
113 1010-76000 Fairgrounds	0	0	0	0	0	64,801	64,801
114 1010-762XX Civic Arena	0	0	0	0	0	2,322	2,322
115 1010-76300 Pinconning Park	0	0	0	0	0	1,322	1,322
121 2010 County Road Fund	0	0	722	0	0	0	722
122 2210 Health Dept - Dist Health	0	0	116	0	0	14,623	14,740
124 2380 Gypsy Moth Control Fund	0	0	0	1	0	0	1
137 2760 Division On Aging Fund	0	0	349	5	0	0	354
152 2930 Soldier's Relief	0	0	0	1	0	0	1
157 5090-75600 Public Golf Course	0	0	0	0	0	4,286	4,286
162 5180 Delq Prop Tax Foreclosure	0	0	0	0	0	212	212
164 5950 Commissary Fund	0	0	0	0	7	0	7
165 6770 Self-Insurance Fund-WC/UC/S&/	0	0	0	0	0	0	0
172 7310-27400 Retirement System Fund	0	0	0	1	0	0	1

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:18 1010-75112 Parks/Recreation Maintenance**

Department	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Law Enforcement Center	Maintenance Other Buildings	Total
185 Bay City Police	\$0	\$0	\$0	\$0	\$268	\$0	\$268
186 Other	0	0	0	3	0	1,490	1,493
##### 2nd Allocation Orphans	1,531	0	0	0	0	0	1,531
<b>Total</b>	<b>\$18,114</b>	<b>\$10,702</b>	<b>\$2,523</b>	<b>\$46</b>	<b>\$1,174</b>	<b>\$155,515</b>	<b>\$188,074</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

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

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**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
<b>Personnel Costs</b>									
Salaries S	0	0	0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits S	0	0	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
86100 Conference Fees & Expenses P	121	121	0	0	0	0	0	0	0
86500 State Travel Mileage P	374	374	0	0	0	0	0	0	0
95501 Claims/Settlements/Judgments P	2,669	2,669	0	0	0	0	0	0	0
96500 Insurance And Bonds P	451,418	0	121,487	178,176	52,761	59,280	21,161	7,241	10,569
96502 Self Ins Retent-Expense P	50,000	50,000	0	0	0	0	0	0	0
Health Department Insurance Adjustm P	37,478	0	37,478	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>542,060</b>	<b>53,164</b>	<b>158,965</b>	<b>178,176</b>	<b>52,761</b>	<b>59,280</b>	<b>21,161</b>	<b>7,241</b>	<b>10,569</b>
<b>Department Cost Total</b>	<b>542,060</b>	<b>53,164</b>	<b>158,965</b>	<b>178,176</b>	<b>52,761</b>	<b>59,280</b>	<b>21,161</b>	<b>7,241</b>	<b>10,569</b>
<b>Adjustments to Cost</b>									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>542,060</b>	<b>53,164</b>	<b>158,965</b>	<b>178,176</b>	<b>52,761</b>	<b>59,280</b>	<b>21,161</b>	<b>7,241</b>	<b>10,569</b>
General Admin Distribution		(53,164)	17,286	19,375	5,737	6,446	2,301	787	1,149
<b>Grand Total</b>	<b>\$542,060</b>		<b>\$176,251</b>	<b>\$197,551</b>	<b>\$58,499</b>	<b>\$65,726</b>	<b>\$23,463</b>	<b>\$8,029</b>	<b>\$11,718</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**A. Department Costs**

**Dept:19 1010-85100 Risk Management**

Description	Amount	Central Disapatch
<hr/>		
Personnel Costs		
Salaries	0	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0
Services & Supplies Cost		
86100 Conference Fees & Expenses	121	0
86500 State Travel Mileage	374	0
95501 Claims/Settlements/Judgments	2,669	0
96500 Insurance And Bonds	451,418	742
96502 Self Ins Retent-Expense	50,000	0
Health Department Insurance Adjustm	37,478	0
Subtotal - Services & Supplies	<hr/> 542,060	<hr/> 742
<b>Department Cost Total</b>	542,060	742
Adjustments to Cost		
Subtotal - Adjustments	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>	542,060	742
General Admin Distribution		81
<b>Grand Total</b>	<hr/> <b>\$542,060</b>	<hr/> <b>\$823</b>

**Bay County, MI  
Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:19 1010-85100 Risk Management

Department	First Incoming	Second Incoming	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Disapatch
3 Cash Receipts	\$12	\$3	\$5	\$6	\$2	\$2	\$1	\$0	\$0	\$0
3 Bank Administration	35	9	14	16	5	5	2	1	1	0
Subtotal - 1010-25300 Treasurer	47	12	19	22	6	7	3	1	1	0
4 Annual Audit	12	3	5	5	2	2	1	0	0	0
Subtotal - 1010-10100 Board of Comrr	12	3	5	5	2	2	1	0	0	0
5 Accounting	45	16	20	22	7	7	3	1	1	0
5 Budgeting	144	49	63	71	21	23	8	3	4	0
5 Contract Serv.	515	221	239	268	79	89	32	11	16	1
Subtotal - 1010-19100 Accounting Dep	704	286	322	361	107	120	43	15	21	2
7 Budgeting	170	32	66	73	22	24	9	3	4	0
7 Accts Payable	7	1	3	3	1	1	0	0	0	0
7 Accounting	5	1	2	2	1	1	0	0	0	0
Subtotal - 1010-21200 Budget Departrr	181	34	70	78	23	26	9	3	5	0
8 Support Service	18,361	2,699	6,848	7,675	2,273	2,554	912	312	455	32
Subtotal - 1010-27200 Administrative S	18,361	2,699	6,848	7,675	2,273	2,554	912	312	455	32
10 Accounting	30	5	11	13	4	4	2	1	1	0
Subtotal - Financial System MUNIS	30	5	11	13	4	4	2	1	1	0
<b>Total Incoming</b>	<b>19,335</b>	<b>3,040</b>	<b>7,275</b>	<b>8,155</b>	<b>2,415</b>	<b>2,713</b>	<b>968</b>	<b>331</b>	<b>484</b>	<b>34</b>
<b>C. Total Allocated</b>		<b>\$564,435</b>	<b>\$183,527</b>	<b>\$205,706</b>	<b>\$60,914</b>	<b>\$68,439</b>	<b>\$24,431</b>	<b>\$8,360</b>	<b>\$12,202</b>	<b>\$857</b>
			32.52%	36.44%	10.79%	12.13%	4.33%	1.48%	2.16%	0.15%

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**General Liability Allocations**

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	5.11	1.05%	\$1,918	\$0	\$1,918	\$0	\$1,918
4 1010-10100 Board of Commissioners	5.85	1.20%	2,196	0	2,196	0	2,196
5 1010-19100 Accounting Department	5.53	1.14%	2,076	0	2,076	0	2,076
6 1010-20200 Payroll	2.23	0.46%	837	0	837	0	837
7 1010-21200 Budget Department	2.48	0.51%	931	0	931	0	931
8 1010-27200 Administrative Services	1.46	0.30%	548	0	548	0	548
9 1010-22800 Information Systems Divis	8.59	1.77%	3,225	0	3,225	0	3,225
11 1010-23300 Purchasing	0.95	0.20%	357	0	357	0	357
12 1010-26500 Buildings and Grounds	20.58	4.23%	7,726	0	7,726	0	7,726
13 1010-26600 Corporation Counsel	2.94	0.60%	1,104	0	1,104	0	1,104
14 1010-27000 Personnel & Employee Re	2.43	0.50%	912	0	912	0	912
15 1010-29800 Risograph Printing/Postag	0.27	0.06%	101	0	101	0	101
16 1010-30100 Sheriff Department	53.65	11.03%	20,141	0	20,141	0	20,141
17 1010-75110 Recreation & Facilities	1.64	0.34%	616	0	616	0	616
18 1010-75112 Parks/Recreation Mainten	2.17	0.45%	815	0	815	0	815
20 1010-85900 Wellness Program	0.97	0.20%	364	0	364	3	367
23 1010-13100 Circuit Court	15.26	3.14%	5,729	0	5,729	41	5,770
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	375	0	375	3	378
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.24%	432	0	432	3	435
27 1010-13600 District Court	18.75	3.86%	7,039	0	7,039	50	7,089
28 1010-13700 District Court Adult Probat	6.00	1.23%	2,253	0	2,253	16	2,269
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.25%	451	0	451	3	454
30 1010-14100 & 2150 FOC	26.32	5.41%	9,881	0	9,881	70	9,951
33 1010-14700 Jury/Judicial Council	2.54	0.52%	954	0	954	7	960
34 1010-14800 Probate Court	13.72	2.82%	5,151	0	5,151	37	5,187
37 1010-17100 County Executive	1.87	0.38%	702	0	702	5	707
38 1010-21500 Clerk	3.89	0.80%	1,460	0	1,460	10	1,471
39 1010-22900 Community Outreach / Me	1.00	0.21%	375	0	375	3	378
42 1010-25700 Equalization Department	3.00	0.62%	1,126	0	1,126	8	1,134
45 1010-26700 Prosecuting Attorney	20.96	4.31%	7,869	0	7,869	56	7,925
47 1010-26800 Register of Deeds	4.91	1.01%	1,843	0	1,843	13	1,856
48 1010-27300 Department of Criminal D	2.96	0.61%	1,111	0	1,111	8	1,119
50 1010-27302 Department of Public Defi	5.06	1.04%	1,900	0	1,900	14	1,913
51 1010-27500 Drain Commissioner	6.81	1.40%	2,557	0	2,557	18	2,575
53 1010-27801 County Survey/Remonum	0.20	0.04%	75	0	75	1	76
64 1010-28300 M.S.U. Extension	0.41	0.08%	154	0	154	1	155
66 1010-28700 Environmental Affairs	1.74	0.36%	653	0	653	5	658
70 1010-28800 Geographic Information Sy	0.81	0.17%	304	0	304	2	306
71 1010-31100 Circuit Court Warrant Offic	1.15	0.24%	432	0	432	3	435
72 1010-31200 B.A.Y.A.N.E.T.	0.97	0.20%	364	0	364	3	367
73 1010-31500 Secondary Road Patrol	16.74	3.44%	6,285	0	6,285	45	6,329
75 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.82%	1,505	0	1,505	11	1,516

**Bay County, MI  
Cost Allocation Plan**

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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
76 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	\$375	\$0	\$375	\$3	\$378
77 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.40%	725	0	725	5	730
78 1010-31506 2nd Rd Patrol-Monitor Tw	2.08	0.43%	781	0	781	6	786
79 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	375	0	375	3	378
80 1010-31508 2nd Road Patrol-Pinconni	0.55	0.11%	206	0	206	1	208
81 1010-31516 2nd Rd.Pat-Bay City Sch	0.99	0.20%	372	0	372	3	374
82 1010-31600 Secondary Road Patrol Gr	0.71	0.15%	267	0	267	2	268
83 1010-31681 Road Patrol Grant Oct-De	2.23	0.46%	837	0	837	6	843
84 1010-31700 Township Road Patrol	0.27	0.06%	101	0	101	1	102
85 1010-31701 Township Road Patrol Apr	0.11	0.02%	41	0	41	0	42
86 1010-31902 Drive MI Safely/Task Forc	0.10	0.02%	38	0	38	0	38
87 1010-31903 O.W.I. Alcohol Enforceme	0.28	0.06%	105	0	105	1	106
88 1010-31904 Youth Alcohol Enforcemer	0.10	0.02%	38	0	38	0	38
92 1010-33100 Marine Law Enforcement (	0.53	0.11%	199	0	199	1	200
96 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	375	0	375	3	378
98 1010-43000 Animal Shelter/Dog Warde	7.12	1.46%	2,673	0	2,673	19	2,692
104 1010-72101 Transportation Planning	0.22	0.05%	83	0	83	1	83
105 1010-72181 Trans. Planning - Oct.-Dec	1.11	0.23%	417	0	417	3	420
106 1010-75100 Recreation/Parks Departm	0.93	0.19%	349	0	349	2	352
109 1010-75108 Veterans Park Softball	0.15	0.03%	56	0	56	0	57
110 1010-75700 Community Center	2.91	0.60%	1,092	0	1,092	8	1,100
111 1010-75800 Swimming Pool	1.34	0.28%	503	0	503	4	507
113 1010-76000 Fairgrounds	0.11	0.02%	41	0	41	0	42
114 1010-762XX Civic Arena	7.38	1.52%	2,771	0	2,771	20	2,790
115 1010-76300 Pinconning Park	2.14	0.44%	803	0	803	6	809
122 2210 Health Dept - Dist Health	43.03	8.85%	16,154	(37,478)	(21,324)	115	(21,209)
124 2380 Gypsy Moth Control Fund	1.04	0.21%	390	0	390	3	393
125 2400 Mosquito Control Fund	13.23	2.72%	4,967	0	4,967	35	5,002
128 2610 911 Service Fund	24.87	5.11%	9,337	0	9,337	66	9,403
129 2630 Concealed Pistol Licensing Fd	0.30	0.06%	113	0	113	1	113
130 2640 Local C.F.O. Training Fund	0.16	0.03%	60	0	60	0	60
136 2740 Community Corrections Fund	1.95	0.40%	732	0	732	5	737
137 2760 Division On Aging Fund	38.37	7.89%	14,405	0	14,405	102	14,507
138 2770 Home Rehabilitation Fund	0.05	0.01%	19	0	19	0	19
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.73	4.67%	8,533	0	8,533	61	8,594
145 2920-66400 In-Home Care-Intensive P	0.50	0.10%	188	0	188	1	189
146 2920-66401 Youth & Family Support S	2.28	0.47%	856	0	856	6	862
147 2920-66402 Juvenile Drug Court	0.50	0.10%	188	0	188	1	189
148 2920-75104 Juv.Community Based Tre	2.00	0.41%	751	0	751	5	756
149 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	751	0	751	5	756
157 5090-75600 Public Golf Course	3.40	0.70%	1,276	0	1,276	9	1,286
159 5090-75602 Public Golf Course-Club	2.78	0.57%	1,044	0	1,044	7	1,051

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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
161 5160 100% Tax Payment Fund (DTR)	1.89	0.39%	\$710	\$0	\$710	\$5	\$715
162 5180 Delq Prop Tax Foreclosure	0.23	0.05%	86	0	86	1	87
163 5350-70200 Housing Fund	3.81	0.78%	1,430	0	1,430	10	1,441
165 6770 Self-Insurance Fund-WC/UC/S&I	3.13	0.64%	1,175	0	1,175	8	1,183
172 7310-27400 Retirement System Fund	2.40	0.49%	901	0	901	6	907
<b>Subtotal</b>	486.22	100.00%	182,538	(37,478)	145,060	988	146,049
Direct Bills					37,478		37,478
<b>Total</b>					<b>\$182,538</b>		<b>\$183,527</b>

Basis Units: FTEs

Source: Payroll Summary

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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	53.65	59.38%	\$121,491	\$0	\$121,491	\$0	\$121,491
71 1010-31100 Circuit Court Warrant Offic	1.15	1.27%	2,604	0	2,604	35	2,639
72 1010-31200 B.A.Y.A.N.E.T.	0.97	1.07%	2,197	0	2,197	29	2,226
73 1010-31500 Secondary Road Patrol	16.74	18.53%	37,908	0	37,908	505	38,413
75 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	4.44%	9,081	0	9,081	121	9,202
76 1010-31504 2nd Rd Patr-Portsmouth	1.00	1.11%	2,265	0	2,265	30	2,295
77 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	2.14%	4,370	0	4,370	58	4,429
78 1010-31506 2nd Rd Patrol-Monitor Tw	2.08	2.30%	4,710	0	4,710	63	4,773
79 1010-31507 2nd Rd Patrol - City of	1.00	1.11%	2,265	0	2,265	30	2,295
80 1010-31508 2nd Road Patrol-Pinconni	0.55	0.61%	1,245	0	1,245	17	1,262
81 1010-31516 2nd Rd.Pat-Bay City Sch	0.99	1.10%	2,242	0	2,242	30	2,272
82 1010-31600 Secondary Road Patrol Gr	0.71	0.79%	1,608	0	1,608	21	1,629
83 1010-31681 Road Patrol Grant Oct-De	2.23	2.47%	5,050	0	5,050	67	5,117
84 1010-31700 Township Road Patrol	0.27	0.30%	611	0	611	8	620
85 1010-31701 Township Road Patrol Apr	0.11	0.12%	249	0	249	3	252
86 1010-31902 Drive MI Safely/Task Forc	0.10	0.11%	226	0	226	3	229
87 1010-31903 O.W.I. Alcohol Enforceme	0.28	0.31%	634	0	634	8	643
88 1010-31904 Youth Alcohol Enforcemer	0.10	0.11%	226	0	226	3	229
92 1010-33100 Marine Law Enforcement (	0.53	0.59%	1,200	0	1,200	16	1,216
136 2740 Community Corrections Fund	1.95	2.16%	4,416	0	4,416	59	4,475
<b>Subtotal</b>	<b>90.35</b>	<b>100.00%</b>	<b>204,598</b>	<b>0</b>	<b>204,598</b>	<b>1,108</b>	<b>205,706</b>
Direct Bills					0		0
<b>Total</b>					<b>\$204,598</b>		<b>\$205,706</b>

Basis Units: Sheriff Department Employees  
Source: Payroll Summary

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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
8 1010-27200 Administrative Services	8	6.84%	\$4,143	\$0	\$4,143	\$0	\$4,143
12 1010-26500 Buildings and Grounds	20	17.09%	10,357	0	10,357	0	10,357
16 1010-30100 Sheriff Department	29	24.79%	15,017	0	15,017	0	15,017
51 1010-27500 Drain Commissioner	8	6.84%	4,143	0	4,143	44	4,186
98 1010-43000 Animal Shelter/Dog Ward	1	0.85%	518	0	518	5	523
121 2010 County Road Fund	31	26.50%	16,053	0	16,053	170	16,222
122 2210 Health Dept - Dist Health	5	4.27%	2,589	0	2,589	27	2,616
137 2760 Division On Aging Fund	15	12.82%	7,767	0	7,767	82	7,849
<b>Subtotal</b>	<b>117</b>	<b>100.00%</b>	<b>60,586</b>	<b>0</b>	<b>60,586</b>	<b>328</b>	<b>60,914</b>
Direct Bills					0		0
<b>Total</b>					<b>\$60,586</b>		<b>\$60,914</b>

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
16 1010-30100 Sheriff Department	21,766,400	36.46%	\$24,822	\$0	\$24,822	\$0	\$24,822
54 1010-27903 Bldg Auth-MH Grp Home,l	284,300	0.48%	324	0	324	3	327
55 1010-27909 Bldg Auth-MH Grp Home,l	482,000	0.81%	550	0	550	5	554
56 1010-27910 Bldg Auth-MH Grp Home,l	399,000	0.67%	455	0	455	4	459
57 1010-27911 Bldg Auth-MH Grp Home,l	558,000	0.93%	636	0	636	5	642
58 1010-27912 Bldg Auth-MH Grp Home,l	487,000	0.82%	555	0	555	5	560
59 1010-27919 Bldg Auth-MH Grp Home,l	457,000	0.77%	521	0	521	4	526
60 1010-27920 Bldg Auth-MH Grp Home,l	335,000	0.56%	382	0	382	3	385
61 1010-27921 Bldg Auth-MH Grp Home,l	376,000	0.63%	429	0	429	4	432
62 1010-27922 Bldg Auth-MH Grp Home,l	478,000	0.80%	545	0	545	5	550
98 1010-43000 Animal Shelter/Dog Ward	1,236,237	2.07%	1,410	0	1,410	12	1,422
110 1010-75700 Community Center	4,663,300	7.81%	5,318	0	5,318	45	5,363
112 1010-75900 County Market	269,500	0.45%	307	0	307	3	310
113 1010-76000 Fairgrounds	2,325,569	3.90%	2,652	0	2,652	23	2,675
114 1010-762XX Civic Arena	11,266,100	18.87%	12,847	0	12,847	109	12,957
115 1010-76300 Pinconning Park	361,000	0.60%	412	0	412	4	415
122 2210 Health Dept - Dist Health	2,337,923	3.92%	2,666	0	2,666	23	2,689
125 2400 Mosquito Control Fund	2,262,500	3.79%	2,580	0	2,580	22	2,602
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,226,100	7.08%	4,819	0	4,819	41	4,860
157 5090-75600 Public Golf Course	190,000	0.32%	217	0	217	2	219
159 5090-75602 Public Golf Course-Club	1,367,100	2.29%	1,559	0	1,559	13	1,572
177 8010 Drain	664,100	1.11%	757	0	757	6	764
186 Other	2,900,000	4.86%	3,307	0	3,307	28	3,335
<b>Subtotal</b>	<b>59,692,129</b>	<b>100.00%</b>	<b>68,071</b>	<b>0</b>	<b>68,071</b>	<b>369</b>	<b>68,439</b>
Direct Bills					0		0
<b>Total</b>					<b>\$68,071</b>		<b>\$68,439</b>

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	1,469	3.21%	\$781	\$0	\$781	\$0	\$781
4 1010-10100 Board of Commissioners	4,434	9.70%	2,356	0	2,356	0	2,356
5 1010-19100 Accounting Department	2,715	5.94%	1,443	0	1,443	0	1,443
6 1010-20200 Payroll	1,045	2.29%	555	0	555	0	555
7 1010-21200 Budget Department	987	2.16%	525	0	525	0	525
8 1010-27200 Administrative Services	435	0.95%	231	0	231	0	231
9 1010-22800 Information Systems Divis	3,210	7.02%	1,706	0	1,706	0	1,706
11 1010-23300 Purchasing	428	0.94%	227	0	227	0	227
12 1010-26500 Buildings and Grounds	1,282	2.80%	681	0	681	0	681
13 1010-26600 Corporation Counsel	392	0.86%	208	0	208	0	208
14 1010-27000 Personnel & Employee Re	1,929	4.22%	1,025	0	1,025	0	1,025
15 1010-29800 Risograph Printing/Postag	838	1.83%	445	0	445	0	445
37 1010-17100 County Executive	2,505	5.48%	1,331	0	1,331	12	1,344
38 1010-21500 Clerk	4,698	10.28%	2,497	0	2,497	23	2,520
42 1010-25700 Equalization Department	2,162	4.73%	1,149	0	1,149	11	1,160
47 1010-26800 Register of Deeds	1,869	4.09%	993	0	993	9	1,003
51 1010-27500 Drain Commissioner	1,912	4.18%	1,016	0	1,016	9	1,026
53 1010-27801 County Survey/Remonum	56	0.12%	30	0	30	0	30
64 1010-28300 M.S.U. Extension	2,492	5.45%	1,324	0	1,324	12	1,337
66 1010-28700 Environmental Affairs	601	1.31%	319	0	319	3	322
70 1010-28800 Geographic Information S)	254	0.56%	135	0	135	1	136
104 1010-72101 Transportation Planning	508	1.11%	270	0	270	3	272
124 2380 Gypsy Moth Control Fund	605	1.32%	322	0	322	3	325
137 2760 Division On Aging Fund	4,322	9.45%	2,297	0	2,297	21	2,318
152 2930 Soldier's Relief	697	1.52%	370	0	370	3	374
165 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	52	0	52	0	53
172 7310-27400 Retirement System Fund	736	1.61%	391	0	391	4	395
186 Other	3,043	6.66%	1,617	0	1,617	15	1,632
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>24,299</b>	<b>0</b>	<b>24,299</b>	<b>132</b>	<b>24,431</b>
Direct Bills					0		0
<b>Total</b>					<b>\$24,299</b>		<b>\$24,431</b>

Basis Units: Assigned Square Footage  
Source: Buildings & Grounds

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**Court Facility Allocations**

**Dept:19 1010-85100 Risk Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$2,042	\$0	\$2,042	\$11	\$2,053
26 1010-13300 Circuit Court Adult Probati	2,900	6.17%	513	0	513	3	516
27 1010-13600 District Court	10,193	21.68%	1,802	0	1,802	10	1,812
28 1010-13700 District Court Adult Probat	1,538	3.27%	272	0	272	1	273
30 1010-14100 & 2150 FOC	4,500	9.57%	796	0	796	4	800
32 1010-14500 Law Library	731	1.55%	129	0	129	1	130
34 1010-14800 Probate Court	7,181	15.27%	1,270	0	1,270	7	1,277
45 1010-26700 Prosecuting Attorney	6,140	13.06%	1,086	0	1,086	6	1,092
50 1010-27302 Department of Public Defi	1,308	2.78%	231	0	231	1	233
136 2740 Community Corrections Fund	112	0.24%	20	0	20	0	20
186 Other	872	1.85%	154	0	154	1	155
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>8,315</b>	<b>0</b>	<b>8,315</b>	<b>45</b>	<b>8,360</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,315</b>		<b>\$8,360</b>

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%	\$10,151	\$0	\$10,151	\$0	\$10,151
164 5950 Commissary Fund	288	0.42%	51	0	51	2	53
185 Bay City Police	10,939	15.94%	1,934	0	1,934	64	1,998
<b>Subtotal</b>	<b>68,641</b>	<b>100.00%</b>	<b>12,136</b>	<b>0</b>	<b>12,136</b>	<b>66</b>	<b>12,202</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,136</b>		<b>\$12,202</b>

Basis Units: Assigned Square Footage  
Source: Buildings & Grounds

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**Central Disapatch Allocations**

**Dept:19 1010-85100 Risk Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$28	\$0	\$28	\$0	\$28
128 2610 911 Service Fund	4,838	96.76%	824	0	824	4	829
<b>Subtotal</b>	<b>5,000</b>	<b>100.00%</b>	<b>852</b>	<b>0</b>	<b>852</b>	<b>5</b>	<b>857</b>
Direct Bills					0		0
<b>Total</b>					<b>\$852</b>		<b>\$857</b>

Basis Units: Assigned Square Footage  
Source: Buildings & Grounds

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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 Disapatch	Total
0 Direct Billed	\$37,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,478
3 1010-25300 Treasurer	1,918	0	0	0	781	0	0	0	2,699
4 1010-10100 Board of Commissioners	2,196	0	0	0	2,356	0	0	0	4,553
5 1010-19100 Accounting Department	2,076	0	0	0	1,443	0	0	0	3,519
6 1010-20200 Payroll	837	0	0	0	555	0	0	0	1,393
7 1010-21200 Budget Department	931	0	0	0	525	0	0	0	1,456
8 1010-27200 Administrative Services	548	0	4,143	0	231	0	0	0	4,922
9 1010-22800 Information Systems Divis	3,225	0	0	0	1,706	0	0	0	4,931
11 1010-23300 Purchasing	357	0	0	0	227	0	0	0	584
12 1010-26500 Buildings and Grounds	7,726	0	10,357	0	681	0	0	0	18,764
13 1010-26600 Corporation Counsel	1,104	0	0	0	208	0	0	0	1,312
14 1010-27000 Personnel & Employee Re	912	0	0	0	1,025	0	0	0	1,937
15 1010-29800 Risograph Printing/Postag	101	0	0	0	445	0	0	0	547
16 1010-30100 Sheriff Department	20,141	121,491	15,017	24,822	0	0	10,151	0	191,622
17 1010-75110 Recreation & Facilities	616	0	0	0	0	0	0	0	616
18 1010-75112 Parks/Recreation Mainten	815	0	0	0	0	0	0	0	815
20 1010-85900 Wellness Program	367	0	0	0	0	0	0	0	367
23 1010-13100 Circuit Court	5,770	0	0	0	0	2,053	0	0	7,823
24 1010-13101 Circuit Court - SSSPP Gra	378	0	0	0	0	0	0	0	378
25 1010-13131 Circuit-Adult Drug Court G	435	0	0	0	0	0	0	0	435
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	516	0	0	516
27 1010-13600 District Court	7,089	0	0	0	0	1,812	0	0	8,901
28 1010-13700 District Court Adult Probat	2,269	0	0	0	0	273	0	0	2,542
29 1010-13731 Dist.Ct OWI Treatment Oc	454	0	0	0	0	0	0	0	454
30 1010-14100 & 2150 FOC	9,951	0	0	0	0	800	0	0	10,751
32 1010-14500 Law Library	0	0	0	0	0	130	0	0	130
33 1010-14700 Jury/Judicial Council	960	0	0	0	0	0	0	0	960
34 1010-14800 Probate Court	5,187	0	0	0	0	1,277	0	0	6,464
37 1010-17100 County Executive	707	0	0	0	1,344	0	0	0	2,051
38 1010-21500 Clerk	1,471	0	0	0	2,520	0	0	0	3,991
39 1010-22900 Community Outreach / Me	378	0	0	0	0	0	0	0	378
42 1010-25700 Equalization Department	1,134	0	0	0	1,160	0	0	0	2,294
45 1010-26700 Prosecuting Attorney	7,925	0	0	0	0	1,092	0	0	9,016
47 1010-26800 Register of Deeds	1,856	0	0	0	1,003	0	0	0	2,859
48 1010-27300 Department of Criminal D	1,119	0	0	0	0	0	0	0	1,119
50 1010-27302 Department of Public Def	1,913	0	0	0	0	233	0	0	2,146
51 1010-27500 Drain Commissioner	2,575	0	4,186	0	1,026	0	0	0	7,787
53 1010-27801 County Survey/Remonum	76	0	0	0	30	0	0	0	106
54 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	327	0	0	0	0	327
55 1010-27909 Bldg Auth-MH Grp Home,I	0	0	0	554	0	0	0	0	554
56 1010-27910 Bldg Auth-MH Grp Home,I	0	0	0	459	0	0	0	0	459

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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 Disapatch	Total
57 1010-27911 Bldg Auth-MH Grp Home,I	\$0	\$0	\$0	\$642	\$0	\$0	\$0	\$0	\$642
58 1010-27912 Bldg Auth-MH Grp Home,I	0	0	0	560	0	0	0	0	560
59 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	526	0	0	0	0	526
60 1010-27920 Bldg Auth-MH Grp Home,(	0	0	0	385	0	0	0	0	385
61 1010-27921 Bldg Auth-MH Grp Home,)	0	0	0	432	0	0	0	0	432
62 1010-27922 Bldg Auth-MH Grp Home,)	0	0	0	550	0	0	0	0	550
64 1010-28300 M.S.U. Extension	155	0	0	0	1,337	0	0	0	1,492
66 1010-28700 Environmental Affairs	658	0	0	0	322	0	0	0	980
70 1010-28800 Geographic Information Sy	306	0	0	0	136	0	0	0	443
71 1010-31100 Circuit Court Warrant Offic	435	2,639	0	0	0	0	0	0	3,074
72 1010-31200 B.A.Y.A.N.E.T.	367	2,226	0	0	0	0	0	0	2,593
73 1010-31500 Secondary Road Patrol	6,329	38,413	0	0	0	0	0	0	44,742
75 1010-31503 2nd Rd Patrol-Bangor Tw	1,516	9,202	0	0	0	0	0	0	10,718
76 1010-31504 2nd Rd Patr-Portsmouth	378	2,295	0	0	0	0	0	0	2,673
77 1010-31505 2nd Rd Ptrl-Williams Twp	730	4,429	0	0	0	0	0	0	5,158
78 1010-31506 2nd Rd Patrol-Monitor Tw	786	4,773	0	0	0	0	0	0	5,559
79 1010-31507 2nd Rd Patrol - City of	378	2,295	0	0	0	0	0	0	2,673
80 1010-31508 2nd Road Patrol-Pinconni	208	1,262	0	0	0	0	0	0	1,470
81 1010-31516 2nd Rd.Pat-Bay City Schc	374	2,272	0	0	0	0	0	0	2,646
82 1010-31600 Secondary Road Patrol Gr	268	1,629	0	0	0	0	0	0	1,898
83 1010-31681 Road Patrol Grant Oct-De	843	5,117	0	0	0	0	0	0	5,960
84 1010-31700 Township Road Patrol	102	620	0	0	0	0	0	0	722
85 1010-31701 Township Road Patrol Apr	42	252	0	0	0	0	0	0	294
86 1010-31902 Drive MI Safely/Task Forc	38	229	0	0	0	0	0	0	267
87 1010-31903 O.W.I. Alcohol Enforceme	106	643	0	0	0	0	0	0	748
88 1010-31904 Youth Alcohol Enforcemer	38	229	0	0	0	0	0	0	267
92 1010-33100 Marine Law Enforcement (	200	1,216	0	0	0	0	0	0	1,417
96 1010-42600 Off of Emerg Serv-Civil	378	0	0	0	0	0	0	28	406
98 1010-43000 Animal Shelter/Dog Warde	2,692	0	523	1,422	0	0	0	0	4,637
104 1010-72101 Transportation Planning	83	0	0	0	272	0	0	0	356
105 1010-72181 Trans. Planning - Oct.-Dec	420	0	0	0	0	0	0	0	420
106 1010-75100 Recreation/Parks Departr	352	0	0	0	0	0	0	0	352
109 1010-75108 Veterans Park Softball	57	0	0	0	0	0	0	0	57
110 1010-75700 Community Center	1,100	0	0	5,363	0	0	0	0	6,463
111 1010-75800 Swimming Pool	507	0	0	0	0	0	0	0	507
112 1010-75900 County Market	0	0	0	310	0	0	0	0	310
113 1010-76000 Fairgrounds	42	0	0	2,675	0	0	0	0	2,716
114 1010-762XX Civic Arena	2,790	0	0	12,957	0	0	0	0	15,747
115 1010-76300 Pinconning Park	809	0	0	415	0	0	0	0	1,224
121 2010 County Road Fund	0	0	16,222	0	0	0	0	0	16,222
122 2210 Health Dept - Dist Health	(21,209)	0	2,616	2,689	0	0	0	0	(15,903)

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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 Disapatch	Total
124 2380 Gypsy Moth Control Fund	\$393	\$0	\$0	\$0	\$325	\$0	\$0	\$0	\$718
125 2400 Mosquito Control Fund	5,002	0	0	2,602	0	0	0	0	7,604
128 2610 911 Service Fund	9,403	0	0	0	0	0	0	829	10,232
129 2630 Concealed Pistol Licensing Fd	113	0	0	0	0	0	0	0	113
130 2640 Local C.F.O. Training Fund	60	0	0	0	0	0	0	0	60
136 2740 Community Corrections Fund	737	4,475	0	0	0	20	0	0	5,232
137 2760 Division On Aging Fund	14,507	0	7,849	0	2,318	0	0	0	24,675
138 2770 Home Rehabilitation Fund	19	0	0	0	0	0	0	0	19
142 2920-66203 Instit.Care-Det.Fac(Juv.Hk	8,594	0	0	4,860	0	0	0	0	13,454
145 2920-66400 In-Home Care-Intensive P	189	0	0	0	0	0	0	0	189
146 2920-66401 Youth & Family Support S	862	0	0	0	0	0	0	0	862
147 2920-66402 Juvenile Drug Court	189	0	0	0	0	0	0	0	189
148 2920-75104 Juv.Community Based Tre	756	0	0	0	0	0	0	0	756
149 2920-75105 Juv.Gender Specific Servi	756	0	0	0	0	0	0	0	756
152 2930 Soldier's Relief	0	0	0	0	374	0	0	0	374
157 5090-75600 Public Golf Course	1,286	0	0	219	0	0	0	0	1,504
159 5090-75602 Public Golf Course-Club	1,051	0	0	1,572	0	0	0	0	2,623
161 5160 100% Tax Payment Fund (DTR)	715	0	0	0	0	0	0	0	715
162 5180 Delq Prop Tax Foreclosure	87	0	0	0	0	0	0	0	87
163 5350-70200 Housing Fund	1,441	0	0	0	0	0	0	0	1,441
164 5950 Commissary Fund	0	0	0	0	0	0	53	0	53
165 6770 Self-Insurance Fund-WC/UC/S&A	1,183	0	0	0	53	0	0	0	1,236
172 7310-27400 Retirement System Fund	907	0	0	0	395	0	0	0	1,302
177 8010 Drain	0	0	0	764	0	0	0	0	764
185 Bay City Police	0	0	0	0	0	0	1,998	0	1,998
186 Other	0	0	0	3,335	1,632	155	0	0	5,123
<b>Total</b>	<b>\$183,527</b>	<b>\$205,706</b>	<b>\$60,914</b>	<b>\$68,439</b>	<b>\$24,431</b>	<b>\$8,360</b>	<b>\$12,202</b>	<b>\$857</b>	<b>\$564,435</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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. The Bay County Wellness Center began seeing eligible Bay County employees, retirees, and their dependents in January, 2014.

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

In addition to treating patients, the Wellness Center offers diabetic education once a month and "lunch and learns" at the Bay County Building once a quarter for all Bay County employees and retirees. These are a way to keep people educated on various health topics. Education is a 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 2017  
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**A. Department Costs**

Dept:20 1010-85900 Wellness Program

Description		Amount	General Admin	Wellness Program
<b>Personnel Costs</b>				
Salaries	S1	49,254	0	49,254
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	22,491	0	22,491
<b>Subtotal - Personnel Costs</b>		71,745	0	71,745
<b>Services &amp; Supplies Cost</b>				
72700 Office Supplies	S	325	0	325
72800 Printing and Binding	S	410	0	410
72900 Postage	S	12	0	12
74200 Food Supplies	S	94	0	94
79900 Other Supplies	S	540	0	540
81900 Consultants	S	1,100	0	1,100
82000 Memberships And Dues	S	395	0	395
88100 Health Education & Promotion	S	8,270	0	8,270
96730 Machinery & Equipment Expen: S		35	0	35
96730 Machinery & Equipment Expen: S		7	0	7
<b>Subtotal - Services &amp; Supplies</b>		11,188	0	11,188
<b>Department Cost Total</b>		82,933	0	82,933
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		0	0	0
<b>Total Costs After Adjustments</b>		82,933	0	82,933
General Admin Distribution			0	0
<b>Grand Total</b>		\$82,933		\$82,933

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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	\$4	\$1	\$5
3 Bank Administration	719	182	900
Subtotal - 1010-25300 Treasurer	723	183	906
4 Annual Audit	374	98	472
Subtotal - 1010-10100 Board of Comrr	374	98	472
5 Accounting	1,429	494	1,923
5 Payroll	0	0	0
5 Budgeting	454	154	608
5 Contract Serv.	515	221	736
Subtotal - 1010-19100 Accounting Dep	2,397	870	3,268
6 Payroll	320	108	428
Subtotal - 1010-20200 Payroll	320	108	428
7 Budgeting	533	101	634
7 Accts Payable	162	30	193
7 Accounting	152	29	181
Subtotal - 1010-21200 Budget Departrr	847	160	1,007
8 Admin Services	130	20	151
Subtotal - 1010-27200 Administrative S	130	20	151
10 Accounting	942	170	1,112
Subtotal - Financial System MUNIS	942	170	1,112
14 Human Resources	507	56	563
Subtotal - 1010-27000 Personnel & Err	507	56	563
15 Mail Services	3	2	5
Subtotal - 1010-29800 Risograph Printi	3	2	5
19 General Liability	364	3	367
Subtotal - 1010-85100 Risk Manageme	364	3	367
20 Wellness Program	0	179	179

**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
Subtotal - 1010-85900 Wellness Progr	\$0	\$179	\$179
21 Fringe Benefits	0	5,789	5,789
21 Term Payoff	0	580	580
Subtotal - 1010-87800 Retirees Health	0	6,369	6,369
<b>Total Incoming</b>	<b>6,607</b>	<b>8,217</b>	<b>14,824</b>
<b>C. Total Allocated</b>		<b>\$97,757</b>	<b>\$97,757</b>
			100.00%

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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
3 1010-25300 Treasurer	5.11	1.05%	\$941	\$0	\$941	\$0	\$941
4 1010-10100 Board of Commissioners	5.85	1.20%	1,077	0	1,077	0	1,077
5 1010-19100 Accounting Department	5.53	1.14%	1,018	0	1,018	0	1,018
6 1010-20200 Payroll	2.23	0.46%	411	0	411	0	411
7 1010-21200 Budget Department	2.48	0.51%	457	0	457	0	457
8 1010-27200 Administrative Services	1.46	0.30%	269	0	269	0	269
9 1010-22800 Information Systems Divis	8.59	1.77%	1,582	0	1,582	0	1,582
11 1010-23300 Purchasing	0.95	0.20%	175	0	175	0	175
12 1010-26500 Buildings and Grounds	20.58	4.23%	3,790	0	3,790	0	3,790
13 1010-26600 Corporation Counsel	2.94	0.60%	541	0	541	0	541
14 1010-27000 Personnel & Employee Re	2.43	0.50%	447	0	447	0	447
15 1010-29800 Risograph Printing/Postag	0.27	0.06%	50	0	50	0	50
16 1010-30100 Sheriff Department	53.65	11.03%	9,880	0	9,880	0	9,880
17 1010-75110 Recreation & Facilities	1.64	0.34%	302	0	302	0	302
18 1010-75112 Parks/Recreation Mainten	2.17	0.45%	400	0	400	0	400
20 1010-85900 Wellness Program	0.97	0.20%	179	0	179	0	179
23 1010-13100 Circuit Court	15.26	3.14%	2,810	0	2,810	339	3,150
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	184	0	184	22	206
25 1010-13131 Circuit-Adult Drug Court G	1.15	0.24%	212	0	212	26	237
27 1010-13600 District Court	18.75	3.86%	3,453	0	3,453	417	3,870
28 1010-13700 District Court Adult Probat	6.00	1.23%	1,105	0	1,105	133	1,238
29 1010-13731 Dist.Ct OWI Treatment Oc	1.20	0.25%	221	0	221	27	248
30 1010-14100 & 2150 FOC	26.32	5.41%	4,847	0	4,847	586	5,433
33 1010-14700 Jury/Judicial Council	2.54	0.52%	468	0	468	57	524
34 1010-14800 Probate Court	13.72	2.82%	2,527	0	2,527	305	2,832
37 1010-17100 County Executive	1.87	0.38%	344	0	344	42	386
38 1010-21500 Clerk	3.89	0.80%	716	0	716	87	803
39 1010-22900 Community Outreach / Me	1.00	0.21%	184	0	184	22	206
42 1010-25700 Equalization Department	3.00	0.62%	552	0	552	67	619
45 1010-26700 Prosecuting Attorney	20.96	4.31%	3,860	0	3,860	466	4,326
47 1010-26800 Register of Deeds	4.91	1.01%	904	0	904	109	1,013
48 1010-27300 Department of Criminal D	2.96	0.61%	545	0	545	66	611
50 1010-27302 Department of Public Defi	5.06	1.04%	932	0	932	113	1,044
51 1010-27500 Drain Commissioner	6.81	1.40%	1,254	0	1,254	152	1,406
53 1010-27801 County Survey/Remonum	0.20	0.04%	37	0	37	4	41
64 1010-28300 M.S.U. Extension	0.41	0.08%	76	0	76	9	85
66 1010-28700 Environmental Affairs	1.74	0.36%	320	0	320	39	359
70 1010-28800 Geographic Information Sy	0.81	0.17%	149	0	149	18	167
71 1010-31100 Circuit Court Warrant Offic	1.15	0.24%	212	0	212	26	237
72 1010-31200 B.A.Y.A.N.E.T.	0.97	0.20%	179	0	179	22	200
73 1010-31500 Secondary Road Patrol	16.74	3.44%	3,083	0	3,083	372	3,455
75 1010-31503 2nd Rd Patrol-Bangor Tw	4.01	0.82%	738	0	738	89	828

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	\$184	\$0	\$184	\$22	\$206
77 1010-31505 2nd Rd Ptrl-Williams Twp	1.93	0.40%	355	0	355	43	398
78 1010-31506 2nd Rd Patrol-Monitor Tw	2.08	0.43%	383	0	383	46	429
79 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	184	0	184	22	206
80 1010-31508 2nd Road Patrol-Pinconni	0.55	0.11%	101	0	101	12	114
81 1010-31516 2nd Rd.Pat-Bay City Sch	0.99	0.20%	182	0	182	22	204
82 1010-31600 Secondary Road Patrol Gr	0.71	0.15%	131	0	131	16	147
83 1010-31681 Road Patrol Grant Oct-De	2.23	0.46%	411	0	411	50	460
84 1010-31700 Township Road Patrol	0.27	0.06%	50	0	50	6	56
85 1010-31701 Township Road Patrol Apr	0.11	0.02%	20	0	20	2	23
86 1010-31902 Drive MI Safely/Task Forc	0.10	0.02%	18	0	18	2	21
87 1010-31903 O.W.I. Alcohol Enforceme	0.28	0.06%	52	0	52	6	58
88 1010-31904 Youth Alcohol Enforcemer	0.10	0.02%	18	0	18	2	21
92 1010-33100 Marine Law Enforcement (	0.53	0.11%	98	0	98	12	109
96 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	184	0	184	22	206
98 1010-43000 Animal Shelter/Dog Warde	7.12	1.46%	1,311	0	1,311	158	1,470
104 1010-72101 Transportation Planning	0.22	0.05%	41	0	41	5	45
105 1010-72181 Trans. Planning - Oct.-Dec	1.11	0.23%	204	0	204	25	229
106 1010-75100 Recreation/Parks Departm	0.93	0.19%	171	0	171	21	192
109 1010-75108 Veterans Park Softball	0.15	0.03%	28	0	28	3	31
110 1010-75700 Community Center	2.91	0.60%	536	0	536	65	601
111 1010-75800 Swimming Pool	1.34	0.28%	247	0	247	30	277
113 1010-76000 Fairgrounds	0.11	0.02%	20	0	20	2	23
114 1010-762XX Civic Arena	7.38	1.52%	1,359	0	1,359	164	1,523
115 1010-76300 Pinconning Park	2.14	0.44%	394	0	394	48	442
122 2210 Health Dept - Dist Health	43.03	8.85%	7,924	0	7,924	957	8,881
124 2380 Gypsy Moth Control Fund	1.04	0.21%	192	0	192	23	215
125 2400 Mosquito Control Fund	13.23	2.72%	2,436	0	2,436	294	2,731
128 2610 911 Service Fund	24.87	5.11%	4,580	0	4,580	553	5,133
129 2630 Concealed Pistol Licensing Fd	0.30	0.06%	55	0	55	7	62
130 2640 Local C.F.O. Training Fund	0.16	0.03%	29	0	29	4	33
136 2740 Community Corrections Fund	1.95	0.40%	359	0	359	43	402
137 2760 Division On Aging Fund	38.37	7.89%	7,066	0	7,066	854	7,920
138 2770 Home Rehabilitation Fund	0.05	0.01%	9	0	9	1	10
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22.73	4.67%	4,186	0	4,186	506	4,692
145 2920-66400 In-Home Care-Intensive P	0.50	0.10%	92	0	92	11	103
146 2920-66401 Youth & Family Support S	2.28	0.47%	420	0	420	51	471
147 2920-66402 Juvenile Drug Court	0.50	0.10%	92	0	92	11	103
148 2920-75104 Juv.Community Based Tre	2.00	0.41%	368	0	368	44	413
149 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	368	0	368	44	413
157 5090-75600 Public Golf Course	3.40	0.70%	626	0	626	76	702
159 5090-75602 Public Golf Course-Club	2.78	0.57%	512	0	512	62	574

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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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
161 5160 100% Tax Payment Fund (DTR)	1.89	0.39%	\$348	\$0	\$348	\$42	\$390
162 5180 Delq Prop Tax Foreclosure	0.23	0.05%	42	0	42	5	47
163 5350-70200 Housing Fund	3.81	0.78%	702	0	702	85	786
165 6770 Self-Insurance Fund-WC/UC/S&I	3.13	0.64%	576	0	576	70	646
172 7310-27400 Retirement System Fund	2.40	0.49%	442	0	442	53	495
<b>Subtotal</b>	486.22	100.00%	89,540	0	89,540	8,217	97,757
Direct Bills					0		0
<b>Total</b>					<b>\$89,540</b>		<b>\$97,757</b>

Basis Units: FTEs  
Source:

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**Allocation Summary**

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
3 1010-25300 Treasurer	\$941	\$941
4 1010-10100 Board of Commissioners	1,077	1,077
5 1010-19100 Accounting Department	1,018	1,018
6 1010-20200 Payroll	411	411
7 1010-21200 Budget Department	457	457
8 1010-27200 Administrative Services	269	269
9 1010-22800 Information Systems Divis	1,582	1,582
11 1010-23300 Purchasing	175	175
12 1010-26500 Buildings and Grounds	3,790	3,790
13 1010-26600 Corporation Counsel	541	541
14 1010-27000 Personnel & Employee Re	447	447
15 1010-29800 Risograph Printing/Postag	50	50
16 1010-30100 Sheriff Department	9,880	9,880
17 1010-75110 Recreation & Facilities	302	302
18 1010-75112 Parks/Recreation Mainten	400	400
20 1010-85900 Wellness Program	179	179
23 1010-13100 Circuit Court	3,150	3,150
24 1010-13101 Circuit Court - SSSPP Gra	206	206
25 1010-13131 Circuit-Adult Drug Court G	237	237
27 1010-13600 District Court	3,870	3,870
28 1010-13700 District Court Adult Probat	1,238	1,238
29 1010-13731 Dist.Ct OWI Treatment Oc	248	248
30 1010-14100 & 2150 FOC	5,433	5,433
33 1010-14700 Jury/Judicial Council	524	524
34 1010-14800 Probate Court	2,832	2,832
37 1010-17100 County Executive	386	386
38 1010-21500 Clerk	803	803
39 1010-22900 Community Outreach / Me	206	206
42 1010-25700 Equalization Department	619	619
45 1010-26700 Prosecuting Attorney	4,326	4,326
47 1010-26800 Register of Deeds	1,013	1,013
48 1010-27300 Department of Criminal D	611	611
50 1010-27302 Department of Public Defi	1,044	1,044
51 1010-27500 Drain Commissioner	1,406	1,406
53 1010-27801 County Survey/Remonum	41	41
64 1010-28300 M.S.U. Extension	85	85
66 1010-28700 Environmental Affairs	359	359
70 1010-28800 Geographic Information Sy	167	167
71 1010-31100 Circuit Court Warrant Offic	237	237
72 1010-31200 B.A.Y.A.N.E.T.	200	200
73 1010-31500 Secondary Road Patrol	3,455	3,455

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**Allocation Summary**

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
75 1010-31503 2nd Rd Patrol-Bangor Tw	\$828	\$828
76 1010-31504 2nd Rd Patr-Portsmouth	206	206
77 1010-31505 2nd Rd Ptrl-Williams Twp	398	398
78 1010-31506 2nd Rd Patrol-Monitor Tw	429	429
79 1010-31507 2nd Rd Patrol - City of	206	206
80 1010-31508 2nd Road Patrol-Pinconni	114	114
81 1010-31516 2nd Rd.Pat-Bay City Schc	204	204
82 1010-31600 Secondary Road Patrol Gr	147	147
83 1010-31681 Road Patrol Grant Oct-De	460	460
84 1010-31700 Township Road Patrol	56	56
85 1010-31701 Township Road Patrol Apr	23	23
86 1010-31902 Drive MI Safely/Task Forc	21	21
87 1010-31903 O.W.I. Alcohol Enforceme	58	58
88 1010-31904 Youth Alcohol Enforcemer	21	21
92 1010-33100 Marine Law Enforcement (	109	109
96 1010-42600 Off of Emerg Serv-Civil	206	206
98 1010-43000 Animal Shelter/Dog Warde	1,470	1,470
104 1010-72101 Transportation Planning	45	45
105 1010-72181 Trans. Planning - Oct.-Dec	229	229
106 1010-75100 Recreation/Parks Departr	192	192
109 1010-75108 Veterans Park Softball	31	31
110 1010-75700 Community Center	601	601
111 1010-75800 Swimming Pool	277	277
113 1010-76000 Fairgrounds	23	23
114 1010-762XX Civic Arena	1,523	1,523
115 1010-76300 Pinconning Park	442	442
122 2210 Health Dept - Dist Health	8,881	8,881
124 2380 Gypsy Moth Control Fund	215	215
125 2400 Mosquito Control Fund	2,731	2,731
128 2610 911 Service Fund	5,133	5,133
129 2630 Concealed Pistol Licensing Fd	62	62
130 2640 Local C.F.O. Training Fund	33	33
136 2740 Community Corrections Fund	402	402
137 2760 Division On Aging Fund	7,920	7,920
138 2770 Home Rehabilitation Fund	10	10
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,692	4,692
145 2920-66400 In-Home Care-Intensive P	103	103
146 2920-66401 Youth & Family Support S	471	471
147 2920-66402 Juvenile Drug Court	103	103
148 2920-75104 Juv.Community Based Tre	413	413
149 2920-75105 Juv.Gender Specific Servi	413	413

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
2/1/2019

**Allocation Summary**

Dept:20 1010-85900 Wellness Program

<b>Department</b>	<b>Wellness Program</b>	<b>Total</b>
157 5090-75600 Public Golf Course	\$702	\$702
159 5090-75602 Public Golf Course-Club	574	574
161 5160 100% Tax Payment Fund (DTR)	390	390
162 5180 Delq Prop Tax Foreclosure	47	47
163 5350-70200 Housing Fund	786	786
165 6770 Self-Insurance Fund-WC/UC/S&A	646	646
172 7310-27400 Retirement System Fund	495	495
<b>Total</b>	<u>\$97,757</u>	<u>\$97,757</u>

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

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

**Fringe Benefits** - 2 CFR, Part 200 allows for the recovery of retiree insurance, but only as an indirect cost. The cost of ensuring retirees has been allocated to departments based on the dollar amount paid for health insurance benefits to active employees. An adjustment was made to include fringe benefits provided to non-general fund departments. Direct Billing Credits were then applied to non-general fund departments that have been directly billed for their portion of retiree insurance.

**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 over the fiscal year and allocates them 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 pay out.

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:21 1010-87800 Retirees Health/Life Insurance

Description	Amount	General Admin	Fringe Benefits	Term Payoff
<b>Personnel Costs</b>				
Salaries	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0	0
<b>Subtotal - Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>				
71601 Retirees Health Ins-General Gp P	796,668	0	796,668	0
71604 Retirees Health Ins-Sheriff Gp P	301,370	0	301,370	0
71701 Retirees Life Insurance P	1,378	0	1,378	0
80102 Medicare Part D Services P	3,125	0	3,125	0
Termination Payoff P	257,466	0	0	257,466
Retiree Health Care P	419,296	0	419,296	0
<b>Subtotal - Services &amp; Supplies</b>	<b>1,779,303</b>	<b>0</b>	<b>1,521,837</b>	<b>257,466</b>
<b>Department Cost Total</b>	<b>1,779,303</b>	<b>0</b>	<b>1,521,837</b>	<b>257,466</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>1,779,303</b>	<b>0</b>	<b>1,521,837</b>	<b>257,466</b>
General Admin Distribution		0	0	0
<b>Grand Total</b>	<b>\$1,779,303</b>		<b>\$1,521,837</b>	<b>\$257,466</b>

**Bay County, MI  
Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	First Incoming	Second Incoming	Fringe Benefits	Term Payoff
3 Cash Receipts	\$8	\$2	\$9	\$1
3 Bank Administration	6	2	7	1
Subtotal - 1010-25300 Treasurer	14	4	16	3
4 Annual Audit	50	13	54	9
Subtotal - 1010-10100 Board of Comrr	50	13	54	9
5 Accounting	190	66	218	37
5 Budgeting	103	35	118	20
5 Contract Serv.	515	221	630	107
Subtotal - 1010-19100 Accounting Dep	807	322	966	163
7 Budgeting	121	23	123	21
7 Accts Payable	1	0	1	0
7 Accounting	20	4	21	3
Subtotal - 1010-21200 Budget Departrr	143	27	145	25
10 Accounting	125	23	126	21
Subtotal - Financial System MUNIS	125	23	126	21
<b>Total Incoming</b>	<b>1,139</b>	<b>388</b>	<b>1,306</b>	<b>221</b>
<b>C. Total Allocated</b>		<b>\$1,780,830</b>	<b>\$1,523,143</b>	<b>\$257,687</b>
		85.53%	14.47%	

**Bay County, MI  
Cost Allocation Plan**

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**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	48,332	1.28%	\$19,480	\$0	\$19,480	\$0	\$19,480
4 1010-10100 Board of Commissioners	35,063	0.93%	14,132	0	14,132	0	14,132
5 1010-19100 Accounting Department	53,022	1.40%	21,370	0	21,370	0	21,370
6 1010-20200 Payroll	16,345	0.43%	6,588	0	6,588	0	6,588
7 1010-21200 Budget Department	31,359	0.83%	12,639	0	12,639	0	12,639
8 1010-27200 Administrative Services	16,319	0.43%	6,577	0	6,577	0	6,577
9 1010-22800 Information Systems Divis	71,791	1.90%	28,935	0	28,935	0	28,935
11 1010-23300 Purchasing	11,012	0.29%	4,438	0	4,438	0	4,438
12 1010-26500 Buildings and Grounds	158,265	4.19%	63,789	0	63,789	0	63,789
13 1010-26600 Corporation Counsel	34,758	0.92%	14,009	0	14,009	0	14,009
14 1010-27000 Personnel & Employee Re	34,520	0.91%	13,913	0	13,913	0	13,913
15 1010-29800 Risograph Printing/Postag	1,495	0.04%	603	0	603	0	603
16 1010-30100 Sheriff Department	468,237	12.39%	188,723	0	188,723	0	188,723
17 1010-75110 Recreation & Facilities	15,435	0.41%	6,221	0	6,221	0	6,221
18 1010-75112 Parks/Recreation Mainten	25,071	0.66%	10,105	0	10,105	0	10,105
20 1010-85900 Wellness Program	14,362	0.38%	5,789	0	5,789	0	5,789
23 1010-13100 Circuit Court	113,645	3.01%	45,805	0	45,805	14	45,818
24 1010-13101 Circuit Court - SSSPP Gra	14,365	0.38%	5,790	0	5,790	2	5,792
25 1010-13131 Circuit-Adult Drug Court G	2,010	0.05%	810	0	810	0	810
27 1010-13600 District Court	181,968	4.82%	73,342	0	73,342	22	73,364
28 1010-13700 District Court Adult Probat	67,266	1.78%	27,112	0	27,112	8	27,120
29 1010-13731 Dist.Ct OWI Treatment Oc	973	0.03%	392	0	392	0	392
30 1010-14100 & 2150 FOC	260,472	6.89%	104,983	0	104,983	32	105,015
33 1010-14700 Jury/Judicial Council	19,006	0.50%	7,660	0	7,660	2	7,663
34 1010-14800 Probate Court	116,894	3.09%	47,114	0	47,114	14	47,128
37 1010-17100 County Executive	6,534	0.17%	2,634	0	2,634	1	2,634
38 1010-21500 Clerk	29,371	0.78%	11,838	0	11,838	4	11,842
39 1010-22900 Community Outreach / Me	4,845	0.13%	1,953	0	1,953	1	1,953
42 1010-25700 Equalization Department	28,810	0.76%	11,612	0	11,612	3	11,615
45 1010-26700 Prosecuting Attorney	170,275	4.51%	68,629	0	68,629	21	68,650
47 1010-26800 Register of Deeds	43,214	1.14%	17,417	0	17,417	5	17,423
48 1010-27300 Department of Criminal D	18,254	0.48%	7,357	0	7,357	2	7,359
50 1010-27302 Department of Public Defi	31,612	0.84%	12,741	0	12,741	4	12,745
51 1010-27500 Drain Commissioner	66,209	1.75%	26,686	0	26,686	8	26,694
53 1010-27801 County Survey/Remonum	17	0.00%	7	0	7	0	7
64 1010-28300 M.S.U. Extension	5,034	0.13%	2,029	0	2,029	1	2,030
66 1010-28700 Environmental Affairs	18,671	0.49%	7,525	0	7,525	2	7,528
70 1010-28800 Geographic Information Sy	5,514	0.15%	2,222	0	2,222	1	2,223
71 1010-31100 Circuit Court Warrant Offic	3,628	0.10%	1,462	0	1,462	0	1,463
72 1010-31200 B.A.Y.A.N.E.T.	4,696	0.12%	1,893	0	1,893	1	1,893
73 1010-31500 Secondary Road Patrol	168,149	4.45%	67,772	0	67,772	20	67,793
75 1010-31503 2nd Rd Patrol-Bangor Tw	37,120	0.98%	14,961	0	14,961	4	14,966

**Bay County, MI  
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**Fringe Benefits Allocations**

**Dept:21 1010-87800 Retirees Health/Life Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 1010-31504 2nd Rd Patr-Portsmouth	14,383	0.38%	\$5,797	\$0	\$5,797	\$2	\$5,799
77 1010-31505 2nd Rd Ptrl-Williams Twp	28,401	0.75%	11,447	0	11,447	3	11,450
78 1010-31506 2nd Rd Patrol-Monitor Tw	4,526	0.12%	1,824	0	1,824	1	1,825
79 1010-31507 2nd Rd Patrol - City of	10,224	0.27%	4,121	0	4,121	1	4,122
80 1010-31508 2nd Road Patrol-Pinconni	1,783	0.05%	719	0	719	0	719
81 1010-31516 2nd Rd.Pat-Bay City Sch	6,821	0.18%	2,749	0	2,749	1	2,750
82 1010-31600 Secondary Road Patrol Gr	10,101	0.27%	4,071	0	4,071	1	4,072
83 1010-31681 Road Patrol Grant Oct-De	29,862	0.79%	12,036	0	12,036	4	12,039
84 1010-31700 Township Road Patrol	3,931	0.10%	1,584	0	1,584	0	1,585
85 1010-31701 Township Road Patrol Apr	1,505	0.04%	607	0	607	0	607
96 1010-42600 Off of Emerg Serv-Civil	11,522	0.30%	4,644	0	4,644	1	4,645
98 1010-43000 Animal Shelter/Dog Warde	45,693	1.21%	18,417	0	18,417	6	18,422
104 1010-72101 Transportation Planning	2,403	0.06%	969	0	969	0	969
105 1010-72181 Trans. Planning - Oct.-Dec	8,144	0.22%	3,282	0	3,282	1	3,283
109 1010-75108 Veterans Park Softball	700	0.02%	282	0	282	0	282
110 1010-75700 Community Center	22,740	0.60%	9,165	0	9,165	3	9,168
113 1010-76000 Fairgrounds	436	0.01%	176	0	176	0	176
114 1010-762XX Civic Arena	25,806	0.68%	10,401	0	10,401	3	10,404
115 1010-76300 Pinconning Park	14,340	0.38%	5,780	0	5,780	2	5,781
122 2210 Health Dept - Dist Health	357,958	9.47%	144,275	(192,561)	(48,286)	43	(48,243)
124 2380 Gypsy Moth Control Fund	5,618	0.15%	2,264	0	2,264	1	2,265
125 2400 Mosquito Control Fund	33,353	0.88%	13,443	(4,219)	9,224	4	9,228
128 2610 911 Service Fund	232,093	6.14%	93,545	(57,939)	35,606	28	35,634
129 2630 Concealed Pistol Licensing Fd	4,284	0.11%	1,727	0	1,727	1	1,727
130 2640 Local C.F.O. Training Fund	1,439	0.04%	580	0	580	0	580
136 2740 Community Corrections Fund	11,522	0.30%	4,644	0	4,644	1	4,645
137 2760 Division On Aging Fund	118,405	3.13%	47,723	(81,035)	(33,312)	14	(33,298)
138 2770 Home Rehabilitation Fund	510	0.01%	206	0	206	0	206
141 2920-66200 Child Care-Probate (Child	0	0.00%	0	(33,537)	(33,537)	0	(33,537)
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	114,954	3.04%	46,332	0	46,332	14	46,346
145 2920-66400 In-Home Care-Intensive P	7,242	0.19%	2,919	(9,167)	(6,248)	1	(6,247)
146 2920-66401 Youth & Family Support S	31,113	0.82%	12,540	(5,451)	7,089	4	7,093
147 2920-66402 Juvenile Drug Court	7,120	0.19%	2,870	0	2,870	1	2,871
148 2920-75104 Juv.Community Based Tre	19,206	0.51%	7,741	0	7,741	2	7,743
149 2920-75105 Juv.Gender Specific Servi	19,206	0.51%	7,741	0	7,741	2	7,743
157 5090-75600 Public Golf Course	4,859	0.13%	1,958	(4,475)	(2,517)	1	(2,516)
159 5090-75602 Public Golf Course-Club	9,356	0.25%	3,771	0	3,771	1	3,772
161 5160 100% Tax Payment Fund (DTR)	22,707	0.60%	9,152	0	9,152	3	9,155
162 5180 Delq Prop Tax Foreclosure	34	0.00%	14	0	14	0	14
163 5350-70200 Housing Fund	36,256	0.96%	14,613	(30,912)	(16,299)	4	(16,295)
165 6770 Self-Insurance Fund-WC/UC/S&/	37,471	0.99%	15,103	0	15,103	5	15,107
172 7310-27400 Retirement System Fund	6,257	0.17%	2,522	0	2,522	1	2,523

**Bay County, MI  
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**Fringe Benefits Allocations**

**Dept:21 1010-87800 Retirees Health/Life Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,778,222	100.00%	1,522,811	(419,296)	1,103,515	332	1,103,847
Direct Bills					419,296		419,296
<b>Total</b>					<b>\$1,522,811</b>		<b>\$1,523,143</b>

Basis Units: Value of Health & Life Insurance by Department  
Source: GL Detail

**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
3 1010-25300 Treasurer	270,699	1.24%	\$3,189	\$0	\$3,189	\$0	\$3,189
4 1010-10100 Board of Commissioners	163,943	0.75%	1,932	0	1,932	0	1,932
5 1010-19100 Accounting Department	296,001	1.35%	3,488	1,886	5,374	0	5,374
6 1010-20200 Payroll	118,440	0.54%	1,395	0	1,395	0	1,395
7 1010-21200 Budget Department	126,938	0.58%	1,496	0	1,496	0	1,496
8 1010-27200 Administrative Services	84,505	0.39%	996	(28,918)	(27,922)	0	(27,922)
9 1010-22800 Information Systems Divis	467,016	2.14%	5,502	0	5,502	0	5,502
11 1010-23300 Purchasing	48,158	0.22%	567	0	567	0	567
12 1010-26500 Buildings and Grounds	776,886	3.55%	9,153	(7,611)	1,542	0	1,542
13 1010-26600 Corporation Counsel	201,558	0.92%	2,375	(2,796)	(421)	0	(421)
14 1010-27000 Personnel & Employee Re	134,179	0.61%	1,581	0	1,581	0	1,581
15 1010-29800 Risograph Printing/Postag	8,283	0.04%	98	0	98	0	98
16 1010-30100 Sheriff Department	2,678,174	12.25%	31,555	(45,670)	(14,115)	0	(14,115)
17 1010-75110 Recreation & Facilities	97,312	0.45%	1,147	0	1,147	0	1,147
18 1010-75112 Parks/Recreation Mainten	83,247	0.38%	981	0	981	0	981
20 1010-85900 Wellness Program	49,254	0.23%	580	0	580	0	580
22 1010-27900 Building Authority	450	0.00%	5	0	5	0	5
23 1010-13100 Circuit Court	687,536	3.14%	8,101	(7,114)	987	2	989
24 1010-13101 Circuit Court - SSSPP Gra	44,008	0.20%	519	0	519	0	519
25 1010-13131 Circuit-Adult Drug Court G	40,609	0.19%	478	0	478	0	479
27 1010-13600 District Court	816,044	3.73%	9,615	(4,474)	5,141	3	5,144
28 1010-13700 District Court Adult Probat	306,479	1.40%	3,611	0	3,611	1	3,612
29 1010-13731 Dist.Ct OWI Treatment Oc	39,522	0.18%	466	0	466	0	466
30 1010-14100 & 2150 FOC	1,177,466	5.38%	13,873	0	13,873	4	13,877
33 1010-14700 Jury/Judicial Council	149,400	0.68%	1,760	0	1,760	1	1,761
34 1010-14800 Probate Court	777,316	3.55%	9,158	(2,520)	6,638	3	6,641
37 1010-17100 County Executive	136,743	0.63%	1,611	0	1,611	0	1,612
38 1010-21500 Clerk	205,023	0.94%	2,416	0	2,416	1	2,416
39 1010-22900 Community Outreach / Me	41,818	0.19%	493	0	493	0	493
42 1010-25700 Equalization Department	172,102	0.79%	2,028	(21,498)	(19,470)	1	(19,470)
45 1010-26700 Prosecuting Attorney	1,219,561	5.58%	14,369	0	14,369	4	14,373
47 1010-26800 Register of Deeds	226,119	1.03%	2,664	0	2,664	1	2,665
50 1010-27302 Department of Public Defi	281,047	1.29%	3,311	(6,225)	(2,914)	1	(2,913)
51 1010-27500 Drain Commissioner	346,766	1.59%	4,086	(1,873)	2,213	1	2,214
53 1010-27801 County Survey/Remonum	14,043	0.06%	165	0	165	0	166
64 1010-28300 M.S.U. Extension	16,976	0.08%	200	(6,001)	(5,801)	0	(5,801)
66 1010-28700 Environmental Affairs	98,830	0.45%	1,164	0	1,164	0	1,165
70 1010-28800 Geographic Information Sy	41,726	0.19%	492	(400)	92	0	92
71 1010-31100 Circuit Court Warrant Offic	55,926	0.26%	659	(14,064)	(13,405)	0	(13,405)
72 1010-31200 B.A.Y.A.N.E.T.	57,075	0.26%	672	0	672	0	673
73 1010-31500 Secondary Road Patrol	982,033	4.49%	11,570	0	11,570	3	11,574
75 1010-31503 2nd Rd Patrol-Bangor Tw	187,520	0.86%	2,209	0	2,209	1	2,210

**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
76 1010-31504 2nd Rd Patr-Portsmouth	58,710	0.27%	\$692	\$0	\$692	\$0	\$692
77 1010-31505 2nd Rd Ptrl-Williams Twp	117,452	0.54%	1,384	0	1,384	0	1,384
78 1010-31506 2nd Rd Patrol-Monitor Tw	114,150	0.52%	1,345	(17,918)	(16,573)	0	(16,573)
79 1010-31507 2nd Rd Patrol - City of	60,502	0.28%	713	0	713	0	713
80 1010-31508 2nd Road Patrol-Pinconni	24,804	0.11%	292	0	292	0	292
81 1010-31516 2nd Rd.Pat-Bay City Sch	62,625	0.29%	738	0	738	0	738
82 1010-31600 Secondary Road Patrol Gr	48,442	0.22%	571	0	571	0	571
83 1010-31681 Road Patrol Grant Oct-De	130,442	0.60%	1,537	0	1,537	0	1,537
84 1010-31700 Township Road Patrol	16,518	0.08%	195	0	195	0	195
85 1010-31701 Township Road Patrol Apr	5,937	0.03%	70	0	70	0	70
86 1010-31902 Drive MI Safely/Task Forc	5,720	0.03%	67	0	67	0	67
87 1010-31903 O.W.I. Alcohol Enforceme	14,550	0.07%	171	0	171	0	171
88 1010-31904 Youth Alcohol Enforcemer	6,156	0.03%	73	0	73	0	73
92 1010-33100 Marine Law Enforcement (	13,250	0.06%	156	0	156	0	156
94 1010-33200 Snowmobile Law Enforcer	88	0.00%	1	0	1	0	1
96 1010-42600 Off of Emerg Serv-Civil	50,724	0.23%	598	0	598	0	598
98 1010-43000 Animal Shelter/Dog Warde	268,052	1.23%	3,158	0	3,158	1	3,159
104 1010-72101 Transportation Planning	12,626	0.06%	149	(328)	(179)	0	(179)
105 1010-72181 Trans. Planning - Oct.-Dec	54,383	0.25%	641	0	641	0	641
106 1010-75100 Recreation/Parks Departr	23,251	0.11%	274	0	274	0	274
109 1010-75108 Veterans Park Softball	4,368	0.02%	51	0	51	0	51
110 1010-75700 Community Center	109,824	0.50%	1,294	0	1,294	0	1,294
111 1010-75800 Swimming Pool	33,428	0.15%	394	0	394	0	394
113 1010-76000 Fairgrounds	2,739	0.01%	32	0	32	0	32
114 1010-762XX Civic Arena	241,432	1.10%	2,845	0	2,845	1	2,845
115 1010-76300 Pinconning Park	66,190	0.30%	780	0	780	0	780
120 1010-89500 Midland-Bay-Saginaw Airp	1,395	0.01%	16	0	16	0	16
122 2210 Health Dept - Dist Health	1,826,882	8.35%	21,525	(25,580)	(4,055)	6	(4,049)
124 2380 Gypsy Moth Control Fund	50,174	0.23%	591	0	591	0	591
125 2400 Mosquito Control Fund	463,390	2.12%	5,460	0	5,460	2	5,461
128 2610 911 Service Fund	1,210,402	5.54%	14,261	0	14,261	4	14,265
129 2630 Concealed Pistol Licensing Fd	12,385	0.06%	146	0	146	0	146
130 2640 Local C.F.O. Training Fund	8,545	0.04%	101	0	101	0	101
136 2740 Community Corrections Fund	69,768	0.32%	822	0	822	0	822
137 2760 Division On Aging Fund	1,249,948	5.72%	14,727	(10,755)	3,972	4	3,976
138 2770 Home Rehabilitation Fund	2,581	0.01%	30	0	30	0	30
139 2900 Social Welfare Fund	1,485	0.01%	17	0	17	0	18
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	815,370	3.73%	9,607	(18,886)	(9,279)	3	(9,276)
145 2920-66400 In-Home Care-Intensive P	27,257	0.12%	321	0	321	0	321
146 2920-66401 Youth & Family Support S	118,044	0.54%	1,391	(840)	551	0	551
147 2920-66402 Juvenile Drug Court	26,852	0.12%	316	0	316	0	316
148 2920-75104 Juv.Community Based Tre	95,588	0.44%	1,126	0	1,126	0	1,127

**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
149 2920-75105 Juv.Gender Specific Servi	94,047	0.43%	\$1,108	\$0	\$1,108	\$0	\$1,108
152 2930 Soldier's Relief	1,100	0.01%	13	0	13	0	13
157 5090-75600 Public Golf Course	125,127	0.57%	1,474	0	1,474	0	1,475
159 5090-75602 Public Golf Course-Club	84,931	0.39%	1,001	0	1,001	0	1,001
161 5160 100% Tax Payment Fund (DTR)	86,398	0.40%	1,018	(1,881)	(863)	0	(863)
162 5180 Delq Prop Tax Foreclosure	5,858	0.03%	69	0	69	0	69
163 5350-70200 Housing Fund	135,477	0.62%	1,596	(5,841)	(4,245)	0	(4,244)
165 6770 Self-Insurance Fund-WC/UC/S&I	9,638	0.04%	114	0	114	0	114
172 7310-27400 Retirement System Fund	68,419	0.31%	806	0	806	0	806
178 8011 Hampton O&M	825	0.00%	10	0	10	0	10
180 8014 Bangor O&M	875	0.00%	10	0	10	0	10
186 Other	405	0.00%	5	0	5	0	5
<b>Subtotal</b>	<b>21,866,260</b>	<b>100.00%</b>	<b>257,631</b>	<b>(229,307)</b>	<b>28,324</b>	<b>56</b>	<b>28,380</b>
Direct Bills					229,307		229,307
<b>Total</b>					<b>\$257,631</b>		<b>\$257,687</b>

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

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:21 1010-87800 Retirees Health/Life Insurance**

Department	Fringe Benefits	Term Payoff	Total
0 Direct Billed	\$419,296	\$229,307	\$648,603
3 1010-25300 Treasurer	19,480	3,189	22,670
4 1010-10100 Board of Commissioners	14,132	1,932	16,064
5 1010-19100 Accounting Department	21,370	5,374	26,744
6 1010-20200 Payroll	6,588	1,395	7,983
7 1010-21200 Budget Department	12,639	1,496	14,135
8 1010-27200 Administrative Services	6,577	(27,922)	(21,345)
9 1010-22800 Information Systems Divis	28,935	5,502	34,438
11 1010-23300 Purchasing	4,438	567	5,006
12 1010-26500 Buildings and Grounds	63,789	1,542	65,331
13 1010-26600 Corporation Counsel	14,009	(421)	13,588
14 1010-27000 Personnel & Employee Re	13,913	1,581	15,494
15 1010-29800 Risograph Printing/Postag	603	98	700
16 1010-30100 Sheriff Department	188,723	(14,115)	174,607
17 1010-75110 Recreation & Facilities	6,221	1,147	7,368
18 1010-75112 Parks/Recreation Mainten	10,105	981	11,086
20 1010-85900 Wellness Program	5,789	580	6,369
22 1010-27900 Building Authority	0	5	5
23 1010-13100 Circuit Court	45,818	989	46,807
24 1010-13101 Circuit Court - SSSPP Gra	5,792	519	6,310
25 1010-13131 Circuit-Adult Drug Court G	810	479	1,289
27 1010-13600 District Court	73,364	5,144	78,508
28 1010-13700 District Court Adult Probat	27,120	3,612	30,732
29 1010-13731 Dist.Ct OWI Treatment Oc	392	466	858
30 1010-14100 & 2150 FOC	105,015	13,877	118,892
33 1010-14700 Jury/Judicial Council	7,663	1,761	9,423
34 1010-14800 Probate Court	47,128	6,641	53,769
37 1010-17100 County Executive	2,634	1,612	4,246
38 1010-21500 Clerk	11,842	2,416	14,258
39 1010-22900 Community Outreach / Me	1,953	493	2,446
42 1010-25700 Equalization Department	11,615	(19,470)	(7,854)
45 1010-26700 Prosecuting Attorney	68,650	14,373	83,023
47 1010-26800 Register of Deeds	17,423	2,665	20,088
48 1010-27300 Department of Criminal D	7,359	0	7,359
50 1010-27302 Department of Public Defr	12,745	(2,913)	9,832
51 1010-27500 Drain Commissioner	26,694	2,214	28,907
53 1010-27801 County Survey/Remonum	7	166	172
64 1010-28300 M.S.U. Extension	2,030	(5,801)	(3,771)
66 1010-28700 Environmental Affairs	7,528	1,165	8,692
70 1010-28800 Geographic Information Sy	2,223	92	2,315
71 1010-31100 Circuit Court Warrant Offic	1,463	(13,405)	(11,942)

**Bay County, MI  
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**Allocation Summary**

**Dept:21 1010-87800 Retirees Health/Life Insurance**

<b>Department</b>	<b>Fringe Benefits</b>	<b>Term Payoff</b>	<b>Total</b>
72 1010-31200 B.A.Y.A.N.E.T.	\$1,893	\$673	\$2,566
73 1010-31500 Secondary Road Patrol	67,793	11,574	79,367
75 1010-31503 2nd Rd Patrol-Bangor Tw	14,966	2,210	17,176
76 1010-31504 2nd Rd Patr-Portsmouth	5,799	692	6,491
77 1010-31505 2nd Rd Ptrl-Williams Twp	11,450	1,384	12,835
78 1010-31506 2nd Rd Patrol-Monitor Tw	1,825	(16,573)	(14,748)
79 1010-31507 2nd Rd Patrol - City of	4,122	713	4,835
80 1010-31508 2nd Road Patrol-Pinconni	719	292	1,011
81 1010-31516 2nd Rd.Pat-Bay City Sch	2,750	738	3,488
82 1010-31600 Secondary Road Patrol Gr	4,072	571	4,643
83 1010-31681 Road Patrol Grant Oct-Dec	12,039	1,537	13,577
84 1010-31700 Township Road Patrol	1,585	195	1,780
85 1010-31701 Township Road Patrol Apr	607	70	677
86 1010-31902 Drive MI Safely/Task Forc	0	67	67
87 1010-31903 O.W.I. Alcohol Enforceme	0	171	171
88 1010-31904 Youth Alcohol Enforcemer	0	73	73
92 1010-33100 Marine Law Enforcement (	0	156	156
94 1010-33200 Snowmobile Law Enforcer	0	1	1
96 1010-42600 Off of Emerg Serv-Civil	4,645	598	5,243
98 1010-43000 Animal Shelter/Dog Warde	18,422	3,159	21,581
104 1010-72101 Transportation Planning	969	(179)	790
105 1010-72181 Trans. Planning - Oct.-Dec	3,283	641	3,924
106 1010-75100 Recreation/Parks Departm	0	274	274
109 1010-75108 Veterans Park Softball	282	51	334
110 1010-75700 Community Center	9,168	1,294	10,462
111 1010-75800 Swimming Pool	0	394	394
113 1010-76000 Fairgrounds	176	32	208
114 1010-762XX Civic Arena	10,404	2,845	13,250
115 1010-76300 Pinconning Park	5,781	780	6,562
120 1010-89500 Midland-Bay-Saginaw Airp	0	16	16
122 2210 Health Dept - Dist Health	(48,243)	(4,049)	(52,292)
124 2380 Gypsy Moth Control Fund	2,265	591	2,856
125 2400 Mosquito Control Fund	9,228	5,461	14,689
128 2610 911 Service Fund	35,634	14,265	49,899
129 2630 Concealed Pistol Licensing Fd	1,727	146	1,873
130 2640 Local C.F.O. Training Fund	580	101	681
136 2740 Community Corrections Fund	4,645	822	5,468
137 2760 Division On Aging Fund	(33,298)	3,976	(29,321)
138 2770 Home Rehabilitation Fund	206	30	236
139 2900 Social Welfare Fund	0	18	18
141 2920-66200 Child Care-Probate (Child	(33,537)	0	(33,537)

**Bay County, MI  
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**Allocation Summary**

Dept:21 1010-87800 Retirees Health/Life Insurance

<b>Department</b>	<b>Fringe Benefits</b>	<b>Term Payoff</b>	<b>Total</b>
142 2920-66203 Instit.Care-Det.Fac(Juv.Hc	\$46,346	\$(9,276)	\$37,070
145 2920-66400 In-Home Care-Intensive P	(6,247)	321	(5,926)
146 2920-66401 Youth & Family Support S	7,093	551	7,644
147 2920-66402 Juvenile Drug Court	2,871	316	3,187
148 2920-75104 Juv.Community Based Tre	7,743	1,127	8,870
149 2920-75105 Juv.Gender Specific Servi	7,743	1,108	8,852
152 2930 Soldier's Relief	0	13	13
157 5090-75600 Public Golf Course	(2,516)	1,475	(1,041)
159 5090-75602 Public Golf Course-Club	3,772	1,001	4,773
161 5160 100% Tax Payment Fund (DTR)	9,155	(863)	8,292
162 5180 Delq Prop Tax Foreclosure	14	69	83
163 5350-70200 Housing Fund	(16,295)	(4,244)	(20,539)
165 6770 Self-Insurance Fund-WC/UC/S&I	15,107	114	15,221
172 7310-27400 Retirement System Fund	2,523	806	3,329
178 8011 Hampton O&M	0	10	10
180 8014 Bangor O&M	0	10	10
186 Other	0	5	5
<b>Total</b>	<b>\$1,523,143</b>	<b>\$257,687</b>	<b>\$1,780,830</b>

**Bay County, MI  
Cost Allocation Plan**

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**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**

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**A. Department Costs**

**Dept:22 1010-27900 Building Authority**

Description		Amount	General Admin	Building Authority
<b>Personnel Costs</b>				
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>
<b>Services &amp; Supplies Cost</b>				
71000 Per Diem	P	450	0	450
72900 Postage	P	6	0	6
Subtotal - Services & Supplies		<u>456</u>	<u>0</u>	<u>456</u>
<b>Department Cost Total</b>		456	0	456
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		456	0	456
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$456</u></u>		<u><u>\$456</u></u>

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

**Dept:22 1010-27900 Building Authority**

Department	First Incoming	Second Incoming	Building Authority
3 Cash Receipts	\$201	\$51	\$253
3 Bank Administration	32	8	40
Subtotal - 1010-25300 Treasurer	234	59	293
4 Annual Audit	49	13	62
4 Building Authority	1,185	302	1,487
Subtotal - 1010-10100 Board of Comrr	1,234	314	1,548
5 Accounting	187	65	251
5 Budgeting	62	21	83
5 Contract Serv.	515	221	736
Subtotal - 1010-19100 Accounting Dep	763	307	1,070
7 Budgeting	73	14	86
7 Accts Payable	7	1	9
7 Accounting	20	4	24
Subtotal - 1010-21200 Budget Departr	100	19	119
10 Accounting	123	22	145
Subtotal - Financial System MUNIS	123	22	145
15 Mail Services	2	1	3
Subtotal - 1010-29800 Risograph Printi	2	1	3
21 Term Payoff	5	0	5
Subtotal - 1010-87800 Retirees Health/	5	0	5
<b>Total Incoming</b>	<b>2,460</b>	<b>723</b>	<b>3,183</b>
<b>C. Total Allocated</b>		<b>\$3,639</b>	<b>\$3,639</b>
			99.99%

**Bay County, MI  
Cost Allocation Plan**

FY 2017  
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**Building Authority Allocations**

**Dept:22 1010-27900 Building Authority**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 1010-27903 Bldg Auth-MH Grp Home,l	23	16.55%	\$482	\$0	\$482	\$120	\$602
55 1010-27909 Bldg Auth-MH Grp Home,z	5	3.60%	105	0	105	26	131
56 1010-27910 Bldg Auth-MH Grp Home,l	3	2.16%	63	0	63	16	79
57 1010-27911 Bldg Auth-MH Grp Home,l	24	17.27%	503	0	503	125	628
58 1010-27912 Bldg Auth-MH Grp Home,l	19	13.67%	399	0	399	99	497
59 1010-27919 Bldg Auth-MH Grp Home,l	1	0.72%	21	0	21	5	26
60 1010-27920 Bldg Auth-MH Grp Home,c	21	15.11%	441	0	441	109	550
61 1010-27921 Bldg Auth-MH Grp Home,u	19	13.67%	399	0	399	99	497
62 1010-27922 Bldg Auth-MH Grp Home,u	24	17.27%	503	0	503	125	628
<b>Subtotal</b>	<b>139</b>	<b>100.00%</b>	<b>2,916</b>	<b>0</b>	<b>2,916</b>	<b>723</b>	<b>3,639</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,916</b>		<b>\$3,639</b>

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

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:22 1010-27900 Building Authority**

Department	Building Authority	Total
54 1010-27903 Bldg Auth-MH Grp Home,l	\$602	\$602
55 1010-27909 Bldg Auth-MH Grp Home,z	131	131
56 1010-27910 Bldg Auth-MH Grp Home,l	79	79
57 1010-27911 Bldg Auth-MH Grp Home,l	628	628
58 1010-27912 Bldg Auth-MH Grp Home,l	497	497
59 1010-27919 Bldg Auth-MH Grp Home,l	26	26
60 1010-27920 Bldg Auth-MH Grp Home,c	550	550
61 1010-27921 Bldg Auth-MH Grp Home,v	497	497
62 1010-27922 Bldg Auth-MH Grp Home,v	628	628
<b>Total</b>	<b>\$3,639</b>	<b>\$3,639</b>