

# BAY COUNTY, MICHIGAN

## FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures  
For the Fiscal Year Ended December 31, 2021

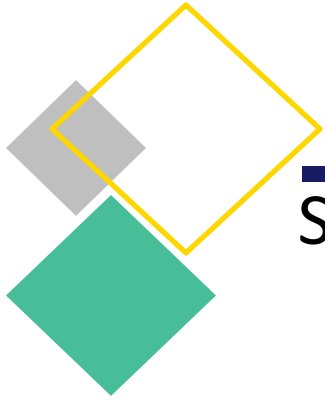


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[mgtconsulting.com](http://mgtconsulting.com)

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## Section 1: Introduction

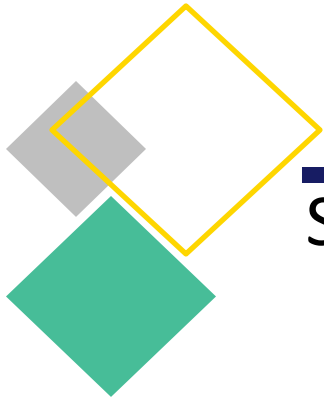
## Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Bay County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2021. MGT of America Consulting, LLC (MGT) prepared these documents at the request of the County.

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

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





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## Section 2: Certification

# Bay County, Michigan

## COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

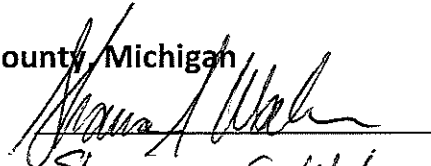
This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2021 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2023 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Bay County, Michigan

Signature:



Name of Official:

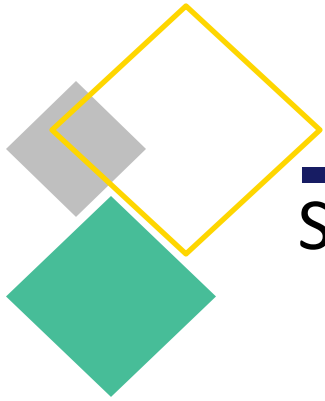
Shawna S. Walraven

Title:

Finance Officer

Date:

10-25-2022

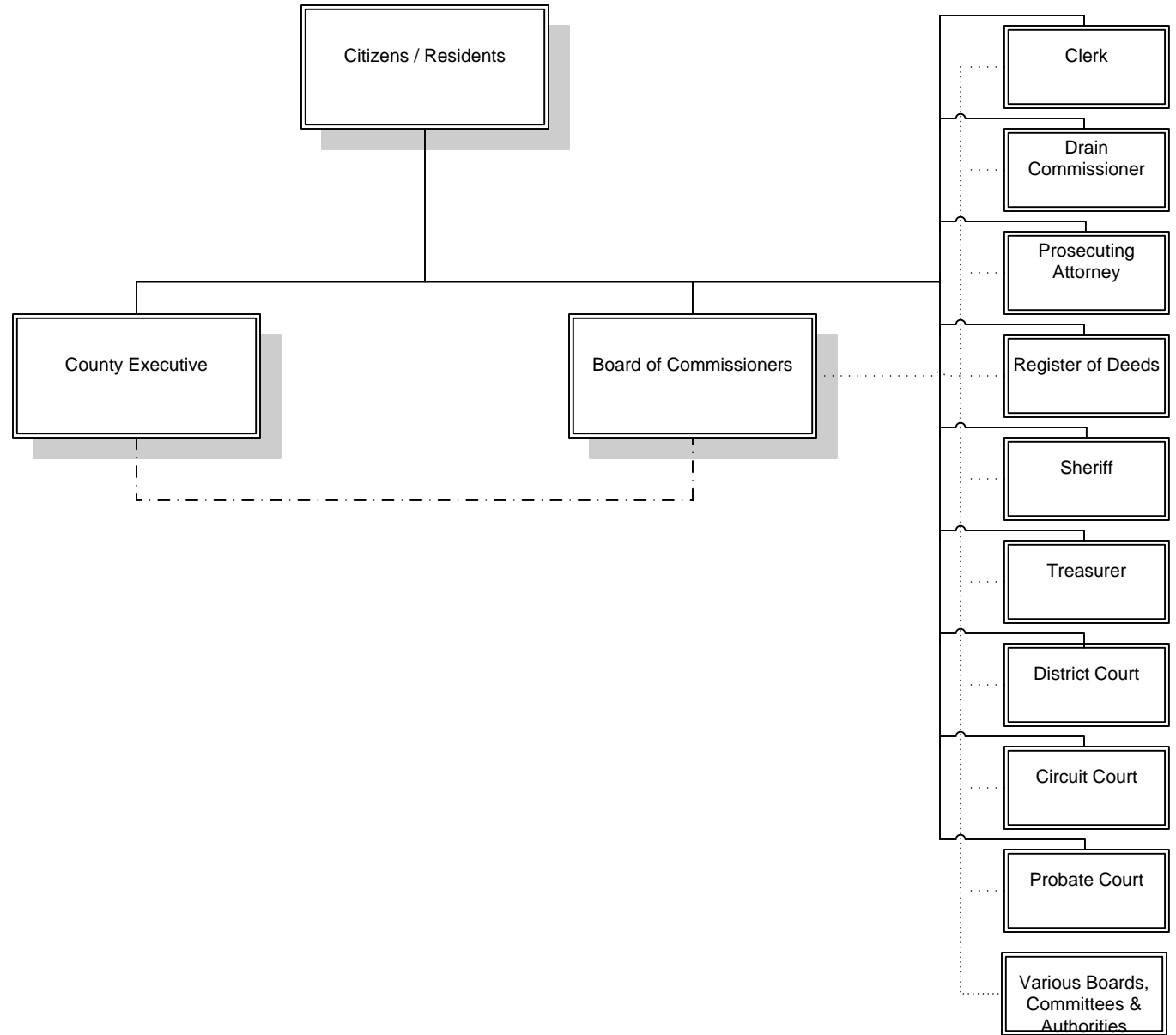


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## Section 3: Organizational Chart



# Bay County Organizational Chart 2021



**Legend:**

Direct Control \_\_\_\_\_

Coordinated Budget/Personnel, etc. ....

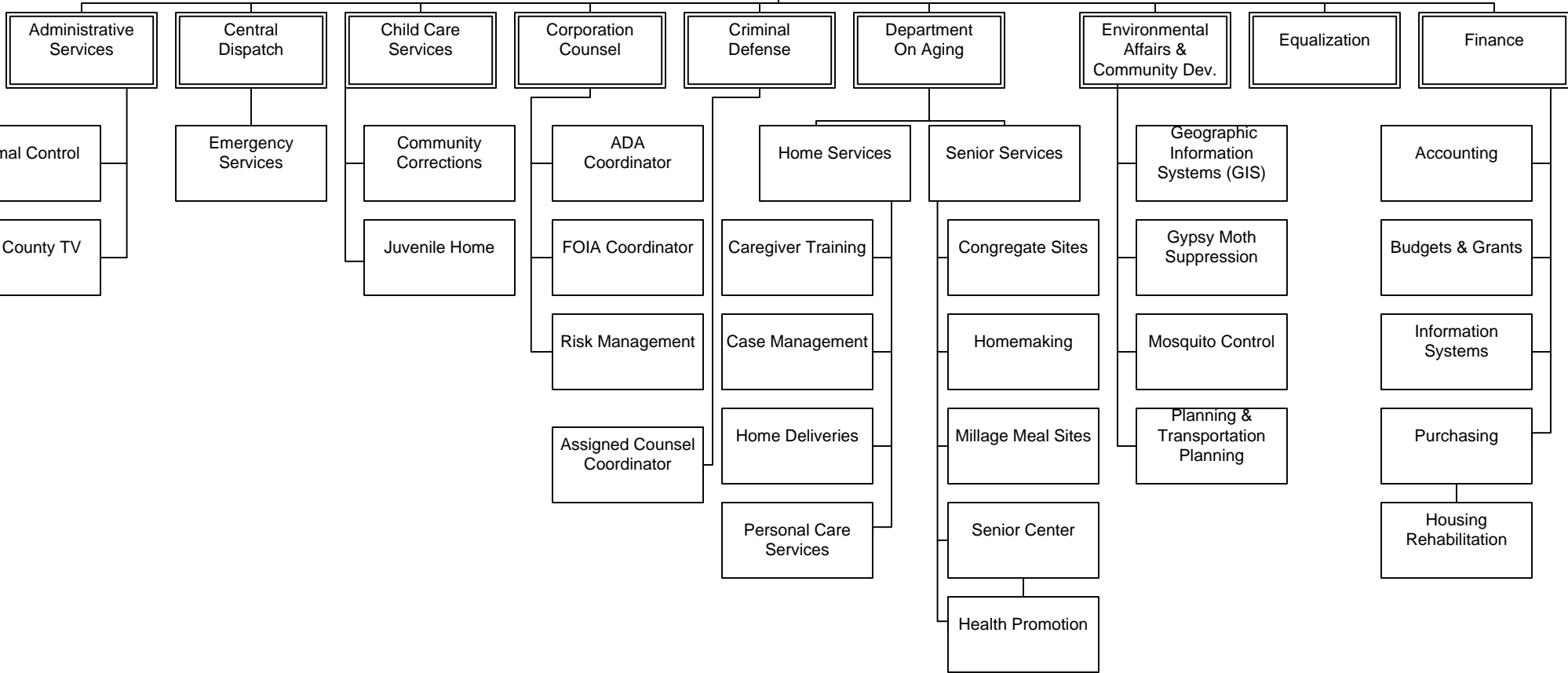
Legislative Coordination - - - - -





Bay County Organizational Chart  
County Executive 2021

County Executive



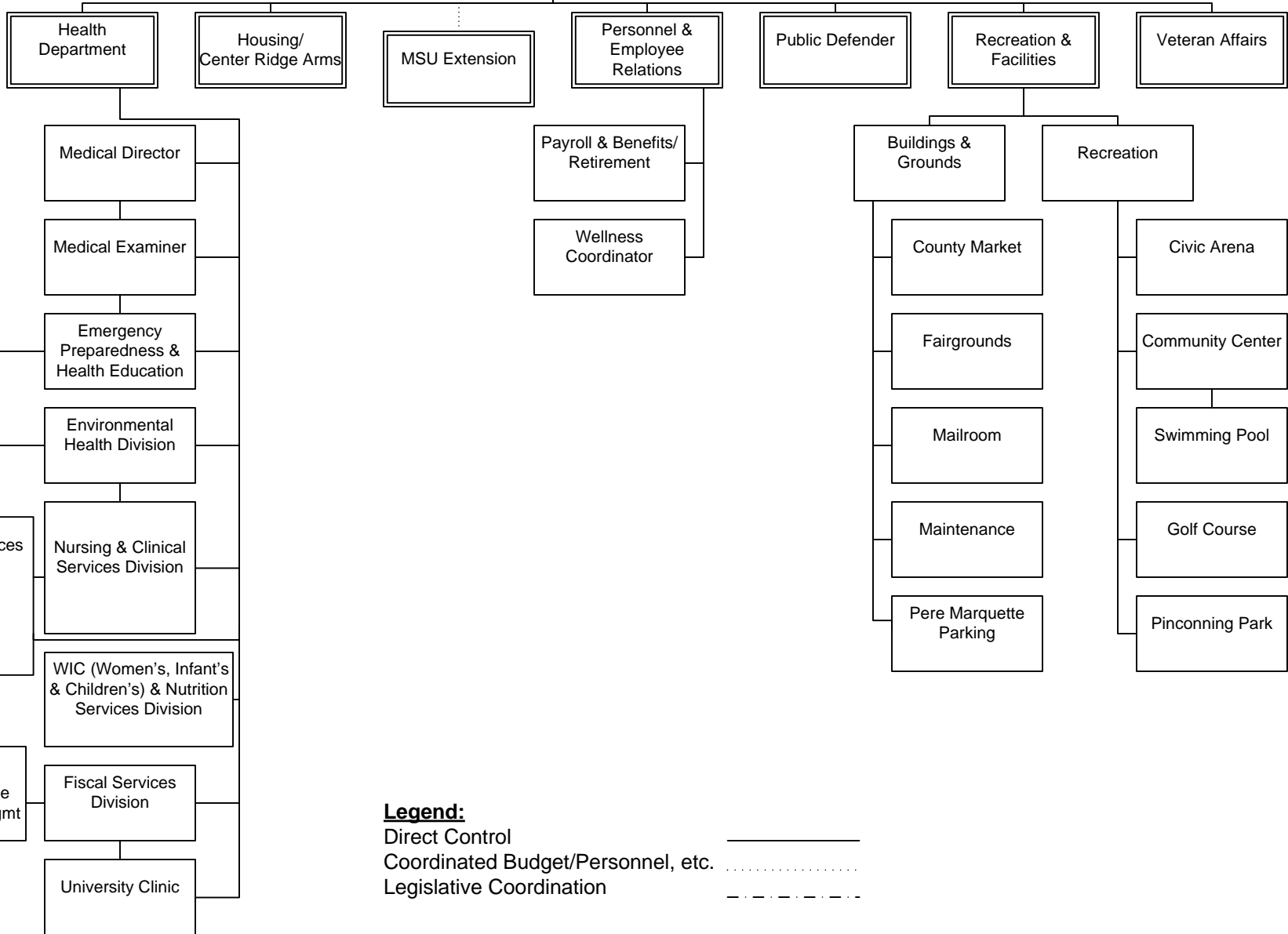
**Legend:**

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



Bay County Organizational Chart  
County Executive 2021 (Cont.)

County Executive



**Legend:**

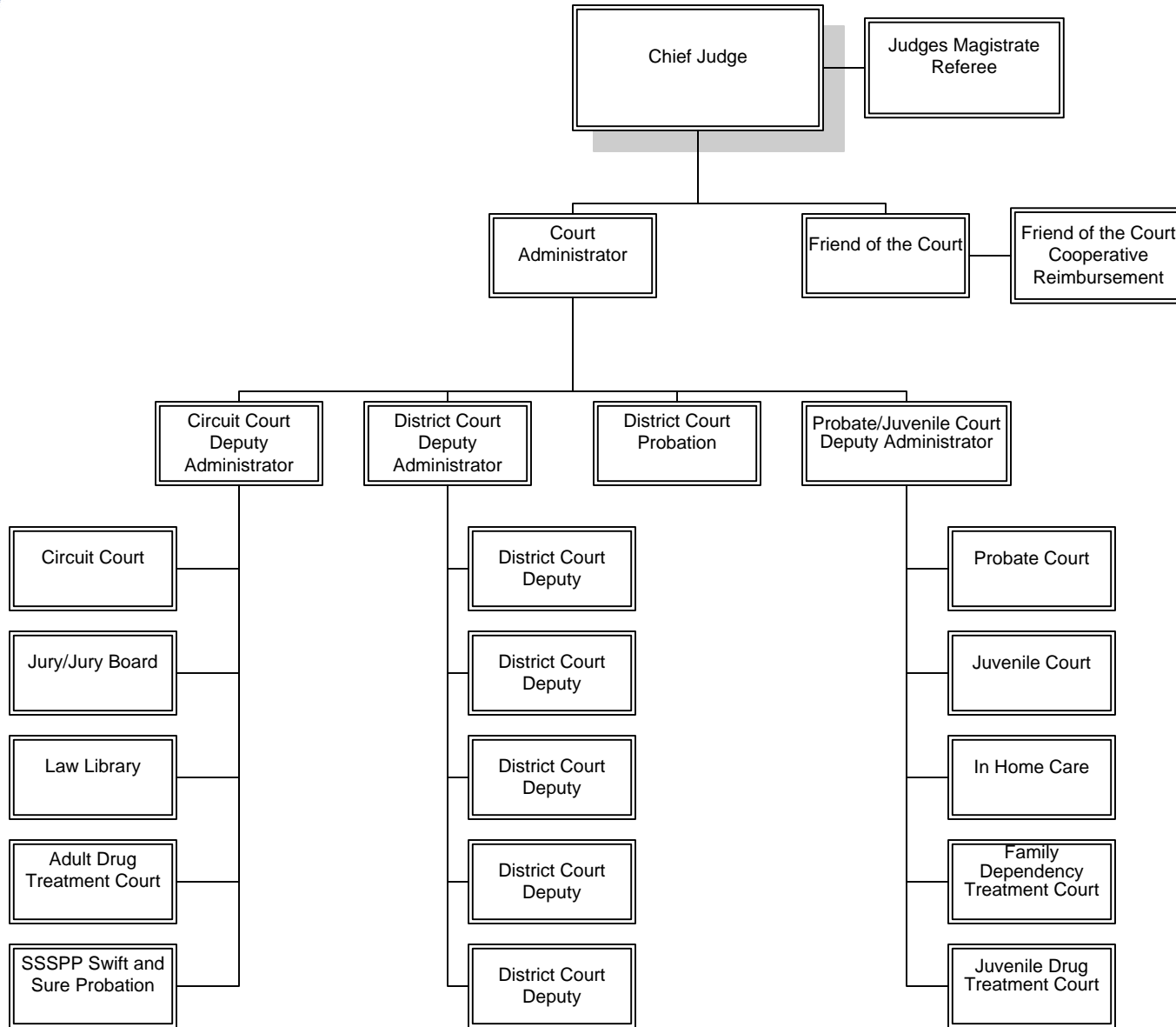
Direct Control \_\_\_\_\_

Coordinated Budget/Personnel, etc. ....

Legislative Coordination - - - - -

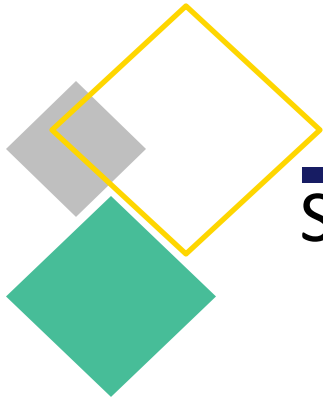


# Bay County Organization Chart 2021



**Legend:**

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



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## Section 4: Reading a Cost Allocation Plan

# Reading a Cost Allocation Plan

## Overview

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

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY 2021.

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

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

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

### Carry-Forward

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

### Sections

#### **Table of Contents**

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

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

### **Summary Schedule**

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

### **Detail Schedules**

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

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

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

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

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

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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.

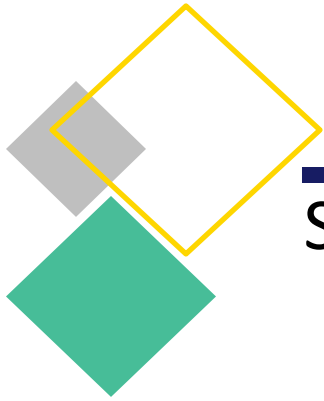
**Total Allocated (C)** The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

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

**Allocation Summary** The summary of allocated costs by function

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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**Bay County, MI  
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**Summary Schedule**

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1 Building Depreciation	\$41,950	\$0	\$0	\$10,010	\$37,149	\$5,586	\$0	\$16,364	\$0	\$2,655
2 Equipment Depreciation	8,273	0	0	485	2,298	231	0	762	26,047	0
3 1010-25300 Treasurer	10,886	41	240	433	3,235	251	425	9,327	0	0
4 1010-10100 Board of Commissioners	2,353	330	270	106	1,158	525	271	2,935	0	15
5 1010-19100 Accounting Department	10,015	1,515	1,249	517	5,794	2,456	1,297	12,851	0	75
6 1010-20200 Payroll	6,251	476	347	13	8,221	2,626	253	11,601	0	2
7 1010-21200 Budget Department	2,978	495	461	269	2,657	889	507	3,974	0	32
8 1010-27200 Administrative Services	718	52	38	0	948	302	26	1,339	0	0
9 1010-22800 Information Systems Divis	96,001	1,086	782	2,860	94,653	17,136	543	430	75,658	0
10 Financial System MUNIS	3,779	530	433	170	1,860	842	435	4,713	0	23
11 1010-23300 Purchasing	0	0	0	0	294	0	0	0	0	0
12 1010-26500 Buildings and Grounds	132,003	0	0	31,498	116,897	17,578	0	51,492	0	8,354
13 1010-26600 Corporation Counsel	6,853	0	0	0	589	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	8,632	589	454	0	10,749	3,529	241	15,515	0	0
15 1010-29800 Printing/Postage	1,969	0	0	73	4,223	162	0	4,081	0	0
16 1010-30100 Sheriff's Office	53,440	0	0	12,751	47,161	7,116	0	20,821	0	3,382
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	599	0	0	89	331	50	0	146	0	24
19 1010-85100 Risk Management	6,669	293	211	496	7,126	1,965	146	8,282	0	131
20 1010-85900 Wellness Program	1,241	91	65	0	1,639	523	45	2,314	0	0
21 1010-87800 Retirees Health/Life Insura	54,471	806	589	0	91,587	49,836	495	112,749	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>449,081</b>	<b>6,304</b>	<b>5,137</b>	<b>59,770</b>	<b>438,571</b>	<b>111,603</b>	<b>4,684</b>	<b>279,696</b>	<b>101,705</b>	<b>14,695</b>
Less: Prior Year Allocations	427,251	6,143	5,905	57,258	437,877	94,640	6,056	271,114	105,028	14,627
Carry-Forward	21,830	161	(768)	2,512	694	16,963	(1,372)	8,582	(3,323)	68
<b>Proposed Costs</b>	<b>\$470,911</b>	<b>\$6,465</b>	<b>\$4,369</b>	<b>\$62,282</b>	<b>\$439,264</b>	<b>\$128,567</b>	<b>\$3,312</b>	<b>\$288,278</b>	<b>\$98,382</b>	<b>\$14,762</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**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	1010-25416 2016 Delq Tax Property Sales	1010-25417 2017 Delq Tax Property Sales	1010-25700 Equalization Department
1 Building Depreciation	\$0	\$26,082	\$0	\$0	\$476	\$912	\$0	\$0	\$0	\$132
2 Equipment Depreciation	23	15,996	0	0	162	277	0	0	0	92
3 1010-25300 Treasurer	1,216	7,148	542	0	383	8,329	460	0	9	769
4 1010-10100 Board of Commissioners	608	1,554	72	0	574	1,517	396	0	15	595
5 1010-19100 Accounting Department	2,904	6,880	327	0	2,805	6,501	1,909	0	97	2,992
6 1010-20200 Payroll	672	4,863	6	0	1,009	1,682	490	0	4	1,127
7 1010-21200 Budget Department	1,115	2,298	120	0	1,163	1,881	758	0	61	1,373
8 1010-27200 Administrative Services	71	558	0	0	203	187	52	0	0	123
9 1010-22800 Information Systems Divis	1,477	72,351	0	0	8,203	24,132	1,086	0	0	14,145
10 Financial System MUNIS	977	2,496	115	0	922	2,435	636	0	23	955
11 1010-23300 Purchasing	0	0	0	0	588	883	0	0	0	1,177
12 1010-26500 Buildings and Grounds	0	82,070	0	0	31,879	59,850	0	0	0	8,870
13 1010-26600 Corporation Counsel	0	756	0	0	69,213	8,033	0	0	0	1,180
14 1010-27000 Personnel & Employee Re	869	6,837	0	0	1,231	2,250	589	0	0	1,666
15 1010-29800 Printing/Postage	1,599	213	0	0	9	730	0	0	0	7,061
16 1010-30100 Sheriff's Office	0	33,225	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.	224	233	0	0	263	493	0	0	0	73
19 1010-85100 Risk Management	982	4,404	0	0	2,018	3,668	293	0	0	1,077
20 1010-85900 Wellness Program	123	964	0	0	191	323	91	0	0	213
21 1010-87800 Retirees Health/Life Insura	9,737	72,653	0	0	4,397	20,301	809	0	0	11,026
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>22,598</b>	<b>341,582</b>	<b>1,182</b>	<b>0</b>	<b>125,690</b>	<b>144,385</b>	<b>7,568</b>	<b>0</b>	<b>209</b>	<b>54,648</b>
Less: Prior Year Allocations	18,089	294,543	1,302	1,099	94,372	127,572	7,962	74	153	53,668
Carry-Forward	4,509	47,039	(120)	(1,099)	31,318	16,813	(394)	(74)	56	980
<b>Proposed Costs</b>	<b>\$27,108</b>	<b>\$388,621</b>	<b>\$1,062</b>	<b>\$(1,099)</b>	<b>\$157,008</b>	<b>\$161,197</b>	<b>\$7,175</b>	<b>\$(74)</b>	<b>\$265</b>	<b>\$55,628</b>



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Department	1010-26200 Elections	1010-26201 Board of Canvassers	1010-267XX Prosecuting Attorney	Prosecuting Attorney DP	1010-26800 Register of Deeds	1010-27300 Department of Criminal Defense	1010-27301 Indigent Attorney	1010-27302 Department of Public Defender	1010-27500 Drain Commissioner	1010-27360 Department Of Indigent Defense
1 Building Depreciation	\$0	\$0	\$22,463	\$0	\$366	\$0	\$0	\$5,274	\$363	\$0
2 Equipment Depreciation	0	0	577	1,628	185	185	0	139	115	0
3 1010-25300 Treasurer	203	323	5,697	0	10,463	0	4,706	353	1,370	13
4 1010-10100 Board of Commissioners	49	66	2,782	0	0	52	967	398	871	8
5 1010-19100 Accounting Department	265	327	13,009	0	746	412	3,847	1,984	4,161	75
6 1010-20200 Payroll	8	8	8,577	0	2,159	21	31	497	3,074	4
7 1010-21200 Budget Department	177	211	5,234	0	1,051	299	1,812	879	1,647	59
8 1010-27200 Administrative Services	0	0	975	0	245	0	0	52	350	0
9 1010-22800 Information Systems Divis	0	0	20,212	47,201	5,083	19,782	0	3,756	16,790	0
10 Financial System MUNIS	78	105	4,467	0	0	84	1,552	640	1,398	14
11 1010-23300 Purchasing	0	0	883	0	3,236	0	0	0	883	0
12 1010-26500 Buildings and Grounds	0	0	70,686	0	23,821	0	0	16,595	24,333	0
13 1010-26600 Corporation Counsel	0	0	2,482	0	4,840	7,088	0	0	0	0
14 1010-27000 Personnel & Employee Re	107	0	11,320	0	2,790	0	0	589	4,074	0
15 1010-29800 Printing/Postage	226	0	742	0	(71)	0	0	208	421	0
16 1010-30100 Sheriff's Office	0	0	28,409	0	0	0	0	6,718	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	199	0	196	0	0	47	1,767	0
19 1010-85100 Risk Management	0	0	6,549	0	2,414	0	0	554	7,111	0
20 1010-85900 Wellness Program	0	0	1,686	0	424	0	0	91	605	0
21 1010-87800 Retirees Health/Life Insura	13	0	125,600	0	30,706	70	0	1,319	18,068	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,127</b>	<b>1,040</b>	<b>332,551</b>	<b>48,829</b>	<b>88,655</b>	<b>27,993</b>	<b>12,915</b>	<b>40,091</b>	<b>87,402</b>	<b>174</b>
Less: Prior Year Allocations	2,540	760	286,438	75,886	96,761	46,213	3,615	66,758	98,610	1,462
Carry-Forward	(1,413)	280	46,113	(27,057)	(8,106)	(18,220)	9,300	(26,667)	(11,208)	(1,288)
<b>Proposed Costs</b>	<b>\$(287)</b>	<b>\$1,321</b>	<b>\$378,663</b>	<b>\$21,772</b>	<b>\$80,548</b>	<b>\$9,773</b>	<b>\$22,215</b>	<b>\$13,424</b>	<b>\$76,194</b>	<b>\$(1,114)</b>

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Department	1010-27400 Retirement Board	1010-27401 Vol Employee Benefit	1010-27507 Drain - County at Large	1010-27801 County Survey/Remo numeration	1010-27903 Bldg Auth- MH Grp Home,Parker	1010-27909 Bldg Auth- MH Grp Home,Zielins	1010-27910 Bldg Auth- MH Grp Home,Bango	1010-27911 Bldg Auth- MH Grp Home,Fisher	1010-27912 Bldg Auth- MH Grp Home,Hickor	1010-27919 Bldg Auth- MH Grp Home,Mcnall
1 Building Depreciation	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	51	51	0	2,605	6	6	6	124	6	36
4 1010-10100 Board of Commissioners	15	15	6	668	1	1	1	30	1	7
5 1010-19100 Accounting Department	75	75	44	2,784	27	27	27	221	27	71
6 1010-20200 Payroll	2	2	2	118	2	2	2	10	2	4
7 1010-21200 Budget Department	32	32	30	643	30	30	30	179	30	68
8 1010-27200 Administrative Services	0	0	0	10	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	206	0	0	0	0	0	0
10 Financial System MUNIS	23	23	10	1,072	2	2	2	49	2	12
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	713	1,692	1,692	1,692	1,692	1,692	1,692
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	92	0	0	0	0	0	0
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	6	0	0	0	0	0	0
19 1010-85100 Risk Management	0	0	0	87	355	603	499	698	609	571
20 1010-85900 Wellness Program	0	0	0	17	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	1,782	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	15	15	15	370	15	89
<b>Total Current Allocations</b>	<b>199</b>	<b>199</b>	<b>92</b>	<b>10,814</b>	<b>2,130</b>	<b>2,377</b>	<b>2,274</b>	<b>3,373</b>	<b>2,384</b>	<b>2,550</b>
Less: Prior Year Allocations	0	0	89	9,967	2,962	3,421	3,346	4,329	3,427	3,580
Carry-Forward	0	0	3	847	(832)	(1,044)	(1,072)	(956)	(1,043)	(1,030)
<b>Proposed Costs</b>	<b>\$199</b>	<b>\$199</b>	<b>\$96</b>	<b>\$11,660</b>	<b>\$1,298</b>	<b>\$1,334</b>	<b>\$1,201</b>	<b>\$2,417</b>	<b>\$1,340</b>	<b>\$1,519</b>

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Department	1010-27920 Bldg Auth- MH Grp Home,Grove	1010-27921 Bldg Auth- MH Grp Home,Almont	1010-27922 Bldg Auth- MH Grp Home,Almont	1010-28000 Soil Conservation	1010-28300 M.S.U. Extension	1010-28600 Gypsy Moth Suppression	1010-28700 Environment al Affairs	1010-28703 Euclid Linear Park	1010- 28704/28705 Environment al Grant	1010-28706 Bay Co/Partnersh ip Watershed
1 Building Depreciation	\$0	\$0	\$0	\$0	\$473	\$0	\$114	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	139	0	185	0	0	0
3 1010-25300 Treasurer	6	12	36	1,118	156	51	281	6	24	0
4 1010-10100 Board of Commissioners	1	2	7	132	46	15	506	1	6	0
5 1010-19100 Accounting Department	27	53	49	503	279	75	2,377	27	44	0
6 1010-20200 Payroll	2	4	2	2	10	2	582	2	2	0
7 1010-21200 Budget Department	30	61	39	65	193	32	891	30	36	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	62	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	1,907	0	13,497	0	0	0
10 Financial System MUNIS	2	4	12	213	74	23	813	2	10	0
11 1010-23300 Purchasing	0	0	0	0	0	1,471	1,471	0	0	0
12 1010-26500 Buildings and Grounds	1,692	1,692	1,692	0	31,714	0	7,648	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	1,915	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	787	0	0	0
15 1010-29800 Printing/Postage	0	0	0	0	296	0	(208)	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	262	224	63	0	0	0
19 1010-85100 Risk Management	419	470	598	0	1,393	584	684	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	108	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	12,827	0	0	0
22 1010-27900 Building Authority	15	30	89	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,194</b>	<b>2,328</b>	<b>2,523</b>	<b>2,033</b>	<b>36,942</b>	<b>2,478</b>	<b>44,605</b>	<b>68</b>	<b>122</b>	<b>0</b>
Less: Prior Year Allocations	2,942	3,373	3,932	1,800	43,938	2,158	48,429	68	243	0
Carry-Forward	(748)	(1,045)	(1,409)	233	(6,996)	320	(3,824)	0	(121)	0
<b>Proposed Costs</b>	<b>\$1,445</b>	<b>\$1,283</b>	<b>\$1,114</b>	<b>\$2,267</b>	<b>\$29,947</b>	<b>\$2,798</b>	<b>\$40,781</b>	<b>\$68</b>	<b>\$1</b>	<b>\$0</b>

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Department	1010-28707 Phragmites Treatment 2016	1010-28800 Geographic Information Systems	1010-31100 Circuit Court Warrant Officer	1010-31200 B.A.Y.A.N.E. T.	1010-31500 Secondary Road Patrol	1010-31502 2nd Rd Patr- Monitor Cops Fast	1010-31503 2nd Rd Patrol- Bangor Twp	1010-31504 2nd Rd Patr- Portsmouth	1010-31505 2nd Rd Ptrl- Williams Twp	1010-31506 2nd Rd Patrol- Monitor Twp
1 Building Depreciation	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	194	144	0	2,725	0	189	157	237	213
4 1010-10100 Board of Commissioners	0	378	437	0	1,327	0	433	351	467	413
5 1010-19100 Accounting Department	0	2,019	2,058	0	6,036	0	2,077	1,745	2,216	1,995
6 1010-20200 Payroll	0	306	437	0	9,194	0	1,975	490	932	881
7 1010-21200 Budget Department	0	962	753	0	2,477	0	779	720	829	780
8 1010-27200 Administrative Services	0	29	46	0	1,067	0	226	52	104	98
9 1010-22800 Information Systems Divis	0	597	956	0	22,271	0	4,692	1,086	2,150	2,031
10 Financial System MUNIS	0	606	702	0	2,131	0	696	564	751	663
11 1010-23300 Purchasing	0	1,177	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	3,232	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	1,159	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	585	531	0	12,692	0	2,510	589	1,168	1,115
15 1010-29800 Printing/Postage	0	8	0	0	16	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	27	0	0	2,014	0	0	0	0	0
19 1010-85100 Risk Management	0	303	2,134	0	54,615	0	10,478	2,426	4,803	4,536
20 1010-85900 Wellness Program	0	50	80	0	1,844	0	391	91	179	169
21 1010-87800 Retirees Health/Life Insura	0	(4,209)	9,882	0	103,678	0	4,227	1,046	18,862	5,413
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>7,471</b>	<b>18,160</b>	<b>0</b>	<b>222,088</b>	<b>0</b>	<b>28,675</b>	<b>9,316</b>	<b>32,698</b>	<b>18,306</b>
Less: Prior Year Allocations	132	14,316	15,370	7,771	198,414	0	30,993	14,947	25,939	20,350
Carry-Forward	(132)	(6,845)	2,790	(7,771)	23,674	0	(2,318)	(5,631)	6,759	(2,044)
<b>Proposed Costs</b>	<b>\$(132)</b>	<b>\$626</b>	<b>\$20,950</b>	<b>\$(7,771)</b>	<b>\$245,761</b>	<b>\$0</b>	<b>\$26,356</b>	<b>\$3,686</b>	<b>\$39,458</b>	<b>\$16,262</b>

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Department	1010-31507 2nd Rd Patrol - City of	1010-31508 2nd Road Patrol- Pinconning	1010-31509 2Nd Rd Patrol K-9 Pinconning	1010-31510 Bangor Twps Schools & B.Twps	1010-31516 2nd Rd.Pat- Bay City Schools	1010-31517 2nd Patrol- Frankenlust & Kawkawlin	1010-31600 Secondary Road Patrol Grant	1010-31681 Road Patrol Grant Oct- Dec	1010-31700 Township Road Patrol	1010-31701 Township Road Patrol April-Dec
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	129	193	181	174	137	182	0	86	103	0
4 1010-10100 Board of Commissioners	342	425	363	370	483	364	0	427	327	0
5 1010-19100 Accounting Department	1,692	2,039	1,789	1,837	2,337	1,794	0	2,048	1,566	0
6 1010-20200 Payroll	470	845	495	381	479	486	0	917	192	0
7 1010-21200 Budget Department	683	777	729	749	895	726	0	763	574	0
8 1010-27200 Administrative Services	50	94	53	39	50	52	0	102	18	0
9 1010-22800 Information Systems Divis	1,043	1,944	1,097	815	1,032	1,075	0	2,118	380	0
10 Financial System MUNIS	550	682	583	595	776	585	0	686	525	0
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	570	1,076	594	362	458	584	0	1,154	275	0
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	448	0	0	0
19 1010-85100 Risk Management	2,329	4,342	2,450	1,819	2,304	2,401	1,168	4,730	849	0
20 1010-85900 Wellness Program	87	162	92	68	86	90	0	177	32	0
21 1010-87800 Retirees Health/Life Insura	1,004	10,995	954	7,009	8,520	1,005	0	19,322	2,792	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>8,949</b>	<b>23,575</b>	<b>9,379</b>	<b>14,217</b>	<b>17,558</b>	<b>9,344</b>	<b>1,615</b>	<b>32,530</b>	<b>7,632</b>	<b>0</b>
Less: Prior Year Allocations	15,525	20,874	8,703	15,047	15,494	8,037	11,634	30,073	7,929	0
Carry-Forward	(6,576)	2,701	676	(830)	2,064	1,307	(10,019)	2,457	(297)	0
<b>Proposed Costs</b>	<b>\$2,373</b>	<b>\$26,276</b>	<b>\$10,055</b>	<b>\$13,387</b>	<b>\$19,621</b>	<b>\$10,652</b>	<b>\$(8,403)</b>	<b>\$34,987</b>	<b>\$7,336</b>	<b>\$0</b>

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Department	1010-31902 Drive MI Safely/Task Force	1010-31903 O.W.I. Alcohol Enforcement	1010-31904 Youth Alcohol Enforcement	1010-31905 Dre Drug Recogn.Expe rt Grant	1010-32100 Michigan Justice Training	1010-32200 Medical Marihuana Enforcement	1010-32500 911 Central Dispatch	1010-33100 Marine Law Enforcement Grant	1010-33101 Marine Safety	1010-33102 Port Security
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	13	17	0	0	58	0	51	278	6	0
4 1010-10100 Board of Commissioners	51	176	0	22	27	0	15	182	1	0
5 1010-19100 Accounting Department	408	885	0	279	186	0	75	1,108	27	0
6 1010-20200 Payroll	21	23	0	19	8	0	2	212	2	0
7 1010-21200 Budget Department	299	362	0	263	135	0	32	684	30	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	20	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	413	0	0
10 Financial System MUNIS	82	283	0	35	43	0	23	292	2	0
11 1010-23300 Purchasing	0	0	0	0	0	0	10,591	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	2,102	0	0
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	0	0	224	0
19 1010-85100 Risk Management	0	0	0	0	0	0	0	922	584	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	34	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	0	276	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>873</b>	<b>1,745</b>	<b>0</b>	<b>618</b>	<b>457</b>	<b>0</b>	<b>10,790</b>	<b>6,524</b>	<b>876</b>	<b>0</b>
Less: Prior Year Allocations	1,820	2,750	0	826	407	79	173	4,602	709	0
Carry-Forward	(947)	(1,005)	0	(208)	50	(79)	10,617	1,922	167	0
<b>Proposed Costs</b>	<b>\$(73)</b>	<b>\$741</b>	<b>\$0</b>	<b>\$410</b>	<b>\$506</b>	<b>\$(79)</b>	<b>\$21,408</b>	<b>\$8,445</b>	<b>\$1,043</b>	<b>\$0</b>

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Department	1010-33103 Marine Slow No Wake Program	1010-33200 Snowmobile Law Enforcement	1010-33300 Operations Stone Garden	1010-33301 Operation Stone Garden FY	1010-33350 Sheriff Covid	1010-35100 Corrections Department / Jail	1010-42600 Off of Emerg Serv-Civil	1010-42601 Local Emergency Planning	1010-42602 Homeland Security Activity	1010-42603 Hazard Mitigation Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,102	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	327	42	39	114	61	936	248	0	16	29
4 1010-10100 Board of Commissioners	0	30	92	56	83	188	391	0	4	7
5 1010-19100 Accounting Department	1	377	580	425	589	862	1,891	0	58	71
6 1010-20200 Payroll	239	34	23	21	27	17	468	0	4	4
7 1010-21200 Budget Department	79	361	343	328	405	450	742	0	61	62
8 1010-27200 Administrative Services	25	1	0	0	0	0	50	0	0	0
9 1010-22800 Information Systems Divis	510	22	0	0	0	1,402	1,032	0	0	0
10 Financial System MUNIS	0	49	148	90	133	302	628	0	6	12
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	732	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	1,747	0	0
14 1010-27000 Personnel & Employee Re	227	10	0	0	0	0	565	0	0	0
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	0	0	0	0
19 1010-85100 Risk Management	138	49	0	0	0	0	307	0	0	0
20 1010-85900 Wellness Program	43	2	0	0	0	0	86	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	211	0	0	0	837	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,588</b>	<b>976</b>	<b>1,437</b>	<b>1,034</b>	<b>1,297</b>	<b>4,157</b>	<b>9,078</b>	<b>1,747</b>	<b>149</b>	<b>185</b>
Less: Prior Year Allocations	0	950	0	0	0	49,037	10,462	1,286	143	81
Carry-Forward	0	26	0	0	0	(44,880)	(1,384)	461	6	104
<b>Proposed Costs</b>	<b>\$1,588</b>	<b>\$1,001</b>	<b>\$1,437</b>	<b>\$1,034</b>	<b>\$1,297</b>	<b>\$(40,723)</b>	<b>\$7,694</b>	<b>\$2,209</b>	<b>\$154</b>	<b>\$289</b>

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Department	1010-42650 AA (Active Assult) Task Force	1010-43000 Animal Services & Adoption	1010-58000 Pere Marquette Parking	1010-60100 Health Dept- Admin	1010-61700 Personal Care - Private	1010-61731 Personal Care- Grant/Oct- P	1010-64800 Medical Examiner	1010-64900 Mental Health	1010-65100 Ambulance	1010-66801 Michigan Works!
1 Building Depreciation	\$0	\$19,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,045	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	37	7,014	80	74	0	0	2,035	18	6	96
4 1010-10100 Board of Commissioners	5	1,774	17	34	0	15	294	5	1	19
5 1010-19100 Accounting Department	62	7,779	106	190	22	53	1,268	40	27	93
6 1010-20200 Payroll	4	3,052	4	6	2	0	19	2	2	2
7 1010-21200 Budget Department	60	3,087	79	95	29	4	444	34	30	57
8 1010-27200 Administrative Services	0	31,008	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	12,376	0	0	0	0	0	0	0	0
10 Financial System MUNIS	8	2,849	27	55	0	23	472	8	2	31
11 1010-23300 Purchasing	0	883	0	1,177	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	23,675	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	4,720	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	4,016	0	0	0	0	0	0	0	0
15 1010-29800 Printing/Postage	0	(98)	0	0	0	0	63	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	895	9,564	0	0	0	0	0	0	0
19 1010-85100 Risk Management	0	5,581	0	0	0	0	0	0	0	0
20 1010-85900 Wellness Program	0	594	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	31,558	0	0	0	0	0	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	176	161,483	9,878	1,630	53	95	4,595	107	68	298
Less: Prior Year Allocations	0	191,442	15,008	464	0	75	5,220	107	68	161
Carry-Forward	0	(29,959)	(5,130)	1,166	0	20	(625)	(0)	0	137
<b>Proposed Costs</b>	<b>\$176</b>	<b>\$131,524</b>	<b>\$4,749</b>	<b>\$2,797</b>	<b>\$53</b>	<b>\$115</b>	<b>\$3,969</b>	<b>\$107</b>	<b>\$68</b>	<b>\$436</b>



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Department	1010-67000 Mi Dept Human Serv- Bay County	1010-67100 Social Services- Med Care	1010-68100 Veterans Burial	1010-69200 Center Ridge Arms Housing	1010-70200 Center Ridge Arms-Admin	1010-72101 Transportatio n Planning	1010-72181 Trans. Planning - Oct.-Dec.	1010-75100 Recreation/P arks Department	1010-75104 Juv Community Based	1010-75105 Juv Gender Specific Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$97	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	51	6	313	0	6	377	306	26	26
4 1010-10100 Board of Commissioners	15	15	1	393	0	0	508	92	22	22
5 1010-19100 Accounting Department	75	75	27	1,990	0	0	2,516	717	124	124
6 1010-20200 Payroll	2	2	2	735	0	0	657	571	4	4
7 1010-21200 Budget Department	32	32	30	847	0	0	1,072	542	63	63
8 1010-27200 Administrative Services	0	0	0	80	0	0	70	63	0	0
9 1010-22800 Information Systems Divis	0	0	0	1,662	0	0	1,444	11,524	0	0
10 Financial System MUNIS	23	23	2	632	0	0	815	148	35	35
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	6,465	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	1,159	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	738	0	0	641	2,391	0	0
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	53	0	91,815	0	0
19 1010-85100 Risk Management	0	0	0	448	0	284	389	935	0	0
20 1010-85900 Wellness Program	0	0	0	139	0	0	121	109	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	6,168	0	0	2,759	413	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>148</b>	<b>199</b>	<b>68</b>	<b>14,145</b>	<b>0</b>	<b>8,063</b>	<b>11,368</b>	<b>109,626</b>	<b>274</b>	<b>274</b>
Less: Prior Year Allocations	82	173	0	0	331	16,036	13,377	101,902	213	213
Carry-Forward	66	26	0	0	(331)	(7,973)	(2,009)	7,724	61	61
<b>Proposed Costs</b>	<b>\$214</b>	<b>\$225</b>	<b>\$68</b>	<b>\$14,145</b>	<b>\$(331)</b>	<b>\$91</b>	<b>\$9,358</b>	<b>\$117,350</b>	<b>\$334</b>	<b>\$334</b>

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Department	1010-75108 Veterans Park Softball	1010-75700 Community Center	1010-75800 Swimming Pool	1010-75900 County Market	1010-76000 Fairgrounds	1010-762XX Civic Arena	1010-76300 Pinconning Park	1010-79000 Library	1010-86500 401(K) Savings Plan Admin	1010- 87200/87201 Self Insurance
1 Building Depreciation	\$0	\$40,636	\$0	\$0	\$12,241	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	46	0	0	0	0
3 1010-25300 Treasurer	244	4,368	767	0	1,765	30,325	9,233	51	6	56
4 1010-10100 Board of Commissioners	208	1,133	151	0	345	5,209	1,677	15	1	16
5 1010-19100 Accounting Department	1,111	4,927	905	0	1,676	21,335	7,215	75	27	102
6 1010-20200 Payroll	123	1,464	377	0	40	3,202	1,364	2	2	4
7 1010-21200 Budget Department	571	1,675	575	0	918	5,627	2,280	32	30	61
8 1010-27200 Administrative Services	10	163	40	0	0	350	148	0	0	0
9 1010-22800 Information Systems Divis	217	3,378	836	0	0	8,840	3,063	0	0	0
10 Financial System MUNIS	333	1,819	242	0	554	8,365	2,693	23	2	25
11 1010-23300 Purchasing	0	294	0	0	0	2,354	0	0	0	0
12 1010-26500 Buildings and Grounds	0	15,773	0	0	19,425	7,013	16,593	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	96	2,139	1,544	0	0	5,455	2,106	0	0	0
15 1010-29800 Printing/Postage	0	(91)	0	0	0	(133)	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	24,179	6,043	0	3,023	24,179	15,109	0	0	0
18 1010-75112 Parks/Recreation Mainten.	955	0	0	0	6,862	1,211	1,428	0	0	0
19 1010-85100 Risk Management	59	6,747	225	0	2,911	17,208	1,588	0	0	0
20 1010-85900 Wellness Program	18	282	70	0	0	604	256	0	0	0
21 1010-87800 Retirees Health/Life Insura	44	11,803	265	0	0	11,968	(2,364)	0	0	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,989</b>	<b>120,690</b>	<b>12,040</b>	<b>0</b>	<b>49,759</b>	<b>153,157</b>	<b>62,388</b>	<b>199</b>	<b>68</b>	<b>264</b>
Less: Prior Year Allocations	7,719	87,463	13,022	2,903	51,654	147,985	67,985	173	68	129
Carry-Forward	(3,730)	33,227	(982)	(2,903)	(1,895)	5,172	(5,597)	26	0	135
<b>Proposed Costs</b>	<b>\$259</b>	<b>\$153,916</b>	<b>\$11,058</b>	<b>\$(2,903)</b>	<b>\$47,865</b>	<b>\$158,330</b>	<b>\$56,791</b>	<b>\$225</b>	<b>\$68</b>	<b>\$399</b>

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Department	1010-89500 Midland-Bay- Saginaw Airport	2010 County Road Fund	2210 Health Dept - Dist Health	2210-605XX Bioterrorism	2380 Gypsy Moth Control Fund	2400 Mosquito Control Fund	2560 Regist of Deeds Automation Fnd	2570 Budget Stabilization Fund	2600 Indigent Defense Fund	2610 911 Service Fund
1 Building Depreciation	\$0	\$0	\$43,642	\$0	\$115	\$0	\$0	\$0	\$0	\$12,145
2 Equipment Depreciation	0	0	1,640	0	0	370	0	0	23	115
3 1010-25300 Treasurer	120	1,074	32,904	30	1,664	5,154	249	0	1,531	4,336
4 1010-10100 Board of Commissioners	24	261	16,521	250	731	1,606	1,885	0	1,026	1,534
5 1010-19100 Accounting Department	111	1,149	81,646	1,444	3,574	7,649	7,029	0	5,046	7,222
6 1010-20200 Payroll	2	19	22,138	300	934	5,105	17	0	4,532	11,395
7 1010-21200 Budget Department	64	328	43,293	753	1,439	3,588	776	0	2,294	3,031
8 1010-27200 Administrative Services	0	0	2,371	29	100	580	0	0	518	1,320
9 1010-22800 Information Systems Divis	0	0	168,521	608	2,064	23,072	6,293	0	10,730	34,605
10 Financial System MUNIS	39	419	26,530	402	1,174	2,580	3,026	0	1,648	2,463
11 1010-23300 Purchasing	0	0	7,649	0	0	6,767	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	189,753	0	7,699	18,986	0	0	0	21,847
13 1010-26600 Corporation Counsel	0	0	29,273	0	0	189	0	0	0	7,445
14 1010-27000 Personnel & Employee Re	0	0	31,203	270	1,236	8,532	0	0	6,257	15,026
15 1010-29800 Printing/Postage	0	0	2,487	0	34	(165)	0	0	297	(135)
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	2,768	0	64	8,843	0	0	0	955
19 1010-85100 Risk Management	0	0	(26,115)	164	894	24,146	0	0	2,891	8,239
20 1010-85900 Wellness Program	0	0	4,100	51	172	1,002	0	0	895	2,283
21 1010-87800 Retirees Health/Life Insura	0	0	(63,812)	102	4,416	2,881	0	0	23,792	53,871
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>360</b>	<b>3,250</b>	<b>616,514</b>	<b>4,404</b>	<b>26,309</b>	<b>120,885</b>	<b>19,275</b>	<b>0</b>	<b>61,481</b>	<b>187,696</b>
Less: Prior Year Allocations	320	3,097	537,233	232	31,446	107,917	3,864	0	21,391	214,015
Carry-Forward	40	153	79,281	4,172	(5,137)	12,968	15,411	0	40,090	(26,319)
<b>Proposed Costs</b>	<b>\$401</b>	<b>\$3,403</b>	<b>\$695,795</b>	<b>\$8,575</b>	<b>\$21,173</b>	<b>\$133,853</b>	<b>\$34,686</b>	<b>\$0</b>	<b>\$101,571</b>	<b>\$161,376</b>

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Department	2630 Concealed Pistol Licensing Fd	2640 Local C.F.O. Training Fund	2650 Drug Law Enforcement Fund	2651 Drug Law Enforcement- Bayanet	2651-31200 BAYANET	2690 Law Library Fund	2710 Library Fund	2740 Community Corrections Fund	2760 Department On Aging Fund	2770 Home Rehabilitation Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407	\$821	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	69	670	0
3 1010-25300 Treasurer	2,585	40	10	892	0	331	465	438	27,515	44
4 1010-10100 Board of Commissioners	624	57	1	567	0	76	164	554	9,651	24
5 1010-19100 Accounting Department	2,714	452	27	3,328	0	367	1,018	2,728	46,218	311
6 1010-20200 Payroll	185	23	2	119	0	8	40	701	18,723	21
7 1010-21200 Budget Department	748	338	29	1,781	0	202	604	1,151	20,619	295
8 1010-27200 Administrative Services	17	0	0	0	0	0	0	74	2,076	0
9 1010-22800 Information Systems Divis	348	0	0	0	0	0	0	6,691	77,535	0
10 Financial System MUNIS	1,002	92	2	911	0	123	263	889	15,498	39
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	8,826	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	1,280	57,474	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	3,782	12,754	946
14 1010-27000 Personnel & Employee Re	154	0	0	0	0	0	0	1,005	27,524	0
15 1010-29800 Printing/Postage	0	0	0	22	0	0	0	(52)	377	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	518	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	0	4	3,587	0
19 1010-85100 Risk Management	94	0	0	0	0	0	0	3,464	22,180	0
20 1010-85900 Wellness Program	29	0	0	0	0	0	0	129	3,589	0
21 1010-87800 Retirees Health/Life Insura	0	376	0	0	0	0	0	1,021	(35,820)	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>8,500</b>	<b>1,378</b>	<b>71</b>	<b>7,619</b>	<b>0</b>	<b>1,108</b>	<b>2,555</b>	<b>24,853</b>	<b>319,816</b>	<b>1,679</b>
Less: Prior Year Allocations	9,050	1,625	338	7,951	0	984	2,784	23,413	387,136	2,548
Carry-Forward	(550)	(247)	(267)	(332)	0	124	(229)	1,440	(67,320)	(869)
<b>Proposed Costs</b>	<b>\$7,951</b>	<b>\$1,132</b>	<b>\$(196)</b>	<b>\$7,288</b>	<b>\$0</b>	<b>\$1,231</b>	<b>\$2,325</b>	<b>\$26,294</b>	<b>\$252,496</b>	<b>\$811</b>

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Department	2900 Social Welfare Fund	2902 Soc. Welf.-Protective Services	2920-66200 Child Care-Probate (Child	2920-66203 Instit.Care-Det.Fac(Juv. Home)	2920-66205 CCF-Casa Ct.Appointed S.Advoc	2920-66300 Child Care-D.S.S. (State Wards	2920-66400 In-Home Care-Intensive	2920-66401 Youth & Family Support	2920-66402 Juvenile Drug Court	2920-66500 Intensive Probation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	323	0	0	0	0	69	0
3 1010-25300 Treasurer	297	0	1,027	5,443	180	51	219	185	127	397
4 1010-10100 Board of Commissioners	68	0	178	1,989	80	30	421	538	363	520
5 1010-19100 Accounting Department	381	0	849	8,644	402	177	2,067	2,583	1,788	2,454
6 1010-20200 Payroll	13	0	19	9,436	10	6	269	885	263	1,561
7 1010-21200 Budget Department	250	0	370	3,305	179	94	848	957	723	921
8 1010-27200 Administrative Services	0	0	0	1,093	0	0	26	97	26	177
9 1010-22800 Information Systems Divis	0	0	0	38,091	0	0	532	2,009	2,912	3,671
10 Financial System MUNIS	109	0	287	3,194	129	49	677	864	583	835
11 1010-23300 Purchasing	0	0	0	1,765	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	1,915	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	13,786	0	0	236	999	236	1,950
15 1010-29800 Printing/Postage	0	0	0	(250)	0	0	4	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	797	0	0	0	0	0	0
19 1010-85100 Risk Management	0	0	0	11,972	0	0	143	541	143	989
20 1010-85900 Wellness Program	0	0	0	1,889	0	0	44	168	44	306
21 1010-87800 Retirees Health/Life Insura	0	0	0	10,136	0	0	(5,051)	(2,942)	4,455	25,043
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,116</b>	<b>0</b>	<b>2,729</b>	<b>113,528</b>	<b>980</b>	<b>408</b>	<b>435</b>	<b>6,883</b>	<b>11,733</b>	<b>38,824</b>
Less: Prior Year Allocations	937	0	10,917	139,060	805	544	2,133	11,067	8,805	8,519
Carry-Forward	179	0	(8,188)	(25,532)	175	(136)	(1,698)	(4,184)	2,928	30,305
<b>Proposed Costs</b>	<b>\$1,296</b>	<b>\$0</b>	<b>\$(5,458)</b>	<b>\$87,996</b>	<b>\$1,156</b>	<b>\$271</b>	<b>\$(1,263)</b>	<b>\$2,698</b>	<b>\$14,662</b>	<b>\$69,130</b>

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Department	2920-75104 Juv. Commun ity Based Treatment	2920-75105 Juv. Gender Specific Services	Juvenile Detention Building Use	2921 Child Care/Social Services	2930 Soldier's Relief	2970 Historical Preservation	3650 Debt- Water Supply Sys Bay	3690 Bldg Authority Debt Fund	4650 Water Supply Sys Bay-Const	5090-75600 Public Golf Course
1 Building Depreciation	\$0	\$0	\$6,401	\$0	\$279	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	69	0	0	0	0	0
3 1010-25300 Treasurer	276	438	0	0	4,060	1,323	0	0	0	4,628
4 1010-10100 Board of Commissioners	469	543	0	0	1,468	185	0	0	0	1,177
5 1010-19100 Accounting Department	2,331	2,623	0	0	6,786	849	0	0	0	5,266
6 1010-20200 Payroll	907	913	0	0	855	17	0	0	0	1,726
7 1010-21200 Budget Department	962	1,050	0	0	2,855	280	0	0	0	2,048
8 1010-27200 Administrative Services	100	100	0	0	4,241	0	0	0	0	192
9 1010-22800 Information Systems Divis	2,064	2,074	0	0	3,656	0	0	0	0	3,975
10 Financial System MUNIS	753	872	0	0	2,357	296	0	0	0	1,889
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	6,767
12 1010-26500 Buildings and Grounds	0	0	29,421	0	18,695	0	0	0	0	8,139
13 1010-26600 Corporation Counsel	0	0	0	0	6,279	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,129	1,241	0	0	1,096	0	0	0	0	2,618
15 1010-29800 Printing/Postage	0	8	0	0	70	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	154	0	0	0	0	1,938
19 1010-85100 Risk Management	556	559	0	0	1,292	0	0	0	0	1,892
20 1010-85900 Wellness Program	172	173	0	0	146	0	0	0	0	332
21 1010-87800 Retirees Health/Life Insura	19,605	10,572	0	0	3,009	0	0	0	0	(3,611)
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>29,323</b>	<b>21,166</b>	<b>35,821</b>	<b>0</b>	<b>57,368</b>	<b>2,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,976</b>
Less: Prior Year Allocations	24,370	18,438	0	0	63,075	1,129	74	738	74	54,472
Carry-Forward	4,953	2,728	0	0	(5,707)	1,820	(74)	(738)	(74)	(15,496)
<b>Proposed Costs</b>	<b>\$34,276</b>	<b>\$23,894</b>	<b>\$35,821</b>	<b>\$0</b>	<b>\$51,662</b>	<b>\$4,769</b>	<b>\$(74)</b>	<b>\$(738)</b>	<b>\$(74)</b>	<b>\$23,480</b>

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Department	5090-75601 Public Golf Course- Snack Shop	5090-75602 Public Golf Course-Club	5120-67100 Medical Care Facility Fund	5160 100% Tax Payment Fund (DTR)	5180 Delq Prop Tax Foreclosure	5350-70200 Housing Fund	5920 Water and Sewer Fund	5950 Commissary Fund	6770 Self- Insurance Fund- WC/UC/S&A	6771 Self- Insurance Fund- Healthcare
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251	\$19	\$0
2 Equipment Depreciation	0	0	0	0	0	115	0	0	0	0
3 1010-25300 Treasurer	221	10,681	9,488	6,331	12,452	298	107	378	283	1,122
4 1010-10100 Board of Commissioners	59	1,895	1,423	1,220	1,742	497	51	91	659	382
5 1010-19100 Accounting Department	261	7,967	5,707	5,153	7,425	3,209	363	487	3,153	1,791
6 1010-20200 Payroll	4	1,560	50	889	281	636	17	15	134	38
7 1010-21200 Budget Department	127	2,114	1,079	1,317	1,961	1,950	242	225	1,161	784
8 1010-27200 Administrative Services	0	171	0	96	21	59	0	0	7	0
9 1010-22800 Information Systems Divis	0	3,551	0	1,998	434	5,995	0	0	152	0
10 Financial System MUNIS	96	3,044	2,285	1,960	2,798	798	82	146	1,059	614
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	1,514	1,247	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	23,600	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	3,389	0	994	406	545	0	0	68	0
15 1010-29800 Printing/Postage	0	(43)	0	1,909	0	168	0	0	49	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	0	0	10	0
19 1010-85100 Risk Management	0	2,671	0	538	117	331	0	52	96	0
20 1010-85900 Wellness Program	0	296	0	167	36	102	0	0	13	0
21 1010-87800 Retirees Health/Life Insura	0	329	0	3,042	144	(12,952)	0	0	1,543	0
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	769	37,628	20,033	25,615	27,819	25,350	862	4,158	9,653	4,732
Less: Prior Year Allocations	750	29,781	16,865	34,242	28,477	13,904	760	4,047	28,955	4,288
Carry-Forward	19	7,847	3,168	(8,627)	(658)	11,446	102	111	(19,302)	444
<b>Proposed Costs</b>	<b>\$787</b>	<b>\$45,474</b>	<b>\$23,201</b>	<b>\$16,988</b>	<b>\$27,161</b>	<b>\$36,796</b>	<b>\$964</b>	<b>\$4,269</b>	<b>\$(9,648)</b>	<b>\$5,176</b>

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Department	7010 Trust and Agency	7030 Current Tax Collection Fund	7100 District Court Custodial Fund	7110 Probate Court Custodial Fund	7120 Trial Court Custodial Fund	7140 Inmates Custodial Fund	7210 Library Penal Fine Fund	7250 Flexible Spending- Section	7260 Employee 457 Def Comp Fund	7310-27400 Retirement System Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	0	4	4	4	60	0	0	0	3,349
4 1010-10100 Board of Commissioners	0	0	2	2	2	18	0	0	0	1,497
5 1010-19100 Accounting Department	0	0	53	53	53	155	0	0	0	36,122
6 1010-20200 Payroll	0	0	4	4	4	8	0	0	0	2,718
7 1010-21200 Budget Department	0	0	58	58	58	119	0	0	0	2,828
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	66
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	1,358
10 Financial System MUNIS	0	0	4	4	4	29	0	0	0	2,404
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	9,367
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	78,817
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	51,030
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	138
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	0	0	0	77
19 1010-85100 Risk Management	0	0	0	0	0	0	0	0	0	777
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	0	113
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	0	(5,628)
22 1010-27900 Building Authority	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,173</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	117,577
Carry-Forward	0	0	0	0	0	0	0	0	0	67,596
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$126</b>	<b>\$126</b>	<b>\$126</b>	<b>\$390</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$252,769</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	1,258	0	0	15	3,867	1,091	186	3,205	0	364
4 1010-10100 Board of Commissioners	387	0	0	2	1,213	223	58	705	0	97
5 1010-19100 Accounting Department	2,750	0	0	31	4,410	812	212	2,565	0	353
6 1010-20200 Payroll	71	0	0	2	788	25	19	54	0	67
7 1010-21200 Budget Department	1,105	0	0	29	742	293	42	818	0	27
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	0
10 Financial System MUNIS	622	0	0	4	1,948	359	94	1,133	0	156
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	1,324	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	0
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	224	0	0	0	0	0
19 1010-85100 Risk Management	0	0	0	0	14,661	0	0	0	0	0
20 1010-85900 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	0	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>6,193</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>29,176</b>	<b>2,804</b>	<b>611</b>	<b>8,481</b>	<b>0</b>	<b>1,064</b>
Less: Prior Year Allocations	7,609	0	0	254	27,625	2,200	506	7,323	0	1,977
Carry-Forward	(1,416)	0	0	(171)	1,551	604	105	1,158	0	(913)
<b>Proposed Costs</b>	<b>\$4,777</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(88)</b>	<b>\$30,726</b>	<b>\$3,408</b>	<b>\$716</b>	<b>\$9,638</b>	<b>\$0</b>	<b>\$151</b>

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Department	9760 Governmental Full Accrual	9770 Governmental Full Accrual- Drain	Bay City Department of Public Safety	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$47,535	\$3,745	\$0	\$360,679
2 Equipment Depreciation	0	0	0	370	0	62,724
3 1010-25300 Treasurer	81	4	0	488	0	289,343
4 1010-10100 Board of Commissioners	151	11	0	0	0	96,146
5 1010-19100 Accounting Department	2,236	40	0	0	0	480,150
6 1010-20200 Payroll	159	13	0	0	0	174,742
7 1010-21200 Budget Department	2,209	3	0	0	0	186,612
8 1010-27200 Administrative Services	0	0	0	739	0	54,716
9 1010-22800 Information Systems Divis	0	0	0	38,291	0	1,070,213
10 Financial System MUNIS	242	18	0	0	0	154,394
11 1010-23300 Purchasing	0	0	0	0	0	59,135
12 1010-26500 Buildings and Grounds	0	0	57,489	63,221	0	1,310,265
13 1010-26600 Corporation Counsel	0	0	0	189	0	278,248
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	290,133
15 1010-29800 Printing/Postage	0	0	0	0	0	26,421
16 1010-30100 Sheriff's Office	0	0	0	4,035	0	217,576
17 1010-75110 Recreation & Facilities	0	0	0	0	0	72,533
18 1010-75112 Parks/Recreation Mainten.	0	0	0	825	0	141,030
19 1010-85100 Risk Management	0	0	1,976	5,527	0	282,807
20 1010-85900 Wellness Program	0	0	0	0	0	32,961
21 1010-87800 Retirees Health/Life Insura	0	0	0	0	0	908,799
22 1010-27900 Building Authority	0	0	0	0	0	651
<b>Total Current Allocations</b>	<b>5,078</b>	<b>88</b>	<b>107,000</b>	<b>117,430</b>	<b>0</b>	<b>6,550,278</b>
Less: Prior Year Allocations	0	0	107,903	208,778	0	6,444,948
Carry-Forward	0	0	(903)	(91,348)	0	43,380
<b>Proposed Costs</b>	<b>\$5,078</b>	<b>\$88</b>	<b>\$106,097</b>	<b>\$26,081</b>	<b>\$0</b>	<b>\$6,593,658</b>

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
23 1010-13100 Circuit Court	449,081	427,251	21,830	0	470,911
24 1010-13101 Circuit Court - SSSPP Gra	6,304	6,143	161	0	6,465
25 1010-13131 Circuit-Adult Drug Court G	5,137	5,905	(768)	0	4,369
26 1010-13300 Circuit Court Adult Probati	59,770	57,258	2,512	0	62,282
27 1010-13600 District Court	438,571	437,877	694	0	439,264
28 1010-13700 District Court Adult Probat	111,603	94,640	16,963	0	128,567
29 1010-13731 Dist.Ct OWI Treatment Oc	4,684	6,056	(1,372)	0	3,312
30 1010-14100 & 2150 FOC	279,696	271,114	8,582	0	288,278
31 1010-14100 & 2150 FOC DP	101,705	105,028	(3,323)	0	98,382
32 1010-14500 Law Library	14,695	14,627	68	0	14,762
33 1010-14700 Jury/Judicial Council	22,598	18,089	4,509	0	27,108
34 1010-14800 Probate Court	341,582	294,543	47,039	0	388,621
35 1010-14802 Public Guardian	1,182	1,302	(120)	0	1,062
36 1010-14805 Probate Ct. Safe Havens	0	1,099	(1,099)	0	(1,099)
37 1010-17100 County Executive	125,690	94,372	31,318	0	157,008
38 1010-21500 Clerk	144,385	127,572	16,813	0	161,197
39 1010-22900 Community Outreach / Me	7,568	7,962	(394)	0	7,175
40 1010-25416 2016 Delq Tax Property S:	0	74	(74)	0	(74)
41 1010-25417 2017 Delq Tax Property S:	209	153	56	0	265
42 1010-25700 Equalization Department	54,648	53,668	980	0	55,628
43 1010-26200 Elections	1,127	2,540	(1,413)	0	(287)
44 1010-26201 Board of Canvassers	1,040	760	280	0	1,321
45 1010-267XX Prosecuting Attorney	332,551	286,438	46,113	0	378,663
46 Prosecuting Attorney DP	48,829	75,886	(27,057)	0	21,772
47 1010-26800 Register of Deeds	88,655	96,761	(8,106)	0	80,548
48 1010-27300 Department of Criminal De	27,993	46,213	(18,220)	0	9,773
49 1010-27301 Indigent Attorney	12,915	3,615	9,300	0	22,215
50 1010-27302 Department of Public Defe	40,091	66,758	(26,667)	0	13,424
51 1010-27500 Drain Commissioner	87,402	98,610	(11,208)	0	76,194
52 1010-27360 Department Of Indigent Dc	174	1,462	(1,288)	0	(1,114)
53 1010-27400 Retirement Board	199	0	0	0	199
54 1010-27401 Vol Employee Benefit Ass	199	0	0	0	199
55 1010-27507 Drain - County at Large	92	89	3	0	96
56 1010-27801 County Survey/Remonum	10,814	9,967	847	0	11,660
57 1010-27903 Bldg Auth-MH Grp Home,I	2,130	2,962	(832)	0	1,298
58 1010-27909 Bldg Auth-MH Grp Home,;	2,377	3,421	(1,044)	0	1,334
59 1010-27910 Bldg Auth-MH Grp Home,I	2,274	3,346	(1,072)	0	1,201
60 1010-27911 Bldg Auth-MH Grp Home,I	3,373	4,329	(956)	0	2,417
61 1010-27912 Bldg Auth-MH Grp Home,I	2,384	3,427	(1,043)	0	1,340
62 1010-27919 Bldg Auth-MH Grp Home,I	2,550	3,580	(1,030)	0	1,519

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
63 1010-27920 Bldg Auth-MH Grp Home,(	2,194	2,942	(748)	0	1,445
64 1010-27921 Bldg Auth-MH Grp Home,(	2,328	3,373	(1,045)	0	1,283
65 1010-27922 Bldg Auth-MH Grp Home,(	2,523	3,932	(1,409)	0	1,114
66 1010-28000 Soil Conservation	2,033	1,800	233	0	2,267
67 1010-28300 M.S.U. Extension	36,942	43,938	(6,996)	0	29,947
68 1010-28600 Gypsy Moth Suppression	2,478	2,158	320	0	2,798
69 1010-28700 Environmental Affairs	44,605	48,429	(3,824)	0	40,781
70 1010-28703 Euclid Linear Park	68	68	0	0	68
71 1010-28704/28705 Environmental Gra	122	243	(121)	0	1
72 1010-28706 Bay Co/Partnership Water	0	0	0	0	0
73 1010-28707 Phragmites Treatment 201	0	132	(132)	0	(132)
74 1010-28800 Geographic Information Sy	7,471	14,316	(6,845)	0	626
75 1010-31100 Circuit Court Warrant Offic	18,160	15,370	2,790	0	20,950
76 1010-31200 B.A.Y.A.N.E.T.	0	7,771	(7,771)	0	(7,771)
77 1010-31500 Secondary Road Patrol	222,088	198,414	23,674	0	245,761
78 1010-31502 2nd Rd Patr-Monitor Cop	0	0	0	0	0
79 1010-31503 2nd Rd Patrol-Bangor Tw	28,675	30,993	(2,318)	0	26,356
80 1010-31504 2nd Rd Patr-Portsmouth	9,316	14,947	(5,631)	0	3,686
81 1010-31505 2nd Rd Ptrl-Williams Twp	32,698	25,939	6,759	0	39,458
82 1010-31506 2nd Rd Patrol-Monitor Tw	18,306	20,350	(2,044)	0	16,262
83 1010-31507 2nd Rd Patrol - City of	8,949	15,525	(6,576)	0	2,373
84 1010-31508 2nd Road Patrol-Pinconni	23,575	20,874	2,701	0	26,276
85 1010-31509 2Nd Rd Patrol K-9 Pincon	9,379	8,703	676	0	10,055
86 1010-31510 Bangor Twps Schools & B	14,217	15,047	(830)	0	13,387
87 1010-31516 2nd Rd.Pat-Bay City Sch	17,558	15,494	2,064	0	19,621
88 1010-31517 2nd Patrol-Frankenlust & l	9,344	8,037	1,307	0	10,652
89 1010-31600 Secondary Road Patrol Gr	1,615	11,634	(10,019)	0	(8,403)
90 1010-31681 Road Patrol Grant Oct-De	32,530	30,073	2,457	0	34,987
91 1010-31700 Township Road Patrol	7,632	7,929	(297)	0	7,336
92 1010-31701 Township Road Patrol Apr	0	0	0	0	0
93 1010-31902 Drive MI Safely/Task Forc	873	1,820	(947)	0	(73)
94 1010-31903 O.W.I. Alcohol Enforceme	1,745	2,750	(1,005)	0	741
95 1010-31904 Youth Alcohol Enforcemer	0	0	0	0	0
96 1010-31905 Dre Drug Recogn.Expert C	618	826	(208)	0	410
97 1010-32100 Michigan Justice Training	457	407	50	0	506
98 1010-32200 Medical Marihuana Enforc	0	79	(79)	0	(79)
99 1010-32500 911 Central Dispatch	10,790	173	10,617	0	21,408
100 1010-33100 Marine Law Enforcement (	6,524	4,602	1,922	0	8,445
101 1010-33101 Marine Safety	876	709	167	0	1,043
102 1010-33102 Port Security	0	0	0	0	0

**Bay County, MI  
Cost Allocation Plan**

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
103 1010-33103 Marine Slow No Wake Pro	1,588	0	0	0	1,588
104 1010-33200 Snowmobile Law Enforcer	976	950	26	0	1,001
105 1010-33300 Operations Stone Garden	1,437	0	0	0	1,437
106 1010-33301 Operation Stone Garden F	1,034	0	0	0	1,034
107 1010-33350 Sheriff Covid	1,297	0	0	0	1,297
108 1010-35100 Corrections Department / .	4,157	49,037	(44,880)	0	(40,723)
109 1010-42600 Off of Emerg Serv-Civil	9,078	10,462	(1,384)	0	7,694
110 1010-42601 Local Emergency Planning	1,747	1,286	461	0	2,209
111 1010-42602 Homeland Security Activity	149	143	6	0	154
112 1010-42603 Hazard Mitigation Grant	185	81	104	0	289
113 1010-42650 AA (Active Assult) Task Fo	176	0	0	0	176
114 1010-43000 Animal Services & Adoptic	161,483	191,442	(29,959)	0	131,524
115 1010-58000 Pere Marquette Parking	9,878	15,008	(5,130)	0	4,749
116 1010-60100 Health Dept-Admin	1,630	464	1,166	0	2,797
117 1010-61700 Personal Care - Private	53	0	0	0	53
118 1010-61731 Personal Care-Grant/Oct-I	95	75	20	0	115
119 1010-64800 Medical Examiner	4,595	5,220	(625)	0	3,969
120 1010-64900 Mental Health	107	107	(0)	0	107
121 1010-65100 Ambulance	68	68	0	0	68
122 1010-66801 Michigan Works!	298	161	137	0	436
123 1010-67000 Mi Dept Human Serv-Bay	148	82	66	0	214
124 1010-67100 Social Services-Med Care	199	173	26	0	225
125 1010-68100 Veterans Burial	68	0	0	0	68
126 1010-69200 Center Ridge Arms Housir	14,145	0	0	0	14,145
127 1010-70200 Center Ridge Arms-Admin	0	331	(331)	0	(331)
128 1010-72101 Transportation Planning	8,063	16,036	(7,973)	0	91
129 1010-72181 Trans. Planning - Oct.-Dec	11,368	13,377	(2,009)	0	9,358
130 1010-75100 Recreation/Parks Departrr	109,626	101,902	7,724	0	117,350
131 1010-75104 Juv Community Based Tre	274	213	61	0	334
132 1010-75105 Juv Gender Specific Servi	274	213	61	0	334
133 1010-75108 Veterans Park Softball	3,989	7,719	(3,730)	0	259
134 1010-75700 Community Center	120,690	87,463	33,227	0	153,916
135 1010-75800 Swimming Pool	12,040	13,022	(982)	0	11,058
136 1010-75900 County Market	0	2,903	(2,903)	0	(2,903)
137 1010-76000 Fairgrounds	49,759	51,654	(1,895)	0	47,865
138 1010-762XX Civic Arena	153,157	147,985	5,172	0	158,330
139 1010-76300 Pinconning Park	62,388	67,985	(5,597)	0	56,791
140 1010-79000 Library	199	173	26	0	225
141 1010-86500 401(K) Savings Plan Admi	68	68	0	0	68
142 1010-87200/87201 Self Insurance Adr	264	129	135	0	399

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
143 1010-89500 Midland-Bay-Saginaw Airp	360	320	40	0	401
144 2010 County Road Fund	3,250	3,097	153	0	3,403
145 2210 Health Dept - Dist Health	616,514	537,233	79,281	0	695,795
146 2210-605XX Bioterrorism	4,404	232	4,172	0	8,575
147 2380 Gypsy Moth Control Fund	26,309	31,446	(5,137)	0	21,173
148 2400 Mosquito Control Fund	120,885	107,917	12,968	0	133,853
149 2560 Regist of Deeds Automation Fnd	19,275	3,864	15,411	0	34,686
150 2570 Budget Stabilization Fund	0	0	0	0	0
151 2600 Indigent Defense Fund	61,481	21,391	40,090	0	101,571
152 2610 911 Service Fund	187,696	214,015	(26,319)	0	161,376
153 2630 Concealed Pistol Licensing Fd	8,500	9,050	(550)	0	7,951
154 2640 Local C.F.O. Training Fund	1,378	1,625	(247)	0	1,132
155 2650 Drug Law Enforcement Fund	71	338	(267)	0	(196)
156 2651 Drug Law Enforcement-Bayanet	7,619	7,951	(332)	0	7,288
157 2651-31200 BAYANET	0	0	0	0	0
158 2690 Law Library Fund	1,108	984	124	0	1,231
159 2710 Library Fund	2,555	2,784	(229)	0	2,325
160 2740 Community Corrections Fund	24,853	23,413	1,440	0	26,294
161 2760 Department On Aging Fund	319,816	387,136	(67,320)	0	252,496
162 2770 Home Rehabilitation Fund	1,679	2,548	(869)	0	811
163 2900 Social Welfare Fund	1,116	937	179	0	1,296
164 2902 Soc. Welf.-Protective Services	0	0	0	0	0
165 2920-66200 Child Care-Probate (Child	2,729	10,917	(8,188)	0	(5,458)
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	113,528	139,060	(25,532)	0	87,996
167 2920-66205 CCF-Casa Ct.Appointed S	980	805	175	0	1,156
168 2920-66300 Child Care-D.S.S. (State V	408	544	(136)	0	271
169 2920-66400 In-Home Care-Intensive P	435	2,133	(1,698)	0	(1,263)
170 2920-66401 Youth & Family Support S	6,883	11,067	(4,184)	0	2,698
171 2920-66402 Juvenile Drug Court	11,733	8,805	2,928	0	14,662
172 2920-66500 Intensive Probation	38,824	8,519	30,305	0	69,130
173 2920-75104 Juv.Community Based Tre	29,323	24,370	4,953	0	34,276
174 2920-75105 Juv.Gender Specific Servi	21,166	18,438	2,728	0	23,894
175 Juvenile Detention Building Use	35,821	0	0	0	35,821
176 2921 Child Care/Social Services	0	0	0	0	0
177 2930 Soldier's Relief	57,368	63,075	(5,707)	0	51,662
178 2970 Historical Preservation	2,949	1,129	1,820	0	4,769
179 3650 Debt-Water Supply Sys Bay	0	74	(74)	0	(74)
180 3690 Bldg Authority Debt Fund	0	738	(738)	0	(738)
181 4650 Water Supply Sys Bay-Const	0	74	(74)	0	(74)
182 5090-75600 Public Golf Course	38,976	54,472	(15,496)	0	23,480

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
183 5090-75601 Public Golf Course-Snack	769	750	19	0	787
184 5090-75602 Public Golf Course-Club	37,628	29,781	7,847	0	45,474
185 5120-67100 Medical Care Facility Func	20,033	16,865	3,168	0	23,201
186 5160 100% Tax Payment Fund (DTR)	25,615	34,242	(8,627)	0	16,988
187 5180 Delq Prop Tax Foreclosure	27,819	28,477	(658)	0	27,161
188 5350-70200 Housing Fund	25,350	13,904	11,446	0	36,796
189 5920 Water and Sewer Fund	862	760	102	0	964
190 5950 Commissary Fund	4,158	4,047	111	0	4,269
191 6770 Self-Insurance Fund-WC/JC/S&I	9,653	28,955	(19,302)	0	(9,648)
192 6771 Self-Insurance Fund-Healthcare	4,732	4,288	444	0	5,176
193 7010 Trust and Agency	0	0	0	0	0
194 7030 Current Tax Collection Fund	0	0	0	0	0
195 7100 District Court Custodial Fund	126	0	0	0	126
196 7110 Probate Court Custodial Fund	126	0	0	0	126
197 7120 Trial Court Custodial Fund	126	0	0	0	126
198 7140 Inmates Custodial Fund	390	0	0	0	390
199 7210 Library Penal Fine Fund	0	0	0	0	0
200 7250 Flexible Spending-Section	0	0	0	0	0
201 7260 Employee 457 Def Comp Fund	0	0	0	0	0
202 7310-27400 Retirement System Fund	185,173	117,577	67,596	0	252,769
203 7360-27401 Public Employee Health C	6,193	7,609	(1,416)	0	4,777
204 7550 Cash and Investment Pool Fund	0	0	0	0	0
205 7610 Probate Court Trust Fund	0	0	0	0	0
206 7640 Inmate Trust Fund	83	254	(171)	0	(88)
207 8010 Drain	29,176	27,625	1,551	0	30,726
208 8011 Hampton O&M	2,804	2,200	604	0	3,408
209 8012 Portsmouth O&M	611	506	105	0	716
210 8014 Bangor O&M	8,481	7,323	1,158	0	9,638
211 8020 Drain Revolving Account	0	0	0	0	0
212 8510 Drain Debt Ret	1,064	1,977	(913)	0	151
213 9760 Governmental Full Accrual	5,078	0	0	0	5,078
214 9770 Governmentl Full Accrual-Drain	88	0	0	0	88
215 Bay City Department of Public Safety	107,000	107,903	(903)	0	106,097
216 Other	117,430	208,778	(91,348)	0	26,081
<b>Total</b>	<b>6,550,278</b>	<b>6,444,948</b>	<b>43,380</b>	<b>0</b>	<b>6,593,658</b>

**Building Depreciation  
Nature and Extent of Service**

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

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

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

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

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



**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description	Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds
<hr/>									
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost									
2021 Building Depreciation	612,752	0	8,670	43,556	170,460	297,690	6,388	19,635	12,217
Subtotal - Services & Supplies	<hr/> 612,752	<hr/> 0	<hr/> 8,670	<hr/> 43,556	<hr/> 170,460	<hr/> 297,690	<hr/> 6,388	<hr/> 19,635	<hr/> 12,217
<b>Department Cost Total</b>	612,752	0	8,670	43,556	170,460	297,690	6,388	19,635	12,217
Adjustments to Cost									
Subtotal - Adjustments	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>	612,752	0	8,670	43,556	170,460	297,690	6,388	19,635	12,217
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<hr/> <hr/> <b>\$612,752</b>		<hr/> <hr/> <b>\$8,670</b>	<hr/> <hr/> <b>\$43,556</b>	<hr/> <hr/> <b>\$170,460</b>	<hr/> <hr/> <b>\$297,690</b>	<hr/> <hr/> <b>\$6,388</b>	<hr/> <hr/> <b>\$19,635</b>	<hr/> <hr/> <b>\$12,217</b>

**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
<b>Personnel Costs</b>						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
<b>Services &amp; Supplies Cost</b>						
2021 Building Depreciation	P	612,752	694	40,556	360	12,527
Subtotal - Services & Supplies		612,752	694	40,556	360	12,527
<b>Department Cost Total</b>		612,752	694	40,556	360	12,527
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		612,752	694	40,556	360	12,527
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$612,752</b>	<b>\$694</b>	<b>\$40,556</b>	<b>\$360</b>	<b>\$12,527</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	Office of Emergency Services
5 Contract Serv.	\$0	\$1,211	\$17	\$86	\$337	\$588	\$13	\$39	\$24	\$1
Subtotal - 1010-19100 Accounting Dep	0	1,211	17	86	337	588	13	39	24	1
<b>Total Incoming</b>	<b>0</b>	<b>1,211</b>	<b>17</b>	<b>86</b>	<b>337</b>	<b>588</b>	<b>13</b>	<b>39</b>	<b>24</b>	<b>1</b>
<b>C. Total Allocated</b>		<b>\$613,963</b>	<b>\$8,687</b>	<b>\$43,642</b>	<b>\$170,797</b>	<b>\$298,278</b>	<b>\$6,401</b>	<b>\$19,674</b>	<b>\$12,241</b>	<b>\$695</b>
			1.41%	7.11%	27.82%	48.58%	1.04%	3.20%	1.99%	0.11%

**Bay County, MI  
Cost Allocation Plan**

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

**Dept:1 Building Depreciation**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Community Center</b>	<b>Storage Bldg</b>	<b>Central Dispatch</b>
5 Contract Serv.	\$0	\$1,211	\$80	\$1	\$25
Subtotal - 1010-19100 Accounting Dep	0	1,211	80	1	25
<b>Total Incoming</b>	0	1,211	80	1	25
<b>C. Total Allocated</b>		\$613,963	\$40,636	\$361	\$12,552
			6.62%	0.06%	2.04%

**Bay County, MI  
Cost Allocation Plan**

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County Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$410	\$0	\$410	\$1	\$411
4 1010-10100 Board of Commissioners	4,434	9.70%	841	0	841	2	842
5 1010-19100 Accounting Department	2,715	5.94%	515	0	515	1	516
6 1010-20200 Payroll	1,045	2.29%	198	0	198	0	199
7 1010-21200 Budget Department	987	2.16%	187	0	187	0	188
8 1010-27200 Administrative Services	435	0.95%	82	0	82	0	83
9 1010-22800 Information Systems Divis	3,210	7.02%	609	0	609	1	610
11 1010-23300 Purchasing	428	0.94%	81	0	81	0	81
12 1010-26500 Buildings and Grounds	1,282	2.80%	243	0	243	0	244
13 1010-26600 Corporation Counsel	392	0.86%	74	0	74	0	74
14 1010-27000 Personnel & Employee Re	1,929	4.22%	366	0	366	1	367
15 1010-29800 Printing/Postage	838	1.83%	159	0	159	0	159
37 1010-17100 County Executive	2,505	5.48%	475	0	475	1	476
38 1010-21500 Clerk	4,698	10.28%	891	0	891	2	893
42 1010-25700 Equalization Department	697	1.52%	132	0	132	0	132
47 1010-26800 Register of Deeds	1,869	4.09%	354	0	354	1	355
51 1010-27500 Drain Commissioner	1,912	4.18%	363	0	363	1	363
56 1010-27801 County Survey/Remonum	56	0.12%	11	0	11	0	11
67 1010-28300 M.S.U. Extension	2,492	5.45%	473	0	473	1	473
69 1010-28700 Environmental Affairs	601	1.31%	114	0	114	0	114
74 1010-28800 Geographic Information S	254	0.56%	48	0	48	0	48
128 1010-72101 Transportation Planning	508	1.11%	96	0	96	0	97
147 2380 Gypsy Moth Control Fund	605	1.32%	115	0	115	0	115
161 2760 Department On Aging Fund	4,322	9.45%	820	0	820	2	821
177 2930 Soldier's Relief	1,469	3.21%	279	0	279	1	279
191 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	19	0	19	0	19
202 7310-27400 Retirement System Fund	736	1.61%	140	0	140	0	140
216 Other	3,043	6.66%	577	0	577	1	578
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>8,670</b>	<b>0</b>	<b>8,670</b>	<b>17</b>	<b>8,687</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,670</b>		<b>\$8,687</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

**Bay County, MI  
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**Health Facility Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 2210 Health Dept - Dist Health	100	100.00%	\$43,556	\$0	\$43,556	\$86	\$43,642
<b>Subtotal</b>	100	100.00%	43,556	0	43,556	86	43,642
Direct Bills					0		0
<b>Total</b>					\$43,556		\$43,642
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds							

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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%	\$41,867	\$0	\$41,867	\$83	\$41,950
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	9,990	0	9,990	20	10,010
27 1010-13600 District Court	10,193	21.68%	36,948	0	36,948	73	37,021
28 1010-13700 District Court Adult Probat	1,538	3.27%	5,575	0	5,575	11	5,586
30 1010-14100 & 2150 FOC	4,500	9.57%	16,312	0	16,312	32	16,344
32 1010-14500 Law Library	731	1.55%	2,650	0	2,650	5	2,655
34 1010-14800 Probate Court	7,181	15.27%	26,030	0	26,030	51	26,082
45 1010-267XX Prosecuting Attorney	6,140	13.06%	22,257	0	22,257	44	22,301
50 1010-27302 Department of Public Defe	1,452	3.09%	5,263	0	5,263	10	5,274
160 2740 Community Corrections Fund	112	0.24%	406	0	406	1	407
216 Other	872	1.85%	3,161	0	3,161	6	3,167
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>170,460</b>	<b>0</b>	<b>170,460</b>	<b>337</b>	<b>170,797</b>
Direct Bills					0		0
<b>Total</b>					<b>\$170,460</b>		<b>\$170,797</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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**Law Enf Center Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	57,414	83.64%	\$248,999	\$0	\$248,999	\$492	\$249,491
190 5950 Commissary Fund	288	0.42%	1,249	0	1,249	2	1,251
215 Bay City Department of Public Safety	10,939	15.94%	47,441	0	47,441	94	47,535
<b>Subtotal</b>	<b>68,641</b>	<b>100.00%</b>	<b>297,690</b>	<b>0</b>	<b>297,690</b>	<b>588</b>	<b>298,278</b>
Direct Bills					0		0
<b>Total</b>					<b>\$297,690</b>		<b>\$298,278</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds



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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
175 Juvenile Detention Building Use	100	100.00%	\$6,388	\$0	\$6,388	\$13	\$6,401
<b>Subtotal</b>	100	100.00%	6,388	0	6,388	13	6,401
Direct Bills					0		0
<b>Total</b>					<b>\$6,388</b>		<b>\$6,401</b>

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

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**Animal Control Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 1010-43000 Animal Services & Adoptic	100	100.00%	\$19,635	\$0	\$19,635	\$39	\$19,674
<b>Subtotal</b>	100	100.00%	19,635	0	19,635	39	19,674
Direct Bills					0		0
<b>Total</b>					<b>\$19,635</b>		<b>\$19,674</b>

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

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**Fairgrounds Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 1010-76000 Fairgrounds	100	100.00%	\$12,217	\$0	\$12,217	\$24	\$12,241
<b>Subtotal</b>	100	100.00%	12,217	0	12,217	24	12,241
Direct Bills					0		0
<b>Total</b>					\$12,217		\$12,241
Basis Units: Direct Allocation to Fair Grounds							
Source: Buildings and Grounds							

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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
109 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>					\$694		\$695

Basis Units: Direct Allocation to the Office of Emergency Services

Source: Buildings and Grounds

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**Community Center Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 1010-75700 Community Center	100	100.00%	\$40,556	\$0	\$40,556	\$80	\$40,636
<b>Subtotal</b>	100	100.00%	40,556	0	40,556	80	40,636
Direct Bills					0		0
<b>Total</b>					\$40,556		\$40,636

Basis Units: Direct Allocation to Community Center

Source: Buildings and Grounds

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**Storage Bldg Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	97	5.46%	\$20	\$0	\$20	\$0	\$20
27 1010-13600 District Court	630	35.45%	128	0	128	0	128
30 1010-14100 & 2150 FOC	97	5.46%	20	0	20	0	20
38 1010-21500 Clerk	97	5.46%	20	0	20	0	20
45 1010-267XX Prosecuting Attorney	801	45.08%	162	0	162	0	163
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>1</b>	<b>361</b>
Direct Bills					0		0
<b>Total</b>					<b>\$360</b>		<b>\$361</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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**Central Dispatch Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$406	\$0	\$406	\$1	\$407
152 2610 911 Service Fund	4,838	96.76%	12,121	0	12,121	24	12,145
<b>Subtotal</b>	5,000	100.00%	12,527	0	12,527	25	12,552
Direct Bills					0		0
<b>Total</b>					<b>\$12,527</b>		<b>\$12,552</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Office of Emergency Services	Community Center	Storage Bldg
3 1010-25300 Treasurer	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	842	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	516	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	199	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	188	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	83	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	610	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	81	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	244	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	74	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	367	0	0	0	0	0	0	0	0	0
15 1010-29800 Printing/Postage	159	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	249,491	0	0	0	0	0	20
23 1010-13100 Circuit Court	0	0	41,950	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	10,010	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	37,021	0	0	0	0	0	0	128
28 1010-13700 District Court Adult Probat	0	0	5,586	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	16,344	0	0	0	0	0	0	20
32 1010-14500 Law Library	0	0	2,655	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	26,082	0	0	0	0	0	0	0
37 1010-17100 County Executive	476	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	893	0	0	0	0	0	0	0	0	20
42 1010-25700 Equalization Department	132	0	0	0	0	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	0	0	22,301	0	0	0	0	0	0	163
47 1010-26800 Register of Deeds	355	0	0	0	0	0	0	0	0	11
50 1010-27302 Department of Public Defe	0	0	5,274	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	363	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	11	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	473	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	114	0	0	0	0	0	0	0	0	0
74 1010-28800 Geographic Information Sy	48	0	0	0	0	0	0	0	0	0
109 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	695	0	0
114 1010-43000 Animal Services & Adoptic	0	0	0	0	0	19,674	0	0	0	0
128 1010-72101 Transportation Planning	97	0	0	0	0	0	0	0	0	0
134 1010-75700 Community Center	0	0	0	0	0	0	0	0	40,636	0
137 1010-76000 Fairgrounds	0	0	0	0	0	0	12,241	0	0	0
145 2210 Health Dept - Dist Health	0	43,642	0	0	0	0	0	0	0	0
147 2380 Gypsy Moth Control Fund	115	0	0	0	0	0	0	0	0	0
152 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	0
160 2740 Community Corrections Fund	0	0	407	0	0	0	0	0	0	0
161 2760 Department On Aging Fund	821	0	0	0	0	0	0	0	0	0



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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Office of Emergency Services	Community Center	Storage Bldg
175 Juvenile Detention Building Use	\$0	\$0	\$0	\$0	\$6,401	\$0	\$0	\$0	\$0	\$0
177 2930 Soldier's Relief	279	0	0	0	0	0	0	0	0	0
190 5950 Commissary Fund	0	0	0	1,251	0	0	0	0	0	0
191 6770 Self-Insurance Fund-WC/UC/S&I	19	0	0	0	0	0	0	0	0	0
202 7310-27400 Retirement System Fund	140	0	0	0	0	0	0	0	0	0
215 Bay City Department of Public Safety	0	0	0	47,535	0	0	0	0	0	0
216 Other	578	0	3,167	0	0	0	0	0	0	0
<b>Total</b>	<b>\$8,687</b>	<b>\$43,642</b>	<b>\$170,797</b>	<b>\$298,278</b>	<b>\$6,401</b>	<b>\$19,674</b>	<b>\$12,241</b>	<b>\$695</b>	<b>\$40,636</b>	<b>\$361</b>

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**Allocation Summary**

**Dept:1 Building Depreciation**

<b>Department</b>	<b>Central Dispatch</b>	<b>Total</b>
3 1010-25300 Treasurer	\$0	\$411
4 1010-10100 Board of Commissioners	0	842
5 1010-19100 Accounting Department	0	516
6 1010-20200 Payroll	0	199
7 1010-21200 Budget Department	0	188
8 1010-27200 Administrative Services	0	83
9 1010-22800 Information Systems Divis	0	610
11 1010-23300 Purchasing	0	81
12 1010-26500 Buildings and Grounds	0	244
13 1010-26600 Corporation Counsel	0	74
14 1010-27000 Personnel & Employee Re	0	367
15 1010-29800 Printing/Postage	0	159
16 1010-30100 Sheriff's Office	0	249,511
23 1010-13100 Circuit Court	0	41,950
26 1010-13300 Circuit Court Adult Probati	0	10,010
27 1010-13600 District Court	0	37,149
28 1010-13700 District Court Adult Probat	0	5,586
30 1010-14100 & 2150 FOC	0	16,364
32 1010-14500 Law Library	0	2,655
34 1010-14800 Probate Court	0	26,082
37 1010-17100 County Executive	0	476
38 1010-21500 Clerk	0	912
42 1010-25700 Equalization Department	0	132
45 1010-267XX Prosecuting Attorney	0	22,463
47 1010-26800 Register of Deeds	0	366
50 1010-27302 Department of Public Defe	0	5,274
51 1010-27500 Drain Commissioner	0	363
56 1010-27801 County Survey/Remonum	0	11
67 1010-28300 M.S.U. Extension	0	473
69 1010-28700 Environmental Affairs	0	114
74 1010-28800 Geographic Information Sy	0	48
109 1010-42600 Off of Emerg Serv-Civil	407	1,102
114 1010-43000 Animal Services & Adoptic	0	19,674
128 1010-72101 Transportation Planning	0	97
134 1010-75700 Community Center	0	40,636
137 1010-76000 Fairgrounds	0	12,241
145 2210 Health Dept - Dist Health	0	43,642
147 2380 Gypsy Moth Control Fund	0	115
152 2610 911 Service Fund	12,145	12,145
160 2740 Community Corrections Fund	0	407
161 2760 Department On Aging Fund	0	821

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Dept:1 Building Depreciation

Allocation Summary

Department	Central Dispatch	Total
175 Juvenile Detention Building Use	\$0	\$6,401
177 2930 Soldier's Relief	0	279
190 5950 Commissary Fund	0	1,251
191 6770 Self-Insurance Fund-WC/UC/S&I	0	19
202 7310-27400 Retirement System Fund	0	140
215 Bay City Department of Public Safety	0	47,535
216 Other	0	3,745
<b>Total</b>	<b>\$12,552</b>	<b>\$613,963</b>

**Equipment Depreciation  
Nature and Extent of Service**

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

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

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

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

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

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

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**A. Department Costs**

**Dept:2 Equipment Depreciation**

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

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

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	Equipment Depreciation	Imaging Equipment	Telephone Equipment
5 Contract Serv.	\$0	\$303	\$250	\$43	\$9
Subtotal - 1010-19100 Accounting Dep	0	303	250	43	9
<b>Total Incoming</b>	<b>0</b>	<b>303</b>	<b>250</b>	<b>43</b>	<b>9</b>
<b>C. Total Allocated</b>		<b>\$442,098</b>	<b>\$365,304</b>	<b>\$63,489</b>	<b>\$13,305</b>
			82.63%	14.36%	3.01%

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**Equipment Depreciation Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,667	0.73%	\$2,667	\$0	\$2,667	\$2	\$2,669
8 1010-27200 Administrative Services	19,868	5.44%	19,868	0	19,868	14	19,882
9 1010-22800 Information Systems Divis	157,238	43.07%	157,238	0	157,238	108	157,346
10 Financial System MUNIS	20,316	5.57%	20,316	0	20,316	14	20,330
12 1010-26500 Buildings and Grounds	25,216	6.91%	25,216	0	25,216	17	25,233
15 1010-29800 Printing/Postage	1,547	0.42%	1,547	0	1,547	1	1,548
16 1010-30100 Sheriff's Office	138,202	37.86%	138,202	0	138,202	95	138,297
<b>Subtotal</b>	<b>365,054</b>	<b>100.00%</b>	<b>365,054</b>	<b>0</b>	<b>365,054</b>	<b>250</b>	<b>365,304</b>
Direct Bills					0		0
<b>Total</b>					<b>\$365,054</b>		<b>\$365,304</b>

Basis Units: Departmental Depreciation  
Source: Fixed Asset Report

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**Imaging Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	1	1.28%	\$813	\$0	\$813	\$1	\$814
6 1010-20200 Payroll	1	1.28%	813	0	813	1	814
9 1010-22800 Information Systems Divis	9	11.54%	7,321	0	7,321	5	7,326
13 1010-26600 Corporation Counsel	1	1.28%	813	0	813	1	814
14 1010-27000 Personnel & Employee Re	1	1.28%	813	0	813	1	814
23 1010-13100 Circuit Court	9	11.54%	7,321	0	7,321	5	7,326
27 1010-13600 District Court	2	2.56%	1,627	0	1,627	1	1,628
31 1010-14100 & 2150 FOC DP	32	41.03%	26,029	0	26,029	18	26,047
34 1010-14800 Probate Court	19	24.36%	15,455	0	15,455	11	15,465
46 Prosecuting Attorney DP	2	2.56%	1,627	0	1,627	1	1,628
114 1010-43000 Animal Services & Adoptic	1	1.28%	813	0	813	1	814
<b>Subtotal</b>	<b>78</b>	<b>100.00%</b>	<b>63,445</b>	<b>0</b>	<b>63,445</b>	<b>43</b>	<b>63,489</b>
Direct Bills					0		0
<b>Total</b>					<b>\$63,445</b>		<b>\$63,489</b>

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



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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	12	2.08%	\$277	\$0	\$277	\$0	\$277
4 1010-10100 Board of Commissioners	5	0.87%	115	0	115	0	115
5 1010-19100 Accounting Department	16	2.78%	369	0	369	0	370
6 1010-20200 Payroll	1	0.17%	23	0	23	0	23
8 1010-27200 Administrative Services	2	0.35%	46	0	46	0	46
9 1010-22800 Information Systems Divis	15	2.60%	346	0	346	0	346
12 1010-26500 Buildings and Grounds	11	1.91%	254	0	254	0	254
13 1010-26600 Corporation Counsel	4	0.69%	92	0	92	0	92
14 1010-27000 Personnel & Employee Re	11	1.91%	254	0	254	0	254
16 1010-30100 Sheriff's Office	62	10.76%	1,431	0	1,431	1	1,432
17 1010-75110 Recreation & Facilities	2	0.35%	46	0	46	0	46
18 1010-75112 Parks/Recreation Mainten.	10	1.74%	231	0	231	0	231
23 1010-13100 Circuit Court	41	7.12%	946	0	946	1	947
26 1010-13300 Circuit Court Adult Probati	21	3.65%	485	0	485	0	485
27 1010-13600 District Court	29	5.03%	669	0	669	0	670
28 1010-13700 District Court Adult Probat	10	1.74%	231	0	231	0	231
30 1010-14100 & 2150 FOC	33	5.73%	762	0	762	1	762
33 1010-14700 Jury/Judicial Council	1	0.17%	23	0	23	0	23
34 1010-14800 Probate Court	23	3.99%	531	0	531	0	531
37 1010-17100 County Executive	7	1.22%	162	0	162	0	162
38 1010-21500 Clerk	12	2.08%	277	0	277	0	277
42 1010-25700 Equalization Department	4	0.69%	92	0	92	0	92
45 1010-267XX Prosecuting Attorney	25	4.34%	577	0	577	0	577
47 1010-26800 Register of Deeds	8	1.39%	185	0	185	0	185
48 1010-27300 Department of Criminal De	8	1.39%	185	0	185	0	185
50 1010-27302 Department of Public Defe	6	1.04%	139	0	139	0	139
51 1010-27500 Drain Commissioner	5	0.87%	115	0	115	0	115
67 1010-28300 M.S.U. Extension	6	1.04%	139	0	139	0	139
69 1010-28700 Environmental Affairs	8	1.39%	185	0	185	0	185
114 1010-43000 Animal Services & Adoptic	10	1.74%	231	0	231	0	231
138 1010-762XX Civic Arena	2	0.35%	46	0	46	0	46
145 2210 Health Dept - Dist Health	71	12.33%	1,639	0	1,639	1	1,640
148 2400 Mosquito Control Fund	16	2.78%	369	0	369	0	370
151 2600 Indigent Defense Fund	1	0.17%	23	0	23	0	23
152 2610 911 Service Fund	5	0.87%	115	0	115	0	115
160 2740 Community Corrections Fund	3	0.52%	69	0	69	0	69
161 2760 Department On Aging Fund	29	5.03%	669	0	669	0	670
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	14	2.43%	323	0	323	0	323
171 2920-66402 Juvenile Drug Court	3	0.52%	69	0	69	0	69
177 2930 Soldier's Relief	3	0.52%	69	0	69	0	69
188 5350-70200 Housing Fund	5	0.87%	115	0	115	0	115
216 Other	16	2.78%	369	0	369	0	370

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**Telephone Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	576	100.00%	13,296	0	13,296	9	13,305
Direct Bills					0		0
<b>Total</b>					<b>\$13,296</b>		<b>\$13,305</b>

Basis Units: Phone Lines by Department  
Source: Phone Directory

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
3 1010-25300 Treasurer	\$2,669	\$0	\$277	\$2,946
4 1010-10100 Board of Commissioners	0	814	115	929
5 1010-19100 Accounting Department	0	0	370	370
6 1010-20200 Payroll	0	814	23	837
8 1010-27200 Administrative Services	19,882	0	46	19,928
9 1010-22800 Information Systems Divis	157,346	7,326	346	165,018
10 Financial System MUNIS	20,330	0	0	20,330
12 1010-26500 Buildings and Grounds	25,233	0	254	25,487
13 1010-26600 Corporation Counsel	0	814	92	906
14 1010-27000 Personnel & Employee Re	0	814	254	1,068
15 1010-29800 Printing/Postage	1,548	0	0	1,548
16 1010-30100 Sheriff's Office	138,297	0	1,432	139,729
17 1010-75110 Recreation & Facilities	0	0	46	46
18 1010-75112 Parks/Recreation Mainten.	0	0	231	231
23 1010-13100 Circuit Court	0	7,326	947	8,273
26 1010-13300 Circuit Court Adult Probati	0	0	485	485
27 1010-13600 District Court	0	1,628	670	2,298
28 1010-13700 District Court Adult Probat	0	0	231	231
30 1010-14100 & 2150 FOC	0	0	762	762
31 1010-14100 & 2150 FOC DP	0	26,047	0	26,047
33 1010-14700 Jury/Judicial Council	0	0	23	23
34 1010-14800 Probate Court	0	15,465	531	15,996
37 1010-17100 County Executive	0	0	162	162
38 1010-21500 Clerk	0	0	277	277
42 1010-25700 Equalization Department	0	0	92	92
45 1010-267XX Prosecuting Attorney	0	0	577	577
46 Prosecuting Attorney DP	0	1,628	0	1,628
47 1010-26800 Register of Deeds	0	0	185	185
48 1010-27300 Department of Criminal De	0	0	185	185
50 1010-27302 Department of Public Defe	0	0	139	139
51 1010-27500 Drain Commissioner	0	0	115	115
67 1010-28300 M.S.U. Extension	0	0	139	139
69 1010-28700 Environmental Affairs	0	0	185	185
114 1010-43000 Animal Services & Adoptic	0	814	231	1,045
138 1010-762XX Civic Arena	0	0	46	46
145 2210 Health Dept - Dist Health	0	0	1,640	1,640
148 2400 Mosquito Control Fund	0	0	370	370
151 2600 Indigent Defense Fund	0	0	23	23
152 2610 911 Service Fund	0	0	115	115
160 2740 Community Corrections Fund	0	0	69	69
161 2760 Department On Aging Fund	0	0	670	670

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	\$0	\$0	\$323	\$323
171 2920-66402 Juvenile Drug Court	0	0	69	69
177 2930 Soldier's Relief	0	0	69	69
188 5350-70200 Housing Fund	0	0	115	115
216 Other	0	0	370	370
<b>Total</b>	<b>\$365,304</b>	<b>\$63,489</b>	<b>\$13,305</b>	<b>\$442,098</b>

**Bay County, MI  
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**1010-25300 Treasurer  
Nature and Extent of Service**

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

Dept:3 1010-25300 Treasurer

Description		Amount	General Admin	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
<b>Personnel Costs</b>							
Salaries	S1	280,286	50,943	45,553	101,314	17,482	64,995
<i>Salary % Split</i>			<i>18.18%</i>	<i>16.25%</i>	<i>36.15%</i>	<i>6.24%</i>	<i>23.19%</i>
Benefits	S	110,594	20,101	17,974	39,976	6,898	25,645
Subtotal - Personnel Costs		390,880	71,044	63,527	141,290	24,380	90,640
<b>Services &amp; Supplies Cost</b>							
72700 Office Supplies	S	2,763	502	449	999	172	641
72800 Printing and Binding	S	654	119	106	236	41	152
72900 Postage	P	3,508	0	0	0	0	3,508
73000 Magazines and Periodicals	S	75	14	12	27	5	17
74100 Licenses	S	1,113	202	181	402	69	258
74200 Food Supplies	S	152	28	25	55	9	35
Gas, Oil, & Grease	S	4	1	1	1	0	1
75100 Computer Supplies	S	276	50	45	100	17	64
80200 Contractual Services	S	130	24	21	47	8	30
81400 Investment/Bank Service Charg	S	0	0	0	0	0	0
82000 Memberships and Dues	S	965	175	157	349	60	224
83100 Other Services & Charges	P	0	0	0	0	0	0
83101 Animal License Processing Fee	P	4,898	0	0	0	0	4,898
85200 Telephone	S	2,325	423	378	840	145	539
86100 Conference Fees & Expenses	S	829	151	135	300	52	192
90000 Printing/Publising/Advertising	S	273	50	44	99	17	63
86500 State Travel Mileage	S	0	0	0	0	0	0
86600 Local Travel Mileage	S	24	4	4	9	1	6
Equipment Repaid & Maintenance	S	9	2	1	3	1	2
93700 Hard/Software Repair & Maint	S	6,595	1,199	1,072	2,384	411	1,529
94601 Equipment Rental-Copy Machir	S	2,149	391	349	777	134	498
95500 Miscellaneous	S	30	5	5	11	2	7
96740 Office Equipment & Furniture E	S	0	0	0	0	0	0

**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Reconciliation	Accounting	General Government
Bldgs/Bldg Add & Improvement Expen: S	0	0	0	0	0	0
Unrealized Loss on Investments D	382,056	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>408,828</b>	<b>3,338</b>	<b>2,985</b>	<b>6,639</b>	<b>1,146</b>	<b>12,665</b>
<b>Department Cost Total</b>	<b>799,708</b>	<b>74,382</b>	<b>66,512</b>	<b>147,928</b>	<b>25,525</b>	<b>103,305</b>
Adjustments to Cost						
Unrealized Loss on Investments D	(382,056)	0	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>(382,056)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>417,652</b>	<b>74,382</b>	<b>66,512</b>	<b>147,928</b>	<b>25,525</b>	<b>103,305</b>
General Admin Distribution		(74,382)	14,412	32,054	5,531	22,385
<b>Grand Total</b>	<b>\$417,652</b>		<b>\$80,924</b>	<b>\$179,982</b>	<b>\$31,056</b>	<b>\$125,690</b>
						not allocated

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

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconciliatio n	Accounting	General Government
1 County Building	\$410	\$1	\$80	\$177	\$31	\$124
Subtotal - Building Depreciation	410	1	80	177	31	124
2 Equipment Depreciation	2,667	2	517	1,150	198	803
2 Telephone Equipment	277	0	54	119	21	83
Subtotal - Equipment Depreciation	2,944	2	571	1,270	219	887
3 Cash Receipts	0	5,949	1,153	2,564	442	1,790
3 Bank Reconciliation	0	8,184	1,586	3,527	609	2,463
Subtotal - 1010-25300 Treasurer	0	14,133	2,738	6,090	1,051	4,253
4 Annual Audit	0	2,067	400	891	154	622
Subtotal - 1010-10100 Board of Comm	0	2,067	400	891	154	622
5 Accounting	0	8,826	1,710	3,803	656	2,656
5 Payroll	0	11	2	5	1	3
5 Budgeting	0	1,120	217	483	83	337
5 Contract Serv.	0	404	78	174	30	121
Subtotal - 1010-19100 Accounting Dep	0	10,361	2,008	4,465	770	3,118
6 Payroll	0	2,032	394	876	151	612
6 Budgeting	0	114	22	49	9	34
Subtotal - 1010-20200 Payroll	0	2,146	416	925	160	646
7 Budgeting	0	1,428	277	615	106	430
7 Accts Payable	0	156	30	67	12	47
7 General Accounting	0	668	129	288	50	201
Subtotal - 1010-21200 Budget Departm	0	2,252	436	970	167	678
8 Admin Services	0	201	39	87	15	61
Subtotal - 1010-27200 Administrative S	0	201	39	87	15	61
9 Tech Support	0	23,965	4,643	10,328	1,782	7,212
9 Network/Server	0	4,928	955	2,123	366	1,483
9 Specific Services	0	14,887	2,884	6,415	1,107	4,480



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

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
9 Direct Support	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	0	43,779	8,483	18,866	3,255	13,175
10 Accounting	0	4,338	841	1,869	323	1,306
Subtotal - Financial System MUNIS	0	4,338	841	1,869	323	1,306
11 Purchasing	0	231	45	100	17	70
Subtotal - 1010-23300 Purchasing	0	231	45	100	17	70
12 County Building	0	23,113	4,478	9,960	1,719	6,956
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	23,113	4,478	9,960	1,719	6,956
13 Civil Counsel	0	14,558	2,821	6,274	1,083	4,381
Subtotal - 1010-26600 Corporation Cou	0	14,558	2,821	6,274	1,083	4,381
14 Human Resources	0	2,038	395	878	152	613
14 Labor Relations	0	784	152	338	58	236
14 Education and Training	0	212	41	91	16	64
Subtotal - 1010-27000 Personnel & Err	0	3,034	588	1,307	226	913
15 Mail Services	0	1,019	197	439	76	307
15 Office Max Rebate	0	(222)	(43)	(96)	(16)	(67)
Subtotal - 1010-29800 Printing/Postage	0	797	154	344	59	240
18 County Building	0	192	37	83	14	58
Subtotal - 1010-75112 Parks/Recreatic	0	192	37	83	14	58
19 General Liability	0	1,488	288	641	111	448
19 County Building	0	1,207	234	520	90	363
Subtotal - 1010-85100 Risk Manageme	0	2,695	522	1,161	200	811
20 Wellness Program	0	452	88	195	34	136
Subtotal - 1010-85900 Wellness Progr	0	452	88	195	34	136
21 Current Retiree Fringe Benefits	0	4,616	894	1,989	343	1,389

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

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconciliatio n	Accounting	General Government
21 Future Retiree Fringe Benefits	\$0	\$(511)	\$(99)	\$(220)	\$(38)	\$(154)
21 Term Payoff	0	2,184	423	941	162	657
Subtotal - 1010-87800 Retirees Health/	0	6,288	1,218	2,710	468	1,892
<b>Total Incoming</b>	3,354	130,641	25,963	57,743	9,964	40,325
<b>C. Total Allocated</b>		\$551,647	\$106,887	\$237,726	\$41,020	\$166,015
			19.38%	43.09%	7.44%	30.09%

**Bay County, MI  
Cost Allocation Plan**

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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,856	7.29%	\$5,949	\$0	\$5,949	\$0	\$5,949
5 1010-19100 Accounting Department	25	0.10%	80	0	80	27	107
6 1010-20200 Payroll	32	0.13%	103	0	103	34	137
9 1010-22800 Information Systems Divis	6	0.02%	19	0	19	6	26
11 1010-23300 Purchasing	1	0.00%	3	0	3	1	4
12 1010-26500 Buildings and Grounds	79	0.31%	253	0	253	85	338
13 1010-26600 Corporation Counsel	142	0.56%	455	0	455	152	607
15 1010-29800 Printing/Postage	2	0.01%	6	0	6	2	9
16 1010-30100 Sheriff's Office	1,694	6.66%	5,429	0	5,429	1,817	7,247
18 1010-75112 Parks/Recreation Mainten.	1	0.00%	3	0	3	1	4
19 1010-85100 Risk Management	3	0.01%	10	0	10	3	13
20 1010-85900 Wellness Program	1	0.00%	3	0	3	1	4
22 1010-27900 Building Authority	38	0.15%	122	0	122	41	163
23 1010-13100 Circuit Court	867	3.41%	2,779	0	2,779	930	3,709
24 1010-13101 Circuit Court - SSSPP Gra	4	0.02%	13	0	13	4	17
25 1010-13131 Circuit-Adult Drug Court G	10	0.04%	32	0	32	11	43
26 1010-13300 Circuit Court Adult Probati	16	0.06%	51	0	51	17	68
27 1010-13600 District Court	183	0.72%	587	0	587	196	783
29 1010-13731 Dist.Ct OWI Treatment Oc	35	0.14%	112	0	112	38	150
30 1010-14100 & 2150 FOC	743	2.92%	2,381	0	2,381	797	3,179
33 1010-14700 Jury/Judicial Council	97	0.38%	311	0	311	104	415
34 1010-14800 Probate Court	565	2.22%	1,811	0	1,811	606	2,417
35 1010-14802 Public Guardian	47	0.18%	151	0	151	50	201
38 1010-21500 Clerk	739	2.90%	2,369	0	2,369	793	3,161
39 1010-22900 Community Outreach / Me	25	0.10%	80	0	80	27	107
41 1010-25417 2017 Delq Tax Property S:	2	0.01%	6	0	6	2	9
42 1010-25700 Equalization Department	26	0.10%	83	0	83	28	111
45 1010-267XX Prosecuting Attorney	251	0.99%	804	0	804	269	1,074
47 1010-26800 Register of Deeds	989	3.89%	3,170	0	3,170	1,061	4,231
49 1010-27301 Indigent Attorney	15	0.06%	48	0	48	16	64
51 1010-27500 Drain Commissioner	172	0.68%	551	0	551	185	736
52 1010-27360 Department Of Indigent De	3	0.01%	10	0	10	3	13
53 1010-27400 Retirement Board	12	0.05%	38	0	38	13	51
54 1010-27401 Vol Employee Benefit Ass	12	0.05%	38	0	38	13	51
56 1010-27801 County Survey/Remonum	258	1.01%	827	0	827	277	1,104
60 1010-27911 Bldg Auth-MH Grp Home,I	1	0.00%	3	0	3	1	4
66 1010-28000 Soil Conservation	109	0.43%	349	0	349	117	466
68 1010-28600 Gypsy Moth Suppression	12	0.05%	38	0	38	13	51
74 1010-28800 Geographic Information Sy	9	0.04%	29	0	29	10	39
77 1010-31500 Secondary Road Patrol	26	0.10%	83	0	83	28	111
79 1010-31503 2nd Rd Patrol-Bangor Tw	12	0.05%	38	0	38	13	51
80 1010-31504 2nd Rd Patr-Portsmouth	13	0.05%	42	0	42	14	56

**Bay County, MI  
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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 1010-31505 2nd Rd Ptrl-Williams Twp	12	0.05%	\$38	\$0	\$38	\$13	\$51
82 1010-31506 2nd Rd Patrol-Monitor Tw	12	0.05%	38	0	38	13	51
83 1010-31507 2nd Rd Patrol - City of	12	0.05%	38	0	38	13	51
84 1010-31508 2nd Road Patrol-Pinconni	13	0.05%	42	0	42	14	56
85 1010-31509 2Nd Rd Patrol K-9 Pincon	13	0.05%	42	0	42	14	56
86 1010-31510 Bangor Twps Schools & B	21	0.08%	67	0	67	23	90
87 1010-31516 2nd Rd.Pat-Bay City Sch	11	0.04%	35	0	35	12	47
88 1010-31517 2nd Patrol-Frankenlust & l	16	0.06%	51	0	51	17	68
90 1010-31681 Road Patrol Grant Oct-De	2	0.01%	6	0	6	2	9
91 1010-31700 Township Road Patrol	24	0.09%	77	0	77	26	103
93 1010-31902 Drive MI Safely/Task Forc	3	0.01%	10	0	10	3	13
94 1010-31903 O.W.I. Alcohol Enforceme	4	0.02%	13	0	13	4	17
97 1010-32100 Michigan Justice Training	1	0.00%	3	0	3	1	4
99 1010-32500 911 Central Dispatch	12	0.05%	38	0	38	13	51
100 1010-33100 Marine Law Enforcement (	2	0.01%	6	0	6	2	9
103 1010-33103 Marine Slow No Wake Pro	1	0.00%	3	0	3	1	4
105 1010-33300 Operations Stone Garden	5	0.02%	16	0	16	5	21
107 1010-33350 Sheriff Covid	3	0.01%	10	0	10	3	13
108 1010-35100 Corrections Department /	37	0.15%	119	0	119	40	158
109 1010-42600 Off of Emerg Serv-Civil	23	0.09%	74	0	74	25	98
111 1010-42602 Homeland Security Activty	1	0.00%	3	0	3	1	4
112 1010-42603 Hazard Mitigation Grant	4	0.02%	13	0	13	4	17
113 1010-42650 AA (Active Assult) Task Fc	3	0.01%	10	0	10	3	13
114 1010-43000 Animal Services & Adoptic	335	1.32%	1,074	0	1,074	359	1,433
115 1010-58000 Pere Marquette Parking	2	0.01%	6	0	6	2	9
116 1010-60100 Health Dept-Admin	13	0.05%	42	0	42	14	56
119 1010-64800 Medical Examiner	157	0.62%	503	0	503	168	672
124 1010-67100 Social Services-Med Care	12	0.05%	38	0	38	13	51
126 1010-69200 Center Ridge Arms Housir	41	0.16%	131	0	131	44	175
129 1010-72181 Trans. Planning - Oct.-Dec	14	0.06%	45	0	45	15	60
130 1010-75100 Recreation/Parks Departm	17	0.07%	54	0	54	18	73
131 1010-75104 Juv Community Based Tre	6	0.02%	19	0	19	6	26
132 1010-75105 Juv Gender Specific Servi	6	0.02%	19	0	19	6	26
133 1010-75108 Veterans Park Softball	1	0.00%	3	0	3	1	4
134 1010-75700 Community Center	294	1.16%	942	0	942	315	1,258
135 1010-75800 Swimming Pool	45	0.18%	144	0	144	48	193
137 1010-76000 Fairgrounds	84	0.33%	269	0	269	90	359
138 1010-762XX Civic Arena	2,402	9.44%	7,699	0	7,699	2,577	10,276
139 1010-76300 Pinconning Park	742	2.92%	2,378	0	2,378	796	3,174
140 1010-79000 Library	12	0.05%	38	0	38	13	51
142 1010-87200/87201 Self Insurance Adrr	13	0.05%	42	0	42	14	56
144 2010 County Road Fund	121	0.48%	388	0	388	130	518

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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
145 2210 Health Dept - Dist Health	2,640	10.37%	\$8,462	\$0	\$8,462	\$2,832	\$11,294
146 2210-605XX Bioterrorism	7	0.03%	22	0	22	8	30
147 2380 Gypsy Moth Control Fund	154	0.61%	494	0	494	165	659
148 2400 Mosquito Control Fund	187	0.73%	599	0	599	201	800
149 2560 Regist of Deeds Automation Fnd	26	0.10%	83	0	83	28	111
151 2600 Indigent Defense Fund	14	0.06%	45	0	45	15	60
152 2610 911 Service Fund	218	0.86%	699	0	699	234	933
153 2630 Concealed Pistol Licensing Fd	259	1.02%	830	0	830	278	1,108
154 2640 Local C.F.O. Training Fund	1	0.00%	3	0	3	1	4
155 2650 Drug Law Enforcement Fund	1	0.00%	3	0	3	1	4
156 2651 Drug Law Enforcement-Bayanet	105	0.41%	337	0	337	113	449
158 2690 Law Library Fund	13	0.05%	42	0	42	14	56
159 2710 Library Fund	92	0.36%	295	0	295	99	394
160 2740 Community Corrections Fund	17	0.07%	54	0	54	18	73
161 2760 Department On Aging Fund	1,281	5.03%	4,106	0	4,106	1,374	5,480
162 2770 Home Rehabilitation Fund	2	0.01%	6	0	6	2	9
163 2900 Social Welfare Fund	12	0.05%	38	0	38	13	51
165 2920-66200 Child Care-Probate (Child	89	0.35%	285	0	285	95	381
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	253	0.99%	811	0	811	271	1,082
167 2920-66205 CCF-Casa Ct.Appointed S	28	0.11%	90	0	90	30	120
168 2920-66300 Child Care-D.S.S. (State V	12	0.05%	38	0	38	13	51
169 2920-66400 In-Home Care-Intensive P	5	0.02%	16	0	16	5	21
170 2920-66401 Youth & Family Support S	32	0.13%	103	0	103	34	137
171 2920-66402 Juvenile Drug Court	6	0.02%	19	0	19	6	26
172 2920-66500 Intensive Probation	30	0.12%	96	0	96	32	128
173 2920-75104 Juv.Community Based Tre	31	0.12%	99	0	99	33	133
174 2920-75105 Juv.Gender Specific Servi	31	0.12%	99	0	99	33	133
177 2930 Soldier's Relief	180	0.71%	577	0	577	193	770
178 2970 Historical Preservation	140	0.55%	449	0	449	150	599
182 5090-75600 Public Golf Course	278	1.09%	891	0	891	298	1,189
184 5090-75602 Public Golf Course-Club	861	3.38%	2,760	0	2,760	924	3,683
185 5120-67100 Medical Care Facility Func	961	3.78%	3,080	0	3,080	1,031	4,111
186 5160 100% Tax Payment Fund (DTR)	662	2.60%	2,122	0	2,122	710	2,832
187 5180 Delq Prop Tax Foreclosure	1,282	5.04%	4,109	0	4,109	1,375	5,484
188 5350-70200 Housing Fund	25	0.10%	80	0	80	27	107
189 5920 Water and Sewer Fund	25	0.10%	80	0	80	27	107
190 5950 Commissary Fund	38	0.15%	122	0	122	41	163
191 6770 Self-Insurance Fund-WC/UC/S&I	55	0.22%	176	0	176	59	235
192 6771 Self-Insurance Fund-Healthcare	103	0.40%	330	0	330	110	441
195 7100 District Court Custodial Fund	1	0.00%	3	0	3	1	4
196 7110 Probate Court Custodial Fund	1	0.00%	3	0	3	1	4
197 7120 Trial Court Custodial Fund	1	0.00%	3	0	3	1	4

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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
198 7140 Inmates Custodial Fund	14	0.06%	\$45	\$0	\$45	\$15	\$60
202 7310-27400 Retirement System Fund	569	2.24%	1,824	0	1,824	610	2,434
203 7360-27401 Public Employee Health C	266	1.05%	853	0	853	285	1,138
206 7640 Inmate Trust Fund	2	0.01%	6	0	6	2	9
207 8010 Drain	381	1.50%	1,221	0	1,221	409	1,630
208 8011 Hampton O&M	23	0.09%	74	0	74	25	98
209 8012 Portsmouth O&M	17	0.07%	54	0	54	18	73
210 8014 Bangor O&M	134	0.53%	429	0	429	144	573
212 8510 Drain Debt Ret	67	0.26%	215	0	215	72	287
213 9760 Governmental Full Accrual	19	0.07%	61	0	61	20	81
214 9770 Governmentl Full Accrual-Drain	1	0.00%	3	0	3	1	4
216 Other	114	0.45%	365	0	365	122	488
<b>Subtotal</b>	<b>25,451</b>	<b>100.00%</b>	<b>81,574</b>	<b>0</b>	<b>81,574</b>	<b>25,313</b>	<b>106,887</b>
Direct Bills					0		0
<b>Total</b>					<b>\$81,574</b>		<b>\$106,887</b>

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Bank Reconciliation Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,813	4.51%	\$8,184	\$0	\$8,184	\$0	\$8,184
4 1010-10100 Board of Commissioners	67	0.17%	302	0	302	98	401
5 1010-19100 Accounting Department	88	0.22%	397	0	397	129	526
6 1010-20200 Payroll	65	0.16%	293	0	293	95	389
7 1010-21200 Budget Department	93	0.23%	420	0	420	136	556
8 1010-27200 Administrative Services	23	0.06%	104	0	104	34	138
9 1010-22800 Information Systems Divis	256	0.64%	1,156	0	1,156	376	1,531
11 1010-23300 Purchasing	26	0.06%	117	0	117	38	156
12 1010-26500 Buildings and Grounds	1,329	3.31%	5,999	0	5,999	1,950	7,949
13 1010-26600 Corporation Counsel	196	0.49%	885	0	885	288	1,172
14 1010-27000 Personnel & Employee Re	131	0.33%	591	0	591	192	784
15 1010-29800 Printing/Postage	14	0.03%	63	0	63	21	84
16 1010-30100 Sheriff's Office	2,960	7.37%	13,362	0	13,362	4,342	17,704
17 1010-75110 Recreation & Facilities	43	0.11%	194	0	194	63	257
18 1010-75112 Parks/Recreation Mainten.	113	0.28%	510	0	510	166	676
19 1010-85100 Risk Management	10	0.02%	45	0	45	15	60
20 1010-85900 Wellness Program	15	0.04%	68	0	68	22	90
22 1010-27900 Building Authority	1	0.00%	5	0	5	1	6
23 1010-13100 Circuit Court	1,200	2.99%	5,417	0	5,417	1,760	7,177
24 1010-13101 Circuit Court - SSSPP Gra	4	0.01%	18	0	18	6	24
25 1010-13131 Circuit-Adult Drug Court G	33	0.08%	149	0	149	48	197
26 1010-13300 Circuit Court Adult Probati	61	0.15%	275	0	275	89	365
27 1010-13600 District Court	410	1.02%	1,851	0	1,851	601	2,452
28 1010-13700 District Court Adult Probat	42	0.10%	190	0	190	62	251
29 1010-13731 Dist.Ct OWI Treatment Oc	46	0.11%	208	0	208	67	275
30 1010-14100 & 2150 FOC	1,028	2.56%	4,641	0	4,641	1,508	6,149
33 1010-14700 Jury/Judicial Council	134	0.33%	605	0	605	197	801
34 1010-14800 Probate Court	791	1.97%	3,571	0	3,571	1,160	4,731
35 1010-14802 Public Guardian	57	0.14%	257	0	257	84	341
37 1010-17100 County Executive	64	0.16%	289	0	289	94	383
38 1010-21500 Clerk	864	2.15%	3,900	0	3,900	1,267	5,168
39 1010-22900 Community Outreach / Me	59	0.15%	266	0	266	87	353
42 1010-25700 Equalization Department	110	0.27%	497	0	497	161	658
43 1010-26200 Elections	34	0.08%	153	0	153	50	203
44 1010-26201 Board of Canvassers	54	0.13%	244	0	244	79	323
45 1010-267XX Prosecuting Attorney	773	1.92%	3,490	0	3,490	1,134	4,623
47 1010-26800 Register of Deeds	1,042	2.59%	4,704	0	4,704	1,529	6,232
49 1010-27301 Indigent Attorney	776	1.93%	3,503	0	3,503	1,138	4,641
50 1010-27302 Department of Public Defe	59	0.15%	266	0	266	87	353
51 1010-27500 Drain Commissioner	106	0.26%	479	0	479	155	634
56 1010-27801 County Survey/Remonum	251	0.62%	1,133	0	1,133	368	1,501
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.00%	5	0	5	1	6

**Bay County, MI  
Cost Allocation Plan**

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**Bank Reconciliation Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 1010-27909 Bldg Auth-MH Grp Home, I	1	0.00%	\$5	\$0	\$5	\$1	\$6
59 1010-27910 Bldg Auth-MH Grp Home, I	1	0.00%	5	0	5	1	6
60 1010-27911 Bldg Auth-MH Grp Home, I	20	0.05%	90	0	90	29	120
61 1010-27912 Bldg Auth-MH Grp Home, I	1	0.00%	5	0	5	1	6
62 1010-27919 Bldg Auth-MH Grp Home, I	6	0.01%	27	0	27	9	36
63 1010-27920 Bldg Auth-MH Grp Home, I	1	0.00%	5	0	5	1	6
64 1010-27921 Bldg Auth-MH Grp Home, I	2	0.00%	9	0	9	3	12
65 1010-27922 Bldg Auth-MH Grp Home, I	6	0.01%	27	0	27	9	36
66 1010-28000 Soil Conservation	109	0.27%	492	0	492	160	652
67 1010-28300 M.S.U. Extension	26	0.06%	117	0	117	38	156
69 1010-28700 Environmental Affairs	47	0.12%	212	0	212	69	281
70 1010-28703 Euclid Linear Park	1	0.00%	5	0	5	1	6
71 1010-28704/28705 Environmental Gra	4	0.01%	18	0	18	6	24
74 1010-28800 Geographic Information S	26	0.06%	117	0	117	38	156
75 1010-31100 Circuit Court Warrant Offi	24	0.06%	108	0	108	35	144
77 1010-31500 Secondary Road Patrol	437	1.09%	1,973	0	1,973	641	2,614
79 1010-31503 2nd Rd Patrol-Bangor Tw	23	0.06%	104	0	104	34	138
80 1010-31504 2nd Rd Patr-Portsmouth	17	0.04%	77	0	77	25	102
81 1010-31505 2nd Rd Ptrl-Williams Twp	31	0.08%	140	0	140	45	185
82 1010-31506 2nd Rd Patrol-Monitor Tw	27	0.07%	122	0	122	40	161
83 1010-31507 2nd Rd Patrol - City of	13	0.03%	59	0	59	19	78
84 1010-31508 2nd Road Patrol-Pinconni	23	0.06%	104	0	104	34	138
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	21	0.05%	95	0	95	31	126
86 1010-31510 Bangor Twps Schools & B	14	0.03%	63	0	63	21	84
87 1010-31516 2nd Rd.Pat-Bay City Sch	15	0.04%	68	0	68	22	90
88 1010-31517 2nd Patrol-Frankenlust & I	19	0.05%	86	0	86	28	114
90 1010-31681 Road Patrol Grant Oct-De	13	0.03%	59	0	59	19	78
97 1010-32100 Michigan Justice Training	9	0.02%	41	0	41	13	54
100 1010-33100 Marine Law Enforcement (	45	0.11%	203	0	203	66	269
101 1010-33101 Marine Safety	1	0.00%	5	0	5	1	6
103 1010-33103 Marine Slow No Wake Pro	54	0.13%	244	0	244	79	323
104 1010-33200 Snowmobile Law Enforcer	7	0.02%	32	0	32	10	42
105 1010-33300 Operations Stone Garden	3	0.01%	14	0	14	4	18
106 1010-33301 Operation Stone Garden F	19	0.05%	86	0	86	28	114
107 1010-33350 Sheriff Covid	8	0.02%	36	0	36	12	48
108 1010-35100 Corrections Department /	130	0.32%	587	0	587	191	778
109 1010-42600 Off of Emerg Serv-Civil	25	0.06%	113	0	113	37	150
111 1010-42602 Homeland Security Activity	2	0.00%	9	0	9	3	12
112 1010-42603 Hazard Mitigation Grant	2	0.00%	9	0	9	3	12
113 1010-42650 AA (Active Assult) Task Fr	4	0.01%	18	0	18	6	24
114 1010-43000 Animal Services & Adoptic	933	2.32%	4,212	0	4,212	1,369	5,580
115 1010-58000 Pere Marquette Parking	12	0.03%	54	0	54	18	72



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

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**Bank Reconciliation Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116 1010-60100 Health Dept-Admin	3	0.01%	\$14	\$0	\$14	\$4	\$18
119 1010-64800 Medical Examiner	228	0.57%	1,029	0	1,029	334	1,364
120 1010-64900 Mental Health	3	0.01%	14	0	14	4	18
121 1010-65100 Ambulance	1	0.00%	5	0	5	1	6
122 1010-66801 Michigan Works!	16	0.04%	72	0	72	23	96
125 1010-68100 Veterans Burial	1	0.00%	5	0	5	1	6
126 1010-69200 Center Ridge Arms Housir	23	0.06%	104	0	104	34	138
128 1010-72101 Transportation Planning	1	0.00%	5	0	5	1	6
129 1010-72181 Trans. Planning - Oct.-Dec	53	0.13%	239	0	239	78	317
130 1010-75100 Recreation/Parks Departmr	39	0.10%	176	0	176	57	233
133 1010-75108 Veterans Park Softball	40	0.10%	181	0	181	59	239
134 1010-75700 Community Center	520	1.29%	2,347	0	2,347	763	3,110
135 1010-75800 Swimming Pool	96	0.24%	433	0	433	141	574
137 1010-76000 Fairgrounds	235	0.58%	1,061	0	1,061	345	1,406
138 1010-762XX Civic Arena	3,352	8.34%	15,132	0	15,132	4,917	20,049
139 1010-76300 Pinconning Park	1,013	2.52%	4,573	0	4,573	1,486	6,059
141 1010-86500 401(K) Savings Plan Admi	1	0.00%	5	0	5	1	6
143 1010-89500 Midland-Bay-Saginaw Airp	20	0.05%	90	0	90	29	120
144 2010 County Road Fund	93	0.23%	420	0	420	136	556
145 2210 Health Dept - Dist Health	3,613	8.99%	16,310	0	16,310	5,300	21,610
147 2380 Gypsy Moth Control Fund	168	0.42%	758	0	758	246	1,005
148 2400 Mosquito Control Fund	728	1.81%	3,286	0	3,286	1,068	4,354
149 2560 Regist of Deeds Automation Fnd	23	0.06%	104	0	104	34	138
151 2600 Indigent Defense Fund	246	0.61%	1,111	0	1,111	361	1,471
152 2610 911 Service Fund	569	1.42%	2,569	0	2,569	835	3,403
153 2630 Concealed Pistol Licensing Fd	247	0.61%	1,115	0	1,115	362	1,477
154 2640 Local C.F.O. Training Fund	6	0.01%	27	0	27	9	36
155 2650 Drug Law Enforcement Fund	1	0.00%	5	0	5	1	6
156 2651 Drug Law Enforcement-Bayanet	74	0.18%	334	0	334	109	443
158 2690 Law Library Fund	46	0.11%	208	0	208	67	275
159 2710 Library Fund	12	0.03%	54	0	54	18	72
160 2740 Community Corrections Fund	61	0.15%	275	0	275	89	365
161 2760 Department On Aging Fund	3,684	9.17%	16,630	0	16,630	5,404	22,035
162 2770 Home Rehabilitation Fund	6	0.01%	27	0	27	9	36
163 2900 Social Welfare Fund	41	0.10%	185	0	185	60	245
165 2920-66200 Child Care-Probate (Child	108	0.27%	488	0	488	158	646
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	729	1.81%	3,291	0	3,291	1,069	4,360
167 2920-66205 CCF-Casa Ct.Appointed S	10	0.02%	45	0	45	15	60
169 2920-66400 In-Home Care-Intensive P	33	0.08%	149	0	149	48	197
170 2920-66401 Youth & Family Support S	8	0.02%	36	0	36	12	48
171 2920-66402 Juvenile Drug Court	17	0.04%	77	0	77	25	102
172 2920-66500 Intensive Probation	45	0.11%	203	0	203	66	269

**Bay County, MI  
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**Bank Reconciliation Allocations**

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
173 2920-75104 Juv.Community Based Tre	24	0.06%	\$108	\$0	\$108	\$35	\$144
174 2920-75105 Juv.Gender Specific Servi	51	0.13%	230	0	230	75	305
177 2930 Soldier's Relief	550	1.37%	2,483	0	2,483	807	3,290
178 2970 Historical Preservation	121	0.30%	546	0	546	178	724
182 5090-75600 Public Golf Course	575	1.43%	2,596	0	2,596	844	3,439
183 5090-75601 Public Golf Course-Snack	37	0.09%	167	0	167	54	221
184 5090-75602 Public Golf Course-Club	1,170	2.91%	5,282	0	5,282	1,716	6,998
185 5120-67100 Medical Care Facility Func	899	2.24%	4,058	0	4,058	1,319	5,377
186 5160 100% Tax Payment Fund (DTR)	585	1.46%	2,641	0	2,641	858	3,499
187 5180 Delq Prop Tax Foreclosure	1,165	2.90%	5,259	0	5,259	1,709	6,968
188 5350-70200 Housing Fund	32	0.08%	144	0	144	47	191
190 5950 Commissary Fund	36	0.09%	163	0	163	53	215
191 6770 Self-Insurance Fund-WC/JC/S&I	8	0.02%	36	0	36	12	48
192 6771 Self-Insurance Fund-Healthcare	114	0.28%	515	0	515	167	682
202 7310-27400 Retirement System Fund	153	0.38%	691	0	691	224	915
203 7360-27401 Public Employee Health C	20	0.05%	90	0	90	29	120
206 7640 Inmate Trust Fund	1	0.00%	5	0	5	1	6
207 8010 Drain	374	0.93%	1,688	0	1,688	549	2,237
208 8011 Hampton O&M	166	0.41%	749	0	749	244	993
209 8012 Portsmouth O&M	19	0.05%	86	0	86	28	114
210 8014 Bangor O&M	440	1.09%	1,986	0	1,986	645	2,632
212 8510 Drain Debt Ret	13	0.03%	59	0	59	19	78
<b>Subtotal</b>	<b>40,190</b>	<b>100.00%</b>	<b>181,427</b>	<b>0</b>	<b>181,427</b>	<b>56,298</b>	<b>237,726</b>
Direct Bills					0		0
<b>Total</b>					<b>\$181,427</b>		<b>\$237,726</b>

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**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%	\$31,306	\$0	\$31,306	\$9,714	\$41,020
<b>Subtotal</b>	100	100.00%	31,306	0	31,306	9,714	41,020
Direct Bills					0		0
<b>Total</b>					<b>\$31,306</b>		<b>\$41,020</b>

Basis Units: Direct to Accounting Function Within Finance

Source:

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
3 1010-25300 Treasurer	\$5,949	\$8,184	\$0	\$0	\$14,133
4 1010-10100 Board of Commissioners	0	401	0	0	401
5 1010-19100 Accounting Department	107	526	41,020	0	41,653
6 1010-20200 Payroll	137	389	0	0	526
7 1010-21200 Budget Department	0	556	0	0	556
8 1010-27200 Administrative Services	0	138	0	0	138
9 1010-22800 Information Systems Divis	26	1,531	0	0	1,557
11 1010-23300 Purchasing	4	156	0	0	160
12 1010-26500 Buildings and Grounds	338	7,949	0	0	8,287
13 1010-26600 Corporation Counsel	607	1,172	0	0	1,780
14 1010-27000 Personnel & Employee Re	0	784	0	0	784
15 1010-29800 Printing/Postage	9	84	0	0	92
16 1010-30100 Sheriff's Office	7,247	17,704	0	0	24,951
17 1010-75110 Recreation & Facilities	0	257	0	0	257
18 1010-75112 Parks/Recreation Mainten.	4	676	0	0	680
19 1010-85100 Risk Management	13	60	0	0	73
20 1010-85900 Wellness Program	4	90	0	0	94
22 1010-27900 Building Authority	163	6	0	0	169
23 1010-13100 Circuit Court	3,709	7,177	0	0	10,886
24 1010-13101 Circuit Court - SSSPP Gra	17	24	0	0	41
25 1010-13131 Circuit-Adult Drug Court G	43	197	0	0	240
26 1010-13300 Circuit Court Adult Probati	68	365	0	0	433
27 1010-13600 District Court	783	2,452	0	0	3,235
28 1010-13700 District Court Adult Probat	0	251	0	0	251
29 1010-13731 Dist.Ct OWI Treatment Oc	150	275	0	0	425
30 1010-14100 & 2150 FOC	3,179	6,149	0	0	9,327
33 1010-14700 Jury/Judicial Council	415	801	0	0	1,216
34 1010-14800 Probate Court	2,417	4,731	0	0	7,148
35 1010-14802 Public Guardian	201	341	0	0	542
37 1010-17100 County Executive	0	383	0	0	383
38 1010-21500 Clerk	3,161	5,168	0	0	8,329
39 1010-22900 Community Outreach / Me	107	353	0	0	460
41 1010-25417 2017 Delq Tax Property S	9	0	0	0	9
42 1010-25700 Equalization Department	111	658	0	0	769
43 1010-26200 Elections	0	203	0	0	203
44 1010-26201 Board of Canvassers	0	323	0	0	323
45 1010-267XX Prosecuting Attorney	1,074	4,623	0	0	5,697
47 1010-26800 Register of Deeds	4,231	6,232	0	0	10,463
49 1010-27301 Indigent Attorney	64	4,641	0	0	4,706
50 1010-27302 Department of Public Defe	0	353	0	0	353
51 1010-27500 Drain Commissioner	736	634	0	0	1,370

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliation	Accounting	General Government	Total
52 1010-27360 Department Of Indigent De	\$13	\$0	\$0	\$0	\$13
53 1010-27400 Retirement Board	51	0	0	0	51
54 1010-27401 Vol Employee Benefit Ass	51	0	0	0	51
56 1010-27801 County Survey/Remonum	1,104	1,501	0	0	2,605
57 1010-27903 Bldg Auth-MH Grp Home,I	0	6	0	0	6
58 1010-27909 Bldg Auth-MH Grp Home,I	0	6	0	0	6
59 1010-27910 Bldg Auth-MH Grp Home,I	0	6	0	0	6
60 1010-27911 Bldg Auth-MH Grp Home,I	4	120	0	0	124
61 1010-27912 Bldg Auth-MH Grp Home,I	0	6	0	0	6
62 1010-27919 Bldg Auth-MH Grp Home,I	0	36	0	0	36
63 1010-27920 Bldg Auth-MH Grp Home,(	0	6	0	0	6
64 1010-27921 Bldg Auth-MH Grp Home,I	0	12	0	0	12
65 1010-27922 Bldg Auth-MH Grp Home,I	0	36	0	0	36
66 1010-28000 Soil Conservation	466	652	0	0	1,118
67 1010-28300 M.S.U. Extension	0	156	0	0	156
68 1010-28600 Gypsy Moth Suppression	51	0	0	0	51
69 1010-28700 Environmental Affairs	0	281	0	0	281
70 1010-28703 Euclid Linear Park	0	6	0	0	6
71 1010-28704/28705 Environmental Gar	0	24	0	0	24
74 1010-28800 Geographic Information Sy	39	156	0	0	194
75 1010-31100 Circuit Court Warrant Offic	0	144	0	0	144
77 1010-31500 Secondary Road Patrol	111	2,614	0	0	2,725
79 1010-31503 2nd Rd Patrol-Bangor Tw	51	138	0	0	189
80 1010-31504 2nd Rd Patr-Portsmouth	56	102	0	0	157
81 1010-31505 2nd Rd Ptrl-Williams Twp	51	185	0	0	237
82 1010-31506 2nd Rd Patrol-Monitor Tw	51	161	0	0	213
83 1010-31507 2nd Rd Patrol - City of	51	78	0	0	129
84 1010-31508 2nd Road Patrol-Pinconni	56	138	0	0	193
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	56	126	0	0	181
86 1010-31510 Bangor Twps Schools & B	90	84	0	0	174
87 1010-31516 2nd Rd.Patr-Bay City Schc	47	90	0	0	137
88 1010-31517 2nd Patrol-Frankenlust & t	68	114	0	0	182
90 1010-31681 Road Patrol Grant Oct-De	9	78	0	0	86
91 1010-31700 Township Road Patrol	103	0	0	0	103
93 1010-31902 Drive MI Safely/Task Forc	13	0	0	0	13
94 1010-31903 O.W.I. Alcohol Enforceme	17	0	0	0	17
97 1010-32100 Michigan Justice Training	4	54	0	0	58
99 1010-32500 911 Central Dispatch	51	0	0	0	51
100 1010-33100 Marine Law Enforcement (	9	269	0	0	278
101 1010-33101 Marine Safety	0	6	0	0	6
103 1010-33103 Marine Slow No Wake Pro	4	323	0	0	327

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
104 1010-33200 Snowmobile Law Enforcer	\$0	\$42	\$0	\$0	\$42
105 1010-33300 Operations Stone Garden	21	18	0	0	39
106 1010-33301 Operation Stone Garden F	0	114	0	0	114
107 1010-33350 Sheriff Covid	13	48	0	0	61
108 1010-35100 Corrections Department /	158	778	0	0	936
109 1010-42600 Off of Emerg Serv-Civil	98	150	0	0	248
111 1010-42602 Homeland Security Activity	4	12	0	0	16
112 1010-42603 Hazard Mitigation Grant	17	12	0	0	29
113 1010-42650 AA (Active Assult) Task Fc	13	24	0	0	37
114 1010-43000 Animal Services & Adoptic	1,433	5,580	0	0	7,014
115 1010-58000 Pere Marquette Parking	9	72	0	0	80
116 1010-60100 Health Dept-Admin	56	18	0	0	74
119 1010-64800 Medical Examiner	672	1,364	0	0	2,035
120 1010-64900 Mental Health	0	18	0	0	18
121 1010-65100 Ambulance	0	6	0	0	6
122 1010-66801 Michigan Works!	0	96	0	0	96
124 1010-67100 Social Services-Med Care	51	0	0	0	51
125 1010-68100 Veterans Burial	0	6	0	0	6
126 1010-69200 Center Ridge Arms Housir	175	138	0	0	313
128 1010-72101 Transportation Planning	0	6	0	0	6
129 1010-72181 Trans. Planning - Oct.-Dec	60	317	0	0	377
130 1010-75100 Recreation/Parks Departre	73	233	0	0	306
131 1010-75104 Juv Community Based Tre	26	0	0	0	26
132 1010-75105 Juv Gender Specific Servi	26	0	0	0	26
133 1010-75108 Veterans Park Softball	4	239	0	0	244
134 1010-75700 Community Center	1,258	3,110	0	0	4,368
135 1010-75800 Swimming Pool	193	574	0	0	767
137 1010-76000 Fairgrounds	359	1,406	0	0	1,765
138 1010-762XX Civic Arena	10,276	20,049	0	0	30,325
139 1010-76300 Pinconning Park	3,174	6,059	0	0	9,233
140 1010-79000 Library	51	0	0	0	51
141 1010-86500 401(K) Savings Plan Admi	0	6	0	0	6
142 1010-87200/87201 Self Insurance Adr	56	0	0	0	56
143 1010-89500 Midland-Bay-Saginaw Airp	0	120	0	0	120
144 2010 County Road Fund	518	556	0	0	1,074
145 2210 Health Dept - Dist Health	11,294	21,610	0	0	32,904
146 2210-605XX Bioterrorism	30	0	0	0	30
147 2380 Gypsy Moth Control Fund	659	1,005	0	0	1,664
148 2400 Mosquito Control Fund	800	4,354	0	0	5,154
149 2560 Regist of Deeds Automation Fnd	111	138	0	0	249
151 2600 Indigent Defense Fund	60	1,471	0	0	1,531

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
152 2610 911 Service Fund	\$933	\$3,403	\$0	\$0	\$4,336
153 2630 Concealed Pistol Licensing Fd	1,108	1,477	0	0	2,585
154 2640 Local C.F.O. Training Fund	4	36	0	0	40
155 2650 Drug Law Enforcement Fund	4	6	0	0	10
156 2651 Drug Law Enforcement-Bayanet	449	443	0	0	892
158 2690 Law Library Fund	56	275	0	0	331
159 2710 Library Fund	394	72	0	0	465
160 2740 Community Corrections Fund	73	365	0	0	438
161 2760 Department On Aging Fund	5,480	22,035	0	0	27,515
162 2770 Home Rehabilitation Fund	9	36	0	0	44
163 2900 Social Welfare Fund	51	245	0	0	297
165 2920-66200 Child Care-Probate (Child	381	646	0	0	1,027
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,082	4,360	0	0	5,443
167 2920-66205 CCF-Casa Ct.Appointed S	120	60	0	0	180
168 2920-66300 Child Care-D.S.S. (State V	51	0	0	0	51
169 2920-66400 In-Home Care-Intensive P	21	197	0	0	219
170 2920-66401 Youth & Family Support S	137	48	0	0	185
171 2920-66402 Juvenile Drug Court	26	102	0	0	127
172 2920-66500 Intensive Probation	128	269	0	0	397
173 2920-75104 Juv.Community Based Tre	133	144	0	0	276
174 2920-75105 Juv.Gender Specific Servi	133	305	0	0	438
177 2930 Soldier's Relief	770	3,290	0	0	4,060
178 2970 Historical Preservation	599	724	0	0	1,323
182 5090-75600 Public Golf Course	1,189	3,439	0	0	4,628
183 5090-75601 Public Golf Course-Snack	0	221	0	0	221
184 5090-75602 Public Golf Course-Club	3,683	6,998	0	0	10,681
185 5120-67100 Medical Care Facility Func	4,111	5,377	0	0	9,488
186 5160 100% Tax Payment Fund (DTR)	2,832	3,499	0	0	6,331
187 5180 Delq Prop Tax Foreclosure	5,484	6,968	0	0	12,452
188 5350-70200 Housing Fund	107	191	0	0	298
189 5920 Water and Sewer Fund	107	0	0	0	107
190 5950 Commissary Fund	163	215	0	0	378
191 6770 Self-Insurance Fund-WC/UC/S&I	235	48	0	0	283
192 6771 Self-Insurance Fund-Healthcare	441	682	0	0	1,122
195 7100 District Court Custodial Fund	4	0	0	0	4
196 7110 Probate Court Custodial Fund	4	0	0	0	4
197 7120 Trial Court Custodial Fund	4	0	0	0	4
198 7140 Inmates Custodial Fund	60	0	0	0	60
202 7310-27400 Retirement System Fund	2,434	915	0	0	3,349
203 7360-27401 Public Employee Health C	1,138	120	0	0	1,258
206 7640 Inmate Trust Fund	9	6	0	0	15

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
207 8010 Drain	\$1,630	\$2,237	\$0	\$0	\$3,867
208 8011 Hampton O&M	98	993	0	0	1,091
209 8012 Portsmouth O&M	73	114	0	0	186
210 8014 Bangor O&M	573	2,632	0	0	3,205
212 8510 Drain Debt Ret	287	78	0	0	364
213 9760 Governmental Full Accrual	81	0	0	0	81
214 9770 Governmentl Full Accrual-Drain	4	0	0	0	4
216 Other	488	0	0	0	488
<b>Total</b>	<b>\$106,887</b>	<b>\$237,726</b>	<b>\$41,020</b>	<b>\$0</b>	<b>\$385,632</b>



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

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

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	General Government
<b>Personnel Costs</b>				
Salaries	157,121	0	0	157,121
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	48,316	0	0	48,316
<b>Subtotal - Personnel Costs</b>	<b>205,437</b>	<b>0</b>	<b>0</b>	<b>205,437</b>
<b>Services &amp; Supplies Cost</b>				
71603 Retiree Health Care Contribut.	0	0	0	0
72700 Office Supplies	468	0	0	468
72800 Printing And Binding	211	0	0	211
72900 Postage	13	0	0	13
73000 Magazines and Periodicals	1,200	0	0	1,200
74200 Food Supplies	107	0	0	107
75100 Computer Supplies	126	0	0	126
81800 Audit Fees	77,840	0	77,840	0
82000 Memberships and Dues	19,986	0	0	19,986
85200 Telephone	192	0	0	192
86100 Conference Fees & Expenses	5,311	0	0	5,311
86500 State Travel Mileage	604	0	0	604
86600 Local Travel Mileage	0	0	0	0
Printing/Publishing/Advertising	195	0	0	195
93700 Hard/Software Repair & Maint	300	0	0	300
94601 Equipment Rental-Copy Machir	3,601	0	0	3,601
95500 Miscellaneous	0	0	0	0
95507 Flowers, Wreaths, Plaques Etc.	177	0	0	177
967141 Computer Hardware Expense	0	0	0	0
96900 Contributions - Other	50,000	0	0	50,000
98500 Audio Visual	45	0	0	45
<b>Subtotal - Services &amp; Supplies</b>	<b>160,376</b>	<b>0</b>	<b>77,840</b>	<b>82,536</b>
<b>Department Cost Total</b>	<b>365,813</b>	<b>0</b>	<b>77,840</b>	<b>287,973</b>
<b>Adjustments to Cost</b>				
71603 Retiree Health Care Contribut.	0	0	0	0

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	General Government
Subtotal - Adjustments	0	0	0	0
<b>Total Costs After Adjustments</b>	365,813	0	77,840	287,973
General Admin Distribution		0	0	0
<b>Grand Total</b>	<u>\$365,813</u>		<u>\$77,840</u>	<u>\$287,973</u>
			not allocated	

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	General Government
1 County Building	\$841	\$2	\$179	\$663
Subtotal - Building Depreciation	841	2	179	663
2 Imaging Equipment	813	1	173	641
2 Telephone Equipment	115	0	25	91
Subtotal - Equipment Depreciation	929	1	198	732
3 Bank Reconciliation	302	98	85	315
Subtotal - 1010-25300 Treasurer	302	98	85	315
4 Annual Audit	0	299	64	235
Subtotal - 1010-10100 Board of Comm	0	299	64	235
5 Accounting	0	1,277	272	1,005
5 Payroll	0	18	4	14
5 Budgeting	0	514	109	405
5 Contract Serv.	0	202	43	159
Subtotal - 1010-19100 Accounting Dep	0	2,010	428	1,583
6 Payroll	0	3,114	663	2,451
6 Budgeting	0	53	11	41
Subtotal - 1010-20200 Payroll	0	3,166	674	2,493
7 Budgeting	0	655	139	516
7 Accts Payable	0	80	17	63
7 General Accounting	0	97	21	76
Subtotal - 1010-21200 Budget Departm	0	832	177	655
8 Admin Services	0	308	66	243
Subtotal - 1010-27200 Administrative S	0	308	66	243
9 Tech Support	0	5,569	1,185	4,384
9 Network/Server	0	7,551	1,607	5,944
9 Imaging	0	128	27	101
9 Direct Support	0	0	0	0

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	General Government
Subtotal - 1010-22800 Information Sys	\$0	\$13,248	\$2,819	\$10,429
10 Accounting	0	628	134	494
Subtotal - Financial System MUNIS	0	628	134	494
11 Purchasing	0	1,155	246	909
Subtotal - 1010-23300 Purchasing	0	1,155	246	909
12 County Building	0	47,402	10,086	37,315
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	47,402	10,086	37,315
13 Civil Counsel	0	51,062	10,865	40,197
Subtotal - 1010-26600 Corporation Cot	0	51,062	10,865	40,197
14 Human Resources	0	3,123	665	2,458
14 Education and Training	0	325	69	256
Subtotal - 1010-27000 Personnel & Err	0	3,448	734	2,714
15 Mail Services	0	4	1	3
15 Office Max Rebate	0	(49)	(10)	(38)
Subtotal - 1010-29800 Printing/Postage	0	(45)	(10)	(35)
18 County Building	0	394	84	310
Subtotal - 1010-75112 Parks/Recreatic	0	394	84	310
19 General Liability	0	2,280	485	1,794
19 County Building	0	2,475	527	1,949
Subtotal - 1010-85100 Risk Manageme	0	4,755	1,012	3,743
20 Wellness Program	0	693	147	546
Subtotal - 1010-85900 Wellness Progr	0	693	147	546
21 Current Retiree Fringe Benefits	0	30,056	6,395	23,660
21 Future Retiree Fringe Benefits	0	(3,330)	(709)	(2,622)

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	General Government
21 Term Payoff	\$0	\$2,864	\$609	\$2,255
Subtotal - 1010-87800 Retirees Health/	0	29,590	6,296	23,293
<b>Total Incoming</b>	2,072	159,046	34,284	126,834
<b>C. Total Allocated</b>		<b>\$526,931</b>	<b>\$112,124</b>	<b>\$414,807</b>
			21.28%	78.72%

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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	2,461	2.64%	\$2,067	\$0	\$2,067	\$0	\$2,067
4 1010-10100 Board of Commissioners	356	0.38%	299	0	299	0	299
5 1010-19100 Accounting Department	506	0.54%	425	0	425	189	614
6 1010-20200 Payroll	513	0.55%	431	0	431	192	623
7 1010-21200 Budget Department	445	0.48%	374	0	374	167	540
8 1010-27200 Administrative Services	361	0.39%	303	0	303	135	438
9 1010-22800 Information Systems Divis	715	0.77%	601	0	601	268	868
11 1010-23300 Purchasing	334	0.36%	281	0	281	125	406
12 1010-26500 Buildings and Grounds	1,875	2.01%	1,575	0	1,575	702	2,277
13 1010-26600 Corporation Counsel	533	0.57%	448	0	448	200	647
14 1010-27000 Personnel & Employee Re	503	0.54%	422	0	422	188	611
15 1010-29800 Printing/Postage	216	0.23%	181	0	181	81	262
16 1010-30100 Sheriff's Office	4,041	4.34%	3,394	0	3,394	1,513	4,907
17 1010-75110 Recreation & Facilities	417	0.45%	350	0	350	156	506
18 1010-75112 Parks/Recreation Mainten.	402	0.43%	338	0	338	151	488
19 1010-85100 Risk Management	14	0.02%	12	0	12	5	17
20 1010-85900 Wellness Program	227	0.24%	191	0	191	85	276
21 1010-87800 Retirees Health/Life Insura	70	0.08%	59	0	59	26	85
22 1010-27900 Building Authority	38	0.04%	32	0	32	14	46
23 1010-13100 Circuit Court	1,938	2.08%	1,628	0	1,628	726	2,353
24 1010-13101 Circuit Court - SSSPP Gra	272	0.29%	228	0	228	102	330
25 1010-13131 Circuit-Adult Drug Court G	222	0.24%	186	0	186	83	270
26 1010-13300 Circuit Court Adult Probati	87	0.09%	73	0	73	33	106
27 1010-13600 District Court	954	1.02%	801	0	801	357	1,158
28 1010-13700 District Court Adult Probat	432	0.46%	363	0	363	162	525
29 1010-13731 Dist.Ct OWI Treatment Oc	223	0.24%	187	0	187	83	271
30 1010-14100 & 2150 FOC	2,417	2.59%	2,030	0	2,030	905	2,935
32 1010-14500 Law Library	12	0.01%	10	0	10	4	15
33 1010-14700 Jury/Judicial Council	501	0.54%	421	0	421	188	608
34 1010-14800 Probate Court	1,280	1.37%	1,075	0	1,075	479	1,554
35 1010-14802 Public Guardian	59	0.06%	50	0	50	22	72
37 1010-17100 County Executive	473	0.51%	397	0	397	177	574
38 1010-21500 Clerk	1,249	1.34%	1,049	0	1,049	468	1,517
39 1010-22900 Community Outreach / Me	326	0.35%	274	0	274	122	396
41 1010-25417 2017 Delq Tax Property S.	12	0.01%	10	0	10	4	15
42 1010-25700 Equalization Department	490	0.53%	412	0	412	183	595
43 1010-26200 Elections	40	0.04%	34	0	34	15	49
44 1010-26201 Board of Canvassers	54	0.06%	45	0	45	20	66
45 1010-267XX Prosecuting Attorney	2,291	2.46%	1,924	0	1,924	858	2,782
48 1010-27300 Department of Criminal De	43	0.05%	36	0	36	16	52
49 1010-27301 Indigent Attorney	796	0.85%	669	0	669	298	967
50 1010-27302 Department of Public Defe	328	0.35%	275	0	275	123	398

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 1010-27500 Drain Commissioner	717	0.77%	\$602	\$0	\$602	\$268	\$871
52 1010-27360 Department Of Indigent De	7	0.01%	6	0	6	3	8
53 1010-27400 Retirement Board	12	0.01%	10	0	10	4	15
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	10	0	10	4	15
55 1010-27507 Drain - County at Large	5	0.01%	4	0	4	2	6
56 1010-27801 County Survey/Remonum	550	0.59%	462	0	462	206	668
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.00%	1	0	1	0	1
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.00%	1	0	1	0	1
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.00%	1	0	1	0	1
60 1010-27911 Bldg Auth-MH Grp Home,I	25	0.03%	21	0	21	9	30
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.00%	1	0	1	0	1
62 1010-27919 Bldg Auth-MH Grp Home,I	6	0.01%	5	0	5	2	7
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.00%	1	0	1	0	1
64 1010-27921 Bldg Auth-MH Grp Home,)	2	0.00%	2	0	2	1	2
65 1010-27922 Bldg Auth-MH Grp Home,)	6	0.01%	5	0	5	2	7
66 1010-28000 Soil Conservation	109	0.12%	92	0	92	41	132
67 1010-28300 M.S.U. Extension	38	0.04%	32	0	32	14	46
68 1010-28600 Gypsy Moth Suppression	12	0.01%	10	0	10	4	15
69 1010-28700 Environmental Affairs	417	0.45%	350	0	350	156	506
70 1010-28703 Euclid Linear Park	1	0.00%	1	0	1	0	1
71 1010-28704/28705 Environmental Grai	5	0.01%	4	0	4	2	6
74 1010-28800 Geographic Information Sy	311	0.33%	261	0	261	116	378
75 1010-31100 Circuit Court Warrant Offic	360	0.39%	302	0	302	135	437
77 1010-31500 Secondary Road Patrol	1,093	1.17%	918	0	918	409	1,327
79 1010-31503 2nd Rd Patrol-Bangor Tw	357	0.38%	300	0	300	134	433
80 1010-31504 2nd Rd Patr-Portsmouth	289	0.31%	243	0	243	108	351
81 1010-31505 2nd Rd Ptrl-Williams Twp	385	0.41%	323	0	323	144	467
82 1010-31506 2nd Rd Patrol-Monitor Tw	340	0.36%	286	0	286	127	413
83 1010-31507 2nd Rd Patrol - City of	282	0.30%	237	0	237	106	342
84 1010-31508 2nd Road Patrol-Pinconni	350	0.38%	294	0	294	131	425
85 1010-31509 2Nd Rd Patrol K-9 Pincon	299	0.32%	251	0	251	112	363
86 1010-31510 Bangor Twps Schools & B	305	0.33%	256	0	256	114	370
87 1010-31516 2nd Rd.Pat-Bay City Sch	398	0.43%	334	0	334	149	483
88 1010-31517 2nd Patrol-Frankenlust & I	300	0.32%	252	0	252	112	364
90 1010-31681 Road Patrol Grant Oct-De	352	0.38%	296	0	296	132	427
91 1010-31700 Township Road Patrol	269	0.29%	226	0	226	101	327
93 1010-31902 Drive MI Safely/Task Forc	42	0.05%	35	0	35	16	51
94 1010-31903 O.W.I. Alcohol Enforceme	145	0.16%	122	0	122	54	176
96 1010-31905 Dre Drug Recogn.Expert C	18	0.02%	15	0	15	7	22
97 1010-32100 Michigan Justice Training	22	0.02%	18	0	18	8	27
99 1010-32500 911 Central Dispatch	12	0.01%	10	0	10	4	15
100 1010-33100 Marine Law Enforcement (	150	0.16%	126	0	126	56	182



**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 1010-33101 Marine Safety	1	0.00%	\$1	\$0	\$1	\$0	\$1
104 1010-33200 Snowmobile Law Enforcer	25	0.03%	21	0	21	9	30
105 1010-33300 Operations Stone Garden	76	0.08%	64	0	64	28	92
106 1010-33301 Operation Stone Garden F	46	0.05%	39	0	39	17	56
107 1010-33350 Sheriff Covid	68	0.07%	57	0	57	25	83
108 1010-35100 Corrections Department /	155	0.17%	130	0	130	58	188
109 1010-42600 Off of Emerg Serv-Civil	322	0.35%	270	0	270	121	391
111 1010-42602 Homeland Security Activity	3	0.00%	3	0	3	1	4
112 1010-42603 Hazard Mitigation Grant	6	0.01%	5	0	5	2	7
113 1010-42650 AA (Active Assult) Task Fc	4	0.00%	3	0	3	1	5
114 1010-43000 Animal Services & Adoptic	1,461	1.57%	1,227	0	1,227	547	1,774
115 1010-58000 Pere Marquette Parking	14	0.02%	12	0	12	5	17
116 1010-60100 Health Dept-Admin	28	0.03%	24	0	24	10	34
118 1010-61731 Personal Care-Grant/Oct-I	12	0.01%	10	0	10	4	15
119 1010-64800 Medical Examiner	242	0.26%	203	0	203	91	294
120 1010-64900 Mental Health	4	0.00%	3	0	3	1	5
121 1010-65100 Ambulance	1	0.00%	1	0	1	0	1
122 1010-66801 Michigan Works!	16	0.02%	13	0	13	6	19
123 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	10	0	10	4	15
124 1010-67100 Social Services-Med Care	12	0.01%	10	0	10	4	15
125 1010-68100 Veterans Burial	1	0.00%	1	0	1	0	1
126 1010-69200 Center Ridge Arms Housir	324	0.35%	272	0	272	121	393
129 1010-72181 Trans. Planning - Oct.-Dec	418	0.45%	351	0	351	157	508
130 1010-75100 Recreation/Parks Departm	76	0.08%	64	0	64	28	92
131 1010-75104 Juv Community Based Tre	18	0.02%	15	0	15	7	22
132 1010-75105 Juv Gender Specific Servi	18	0.02%	15	0	15	7	22
133 1010-75108 Veterans Park Softball	171	0.18%	144	0	144	64	208
134 1010-75700 Community Center	933	1.00%	784	0	784	349	1,133
135 1010-75800 Swimming Pool	124	0.13%	104	0	104	46	151
137 1010-76000 Fairgrounds	284	0.30%	239	0	239	106	345
138 1010-762XX Civic Arena	4,290	4.60%	3,603	0	3,603	1,606	5,209
139 1010-76300 Pinconning Park	1,381	1.48%	1,160	0	1,160	517	1,677
140 1010-79000 Library	12	0.01%	10	0	10	4	15
141 1010-86500 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
142 1010-87200/87201 Self Insurance Adm	13	0.01%	11	0	11	5	16
143 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	17	0	17	7	24
144 2010 County Road Fund	215	0.23%	181	0	181	80	261
145 2210 Health Dept - Dist Health	13,606	14.60%	11,427	0	11,427	5,094	16,521
146 2210-605XX Bioterrorism	206	0.22%	173	0	173	77	250
147 2380 Gypsy Moth Control Fund	602	0.65%	506	0	506	225	731
148 2400 Mosquito Control Fund	1,323	1.42%	1,111	0	1,111	495	1,606
149 2560 Regist of Deeds Automation Fnd	1,552	1.67%	1,303	0	1,303	581	1,885

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2600 Indigent Defense Fund	845	0.91%	\$710	\$0	\$710	\$316	\$1,026
152 2610 911 Service Fund	1,263	1.36%	1,061	0	1,061	473	1,534
153 2630 Concealed Pistol Licensing Fd	514	0.55%	432	0	432	192	624
154 2640 Local C.F.O. Training Fund	47	0.05%	39	0	39	18	57
155 2650 Drug Law Enforcement Fund	1	0.00%	1	0	1	0	1
156 2651 Drug Law Enforcement-Bayanet	467	0.50%	392	0	392	175	567
158 2690 Law Library Fund	63	0.07%	53	0	53	24	76
159 2710 Library Fund	135	0.14%	113	0	113	51	164
160 2740 Community Corrections Fund	456	0.49%	383	0	383	171	554
161 2760 Department On Aging Fund	7,948	8.53%	6,675	0	6,675	2,976	9,651
162 2770 Home Rehabilitation Fund	20	0.02%	17	0	17	7	24
163 2900 Social Welfare Fund	56	0.06%	47	0	47	21	68
165 2920-66200 Child Care-Probate (Child	147	0.16%	123	0	123	55	178
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,638	1.76%	1,376	0	1,376	613	1,989
167 2920-66205 CCF-Casa Ct.Appointed S	66	0.07%	55	0	55	25	80
168 2920-66300 Child Care-D.S.S. (State V	25	0.03%	21	0	21	9	30
169 2920-66400 In-Home Care-Intensive P	347	0.37%	291	0	291	130	421
170 2920-66401 Youth & Family Support S	443	0.48%	372	0	372	166	538
171 2920-66402 Juvenile Drug Court	299	0.32%	251	0	251	112	363
172 2920-66500 Intensive Probation	428	0.46%	359	0	359	160	520
173 2920-75104 Juv.Community Based Tre	386	0.41%	324	0	324	145	469
174 2920-75105 Juv.Gender Specific Servi	447	0.48%	375	0	375	167	543
177 2930 Soldier's Relief	1,209	1.30%	1,015	0	1,015	453	1,468
178 2970 Historical Preservation	152	0.16%	128	0	128	57	185
182 5090-75600 Public Golf Course	969	1.04%	814	0	814	363	1,177
183 5090-75601 Public Golf Course-Snack	49	0.05%	41	0	41	18	59
184 5090-75602 Public Golf Course-Club	1,561	1.67%	1,311	0	1,311	584	1,895
185 5120-67100 Medical Care Facility Func	1,172	1.26%	984	0	984	439	1,423
186 5160 100% Tax Payment Fund (DTR)	1,005	1.08%	844	0	844	376	1,220
187 5180 Delq Prop Tax Foreclosure	1,435	1.54%	1,205	0	1,205	537	1,742
188 5350-70200 Housing Fund	409	0.44%	344	0	344	153	497
189 5920 Water and Sewer Fund	42	0.05%	35	0	35	16	51
190 5950 Commissary Fund	75	0.08%	63	0	63	28	91
191 6770 Self-Insurance Fund-WC/JC/S&I	543	0.58%	456	0	456	203	659
192 6771 Self-Insurance Fund-Healthcare	315	0.34%	265	0	265	118	382
195 7100 District Court Custodial Fund	2	0.00%	2	0	2	1	2
196 7110 Probate Court Custodial Fund	2	0.00%	2	0	2	1	2
197 7120 Trial Court Custodial Fund	2	0.00%	2	0	2	1	2
198 7140 Inmates Custodial Fund	15	0.02%	13	0	13	6	18
202 7310-27400 Retirement System Fund	1,233	1.32%	1,036	0	1,036	462	1,497
203 7360-27401 Public Employee Health C	319	0.34%	268	0	268	119	387
206 7640 Inmate Trust Fund	2	0.00%	2	0	2	1	2

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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
207 8010 Drain	999	1.07%	\$839	\$0	\$839	\$374	\$1,213
208 8011 Hampton O&M	184	0.20%	155	0	155	69	223
209 8012 Portsmouth O&M	48	0.05%	40	0	40	18	58
210 8014 Bangor O&M	581	0.62%	488	0	488	218	705
212 8510 Drain Debt Ret	80	0.09%	67	0	67	30	97
213 9760 Governmental Full Accrual	124	0.13%	104	0	104	46	151
214 9770 Governmentl Full Accrual-Drain	9	0.01%	8	0	8	3	11
<b>Subtotal</b>	93,207	100.00%	78,281	0	78,281	33,843	112,124
Direct Bills					0		0
<b>Total</b>					<b>\$78,281</b>		<b>\$112,124</b>

Basis Units: Accounting Transactions  
Source: GL Transaction History

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**Allocation Summary**

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

Department	Annual Audit	General Government	Total
3 1010-25300 Treasurer	\$2,067	\$0	\$2,067
4 1010-10100 Board of Commissioners	299	0	299
5 1010-19100 Accounting Department	614	0	614
6 1010-20200 Payroll	623	0	623
7 1010-21200 Budget Department	540	0	540
8 1010-27200 Administrative Services	438	0	438
9 1010-22800 Information Systems Divis	868	0	868
11 1010-23300 Purchasing	406	0	406
12 1010-26500 Buildings and Grounds	2,277	0	2,277
13 1010-26600 Corporation Counsel	647	0	647
14 1010-27000 Personnel & Employee Re	611	0	611
15 1010-29800 Printing/Postage	262	0	262
16 1010-30100 Sheriff's Office	4,907	0	4,907
17 1010-75110 Recreation & Facilities	506	0	506
18 1010-75112 Parks/Recreation Mainten	488	0	488
19 1010-85100 Risk Management	17	0	17
20 1010-85900 Wellness Program	276	0	276
21 1010-87800 Retirees Health/Life Insura	85	0	85
22 1010-27900 Building Authority	46	0	46
23 1010-13100 Circuit Court	2,353	0	2,353
24 1010-13101 Circuit Court - SSSPP Gra	330	0	330
25 1010-13131 Circuit-Adult Drug Court G	270	0	270
26 1010-13300 Circuit Court Adult Probati	106	0	106
27 1010-13600 District Court	1,158	0	1,158
28 1010-13700 District Court Adult Probat	525	0	525
29 1010-13731 Dist.Ct OWI Treatment Oc	271	0	271
30 1010-14100 & 2150 FOC	2,935	0	2,935
32 1010-14500 Law Library	15	0	15
33 1010-14700 Jury/Judicial Council	608	0	608
34 1010-14800 Probate Court	1,554	0	1,554
35 1010-14802 Public Guardian	72	0	72
37 1010-17100 County Executive	574	0	574
38 1010-21500 Clerk	1,517	0	1,517
39 1010-22900 Community Outreach / Me	396	0	396
41 1010-25417 2017 Delq Tax Property S:	15	0	15
42 1010-25700 Equalization Department	595	0	595
43 1010-26200 Elections	49	0	49
44 1010-26201 Board of Canvassers	66	0	66
45 1010-267XX Prosecuting Attorney	2,782	0	2,782
48 1010-27300 Department of Criminal De	52	0	52
49 1010-27301 Indigent Attorney	967	0	967

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

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

Department	Annual Audit	General Government	Total
50 1010-27302 Department of Public Defe	\$398	\$0	\$398
51 1010-27500 Drain Commissioner	871	0	871
52 1010-27360 Department Of Indigent De	8	0	8
53 1010-27400 Retirement Board	15	0	15
54 1010-27401 Vol Employee Benefit Ass	15	0	15
55 1010-27507 Drain - County at Large	6	0	6
56 1010-27801 County Survey/Remonum	668	0	668
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0	1
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0	1
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0	1
60 1010-27911 Bldg Auth-MH Grp Home,I	30	0	30
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0	1
62 1010-27919 Bldg Auth-MH Grp Home,I	7	0	7
63 1010-27920 Bldg Auth-MH Grp Home,I	1	0	1
64 1010-27921 Bldg Auth-MH Grp Home,I	2	0	2
65 1010-27922 Bldg Auth-MH Grp Home,I	7	0	7
66 1010-28000 Soil Conservation	132	0	132
67 1010-28300 M.S.U. Extension	46	0	46
68 1010-28600 Gypsy Moth Suppression	15	0	15
69 1010-28700 Environmental Affairs	506	0	506
70 1010-28703 Euclid Linear Park	1	0	1
71 1010-28704/28705 Environmental Gar	6	0	6
74 1010-28800 Geographic Information Sy	378	0	378
75 1010-31100 Circuit Court Warrant Offic	437	0	437
77 1010-31500 Secondary Road Patrol	1,327	0	1,327
79 1010-31503 2nd Rd Patrol-Bangor Tw	433	0	433
80 1010-31504 2nd Rd Patr-Portsmouth	351	0	351
81 1010-31505 2nd Rd Ptrl-Williams Twp	467	0	467
82 1010-31506 2nd Rd Patrol-Monitor Tw	413	0	413
83 1010-31507 2nd Rd Patrol - City of	342	0	342
84 1010-31508 2nd Road Patrol-Pinconni	425	0	425
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	363	0	363
86 1010-31510 Bangor Twps Schools & B	370	0	370
87 1010-31516 2nd Rd.Pat-Bay City Sch	483	0	483
88 1010-31517 2nd Patrol-Frankenlust & I	364	0	364
90 1010-31681 Road Patrol Grant Oct-De	427	0	427
91 1010-31700 Township Road Patrol	327	0	327
93 1010-31902 Drive MI Safely/Task Forc	51	0	51
94 1010-31903 O.W.I. Alcohol Enforceme	176	0	176
96 1010-31905 Dre Drug Recogn.Expert C	22	0	22
97 1010-32100 Michigan Justice Training	27	0	27

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
99 1010-32500 911 Central Dispatch	\$15	\$0	\$15
100 1010-33100 Marine Law Enforcement (	182	0	182
101 1010-33101 Marine Safety	1	0	1
104 1010-33200 Snowmobile Law Enforcer	30	0	30
105 1010-33300 Operations Stone Garden	92	0	92
106 1010-33301 Operation Stone Garden F	56	0	56
107 1010-33350 Sheriff Covid	83	0	83
108 1010-35100 Corrections Department /	188	0	188
109 1010-42600 Off of Emerg Serv-Civil	391	0	391
111 1010-42602 Homeland Security Activity	4	0	4
112 1010-42603 Hazard Mitigation Grant	7	0	7
113 1010-42650 AA (Active Assult) Task Fc	5	0	5
114 1010-43000 Animal Services & Adoptic	1,774	0	1,774
115 1010-58000 Pere Marquette Parking	17	0	17
116 1010-60100 Health Dept-Admin	34	0	34
118 1010-61731 Personal Care-Grant/Oct-I	15	0	15
119 1010-64800 Medical Examiner	294	0	294
120 1010-64900 Mental Health	5	0	5
121 1010-65100 Ambulance	1	0	1
122 1010-66801 Michigan Works!	19	0	19
123 1010-67000 Mi Dept Human Serv-Bay	15	0	15
124 1010-67100 Social Services-Med Care	15	0	15
125 1010-68100 Veterans Burial	1	0	1
126 1010-69200 Center Ridge Arms Housir	393	0	393
129 1010-72181 Trans. Planning - Oct.-Dec	508	0	508
130 1010-75100 Recreation/Parks Departr	92	0	92
131 1010-75104 Juv Community Based Tre	22	0	22
132 1010-75105 Juv Gender Specific Servi	22	0	22
133 1010-75108 Veterans Park Softball	208	0	208
134 1010-75700 Community Center	1,133	0	1,133
135 1010-75800 Swimming Pool	151	0	151
137 1010-76000 Fairgrounds	345	0	345
138 1010-762XX Civic Arena	5,209	0	5,209
139 1010-76300 Pinconning Park	1,677	0	1,677
140 1010-79000 Library	15	0	15
141 1010-86500 401(K) Savings Plan Admi	1	0	1
142 1010-87200/87201 Self Insurance Adr	16	0	16
143 1010-89500 Midland-Bay-Saginaw Airp	24	0	24
144 2010 County Road Fund	261	0	261
145 2210 Health Dept - Dist Health	16,521	0	16,521
146 2210-605XX Bioterrorism	250	0	250

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
147 2380 Gypsy Moth Control Fund	\$731	\$0	\$731
148 2400 Mosquito Control Fund	1,606	0	1,606
149 2560 Regist of Deeds Automation Fnd	1,885	0	1,885
151 2600 Indigent Defense Fund	1,026	0	1,026
152 2610 911 Service Fund	1,534	0	1,534
153 2630 Concealed Pistol Licensing Fd	624	0	624
154 2640 Local C.F.O. Training Fund	57	0	57
155 2650 Drug Law Enforcement Fund	1	0	1
156 2651 Drug Law Enforcement-Bayanet	567	0	567
158 2690 Law Library Fund	76	0	76
159 2710 Library Fund	164	0	164
160 2740 Community Corrections Fund	554	0	554
161 2760 Department On Aging Fund	9,651	0	9,651
162 2770 Home Rehabilitation Fund	24	0	24
163 2900 Social Welfare Fund	68	0	68
165 2920-66200 Child Care-Probate (Child	178	0	178
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,989	0	1,989
167 2920-66205 CCF-Casa Ct.Appointed S	80	0	80
168 2920-66300 Child Care-D.S.S. (State V	30	0	30
169 2920-66400 In-Home Care-Intensive P	421	0	421
170 2920-66401 Youth & Family Support S	538	0	538
171 2920-66402 Juvenile Drug Court	363	0	363
172 2920-66500 Intensive Probation	520	0	520
173 2920-75104 Juv.Community Based Tre	469	0	469
174 2920-75105 Juv.Gender Specific Servi	543	0	543
177 2930 Soldier's Relief	1,468	0	1,468
178 2970 Historical Preservation	185	0	185
182 5090-75600 Public Golf Course	1,177	0	1,177
183 5090-75601 Public Golf Course-Snack	59	0	59
184 5090-75602 Public Golf Course-Club	1,895	0	1,895
185 5120-67100 Medical Care Facility Func	1,423	0	1,423
186 5160 100% Tax Payment Fund (DTR)	1,220	0	1,220
187 5180 Delq Prop Tax Foreclosure	1,742	0	1,742
188 5350-70200 Housing Fund	497	0	497
189 5920 Water and Sewer Fund	51	0	51
190 5950 Commissary Fund	91	0	91
191 6770 Self-Insurance Fund-WC/UC/S&A	659	0	659
192 6771 Self-Insurance Fund-Healthcare	382	0	382
195 7100 District Court Custodial Fund	2	0	2
196 7110 Probate Court Custodial Fund	2	0	2
197 7120 Trial Court Custodial Fund	2	0	2

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
198 7140 Inmates Custodial Fund	\$18	\$0	\$18
202 7310-27400 Retirement System Fund	1,497	0	1,497
203 7360-27401 Public Employee Health C	387	0	387
206 7640 Inmate Trust Fund	2	0	2
207 8010 Drain	1,213	0	1,213
208 8011 Hampton O&M	223	0	223
209 8012 Portsmouth O&M	58	0	58
210 8014 Bangor O&M	705	0	705
212 8510 Drain Debt Ret	97	0	97
213 9760 Governmental Full Accrual	151	0	151
214 9770 Governmentl Full Accrual-Drain	11	0	11
<b>Total</b>	<b>\$112,124</b>	<b>\$0</b>	<b>\$112,124</b>



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

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

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

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

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

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

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

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

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

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

FY 2021  
10/6/2022

**A. Department Costs**

Dept:5 1010-19100 Accounting Department

Description		Amount	General Admin	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
<b>Personnel Costs</b>										
Salaries	S1	306,115	11,693	207,800	735	63,573	1,990	0	20,324	0
<i>Salary % Split</i>			<i>3.82%</i>	<i>67.88%</i>	<i>.24%</i>	<i>20.77%</i>	<i>.65%</i>	<i>.00%</i>	<i>6.64%</i>	<i>.00%</i>
Benefits	S	113,615	4,340	77,125	273	23,595	739	0	7,543	0
<b>Subtotal - Personnel Costs</b>		<b>419,730</b>	<b>16,033</b>	<b>284,926</b>	<b>1,008</b>	<b>87,169</b>	<b>2,728</b>	<b>0</b>	<b>27,867</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
Termination Vacation Pay	D	4,973	0	0	0	0	0	0	0	0
72700 Office Supplies	S	2,845	109	1,931	7	591	18	0	189	0
72800 Printing And Binding	S	0	0	0	0	0	0	0	0	0
72702 Book Supplies	S	0	0	0	0	0	0	0	0	0
72900 Postage	S	598	23	406	1	124	4	0	40	0
74200 Food Supplies	S	160	6	109	0	33	1	0	11	0
75000 Gas, Oil And Grease	S	0	0	0	0	0	0	0	0	0
80100 Professional Services	S	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	10,160	0	0	0	0	0	10,160	0	0
82000 Memberships and Dues	S	1,200	46	815	3	249	8	0	80	0
85200 Telephone	S	642	25	436	2	133	4	0	43	0
86100 Conference Fees & Expenses	S	570	22	387	1	118	4	0	38	0
86500 State Travel Mileage	S	0	0	0	0	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,856	71	1,260	4	385	12	0	123	0
95500 Miscellaneous	S	150	6	102	0	31	1	0	10	0
96000 Education & Training	S	135	5	92	0	28	1	0	9	0
96741 Computer Hardware Expense	S	0	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>23,289</b>	<b>312</b>	<b>5,537</b>	<b>20</b>	<b>1,694</b>	<b>53</b>	<b>10,160</b>	<b>542</b>	<b>0</b>
<b>Department Cost Total</b>		<b>443,019</b>	<b>16,344</b>	<b>290,462</b>	<b>1,027</b>	<b>88,863</b>	<b>2,781</b>	<b>10,160</b>	<b>28,409</b>	<b>0</b>
<b>Adjustments to Cost</b>										
Termination Vacation Pay	D	(4,973)	0	0	0	0	0	0	0	0

**Bay County, MI  
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**A. Department Costs**

Dept:5 1010-19100 Accounting Department

Description	Amount	General Admin	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Subtotal - Adjustments	(4,973)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	438,046	16,344	290,462	1,027	88,863	2,781	10,160	28,409	0
General Admin Distribution		(16,344)	11,258	40	3,444	108	394	1,101	0
<b>Grand Total</b>	<b>\$438,046</b>		<b>\$301,720</b>	<b>\$1,067</b>	<b>\$92,307</b>	<b>\$2,889</b>	<b>\$10,554</b>	<b>\$29,510</b>	<b>\$0</b>

not allocated

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

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
1 County Building	\$515	\$1	\$355	\$1	\$109	\$3	\$12	\$35	\$0
Subtotal - Building Depreciation	515	1	355	1	109	3	12	35	0
2 Telephone Equipment	369	0	255	1	78	2	9	25	0
Subtotal - Equipment Depreciation	369	0	255	1	78	2	9	25	0
3 Cash Receipts	80	27	74	0	23	1	3	7	0
3 Bank Reconciliation	397	129	363	1	111	3	13	35	0
3 Accounting *	31,306	9,714	41,020	0	0	0	0	0	0
Subtotal - 1010-25300 Treasurer	31,783	9,870	41,456	2	133	4	15	43	0
4 Annual Audit	425	189	423	1	129	4	15	41	0
Subtotal - 1010-10100 Board of Comm	425	189	423	1	129	4	15	41	0
5 Accounting *	0	1,815	1,815	0	0	0	0	0	0
5 Payroll	0	11	8	0	2	0	0	1	0
5 Budgeting	0	569	392	1	120	4	14	38	0
5 Contract Serv.	0	706	487	2	149	5	17	48	0
Subtotal - 1010-19100 Accounting Dep	0	3,102	2,701	3	271	8	31	87	0
6 Payroll	0	2,008	1,383	5	423	13	48	135	0
6 Budgeting	0	58	40	0	12	0	1	4	0
Subtotal - 1010-20200 Payroll	0	2,066	1,423	5	435	14	50	139	0
7 Budgeting	0	725	500	2	153	5	17	49	0
7 Accts Payable	0	105	72	0	22	1	3	7	0
7 General Accounting	0	137	95	0	29	1	3	9	0
Subtotal - 1010-21200 Budget Departr	0	967	666	2	204	6	23	65	0
8 Admin Services	0	199	137	0	42	1	5	13	0
Subtotal - 1010-27200 Administrative S	0	199	137	0	42	1	5	13	0
9 Tech Support	0	19,408	13,368	47	4,090	128	468	1,307	0
9 Network/Server	0	4,869	3,354	12	1,026	32	117	328	0
Subtotal - 1010-22800 Information Sys	0	24,278	16,722	59	5,116	160	585	1,636	0
10 Accounting *	0	892	892	0	0	0	0	0	0

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

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Subtotal - Financial System MUNIS	\$0	\$892	\$892	\$0	\$0	\$0	\$0	\$0	\$0
11 Purchasing	0	231	159	1	49	2	6	16	0
Subtotal - 1010-23300 Purchasing	0	231	159	1	49	2	6	16	0
12 County Building	0	29,025	19,992	71	6,116	191	699	1,955	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	29,025	19,992	71	6,116	191	699	1,955	0
13 Civil Counsel	0	9,996	6,885	24	2,106	66	241	673	0
Subtotal - 1010-26600 Corporation Cot	0	9,996	6,885	24	2,106	66	241	673	0
14 Human Resources	0	2,014	1,387	5	424	13	49	136	0
14 Labor Relations	0	784	540	2	165	5	19	53	0
14 Education and Training	0	209	144	1	44	1	5	14	0
Subtotal - 1010-27000 Personnel & Err	0	3,007	2,071	7	634	20	72	203	0
15 Mail Services	0	174	120	0	37	1	4	12	0
15 Office Max Rebate	0	(364)	(251)	(1)	(77)	(2)	(9)	(25)	0
Subtotal - 1010-29800 Printing/Postage	0	(190)	(131)	(0)	(40)	(1)	(5)	(13)	0
18 County Building	0	241	166	1	51	2	6	16	0
Subtotal - 1010-75112 Parks/Recreatic	0	241	166	1	51	2	6	16	0
19 General Liability	0	1,470	1,013	4	310	10	35	99	0
19 County Building	0	1,516	1,044	4	319	10	37	102	0
Subtotal - 1010-85100 Risk Managemen	0	2,986	2,057	7	629	20	72	201	0
20 Wellness Program	0	447	308	1	94	3	11	30	0
Subtotal - 1010-85900 Wellness Progr	0	447	308	1	94	3	11	30	0
21 Current Retiree Fringe Benefits	0	17,339	11,943	42	3,654	114	418	1,168	0
21 Future Retiree Fringe Benefits	0	(1,921)	(1,323)	(5)	(405)	(13)	(46)	(129)	0
21 Term Payoff	0	(224)	(154)	(1)	(47)	(1)	(5)	(15)	0
Subtotal - 1010-87800 Retirees Health/	0	15,194	10,465	37	3,202	100	366	1,024	0
<b>Total Incoming</b>	<b>33,092</b>	<b>102,501</b>	<b>107,003</b>	<b>224</b>	<b>19,359</b>	<b>606</b>	<b>2,213</b>	<b>6,189</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$573,640</b>	<b>\$408,723</b>	<b>\$1,291</b>	<b>\$111,665</b>	<b>\$3,495</b>	<b>\$12,767</b>	<b>\$35,698</b>	<b>\$0</b>
			71.25%	0.23%	19.47%	0.61%	2.23%	6.22%	

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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	2,461	2.64%	\$8,826	\$0	\$8,826	\$0	\$8,826
4 1010-10100 Board of Commissioners	356	0.38%	1,277	0	1,277	0	1,277
5 1010-19100 Accounting Department	506	0.54%	1,815	0	1,815	0	1,815
6 1010-20200 Payroll	513	0.55%	1,840	0	1,840	425	2,265
7 1010-21200 Budget Department	445	0.48%	1,596	0	1,596	369	1,965
8 1010-27200 Administrative Services	361	0.39%	1,295	0	1,295	299	1,594
9 1010-22800 Information Systems Divis	715	0.77%	2,564	0	2,564	592	3,156
11 1010-23300 Purchasing	334	0.36%	1,198	0	1,198	277	1,474
12 1010-26500 Buildings and Grounds	1,875	2.01%	6,724	0	6,724	1,553	8,277
13 1010-26600 Corporation Counsel	533	0.57%	1,911	0	1,911	442	2,353
14 1010-27000 Personnel & Employee Re	503	0.54%	1,804	0	1,804	417	2,221
15 1010-29800 Printing/Postage	216	0.23%	775	0	775	179	954
16 1010-30100 Sheriff's Office	4,041	4.34%	14,492	0	14,492	3,348	17,840
17 1010-75110 Recreation & Facilities	417	0.45%	1,495	0	1,495	345	1,841
18 1010-75112 Parks/Recreation Mainten.	402	0.43%	1,442	0	1,442	333	1,775
19 1010-85100 Risk Management	14	0.02%	50	0	50	12	62
20 1010-85900 Wellness Program	227	0.24%	814	0	814	188	1,002
21 1010-87800 Retirees Health/Life Insura	70	0.08%	251	0	251	58	309
22 1010-27900 Building Authority	38	0.04%	136	0	136	31	168
23 1010-13100 Circuit Court	1,938	2.08%	6,950	0	6,950	1,606	8,556
24 1010-13101 Circuit Court - SSSPP Gra	272	0.29%	975	0	975	225	1,201
25 1010-13131 Circuit-Adult Drug Court G	222	0.24%	796	0	796	184	980
26 1010-13300 Circuit Court Adult Probati	87	0.09%	312	0	312	72	384
27 1010-13600 District Court	954	1.02%	3,421	0	3,421	790	4,212
28 1010-13700 District Court Adult Probat	432	0.46%	1,549	0	1,549	358	1,907
29 1010-13731 Dist.Ct OWI Treatment Oc	223	0.24%	800	0	800	185	984
30 1010-14100 & 2150 FOC	2,417	2.59%	8,668	0	8,668	2,002	10,670
32 1010-14500 Law Library	12	0.01%	43	0	43	10	53
33 1010-14700 Jury/Judicial Council	501	0.54%	1,797	0	1,797	415	2,212
34 1010-14800 Probate Court	1,280	1.37%	4,590	0	4,590	1,060	5,651
35 1010-14802 Public Guardian	59	0.06%	212	0	212	49	260
37 1010-17100 County Executive	473	0.51%	1,696	0	1,696	392	2,088
38 1010-21500 Clerk	1,249	1.34%	4,479	0	4,479	1,035	5,514
39 1010-22900 Community Outreach / Me	326	0.35%	1,169	0	1,169	270	1,439
41 1010-25417 2017 Delq Tax Property S:	12	0.01%	43	0	43	10	53
42 1010-25700 Equalization Department	490	0.53%	1,757	0	1,757	406	2,163
43 1010-26200 Elections	40	0.04%	143	0	143	33	177
44 1010-26201 Board of Canvassers	54	0.06%	194	0	194	45	238
45 1010-267XX Prosecuting Attorney	2,291	2.46%	8,216	0	8,216	1,898	10,114
48 1010-27300 Department of Criminal De	43	0.05%	154	0	154	36	190
49 1010-27301 Indigent Attorney	796	0.85%	2,855	0	2,855	659	3,514
50 1010-27302 Department of Public Defe	328	0.35%	1,176	0	1,176	272	1,448

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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
51 1010-27500 Drain Commissioner	717	0.77%	\$2,571	\$0	\$2,571	\$594	\$3,165
52 1010-27360 Department Of Indigent De	7	0.01%	25	0	25	6	31
53 1010-27400 Retirement Board	12	0.01%	43	0	43	10	53
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	43	0	43	10	53
55 1010-27507 Drain - County at Large	5	0.01%	18	0	18	4	22
56 1010-27801 County Survey/Remonum	550	0.59%	1,972	0	1,972	456	2,428
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.00%	4	0	4	1	4
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.00%	4	0	4	1	4
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.00%	4	0	4	1	4
60 1010-27911 Bldg Auth-MH Grp Home,I	25	0.03%	90	0	90	21	110
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.00%	4	0	4	1	4
62 1010-27919 Bldg Auth-MH Grp Home,I	6	0.01%	22	0	22	5	26
63 1010-27920 Bldg Auth-MH Grp Home,I	1	0.00%	4	0	4	1	4
64 1010-27921 Bldg Auth-MH Grp Home,I	2	0.00%	7	0	7	2	9
65 1010-27922 Bldg Auth-MH Grp Home,I	6	0.01%	22	0	22	5	26
66 1010-28000 Soil Conservation	109	0.12%	391	0	391	90	481
67 1010-28300 M.S.U. Extension	38	0.04%	136	0	136	31	168
68 1010-28600 Gypsy Moth Suppression	12	0.01%	43	0	43	10	53
69 1010-28700 Environmental Affairs	417	0.45%	1,495	0	1,495	345	1,841
70 1010-28703 Euclid Linear Park	1	0.00%	4	0	4	1	4
71 1010-28704/28705 Environmental Grai	5	0.01%	18	0	18	4	22
74 1010-28800 Geographic Information Sy	311	0.33%	1,115	0	1,115	258	1,373
75 1010-31100 Circuit Court Warrant Offic	360	0.39%	1,291	0	1,291	298	1,589
77 1010-31500 Secondary Road Patrol	1,093	1.17%	3,920	0	3,920	906	4,825
79 1010-31503 2nd Rd Patrol-Bangor Tw	357	0.38%	1,280	0	1,280	296	1,576
80 1010-31504 2nd Rd Patr-Portsmouth	289	0.31%	1,036	0	1,036	239	1,276
81 1010-31505 2nd Rd Ptrl-Williams Twp	385	0.41%	1,381	0	1,381	319	1,700
82 1010-31506 2nd Rd Patrol-Monitor Tw	340	0.36%	1,219	0	1,219	282	1,501
83 1010-31507 2nd Rd Patrol - City of	282	0.30%	1,011	0	1,011	234	1,245
84 1010-31508 2nd Road Patrol-Pinconni	350	0.38%	1,255	0	1,255	290	1,545
85 1010-31509 2Nd Rd Patrol K-9 Pincon	299	0.32%	1,072	0	1,072	248	1,320
86 1010-31510 Bangor Twps Schools & B	305	0.33%	1,094	0	1,094	253	1,346
87 1010-31516 2nd Rd.Pat-Bay City Sch	398	0.43%	1,427	0	1,427	330	1,757
88 1010-31517 2nd Patrol-Frankenlust & I	300	0.32%	1,076	0	1,076	249	1,324
90 1010-31681 Road Patrol Grant Oct-De	352	0.38%	1,262	0	1,262	292	1,554
91 1010-31700 Township Road Patrol	269	0.29%	965	0	965	223	1,188
93 1010-31902 Drive MI Safely/Task Forc	42	0.05%	151	0	151	35	185
94 1010-31903 O.W.I. Alcohol Enforceme	145	0.16%	520	0	520	120	640
96 1010-31905 Dre Drug Recogn.Expert C	18	0.02%	65	0	65	15	79
97 1010-32100 Michigan Justice Training	22	0.02%	79	0	79	18	97
99 1010-32500 911 Central Dispatch	12	0.01%	43	0	43	10	53
100 1010-33100 Marine Law Enforcement C	150	0.16%	538	0	538	124	662



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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
101 1010-33101 Marine Safety	1	0.00%	\$4	\$0	\$4	\$1	\$4
104 1010-33200 Snowmobile Law Enforcer	25	0.03%	90	0	90	21	110
105 1010-33300 Operations Stone Garden	76	0.08%	273	0	273	63	336
106 1010-33301 Operation Stone Garden F	46	0.05%	165	0	165	38	203
107 1010-33350 Sheriff Covid	68	0.07%	244	0	244	56	300
108 1010-35100 Corrections Department / .	155	0.17%	556	0	556	128	684
109 1010-42600 Off of Emerg Serv-Civil	322	0.35%	1,155	0	1,155	267	1,422
111 1010-42602 Homeland Security Activity	3	0.00%	11	0	11	2	13
112 1010-42603 Hazard Mitigation Grant	6	0.01%	22	0	22	5	26
113 1010-42650 AA (Active Assult) Task Fc	4	0.00%	14	0	14	3	18
114 1010-43000 Animal Services & Adoptic	1,461	1.57%	5,239	0	5,239	1,210	6,450
115 1010-58000 Pere Marquette Parking	14	0.02%	50	0	50	12	62
116 1010-60100 Health Dept-Admin	28	0.03%	100	0	100	23	124
118 1010-61731 Personal Care-Grant/Oct-I	12	0.01%	43	0	43	10	53
119 1010-64800 Medical Examiner	242	0.26%	868	0	868	200	1,068
120 1010-64900 Mental Health	4	0.00%	14	0	14	3	18
121 1010-65100 Ambulance	1	0.00%	4	0	4	1	4
122 1010-66801 Michigan Works!	16	0.02%	57	0	57	13	71
123 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	43	0	43	10	53
124 1010-67100 Social Services-Med Care	12	0.01%	43	0	43	10	53
125 1010-68100 Veterans Burial	1	0.00%	4	0	4	1	4
126 1010-69200 Center Ridge Arms Housir	324	0.35%	1,162	0	1,162	268	1,430
129 1010-72181 Trans. Planning - Oct.-Dec	418	0.45%	1,499	0	1,499	346	1,845
130 1010-75100 Recreation/Parks Departm	76	0.08%	273	0	273	63	336
131 1010-75104 Juv Community Based Tre	18	0.02%	65	0	65	15	79
132 1010-75105 Juv Gender Specific Servi	18	0.02%	65	0	65	15	79
133 1010-75108 Veterans Park Softball	171	0.18%	613	0	613	142	755
134 1010-75700 Community Center	933	1.00%	3,346	0	3,346	773	4,119
135 1010-75800 Swimming Pool	124	0.13%	445	0	445	103	547
137 1010-76000 Fairgrounds	284	0.30%	1,018	0	1,018	235	1,254
138 1010-762XX Civic Arena	4,290	4.60%	15,385	0	15,385	3,554	18,939
139 1010-76300 Pinconning Park	1,381	1.48%	4,952	0	4,952	1,144	6,097
140 1010-79000 Library	12	0.01%	43	0	43	10	53
141 1010-86500 401(K) Savings Plan Admi	1	0.00%	4	0	4	1	4
142 1010-87200/87201 Self Insurance Adr	13	0.01%	47	0	47	11	57
143 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	72	0	72	17	88
144 2010 County Road Fund	215	0.23%	771	0	771	178	949
145 2210 Health Dept - Dist Health	13,606	14.60%	48,793	0	48,793	11,272	60,066
146 2210-605XX Bioterrorism	206	0.22%	739	0	739	171	909
147 2380 Gypsy Moth Control Fund	602	0.65%	2,159	0	2,159	499	2,658
148 2400 Mosquito Control Fund	1,323	1.42%	4,745	0	4,745	1,096	5,841
149 2560 Regist of Deeds Automation Fnd	1,552	1.67%	5,566	0	5,566	1,286	6,852

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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2600 Indigent Defense Fund	845	0.91%	\$3,030	\$0	\$3,030	\$700	\$3,730
152 2610 911 Service Fund	1,263	1.36%	4,529	0	4,529	1,046	5,576
153 2630 Concealed Pistol Licensing Fd	514	0.55%	1,843	0	1,843	426	2,269
154 2640 Local C.F.O. Training Fund	47	0.05%	169	0	169	39	207
155 2650 Drug Law Enforcement Fund	1	0.00%	4	0	4	1	4
156 2651 Drug Law Enforcement-Bayanet	467	0.50%	1,675	0	1,675	387	2,062
158 2690 Law Library Fund	63	0.07%	226	0	226	52	278
159 2710 Library Fund	135	0.14%	484	0	484	112	596
160 2740 Community Corrections Fund	456	0.49%	1,635	0	1,635	378	2,013
161 2760 Department On Aging Fund	7,948	8.53%	28,503	0	28,503	6,585	35,088
162 2770 Home Rehabilitation Fund	20	0.02%	72	0	72	17	88
163 2900 Social Welfare Fund	56	0.06%	201	0	201	46	247
165 2920-66200 Child Care-Probate (Child	147	0.16%	527	0	527	122	649
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,638	1.76%	5,874	0	5,874	1,357	7,231
167 2920-66205 CCF-Casa Ct.Appointed S	66	0.07%	237	0	237	55	291
168 2920-66300 Child Care-D.S.S. (State V	25	0.03%	90	0	90	21	110
169 2920-66400 In-Home Care-Intensive P	347	0.37%	1,244	0	1,244	287	1,532
170 2920-66401 Youth & Family Support S	443	0.48%	1,589	0	1,589	367	1,956
171 2920-66402 Juvenile Drug Court	299	0.32%	1,072	0	1,072	248	1,320
172 2920-66500 Intensive Probation	428	0.46%	1,535	0	1,535	355	1,889
173 2920-75104 Juv.Community Based Tre	386	0.41%	1,384	0	1,384	320	1,704
174 2920-75105 Juv.Gender Specific Servi	447	0.48%	1,603	0	1,603	370	1,973
177 2930 Soldier's Relief	1,209	1.30%	4,336	0	4,336	1,002	5,337
178 2970 Historical Preservation	152	0.16%	545	0	545	126	671
182 5090-75600 Public Golf Course	969	1.04%	3,475	0	3,475	803	4,278
183 5090-75601 Public Golf Course-Snack	49	0.05%	176	0	176	41	216
184 5090-75602 Public Golf Course-Club	1,561	1.67%	5,598	0	5,598	1,293	6,891
185 5120-67100 Medical Care Facility Func	1,172	1.26%	4,203	0	4,203	971	5,174
186 5160 100% Tax Payment Fund (DTR)	1,005	1.08%	3,604	0	3,604	833	4,437
187 5180 Delq Prop Tax Foreclosure	1,435	1.54%	5,146	0	5,146	1,189	6,335
188 5350-70200 Housing Fund	409	0.44%	1,467	0	1,467	339	1,806
189 5920 Water and Sewer Fund	42	0.05%	151	0	151	35	185
190 5950 Commissary Fund	75	0.08%	269	0	269	62	331
191 6770 Self-Insurance Fund-WC/JC/S&I	543	0.58%	1,947	0	1,947	450	2,397
192 6771 Self-Insurance Fund-Healthcare	315	0.34%	1,130	0	1,130	261	1,391
195 7100 District Court Custodial Fund	2	0.00%	7	0	7	2	9
196 7110 Probate Court Custodial Fund	2	0.00%	7	0	7	2	9
197 7120 Trial Court Custodial Fund	2	0.00%	7	0	7	2	9
198 7140 Inmates Custodial Fund	15	0.02%	54	0	54	12	66
202 7310-27400 Retirement System Fund	1,233	1.32%	4,422	0	4,422	1,022	5,443
203 7360-27401 Public Employee Health C	319	0.34%	1,144	0	1,144	264	1,408
206 7640 Inmate Trust Fund	2	0.00%	7	0	7	2	9

**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
207 8010 Drain	999	1.07%	\$3,583	\$0	\$3,583	\$828	\$4,410
208 8011 Hampton O&M	184	0.20%	660	0	660	152	812
209 8012 Portsmouth O&M	48	0.05%	172	0	172	40	212
210 8014 Bangor O&M	581	0.62%	2,084	0	2,084	481	2,565
212 8510 Drain Debt Ret	80	0.09%	287	0	287	66	353
213 9760 Governmental Full Accrual	124	0.13%	445	0	445	103	547
214 9770 Governmentl Full Accrual-Drain	9	0.01%	32	0	32	7	40
<b>Subtotal</b>	<b>93,207</b>	<b>100.00%</b>	<b>334,256</b>	<b>0</b>	<b>334,256</b>	<b>74,467</b>	<b>408,723</b>
Direct Bills					0		0
<b>Total</b>					<b>\$334,256</b>		<b>\$408,723</b>

Basis Units: Accounting Transactions  
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	5.09	1.07%	\$11	\$0	\$11	\$0	\$11
4 1010-10100 Board of Commissioners	7.80	1.64%	18	0	18	0	18
5 1010-19100 Accounting Department	5.03	1.06%	11	0	11	0	11
6 1010-20200 Payroll	2.08	0.44%	5	0	5	1	6
7 1010-21200 Budget Department	1.95	0.41%	4	0	4	1	5
8 1010-27200 Administrative Services	0.29	0.06%	1	0	1	0	1
9 1010-22800 Information Systems Divis	8.60	1.81%	19	0	19	4	24
11 1010-23300 Purchasing	0.91	0.19%	2	0	2	0	2
12 1010-26500 Buildings and Grounds	17.97	3.78%	41	0	41	9	49
13 1010-26600 Corporation Counsel	3.67	0.77%	8	0	8	2	10
14 1010-27000 Personnel & Employee Re	2.52	0.53%	6	0	6	1	7
15 1010-29800 Printing/Postage	0.12	0.03%	0	0	0	0	0
16 1010-30100 Sheriff's Office	51.93	10.93%	117	0	117	25	142
17 1010-75110 Recreation & Facilities	1.23	0.26%	3	0	3	1	3
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	4	0	4	1	4
20 1010-85900 Wellness Program	0.59	0.12%	1	0	1	0	2
23 1010-13100 Circuit Court	13.70	2.88%	31	0	31	7	37
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	2	0	2	0	3
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	2	0	2	0	2
27 1010-13600 District Court	18.09	3.81%	41	0	41	9	49
28 1010-13700 District Court Adult Probat	5.77	1.21%	13	0	13	3	16
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	1	0	1	0	1
30 1010-14100 & 2150 FOC	25.54	5.38%	58	0	58	12	70
33 1010-14700 Jury/Judicial Council	1.36	0.29%	3	0	3	1	4
34 1010-14800 Probate Court	10.64	2.24%	24	0	24	5	29
37 1010-17100 County Executive	2.11	0.44%	5	0	5	1	6
38 1010-21500 Clerk	3.56	0.75%	8	0	8	2	10
39 1010-22900 Community Outreach / Me	1.00	0.21%	2	0	2	0	3
42 1010-25700 Equalization Department	2.35	0.49%	5	0	5	1	6
45 1010-267XX Prosecuting Attorney	18.61	3.92%	42	0	42	9	51
47 1010-26800 Register of Deeds	4.68	0.98%	11	0	11	2	13
50 1010-27302 Department of Public Defe	1.00	0.21%	2	0	2	0	3
51 1010-27500 Drain Commissioner	6.68	1.41%	15	0	15	3	18
56 1010-27801 County Survey/Remonum	0.19	0.04%	0	0	0	0	1
69 1010-28700 Environmental Affairs	1.19	0.25%	3	0	3	1	3
74 1010-28800 Geographic Information S	0.55	0.12%	1	0	1	0	2
75 1010-31100 Circuit Court Warrant Offic	0.88	0.19%	2	0	2	0	2
77 1010-31500 Secondary Road Patrol	20.35	4.28%	46	0	46	10	56
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	10	0	10	2	12
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	2	0	2	0	3
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	4	0	4	1	5
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	4	0	4	1	5

**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
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$2	\$0	\$2	\$0	\$3
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	4	0	4	1	5
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	2	0	2	0	3
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	2	0	2	0	2
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	2	0	2	0	3
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	0.21%	2	0	2	0	3
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	4	0	4	1	5
91 1010-31700 Township Road Patrol	0.35	0.07%	1	0	1	0	1
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	1	0	1	0	1
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	1	0	1	0	1
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	0	0	0	0	0
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	2	0	2	0	3
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	15	0	15	3	18
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	3	0	3	1	4
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	3	0	3	1	4
130 1010-75100 Recreation/Parks Departr	1.20	0.25%	3	0	3	1	3
133 1010-75108 Veterans Park Softball	0.20	0.04%	0	0	0	0	1
134 1010-75700 Community Center	3.11	0.65%	7	0	7	1	9
135 1010-75800 Swimming Pool	0.77	0.16%	2	0	2	0	2
138 1010-762XX Civic Arena	6.67	1.40%	15	0	15	3	18
139 1010-76300 Pinconning Park	2.82	0.59%	6	0	6	1	8
145 2210 Health Dept - Dist Health	45.25	9.52%	102	0	102	22	124
146 2210-605XX Bioterrorism	0.56	0.12%	1	0	1	0	2
147 2380 Gypsy Moth Control Fund	1.90	0.40%	4	0	4	1	5
148 2400 Mosquito Control Fund	11.06	2.33%	25	0	25	5	30
151 2600 Indigent Defense Fund	9.88	2.08%	22	0	22	5	27
152 2610 911 Service Fund	25.19	5.30%	57	0	57	12	69
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	1	0	1	0	1
160 2740 Community Corrections Fund	1.42	0.30%	3	0	3	1	4
161 2760 Department On Aging Fund	39.61	8.34%	89	0	89	19	108
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	47	0	47	10	57
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	1	0	1	0	1
170 2920-66401 Youth & Family Support S	1.85	0.39%	4	0	4	1	5
171 2920-66402 Juvenile Drug Court	0.49	0.10%	1	0	1	0	1
172 2920-66500 Intensive Probation	3.38	0.71%	8	0	8	2	9
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	4	0	4	1	5
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	4	0	4	1	5
177 2930 Soldier's Relief	1.61	0.34%	4	0	4	1	4
182 5090-75600 Public Golf Course	3.66	0.77%	8	0	8	2	10
184 5090-75602 Public Golf Course-Club	3.27	0.69%	7	0	7	2	9
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	4	0	4	1	5
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	1	0	1	0	1

**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
188 5350-70200 Housing Fund	1.13	0.24%	\$3	\$0	\$3	\$1	\$3
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	0	0	0	0	0
202 7310-27400 Retirement System Fund	1.25	0.26%	3	0	3	1	3
<b>Subtotal</b>	475.14	100.00%	1,071	0	1,071	219	1,291
Direct Bills					0		0
<b>Total</b>					<b>\$1,071</b>		<b>\$1,291</b>

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	61	1.21%	\$1,120	\$0	\$1,120	\$0	\$1,120
4 1010-10100 Board of Commissioners	28	0.55%	514	0	514	0	514
5 1010-19100 Accounting Department	31	0.61%	569	0	569	0	569
6 1010-20200 Payroll	30	0.59%	551	0	551	116	667
7 1010-21200 Budget Department	25	0.50%	459	0	459	96	556
8 1010-27200 Administrative Services	20	0.40%	367	0	367	77	444
9 1010-22800 Information Systems Divis	40	0.79%	735	0	735	154	889
11 1010-23300 Purchasing	24	0.48%	441	0	441	92	533
12 1010-26500 Buildings and Grounds	69	1.37%	1,267	0	1,267	266	1,533
13 1010-26600 Corporation Counsel	33	0.65%	606	0	606	127	733
14 1010-27000 Personnel & Employee Re	30	0.59%	551	0	551	116	667
15 1010-29800 Printing/Postage	17	0.34%	312	0	312	66	378
16 1010-30100 Sheriff's Office	97	1.92%	1,782	0	1,782	374	2,155
17 1010-75110 Recreation & Facilities	26	0.52%	478	0	478	100	578
18 1010-75112 Parks/Recreation Mainten.	26	0.52%	478	0	478	100	578
19 1010-85100 Risk Management	5	0.10%	92	0	92	19	111
20 1010-85900 Wellness Program	19	0.38%	349	0	349	73	422
21 1010-87800 Retirees Health/Life Insura	3	0.06%	55	0	55	12	67
22 1010-27900 Building Authority	1	0.02%	18	0	18	4	22
23 1010-13100 Circuit Court	64	1.27%	1,176	0	1,176	247	1,422
24 1010-13101 Circuit Court - SSSPP Gra	14	0.28%	257	0	257	54	311
25 1010-13131 Circuit-Adult Drug Court G	12	0.24%	220	0	220	46	267
26 1010-13300 Circuit Court Adult Probati	6	0.12%	110	0	110	23	133
27 1010-13600 District Court	69	1.37%	1,267	0	1,267	266	1,533
28 1010-13700 District Court Adult Probat	24	0.48%	441	0	441	92	533
29 1010-13731 Dist.Ct OWI Treatment Oc	14	0.28%	257	0	257	54	311
30 1010-14100 & 2150 FOC	95	1.88%	1,745	0	1,745	366	2,111
32 1010-14500 Law Library	1	0.02%	18	0	18	4	22
33 1010-14700 Jury/Judicial Council	31	0.61%	569	0	569	119	689
34 1010-14800 Probate Court	54	1.07%	992	0	992	208	1,200
35 1010-14802 Public Guardian	3	0.06%	55	0	55	12	67
37 1010-17100 County Executive	32	0.63%	588	0	588	123	711
38 1010-21500 Clerk	44	0.87%	808	0	808	170	978
39 1010-22900 Community Outreach / Me	21	0.42%	386	0	386	81	467
41 1010-25417 2017 Delq Tax Property S:	2	0.04%	37	0	37	8	44
42 1010-25700 Equalization Department	37	0.73%	680	0	680	143	822
43 1010-26200 Elections	4	0.08%	73	0	73	15	89
44 1010-26201 Board of Canvassers	4	0.08%	73	0	73	15	89
45 1010-267XX Prosecuting Attorney	128	2.54%	2,351	0	2,351	493	2,844
47 1010-26800 Register of Deeds	33	0.65%	606	0	606	127	733
48 1010-27300 Department of Criminal De	10	0.20%	184	0	184	39	222
49 1010-27301 Indigent Attorney	15	0.30%	276	0	276	58	333

**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
50 1010-27302 Department of Public Defe	24	0.48%	\$441	\$0	\$441	\$92	\$533
51 1010-27500 Drain Commissioner	44	0.87%	808	0	808	170	978
52 1010-27360 Department Of Indigent De	2	0.04%	37	0	37	8	44
53 1010-27400 Retirement Board	1	0.02%	18	0	18	4	22
54 1010-27401 Vol Employee Benefit Ass	1	0.02%	18	0	18	4	22
55 1010-27507 Drain - County at Large	1	0.02%	18	0	18	4	22
56 1010-27801 County Survey/Remonum	16	0.32%	294	0	294	62	356
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.02%	18	0	18	4	22
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.02%	18	0	18	4	22
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.02%	18	0	18	4	22
60 1010-27911 Bldg Auth-MH Grp Home,I	5	0.10%	92	0	92	19	111
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.02%	18	0	18	4	22
62 1010-27919 Bldg Auth-MH Grp Home,I	2	0.04%	37	0	37	8	44
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	18	0	18	4	22
64 1010-27921 Bldg Auth-MH Grp Home,I	2	0.04%	37	0	37	8	44
65 1010-27922 Bldg Auth-MH Grp Home,I	1	0.02%	18	0	18	4	22
66 1010-28000 Soil Conservation	1	0.02%	18	0	18	4	22
67 1010-28300 M.S.U. Extension	5	0.10%	92	0	92	19	111
68 1010-28600 Gypsy Moth Suppression	1	0.02%	18	0	18	4	22
69 1010-28700 Environmental Affairs	24	0.48%	441	0	441	92	533
70 1010-28703 Euclid Linear Park	1	0.02%	18	0	18	4	22
71 1010-28704/28705 Environmental Gar	1	0.02%	18	0	18	4	22
74 1010-28800 Geographic Information Sy	29	0.57%	533	0	533	112	644
75 1010-31100 Circuit Court Warrant Offic	21	0.42%	386	0	386	81	467
77 1010-31500 Secondary Road Patrol	52	1.03%	955	0	955	200	1,155
79 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.44%	404	0	404	85	489
80 1010-31504 2nd Rd Patr-Portsmouth	21	0.42%	386	0	386	81	467
81 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.46%	422	0	422	89	511
82 1010-31506 2nd Rd Patrol-Monitor Tw	22	0.44%	404	0	404	85	489
83 1010-31507 2nd Rd Patrol - City of	20	0.40%	367	0	367	77	444
84 1010-31508 2nd Road Patrol-Pinconni	22	0.44%	404	0	404	85	489
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	21	0.42%	386	0	386	81	467
86 1010-31510 Bangor Twps Schools & B	22	0.44%	404	0	404	85	489
87 1010-31516 2nd Rd.Pat-Bay City Schc	26	0.52%	478	0	478	100	578
88 1010-31517 2nd Patrol-Frankenlust & I	21	0.42%	386	0	386	81	467
90 1010-31681 Road Patrol Grant Oct-De	22	0.44%	404	0	404	85	489
91 1010-31700 Township Road Patrol	17	0.34%	312	0	312	66	378
93 1010-31902 Drive MI Safely/Task Forc	10	0.20%	184	0	184	39	222
94 1010-31903 O.W.I. Alcohol Enforceme	11	0.22%	202	0	202	42	244
96 1010-31905 Dre Drug Recogn.Expert C	9	0.18%	165	0	165	35	200
97 1010-32100 Michigan Justice Training	4	0.08%	73	0	73	15	89
99 1010-32500 911 Central Dispatch	1	0.02%	18	0	18	4	22



**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
100 1010-33100 Marine Law Enforcement (	20	0.40%	\$367	\$0	\$367	\$77	\$444
101 1010-33101 Marine Safety	1	0.02%	18	0	18	4	22
104 1010-33200 Snowmobile Law Enforcer	12	0.24%	220	0	220	46	267
105 1010-33300 Operations Stone Garden	11	0.22%	202	0	202	42	244
106 1010-33301 Operation Stone Garden F	10	0.20%	184	0	184	39	222
107 1010-33350 Sheriff Covid	13	0.26%	239	0	239	50	289
108 1010-35100 Corrections Department /	8	0.16%	147	0	147	31	178
109 1010-42600 Off of Emerg Serv-Civil	21	0.42%	386	0	386	81	467
111 1010-42602 Homeland Security Activity	2	0.04%	37	0	37	8	44
112 1010-42603 Hazard Mitigation Grant	2	0.04%	37	0	37	8	44
113 1010-42650 AA (Active Assult) Task Fo	2	0.04%	37	0	37	8	44
114 1010-43000 Animal Services & Adoptic	59	1.17%	1,084	0	1,084	227	1,311
115 1010-58000 Pere Marquette Parking	2	0.04%	37	0	37	8	44
116 1010-60100 Health Dept-Admin	3	0.06%	55	0	55	12	67
117 1010-61700 Personal Care - Private	1	0.02%	18	0	18	4	22
119 1010-64800 Medical Examiner	9	0.18%	165	0	165	35	200
120 1010-64900 Mental Health	1	0.02%	18	0	18	4	22
121 1010-65100 Ambulance	1	0.02%	18	0	18	4	22
122 1010-66801 Michigan Works!	1	0.02%	18	0	18	4	22
123 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	18	0	18	4	22
124 1010-67100 Social Services-Med Care	1	0.02%	18	0	18	4	22
125 1010-68100 Veterans Burial	1	0.02%	18	0	18	4	22
126 1010-69200 Center Ridge Arms Housir	25	0.50%	459	0	459	96	556
129 1010-72181 Trans. Planning - Oct.-Dec	30	0.59%	551	0	551	116	667
130 1010-75100 Recreation/Parks Departr	17	0.34%	312	0	312	66	378
131 1010-75104 Juv Community Based Tre	2	0.04%	37	0	37	8	44
132 1010-75105 Juv Gender Specific Servi	2	0.04%	37	0	37	8	44
133 1010-75108 Veterans Park Softball	16	0.32%	294	0	294	62	356
134 1010-75700 Community Center	36	0.71%	661	0	661	139	800
135 1010-75800 Swimming Pool	16	0.32%	294	0	294	62	356
137 1010-76000 Fairgrounds	19	0.38%	349	0	349	73	422
138 1010-762XX Civic Arena	107	2.12%	1,965	0	1,965	412	2,378
139 1010-76300 Pinconning Park	50	0.99%	918	0	918	193	1,111
140 1010-79000 Library	1	0.02%	18	0	18	4	22
141 1010-86500 401(K) Savings Plan Admi	1	0.02%	18	0	18	4	22
142 1010-87200/87201 Self Insurance Adr	2	0.04%	37	0	37	8	44
143 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	18	0	18	4	22
144 2010 County Road Fund	9	0.18%	165	0	165	35	200
145 2210 Health Dept - Dist Health	924	18.31%	16,972	0	16,972	3,561	20,532
146 2210-605XX Bioterrorism	24	0.48%	441	0	441	92	533
147 2380 Gypsy Moth Control Fund	41	0.81%	753	0	753	158	911
148 2400 Mosquito Control Fund	80	1.59%	1,469	0	1,469	308	1,778

**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
149 2560 Regist of Deeds Automation Fnd	8	0.16%	\$147	\$0	\$147	\$31	\$178
151 2600 Indigent Defense Fund	58	1.15%	1,065	0	1,065	223	1,289
152 2610 911 Service Fund	71	1.41%	1,304	0	1,304	274	1,578
153 2630 Concealed Pistol Licensing Fd	20	0.40%	367	0	367	77	444
154 2640 Local C.F.O. Training Fund	11	0.22%	202	0	202	42	244
155 2650 Drug Law Enforcement Fund	1	0.02%	18	0	18	4	22
156 2651 Drug Law Enforcement-Bayanet	57	1.13%	1,047	0	1,047	220	1,267
158 2690 Law Library Fund	4	0.08%	73	0	73	15	89
159 2710 Library Fund	19	0.38%	349	0	349	73	422
160 2740 Community Corrections Fund	32	0.63%	588	0	588	123	711
161 2760 Department On Aging Fund	496	9.83%	9,110	0	9,110	1,911	11,022
162 2770 Home Rehabilitation Fund	10	0.20%	184	0	184	39	222
163 2900 Social Welfare Fund	6	0.12%	110	0	110	23	133
165 2920-66200 Child Care-Probate (Child	9	0.18%	165	0	165	35	200
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	61	1.21%	1,120	0	1,120	235	1,355
167 2920-66205 CCF-Casa Ct.Appointed S	5	0.10%	92	0	92	19	111
168 2920-66300 Child Care-D.S.S. (State V	3	0.06%	55	0	55	12	67
169 2920-66400 In-Home Care-Intensive P	24	0.48%	441	0	441	92	533
170 2920-66401 Youth & Family Support S	28	0.55%	514	0	514	108	622
171 2920-66402 Juvenile Drug Court	21	0.42%	386	0	386	81	467
172 2920-66500 Intensive Probation	25	0.50%	459	0	459	96	556
173 2920-75104 Juv.Community Based Tre	28	0.55%	514	0	514	108	622
174 2920-75105 Juv.Gender Specific Servi	29	0.57%	533	0	533	112	644
177 2930 Soldier's Relief	65	1.29%	1,194	0	1,194	250	1,444
178 2970 Historical Preservation	8	0.16%	147	0	147	31	178
182 5090-75600 Public Golf Course	44	0.87%	808	0	808	170	978
183 5090-75601 Public Golf Course-Snack	2	0.04%	37	0	37	8	44
184 5090-75602 Public Golf Course-Club	48	0.95%	882	0	882	185	1,067
185 5120-67100 Medical Care Facility Func	24	0.48%	441	0	441	92	533
186 5160 100% Tax Payment Fund (DTR)	32	0.63%	588	0	588	123	711
187 5180 Delq Prop Tax Foreclosure	49	0.97%	900	0	900	189	1,089
188 5350-70200 Housing Fund	63	1.25%	1,157	0	1,157	243	1,400
189 5920 Water and Sewer Fund	8	0.16%	147	0	147	31	178
190 5950 Commissary Fund	7	0.14%	129	0	129	27	156
191 6770 Self-Insurance Fund-WC/UC/S&I	34	0.67%	624	0	624	131	756
192 6771 Self-Insurance Fund-Healthcare	18	0.36%	331	0	331	69	400
195 7100 District Court Custodial Fund	2	0.04%	37	0	37	8	44
196 7110 Probate Court Custodial Fund	2	0.04%	37	0	37	8	44
197 7120 Trial Court Custodial Fund	2	0.04%	37	0	37	8	44
198 7140 Inmates Custodial Fund	4	0.08%	73	0	73	15	89
202 7310-27400 Retirement System Fund	77	1.53%	1,414	0	1,414	297	1,711
203 7360-27401 Public Employee Health C	34	0.67%	624	0	624	131	756

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**Budgeting Allocations**

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
206 7640 Inmate Trust Fund	1	0.02%	\$18	\$0	\$18	\$4	\$22
213 9760 Governmental Full Accrual	76	1.51%	1,396	0	1,396	293	1,689
<b>Subtotal</b>	5,046	100.00%	92,683	0	92,683	18,982	111,665
Direct Bills					0		0
<b>Total</b>					<b>\$92,683</b>		<b>\$111,665</b>

Basis Units: Budget Transactions by Department less Drain Fund

Source: Transaction History Detail

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**Purchasing Allocations**

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1010-23300 Purchasing	100	100.00%	\$2,901	\$0	\$2,901	\$594	\$3,495
<b>Subtotal</b>	100	100.00%	2,901	0	2,901	594	3,495
Direct Bills					0		0
<b>Total</b>					\$2,901		\$3,495

Basis Units: Direct to Purchasing Department  
Source: Direct Allocation

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Contract Serv. Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	12	11.43%	\$1,211	\$0	\$1,211	\$0	\$1,211
2 Equipment Depreciation	3	2.86%	303	0	303	0	303
3 1010-25300 Treasurer	4	3.81%	404	0	404	0	404
4 1010-10100 Board of Commissioners	2	1.90%	202	0	202	0	202
5 1010-19100 Accounting Department	7	6.67%	706	0	706	0	706
6 1010-20200 Payroll	3	2.86%	303	0	303	85	387
7 1010-21200 Budget Department	5	4.76%	505	0	505	141	646
8 1010-27200 Administrative Services	3	2.86%	303	0	303	85	387
9 1010-22800 Information Systems Divis	8	7.62%	807	0	807	225	1,033
10 Financial System MUNIS	1	0.95%	101	0	101	28	129
11 1010-23300 Purchasing	2	1.90%	202	0	202	56	258
12 1010-26500 Buildings and Grounds	18	17.14%	1,817	0	1,817	507	2,324
13 1010-26600 Corporation Counsel	3	2.86%	303	0	303	85	387
14 1010-27000 Personnel & Employee Re	7	6.67%	706	0	706	197	904
15 1010-29800 Printing/Postage	2	1.90%	202	0	202	56	258
16 1010-30100 Sheriff's Office	2	1.90%	202	0	202	56	258
17 1010-75110 Recreation & Facilities	1	0.95%	101	0	101	28	129
18 1010-75112 Parks/Recreation Mainten.	7	6.67%	706	0	706	197	904
19 1010-85100 Risk Management	9	8.57%	908	0	908	254	1,162
20 1010-85900 Wellness Program	1	0.95%	101	0	101	28	129
21 1010-87800 Retirees Health/Life Insur	4	3.81%	404	0	404	113	516
22 1010-27900 Building Authority	1	0.95%	101	0	101	28	129
<b>Subtotal</b>	<b>105</b>	<b>100.00%</b>	<b>10,597</b>	<b>0</b>	<b>10,597</b>	<b>2,170</b>	<b>12,767</b>
Direct Bills					0		0
<b>Total</b>					<b>\$10,597</b>		<b>\$12,767</b>

Basis Units: Number of functions in each central service dept  
Source:

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**Special Proj Allocations**

**Dept:5 1010-19100 Accounting Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1010-20200 Payroll	555	2.59%	\$767	\$0	\$767	\$157	\$925
9 1010-22800 Information Systems Divis	2,580	12.04%	3,568	0	3,568	731	4,298
145 2210 Health Dept - Dist Health	555	2.59%	767	0	767	157	925
202 7310-27400 Retirement System Fund	17,385	81.14%	24,041	0	24,041	4,924	28,964
203 7360-27401 Public Employee Health C	352	1.64%	487	0	487	100	586
<b>Subtotal</b>	<b>21,427</b>	<b>100.00%</b>	<b>29,630</b>	<b>0</b>	<b>29,630</b>	<b>6,068</b>	<b>35,698</b>
Direct Bills					0		0
<b>Total</b>					<b>\$29,630</b>		<b>\$35,698</b>

Basis Units: Dollar Amount of Wages  
Source: Time Study

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**Allocation Summary**

**Dept:5 1010-19100 Accounting Department**

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,211	\$0	\$0	\$1,211
2 Equipment Depreciation	0	0	0	0	303	0	0	303
3 1010-25300 Treasurer	8,826	11	1,120	0	404	0	0	10,361
4 1010-10100 Board of Commissioners	1,277	18	514	0	202	0	0	2,010
5 1010-19100 Accounting Department	1,815	11	569	0	706	0	0	3,102
6 1010-20200 Payroll	2,265	6	667	0	387	925	0	4,249
7 1010-21200 Budget Department	1,965	5	556	0	646	0	0	3,171
8 1010-27200 Administrative Services	1,594	1	444	0	387	0	0	2,426
9 1010-22800 Information Systems Divis	3,156	24	889	0	1,033	4,298	0	9,400
10 Financial System MUNIS	0	0	0	0	129	0	0	129
11 1010-23300 Purchasing	1,474	2	533	3,495	258	0	0	5,764
12 1010-26500 Buildings and Grounds	8,277	49	1,533	0	2,324	0	0	12,184
13 1010-26600 Corporation Counsel	2,353	10	733	0	387	0	0	3,484
14 1010-27000 Personnel & Employee Re	2,221	7	667	0	904	0	0	3,798
15 1010-29800 Printing/Postage	954	0	378	0	258	0	0	1,590
16 1010-30100 Sheriff's Office	17,840	142	2,155	0	258	0	0	20,395
17 1010-75110 Recreation & Facilities	1,841	3	578	0	129	0	0	2,551
18 1010-75112 Parks/Recreation Mainten.	1,775	4	578	0	904	0	0	3,261
19 1010-85100 Risk Management	62	0	111	0	1,162	0	0	1,335
20 1010-85900 Wellness Program	1,002	2	422	0	129	0	0	1,555
21 1010-87800 Retirees Health/Life Insurc	309	0	67	0	516	0	0	892
22 1010-27900 Building Authority	168	0	22	0	129	0	0	319
23 1010-13100 Circuit Court	8,556	37	1,422	0	0	0	0	10,015
24 1010-13101 Circuit Court - SSSPP Gra	1,201	3	311	0	0	0	0	1,515
25 1010-13131 Circuit-Adult Drug Court G	980	2	267	0	0	0	0	1,249
26 1010-13300 Circuit Court Adult Probati	384	0	133	0	0	0	0	517
27 1010-13600 District Court	4,212	49	1,533	0	0	0	0	5,794
28 1010-13700 District Court Adult Probat	1,907	16	533	0	0	0	0	2,456
29 1010-13731 Dist.Ct OWI Treatment Oc	984	1	311	0	0	0	0	1,297
30 1010-14100 & 2150 FOC	10,670	70	2,111	0	0	0	0	12,851
32 1010-14500 Law Library	53	0	22	0	0	0	0	75
33 1010-14700 Jury/Judicial Council	2,212	4	689	0	0	0	0	2,904
34 1010-14800 Probate Court	5,651	29	1,200	0	0	0	0	6,880
35 1010-14802 Public Guardian	260	0	67	0	0	0	0	327
37 1010-17100 County Executive	2,088	6	711	0	0	0	0	2,805
38 1010-21500 Clerk	5,514	10	978	0	0	0	0	6,501
39 1010-22900 Community Outreach / Me	1,439	3	467	0	0	0	0	1,909
41 1010-25417 2017 Delq Tax Property S:	53	0	44	0	0	0	0	97
42 1010-25700 Equalization Department	2,163	6	822	0	0	0	0	2,992
43 1010-26200 Elections	177	0	89	0	0	0	0	265
44 1010-26201 Board of Canvassers	238	0	89	0	0	0	0	327

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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
45 1010-267XX Prosecuting Attorney	\$10,114	\$51	\$2,844	\$0	\$0	\$0	\$0	\$13,009
47 1010-26800 Register of Deeds	0	13	733	0	0	0	0	746
48 1010-27300 Department of Criminal De	190	0	222	0	0	0	0	412
49 1010-27301 Indigent Attorney	3,514	0	333	0	0	0	0	3,847
50 1010-27302 Department of Public Defe	1,448	3	533	0	0	0	0	1,984
51 1010-27500 Drain Commissioner	3,165	18	978	0	0	0	0	4,161
52 1010-27360 Department Of Indigent De	31	0	44	0	0	0	0	75
53 1010-27400 Retirement Board	53	0	22	0	0	0	0	75
54 1010-27401 Vol Employee Benefit Ass	53	0	22	0	0	0	0	75
55 1010-27507 Drain - County at Large	22	0	22	0	0	0	0	44
56 1010-27801 County Survey/Remonum	2,428	1	356	0	0	0	0	2,784
57 1010-27903 Bldg Auth-MH Grp Home,I	4	0	22	0	0	0	0	27
58 1010-27909 Bldg Auth-MH Grp Home,I	4	0	22	0	0	0	0	27
59 1010-27910 Bldg Auth-MH Grp Home,I	4	0	22	0	0	0	0	27
60 1010-27911 Bldg Auth-MH Grp Home,I	110	0	111	0	0	0	0	221
61 1010-27912 Bldg Auth-MH Grp Home,I	4	0	22	0	0	0	0	27
62 1010-27919 Bldg Auth-MH Grp Home,I	26	0	44	0	0	0	0	71
63 1010-27920 Bldg Auth-MH Grp Home,I	4	0	22	0	0	0	0	27
64 1010-27921 Bldg Auth-MH Grp Home,I	9	0	44	0	0	0	0	53
65 1010-27922 Bldg Auth-MH Grp Home,I	26	0	22	0	0	0	0	49
66 1010-28000 Soil Conservation	481	0	22	0	0	0	0	503
67 1010-28300 M.S.U. Extension	168	0	111	0	0	0	0	279
68 1010-28600 Gypsy Moth Suppression	53	0	22	0	0	0	0	75
69 1010-28700 Environmental Affairs	1,841	3	533	0	0	0	0	2,377
70 1010-28703 Euclid Linear Park	4	0	22	0	0	0	0	27
71 1010-28704/28705 Environmental Gar	22	0	22	0	0	0	0	44
74 1010-28800 Geographic Information Sy	1,373	2	644	0	0	0	0	2,019
75 1010-31100 Circuit Court Warrant Offic	1,589	2	467	0	0	0	0	2,058
77 1010-31500 Secondary Road Patrol	4,825	56	1,155	0	0	0	0	6,036
79 1010-31503 2nd Rd Patrol-Bangor Tw	1,576	12	489	0	0	0	0	2,077
80 1010-31504 2nd Rd Patr-Portsmouth	1,276	3	467	0	0	0	0	1,745
81 1010-31505 2nd Rd Ptrl-Williams Twp	1,700	5	511	0	0	0	0	2,216
82 1010-31506 2nd Rd Patrol-Monitor Tw	1,501	5	489	0	0	0	0	1,995
83 1010-31507 2nd Rd Patrol - City of	1,245	3	444	0	0	0	0	1,692
84 1010-31508 2nd Road Patrol-Pinconni	1,545	5	489	0	0	0	0	2,039
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1,320	3	467	0	0	0	0	1,789
86 1010-31510 Bangor Twps Schools & B	1,346	2	489	0	0	0	0	1,837
87 1010-31516 2nd Rd.Pat-Bay City Sch	1,757	3	578	0	0	0	0	2,337
88 1010-31517 2nd Patrol-Frankenlust & I	1,324	3	467	0	0	0	0	1,794
90 1010-31681 Road Patrol Grant Oct-De	1,554	5	489	0	0	0	0	2,048
91 1010-31700 Township Road Patrol	1,188	1	378	0	0	0	0	1,566



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**Allocation Summary**

**Dept:5 1010-19100 Accounting Department**

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
93 1010-31902 Drive MI Safely/Task Forc	\$185	\$0	\$222	\$0	\$0	\$0	\$0	\$408
94 1010-31903 O.W.I. Alcohol Enforceme	640	0	244	0	0	0	0	885
96 1010-31905 Dre Drug Recogn.Expert C	79	0	200	0	0	0	0	279
97 1010-32100 Michigan Justice Training	97	0	89	0	0	0	0	186
99 1010-32500 911 Central Dispatch	53	0	22	0	0	0	0	75
100 1010-33100 Marine Law Enforcement (	662	1	444	0	0	0	0	1,108
101 1010-33101 Marine Safety	4	0	22	0	0	0	0	27
103 1010-33103 Marine Slow No Wake Pro	0	1	0	0	0	0	0	1
104 1010-33200 Snowmobile Law Enforcer	110	0	267	0	0	0	0	377
105 1010-33300 Operations Stone Garden	336	0	244	0	0	0	0	580
106 1010-33301 Operation Stone Garden F	203	0	222	0	0	0	0	425
107 1010-33350 Sheriff Covid	300	0	289	0	0	0	0	589
108 1010-35100 Corrections Department /	684	0	178	0	0	0	0	862
109 1010-42600 Off of Emerg Serv-Civil	1,422	3	467	0	0	0	0	1,891
111 1010-42602 Homeland Security Activi	13	0	44	0	0	0	0	58
112 1010-42603 Hazard Mitigation Grant	26	0	44	0	0	0	0	71
113 1010-42650 AA (Active Assult) Task Fc	18	0	44	0	0	0	0	62
114 1010-43000 Animal Services & Adoptic	6,450	18	1,311	0	0	0	0	7,779
115 1010-58000 Pere Marquette Parking	62	0	44	0	0	0	0	106
116 1010-60100 Health Dept-Admin	124	0	67	0	0	0	0	190
117 1010-61700 Personal Care - Private	0	0	22	0	0	0	0	22
118 1010-61731 Personal Care-Grant/Oct-I	53	0	0	0	0	0	0	53
119 1010-64800 Medical Examiner	1,068	0	200	0	0	0	0	1,268
120 1010-64900 Mental Health	18	0	22	0	0	0	0	40
121 1010-65100 Ambulance	4	0	22	0	0	0	0	27
122 1010-66801 Michigan Works!	71	0	22	0	0	0	0	93
123 1010-67000 Mi Dept Human Serv-Bay	53	0	22	0	0	0	0	75
124 1010-67100 Social Services-Med Care	53	0	22	0	0	0	0	75
125 1010-68100 Veterans Burial	4	0	22	0	0	0	0	27
126 1010-69200 Center Ridge Arms Housir	1,430	4	556	0	0	0	0	1,990
129 1010-72181 Trans. Planning - Oct.-Dec	1,845	4	667	0	0	0	0	2,516
130 1010-75100 Recreation/Parks Departrr	336	3	378	0	0	0	0	717
131 1010-75104 Juv Community Based Tre	79	0	44	0	0	0	0	124
132 1010-75105 Juv Gender Specific Servi	79	0	44	0	0	0	0	124
133 1010-75108 Veterans Park Softball	755	1	356	0	0	0	0	1,111
134 1010-75700 Community Center	4,119	9	800	0	0	0	0	4,927
135 1010-75800 Swimming Pool	547	2	356	0	0	0	0	905
137 1010-76000 Fairgrounds	1,254	0	422	0	0	0	0	1,676
138 1010-762XX Civic Arena	18,939	18	2,378	0	0	0	0	21,335
139 1010-76300 Pinconning Park	6,097	8	1,111	0	0	0	0	7,215
140 1010-79000 Library	53	0	22	0	0	0	0	75

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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
141 1010-86500 401(K) Savings Plan Admi	\$4	\$0	\$22	\$0	\$0	\$0	\$0	\$27
142 1010-87200/87201 Self Insurance Adrr	57	0	44	0	0	0	0	102
143 1010-89500 Midland-Bay-Saginaw Airp	88	0	22	0	0	0	0	111
144 2010 County Road Fund	949	0	200	0	0	0	0	1,149
145 2210 Health Dept - Dist Health	60,066	124	20,532	0	0	925	0	81,646
146 2210-605XX Bioterrorism	909	2	533	0	0	0	0	1,444
147 2380 Gypsy Moth Control Fund	2,658	5	911	0	0	0	0	3,574
148 2400 Mosquito Control Fund	5,841	30	1,778	0	0	0	0	7,649
149 2560 Regist of Deeds Automation Fnd	6,852	0	178	0	0	0	0	7,029
151 2600 Indigent Defense Fund	3,730	27	1,289	0	0	0	0	5,046
152 2610 911 Service Fund	5,576	69	1,578	0	0	0	0	7,222
153 2630 Concealed Pistol Licensing Fd	2,269	1	444	0	0	0	0	2,714
154 2640 Local C.F.O. Training Fund	207	0	244	0	0	0	0	452
155 2650 Drug Law Enforcement Fund	4	0	22	0	0	0	0	27
156 2651 Drug Law Enforcement-Bayanet	2,062	0	1,267	0	0	0	0	3,328
158 2690 Law Library Fund	278	0	89	0	0	0	0	367
159 2710 Library Fund	596	0	422	0	0	0	0	1,018
160 2740 Community Corrections Fund	2,013	4	711	0	0	0	0	2,728
161 2760 Department On Aging Fund	35,088	108	11,022	0	0	0	0	46,218
162 2770 Home Rehabilitation Fund	88	0	222	0	0	0	0	311
163 2900 Social Welfare Fund	247	0	133	0	0	0	0	381
165 2920-66200 Child Care-Probate (Child	649	0	200	0	0	0	0	849
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	7,231	57	1,355	0	0	0	0	8,644
167 2920-66205 CCF-Casa Ct.Appointed S	291	0	111	0	0	0	0	402
168 2920-66300 Child Care-D.S.S. (State V	110	0	67	0	0	0	0	177
169 2920-66400 In-Home Care-Intensive P	1,532	1	533	0	0	0	0	2,067
170 2920-66401 Youth & Family Support S	1,956	5	622	0	0	0	0	2,583
171 2920-66402 Juvenile Drug Court	1,320	1	467	0	0	0	0	1,788
172 2920-66500 Intensive Probation	1,889	9	556	0	0	0	0	2,454
173 2920-75104 Juv.Community Based Tre	1,704	5	622	0	0	0	0	2,331
174 2920-75105 Juv.Gender Specific Servi	1,973	5	644	0	0	0	0	2,623
177 2930 Soldier's Relief	5,337	4	1,444	0	0	0	0	6,786
178 2970 Historical Preservation	671	0	178	0	0	0	0	849
182 5090-75600 Public Golf Course	4,278	10	978	0	0	0	0	5,266
183 5090-75601 Public Golf Course-Snack	216	0	44	0	0	0	0	261
184 5090-75602 Public Golf Course-Club	6,891	9	1,067	0	0	0	0	7,967
185 5120-67100 Medical Care Facility Func	5,174	0	533	0	0	0	0	5,707
186 5160 100% Tax Payment Fund (DTR)	4,437	5	711	0	0	0	0	5,153
187 5180 Delq Prop Tax Foreclosure	6,335	1	1,089	0	0	0	0	7,425
188 5350-70200 Housing Fund	1,806	3	1,400	0	0	0	0	3,209
189 5920 Water and Sewer Fund	185	0	178	0	0	0	0	363

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
190 5950 Commissary Fund	\$331	\$0	\$156	\$0	\$0	\$0	\$0	\$487
191 6770 Self-Insurance Fund-WC/JC/S&I	2,397	0	756	0	0	0	0	3,153
192 6771 Self-Insurance Fund-Healthcare	1,391	0	400	0	0	0	0	1,791
195 7100 District Court Custodial Fund	9	0	44	0	0	0	0	53
196 7110 Probate Court Custodial Fund	9	0	44	0	0	0	0	53
197 7120 Trial Court Custodial Fund	9	0	44	0	0	0	0	53
198 7140 Inmates Custodial Fund	66	0	89	0	0	0	0	155
202 7310-27400 Retirement System Fund	5,443	3	1,711	0	0	28,964	0	36,122
203 7360-27401 Public Employee Health C	1,408	0	756	0	0	586	0	2,750
206 7640 Inmate Trust Fund	9	0	22	0	0	0	0	31
207 8010 Drain	4,410	0	0	0	0	0	0	4,410
208 8011 Hampton O&M	812	0	0	0	0	0	0	812
209 8012 Portsmouth O&M	212	0	0	0	0	0	0	212
210 8014 Bangor O&M	2,565	0	0	0	0	0	0	2,565
212 8510 Drain Debt Ret	353	0	0	0	0	0	0	353
213 9760 Governmental Full Accrual	547	0	1,689	0	0	0	0	2,236
214 9770 Governmentl Full Accrual-Drain	40	0	0	0	0	0	0	40
<b>Total</b>	<b>\$408,723</b>	<b>\$1,291</b>	<b>\$111,665</b>	<b>\$3,495</b>	<b>\$12,767</b>	<b>\$35,698</b>	<b>\$0</b>	<b>\$573,640</b>

**Bay County, MI  
Cost Allocation Plan**

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

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

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

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

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

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

FY 2021  
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**A. Department Costs**

Dept:6 1010-20200 Payroll

Description		Amount	General Admin	Payroll	Retirement	Budgeting
<b>Personnel Costs</b>						
Salaries	S1	128,036	0	121,406	0	6,630
<i>Salary % Split</i>			<i>.00%</i>	<i>94.82%</i>	<i>.00%</i>	<i>5.18%</i>
Benefits	S	38,909	0	36,894	0	2,015
Subtotal - Personnel Costs		166,945	0	158,300	0	8,645
<b>Services &amp; Supplies Cost</b>						
72700 Office Supplies	S	791	0	750	0	41
72800 Printing and Binding	S	0	0	0	0	0
72900 Postage	S	671	0	636	0	35
74200 Food Supplies	S	141	0	134	0	7
75100 Computer Supplies	S	946	0	897	0	49
80100 Professional Services	S	50	0	47	0	3
81900 Consultants	S	25,263	0	23,955	0	1,308
85200 Telephone	S	112	0	106	0	6
86500 State Travel Mileage	S	0	0	0	0	0
86100 Conference Fees & Expenses	S	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	38	0	36	0	2
95500 Miscellaneous	S	16	0	15	0	1
96500 Insurance and Bonds	P	1,748	0	0	1,748	0
1010-20210 Contributions - Other	D	113,749	0	0	0	0
63700 Department Services	S	(210)	0	(199)	0	(11)
Subtotal - Services & Supplies		143,315	0	26,378	1,748	1,440
<b>Department Cost Total</b>		310,260	0	184,678	1,748	10,085
<b>Adjustments to Cost</b>						
1010-20210 Contributions - Other	D	(113,749)	0	0	0	0
Subtotal - Adjustments		(113,749)	0	0	0	0
<b>Total Costs After Adjustments</b>		196,511	0	184,678	1,748	10,085
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$196,511</b>		<b>\$184,678</b>	<b>\$1,748</b>	<b>\$10,085</b>

**Bay County, MI  
Cost Allocation Plan**

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

Dept:6 1010-20200 Payroll

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Payroll</b>	<b>Retirement</b>	<b>Budgeting</b>
1 County Building	\$198	\$0	\$187	\$2	\$10
Subtotal - Building Depreciation	198	0	187	2	10
2 Imaging Equipment	813	1	765	7	42
2 Telephone Equipment	23	0	22	0	1
Subtotal - Equipment Depreciation	836	1	787	7	43
3 Cash Receipts	103	34	129	1	7
3 Bank Reconciliation	293	95	365	3	20
Subtotal - 1010-25300 Treasurer	396	130	494	5	27
4 Annual Audit	431	192	585	6	32
Subtotal - 1010-10100 Board of Comm	431	192	585	6	32
5 Accounting	1,840	425	2,128	20	116
5 Payroll	5	1	5	0	0
5 Budgeting	551	116	626	6	34
5 Contract Serv.	303	85	364	3	20
5 Special Proj	767	157	869	8	47
Subtotal - 1010-19100 Accounting Dep	3,466	783	3,993	38	218
6 Payroll	0	830	780	7	43
6 Budgeting	0	56	53	1	3
Subtotal - 1010-20200 Payroll	0	887	833	8	46
7 Budgeting	0	702	660	6	36
7 Accts Payable	0	70	65	1	4
7 General Accounting	0	139	131	1	7
Subtotal - 1010-21200 Budget Departm	0	911	856	8	47
8 Admin Services	0	82	77	1	4
Subtotal - 1010-27200 Administrative S	0	82	77	1	4
9 Network/Server	0	2,014	1,892	18	103
9 Imaging	0	128	120	1	7

**Bay County, MI  
Cost Allocation Plan**

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

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
Subtotal - 1010-22800 Information Sys	\$0	\$2,141	\$2,012	\$19	\$110
10 Accounting	0	904	850	8	46
Subtotal - Financial System MUNIS	0	904	850	8	46
11 Purchasing	0	693	651	6	36
Subtotal - 1010-23300 Purchasing	0	693	651	6	36
12 County Building	0	11,172	10,499	99	573
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	11,172	10,499	99	573
14 Human Resources	0	833	783	7	43
14 Labor Relations	0	294	276	3	15
14 Education and Training	0	87	81	1	4
Subtotal - 1010-27000 Personnel & Err	0	1,213	1,140	11	62
15 Mail Services	0	195	183	2	10
Subtotal - 1010-29800 Printing/Postage	0	195	183	2	10
18 County Building	0	93	87	1	5
Subtotal - 1010-75112 Parks/Recreatic	0	93	87	1	5
19 General Liability	0	608	571	5	31
19 County Building	0	583	548	5	30
Subtotal - 1010-85100 Risk Manageme	0	1,191	1,120	11	61
20 Wellness Program	0	185	174	2	9
Subtotal - 1010-85900 Wellness Progr	0	185	174	2	9
21 Term Payoff	0	2,105	1,978	19	108
Subtotal - 1010-87800 Retirees Health/	0	2,105	1,978	19	108
<b>Total Incoming</b>	<b>5,327</b>	<b>22,878</b>	<b>26,507</b>	<b>251</b>	<b>1,448</b>
<b>C. Total Allocated</b>		<b>\$224,716</b>	<b>\$211,184</b>	<b>\$1,999</b>	<b>\$11,533</b>
			93.98%	0.89%	5.13%

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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	5.09	1.07%	\$2,032	\$0	\$2,032	\$0	\$2,032
4 1010-10100 Board of Commissioners	7.80	1.64%	3,114	0	3,114	0	3,114
5 1010-19100 Accounting Department	5.03	1.06%	2,008	0	2,008	0	2,008
6 1010-20200 Payroll	2.08	0.44%	830	0	830	0	830
7 1010-21200 Budget Department	1.95	0.41%	778	0	778	92	871
8 1010-27200 Administrative Services	0.29	0.06%	116	0	116	14	129
9 1010-22800 Information Systems Divis	8.60	1.81%	3,433	0	3,433	406	3,840
11 1010-23300 Purchasing	0.91	0.19%	363	0	363	43	406
12 1010-26500 Buildings and Grounds	17.97	3.78%	7,174	0	7,174	849	8,023
13 1010-26600 Corporation Counsel	3.67	0.77%	1,465	0	1,465	173	1,638
14 1010-27000 Personnel & Employee Re	2.52	0.53%	1,006	0	1,006	119	1,125
15 1010-29800 Printing/Postage	0.12	0.03%	48	0	48	6	54
16 1010-30100 Sheriff's Office	51.93	10.93%	20,731	0	20,731	2,453	23,184
17 1010-75110 Recreation & Facilities	1.23	0.26%	491	0	491	58	549
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	639	0	639	76	714
20 1010-85900 Wellness Program	0.59	0.12%	236	0	236	28	263
23 1010-13100 Circuit Court	13.70	2.88%	5,469	0	5,469	647	6,116
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	399	0	399	47	446
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	287	0	287	34	321
27 1010-13600 District Court	18.09	3.81%	7,222	0	7,222	855	8,076
28 1010-13700 District Court Adult Probat	5.77	1.21%	2,303	0	2,303	273	2,576
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	200	0	200	24	223
30 1010-14100 & 2150 FOC	25.54	5.38%	10,196	0	10,196	1,206	11,402
33 1010-14700 Jury/Judicial Council	1.36	0.29%	543	0	543	64	607
34 1010-14800 Probate Court	10.64	2.24%	4,248	0	4,248	503	4,750
37 1010-17100 County Executive	2.11	0.44%	842	0	842	100	942
38 1010-21500 Clerk	3.56	0.75%	1,421	0	1,421	168	1,589
39 1010-22900 Community Outreach / Me	1.00	0.21%	399	0	399	47	446
42 1010-25700 Equalization Department	2.35	0.49%	938	0	938	111	1,049
45 1010-267XX Prosecuting Attorney	18.61	3.92%	7,429	0	7,429	879	8,309
47 1010-26800 Register of Deeds	4.68	0.98%	1,868	0	1,868	221	2,089
50 1010-27302 Department of Public Defe	1.00	0.21%	399	0	399	47	446
51 1010-27500 Drain Commissioner	6.68	1.41%	2,667	0	2,667	316	2,982
56 1010-27801 County Survey/Remonum	0.19	0.04%	76	0	76	9	85
69 1010-28700 Environmental Affairs	1.19	0.25%	475	0	475	56	531
74 1010-28800 Geographic Information Sy	0.55	0.12%	220	0	220	26	246
75 1010-31100 Circuit Court Warrant Offi	0.88	0.19%	351	0	351	42	393
77 1010-31500 Secondary Road Patrol	20.35	4.28%	8,124	0	8,124	961	9,085
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	1,725	0	1,725	204	1,929
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	399	0	399	47	446
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	790	0	790	94	884
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	747	0	747	88	835



**Bay County, MI  
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**Payroll Allocations**

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$383	\$0	\$383	\$45	\$429
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	715	0	715	85	799
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	403	0	403	48	451
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	299	0	299	35	335
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	379	0	379	45	424
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	0.21%	395	0	395	47	442
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	778	0	778	92	871
91 1010-31700 Township Road Patrol	0.35	0.07%	140	0	140	17	156
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	152	0	152	18	170
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	188	0	188	22	210
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	8	0	8	1	9
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	379	0	379	45	424
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	2,619	0	2,619	310	2,929
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	611	0	611	72	683
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	531	0	531	63	594
130 1010-75100 Recreation/Parks Departr	1.20	0.25%	479	0	479	57	536
133 1010-75108 Veterans Park Softball	0.20	0.04%	80	0	80	9	89
134 1010-75700 Community Center	3.11	0.65%	1,242	0	1,242	147	1,388
135 1010-75800 Swimming Pool	0.77	0.16%	307	0	307	36	344
138 1010-762XX Civic Arena	6.67	1.40%	2,663	0	2,663	315	2,978
139 1010-76300 Pinconning Park	2.82	0.59%	1,126	0	1,126	133	1,259
145 2210 Health Dept - Dist Health	45.25	9.52%	18,065	0	18,065	2,138	20,202
146 2210-605XX Bioterrorism	0.56	0.12%	224	0	224	26	250
147 2380 Gypsy Moth Control Fund	1.90	0.40%	759	0	759	90	848
148 2400 Mosquito Control Fund	11.06	2.33%	4,415	0	4,415	522	4,938
151 2600 Indigent Defense Fund	9.88	2.08%	3,944	0	3,944	467	4,411
152 2610 911 Service Fund	25.19	5.30%	10,056	0	10,056	1,190	11,246
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	128	0	128	15	143
160 2740 Community Corrections Fund	1.42	0.30%	567	0	567	67	634
161 2760 Department On Aging Fund	39.61	8.34%	15,813	0	15,813	1,871	17,684
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	8,324	0	8,324	985	9,309
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	196	0	196	23	219
170 2920-66401 Youth & Family Support S	1.85	0.39%	739	0	739	87	826
171 2920-66402 Juvenile Drug Court	0.49	0.10%	196	0	196	23	219
172 2920-66500 Intensive Probation	3.38	0.71%	1,349	0	1,349	160	1,509
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	759	0	759	90	848
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	763	0	763	90	853
177 2930 Soldier's Relief	1.61	0.34%	643	0	643	76	719
182 5090-75600 Public Golf Course	3.66	0.77%	1,461	0	1,461	173	1,634
184 5090-75602 Public Golf Course-Club	3.27	0.69%	1,305	0	1,305	154	1,460
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	735	0	735	87	821
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	160	0	160	19	179

**Bay County, MI  
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**Payroll Allocations**

**Dept:6 1010-20200 Payroll**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
188 5350-70200 Housing Fund	1.13	0.24%	\$451	\$0	\$451	\$53	\$504
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	56	0	56	7	63
202 7310-27400 Retirement System Fund	1.25	0.26%	499	0	499	59	558
<b>Subtotal</b>	475.14	100.00%	189,684	0	189,684	21,500	211,184
Direct Bills					0		0
<b>Total</b>					<b>\$189,684</b>		<b>\$211,184</b>

Basis Units: FTEs

Source: Payroll Summary

**Bay County, MI  
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**Retirement Allocations**

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
202 7310-27400 Retirement System Fund	100	100.00%	\$1,795	\$0	\$1,795	\$204	\$1,999
<b>Subtotal</b>	100	100.00%	1,795	0	1,795	204	1,999
Direct Bills					0		0
<b>Total</b>					\$1,795		\$1,999
Basis Units: Direct to Retirement							
Source:							

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

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	61	1.10%	\$114	\$0	\$114	\$0	\$114
4 1010-10100 Board of Commissioners	28	0.51%	53	0	53	0	53
5 1010-19100 Accounting Department	31	0.56%	58	0	58	0	58
6 1010-20200 Payroll	30	0.54%	56	0	56	0	56
7 1010-21200 Budget Department	25	0.45%	47	0	47	5	52
8 1010-27200 Administrative Services	20	0.36%	38	0	38	4	42
9 1010-22800 Information Systems Divis	40	0.72%	75	0	75	9	84
11 1010-23300 Purchasing	24	0.43%	45	0	45	5	50
12 1010-26500 Buildings and Grounds	69	1.25%	129	0	129	15	145
13 1010-26600 Corporation Counsel	33	0.60%	62	0	62	7	69
14 1010-27000 Personnel & Employee Re	30	0.54%	56	0	56	7	63
15 1010-29800 Printing/Postage	17	0.31%	32	0	32	4	36
16 1010-30100 Sheriff's Office	97	1.76%	182	0	182	21	203
17 1010-75110 Recreation & Facilities	26	0.47%	49	0	49	6	54
18 1010-75112 Parks/Recreation Mainten.	26	0.47%	49	0	49	6	54
19 1010-85100 Risk Management	5	0.09%	9	0	9	1	10
20 1010-85900 Wellness Program	19	0.34%	36	0	36	4	40
21 1010-87800 Retirees Health/Life Insura	3	0.05%	6	0	6	1	6
22 1010-27900 Building Authority	1	0.02%	2	0	2	0	2
23 1010-13100 Circuit Court	64	1.16%	120	0	120	14	134
24 1010-13101 Circuit Court - SSSPP Gra	14	0.25%	26	0	26	3	29
25 1010-13131 Circuit-Adult Drug Court G	12	0.22%	23	0	23	3	25
26 1010-13300 Circuit Court Adult Probati	6	0.11%	11	0	11	1	13
27 1010-13600 District Court	69	1.25%	129	0	129	15	145
28 1010-13700 District Court Adult Probat	24	0.43%	45	0	45	5	50
29 1010-13731 Dist.Ct OWI Treatment Oc	14	0.25%	26	0	26	3	29
30 1010-14100 & 2150 FOC	95	1.72%	178	0	178	21	199
32 1010-14500 Law Library	1	0.02%	2	0	2	0	2
33 1010-14700 Jury/Judicial Council	31	0.56%	58	0	58	7	65
34 1010-14800 Probate Court	54	0.98%	101	0	101	12	113
35 1010-14802 Public Guardian	3	0.05%	6	0	6	1	6
37 1010-17100 County Executive	32	0.58%	60	0	60	7	67
38 1010-21500 Clerk	44	0.80%	83	0	83	10	92
39 1010-22900 Community Outreach / Me	21	0.38%	39	0	39	5	44
41 1010-25417 2017 Delq Tax Property S:	2	0.04%	4	0	4	0	4
42 1010-25700 Equalization Department	37	0.67%	69	0	69	8	78
43 1010-26200 Elections	4	0.07%	8	0	8	1	8
44 1010-26201 Board of Canvassers	4	0.07%	8	0	8	1	8
45 1010-267XX Prosecuting Attorney	128	2.32%	240	0	240	28	268
47 1010-26800 Register of Deeds	33	0.60%	62	0	62	7	69
48 1010-27300 Department of Criminal De	10	0.18%	19	0	19	2	21
49 1010-27301 Indigent Attorney	15	0.27%	28	0	28	3	31

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**Budgeting Allocations**

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27302 Department of Public Defe	24	0.43%	\$45	\$0	\$45	\$5	\$50
51 1010-27500 Drain Commissioner	44	0.80%	83	0	83	10	92
52 1010-27360 Department Of Indigent De	2	0.04%	4	0	4	0	4
53 1010-27400 Retirement Board	1	0.02%	2	0	2	0	2
54 1010-27401 Vol Employee Benefit Ass	1	0.02%	2	0	2	0	2
55 1010-27507 Drain - County at Large	1	0.02%	2	0	2	0	2
56 1010-27801 County Survey/Remonum	16	0.29%	30	0	30	3	34
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.02%	2	0	2	0	2
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.02%	2	0	2	0	2
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.02%	2	0	2	0	2
60 1010-27911 Bldg Auth-MH Grp Home,I	5	0.09%	9	0	9	1	10
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.02%	2	0	2	0	2
62 1010-27919 Bldg Auth-MH Grp Home,I	2	0.04%	4	0	4	0	4
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	2	0	2	0	2
64 1010-27921 Bldg Auth-MH Grp Home,I	2	0.04%	4	0	4	0	4
65 1010-27922 Bldg Auth-MH Grp Home,I	1	0.02%	2	0	2	0	2
66 1010-28000 Soil Conservation	1	0.02%	2	0	2	0	2
67 1010-28300 M.S.U. Extension	5	0.09%	9	0	9	1	10
68 1010-28600 Gypsy Moth Suppression	1	0.02%	2	0	2	0	2
69 1010-28700 Environmental Affairs	24	0.43%	45	0	45	5	50
70 1010-28703 Euclid Linear Park	1	0.02%	2	0	2	0	2
71 1010-28704/28705 Environmental Gar	1	0.02%	2	0	2	0	2
74 1010-28800 Geographic Information Sy	29	0.53%	54	0	54	6	61
75 1010-31100 Circuit Court Warrant Offic	21	0.38%	39	0	39	5	44
77 1010-31500 Secondary Road Patrol	52	0.94%	98	0	98	11	109
79 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.40%	41	0	41	5	46
80 1010-31504 2nd Rd Patr-Portsmouth	21	0.38%	39	0	39	5	44
81 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.42%	43	0	43	5	48
82 1010-31506 2nd Rd Patrol-Monitor Tw	22	0.40%	41	0	41	5	46
83 1010-31507 2nd Rd Patrol - City of	20	0.36%	38	0	38	4	42
84 1010-31508 2nd Road Patrol-Pinconni	22	0.40%	41	0	41	5	46
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	21	0.38%	39	0	39	5	44
86 1010-31510 Bangor Twps Schools & B	22	0.40%	41	0	41	5	46
87 1010-31516 2nd Rd.Pat-Bay City Schc	26	0.47%	49	0	49	6	54
88 1010-31517 2nd Patrol-Frankenlust & I	21	0.38%	39	0	39	5	44
90 1010-31681 Road Patrol Grant Oct-De	22	0.40%	41	0	41	5	46
91 1010-31700 Township Road Patrol	17	0.31%	32	0	32	4	36
93 1010-31902 Drive MI Safely/Task Forc	10	0.18%	19	0	19	2	21
94 1010-31903 O.W.I. Alcohol Enforceme	11	0.20%	21	0	21	2	23
96 1010-31905 Dre Drug Recogn.Expert C	9	0.16%	17	0	17	2	19
97 1010-32100 Michigan Justice Training	4	0.07%	8	0	8	1	8
99 1010-32500 911 Central Dispatch	1	0.02%	2	0	2	0	2

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**Budgeting Allocations**

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 1010-33100 Marine Law Enforcement (	20	0.36%	\$38	\$0	\$38	\$4	\$42
101 1010-33101 Marine Safety	1	0.02%	2	0	2	0	2
103 1010-33103 Marine Slow No Wake Pro	14	0.25%	26	0	26	3	29
104 1010-33200 Snowmobile Law Enforcer	12	0.22%	23	0	23	3	25
105 1010-33300 Operations Stone Garden	11	0.20%	21	0	21	2	23
106 1010-33301 Operation Stone Garden F	10	0.18%	19	0	19	2	21
107 1010-33350 Sheriff Covid	13	0.24%	24	0	24	3	27
108 1010-35100 Corrections Department /	8	0.14%	15	0	15	2	17
109 1010-42600 Off of Emerg Serv-Civil	21	0.38%	39	0	39	5	44
111 1010-42602 Homeland Security Activity	2	0.04%	4	0	4	0	4
112 1010-42603 Hazard Mitigation Grant	2	0.04%	4	0	4	0	4
113 1010-42650 AA (Active Assult) Task Fc	2	0.04%	4	0	4	0	4
114 1010-43000 Animal Services & Adoptic	59	1.07%	111	0	111	13	124
115 1010-58000 Pere Marquette Parking	2	0.04%	4	0	4	0	4
116 1010-60100 Health Dept-Admin	3	0.05%	6	0	6	1	6
117 1010-61700 Personal Care - Private	1	0.02%	2	0	2	0	2
119 1010-64800 Medical Examiner	9	0.16%	17	0	17	2	19
120 1010-64900 Mental Health	1	0.02%	2	0	2	0	2
121 1010-65100 Ambulance	1	0.02%	2	0	2	0	2
122 1010-66801 Michigan Works!	1	0.02%	2	0	2	0	2
123 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	2	0	2	0	2
124 1010-67100 Social Services-Med Care	1	0.02%	2	0	2	0	2
125 1010-68100 Veterans Burial	1	0.02%	2	0	2	0	2
126 1010-69200 Center Ridge Arms Housir	25	0.45%	47	0	47	5	52
129 1010-72181 Trans. Planning - Oct.-Dec	30	0.54%	56	0	56	7	63
130 1010-75100 Recreation/Parks Departr	17	0.31%	32	0	32	4	36
131 1010-75104 Juv Community Based Tre	2	0.04%	4	0	4	0	4
132 1010-75105 Juv Gender Specific Servi	2	0.04%	4	0	4	0	4
133 1010-75108 Veterans Park Softball	16	0.29%	30	0	30	3	34
134 1010-75700 Community Center	36	0.65%	68	0	68	8	75
135 1010-75800 Swimming Pool	16	0.29%	30	0	30	3	34
137 1010-76000 Fairgrounds	19	0.34%	36	0	36	4	40
138 1010-762XX Civic Arena	107	1.94%	201	0	201	23	224
139 1010-76300 Pinconning Park	50	0.91%	94	0	94	11	105
140 1010-79000 Library	1	0.02%	2	0	2	0	2
141 1010-86500 401(K) Savings Plan Admi	1	0.02%	2	0	2	0	2
142 1010-87200/87201 Self Insurance Adr	2	0.04%	4	0	4	0	4
143 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	2	0	2	0	2
144 2010 County Road Fund	9	0.16%	17	0	17	2	19
145 2210 Health Dept - Dist Health	924	16.74%	1,734	0	1,734	202	1,936
146 2210-605XX Bioterrorism	24	0.43%	45	0	45	5	50
147 2380 Gypsy Moth Control Fund	41	0.74%	77	0	77	9	86

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**Budgeting Allocations**

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 2400 Mosquito Control Fund	80	1.45%	\$150	\$0	\$150	\$17	\$168
149 2560 Regist of Deeds Automation Fnd	8	0.14%	15	0	15	2	17
151 2600 Indigent Defense Fund	58	1.05%	109	0	109	13	122
152 2610 911 Service Fund	71	1.29%	133	0	133	16	149
153 2630 Concealed Pistol Licensing Fd	20	0.36%	38	0	38	4	42
154 2640 Local C.F.O. Training Fund	11	0.20%	21	0	21	2	23
155 2650 Drug Law Enforcement Fund	1	0.02%	2	0	2	0	2
156 2651 Drug Law Enforcement-Bayanet	57	1.03%	107	0	107	12	119
158 2690 Law Library Fund	4	0.07%	8	0	8	1	8
159 2710 Library Fund	19	0.34%	36	0	36	4	40
160 2740 Community Corrections Fund	32	0.58%	60	0	60	7	67
161 2760 Department On Aging Fund	496	8.98%	931	0	931	108	1,039
162 2770 Home Rehabilitation Fund	10	0.18%	19	0	19	2	21
163 2900 Social Welfare Fund	6	0.11%	11	0	11	1	13
165 2920-66200 Child Care-Probate (Child	9	0.16%	17	0	17	2	19
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	61	1.10%	114	0	114	13	128
167 2920-66205 CCF-Casa Ct.Appointed S	5	0.09%	9	0	9	1	10
168 2920-66300 Child Care-D.S.S. (State V	3	0.05%	6	0	6	1	6
169 2920-66400 In-Home Care-Intensive P	24	0.43%	45	0	45	5	50
170 2920-66401 Youth & Family Support S	28	0.51%	53	0	53	6	59
171 2920-66402 Juvenile Drug Court	21	0.38%	39	0	39	5	44
172 2920-66500 Intensive Probation	25	0.45%	47	0	47	5	52
173 2920-75104 Juv.Community Based Tre	28	0.51%	53	0	53	6	59
174 2920-75105 Juv.Gender Specific Servi	29	0.53%	54	0	54	6	61
177 2930 Soldier's Relief	65	1.18%	122	0	122	14	136
178 2970 Historical Preservation	8	0.14%	15	0	15	2	17
182 5090-75600 Public Golf Course	44	0.80%	83	0	83	10	92
183 5090-75601 Public Golf Course-Snack	2	0.04%	4	0	4	0	4
184 5090-75602 Public Golf Course-Club	48	0.87%	90	0	90	10	101
185 5120-67100 Medical Care Facility Func	24	0.43%	45	0	45	5	50
186 5160 100% Tax Payment Fund (DTR)	32	0.58%	60	0	60	7	67
187 5180 Delq Prop Tax Foreclosure	49	0.89%	92	0	92	11	103
188 5350-70200 Housing Fund	63	1.14%	118	0	118	14	132
189 5920 Water and Sewer Fund	8	0.14%	15	0	15	2	17
190 5950 Commissary Fund	7	0.13%	13	0	13	2	15
191 6770 Self-Insurance Fund-WC/UC/S&A	34	0.62%	64	0	64	7	71
192 6771 Self-Insurance Fund-Healthcare	18	0.33%	34	0	34	4	38
195 7100 District Court Custodial Fund	2	0.04%	4	0	4	0	4
196 7110 Probate Court Custodial Fund	2	0.04%	4	0	4	0	4
197 7120 Trial Court Custodial Fund	2	0.04%	4	0	4	0	4
198 7140 Inmates Custodial Fund	4	0.07%	8	0	8	1	8
202 7310-27400 Retirement System Fund	77	1.39%	144	0	144	17	161

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

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
203 7360-27401 Public Employee Health C	34	0.62%	\$64	\$0	\$64	\$7	\$71
206 7640 Inmate Trust Fund	1	0.02%	2	0	2	0	2
207 8010 Drain	376	6.81%	705	0	705	82	788
208 8011 Hampton O&M	12	0.22%	23	0	23	3	25
209 8012 Portsmouth O&M	9	0.16%	17	0	17	2	19
210 8014 Bangor O&M	26	0.47%	49	0	49	6	54
212 8510 Drain Debt Ret	32	0.58%	60	0	60	7	67
213 9760 Governmental Full Accrual	76	1.38%	143	0	143	17	159
214 9770 Governmentl Full Accrual-Drain	6	0.11%	11	0	11	1	13
<b>Subtotal</b>	5,521	100.00%	10,359	0	10,359	1,174	11,533
Direct Bills					0		0
<b>Total</b>					<b>\$10,359</b>		<b>\$11,533</b>

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



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Cost Allocation Plan**

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**Allocation Summary**

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
3 1010-25300 Treasurer	\$2,032	\$0	\$114	\$2,146
4 1010-10100 Board of Commissioners	3,114	0	53	3,166
5 1010-19100 Accounting Department	2,008	0	58	2,066
6 1010-20200 Payroll	830	0	56	887
7 1010-21200 Budget Department	871	0	52	923
8 1010-27200 Administrative Services	129	0	42	171
9 1010-22800 Information Systems Divis	3,840	0	84	3,923
11 1010-23300 Purchasing	406	0	50	457
12 1010-26500 Buildings and Grounds	8,023	0	145	8,167
13 1010-26600 Corporation Counsel	1,638	0	69	1,708
14 1010-27000 Personnel & Employee Re	1,125	0	63	1,188
15 1010-29800 Printing/Postage	54	0	36	89
16 1010-30100 Sheriff's Office	23,184	0	203	23,388
17 1010-75110 Recreation & Facilities	549	0	54	604
18 1010-75112 Parks/Recreation Mainten.	714	0	54	769
19 1010-85100 Risk Management	0	0	10	10
20 1010-85900 Wellness Program	263	0	40	303
21 1010-87800 Retirees Health/Life Insura	0	0	6	6
22 1010-27900 Building Authority	0	0	2	2
23 1010-13100 Circuit Court	6,116	0	134	6,251
24 1010-13101 Circuit Court - SSSPP Gra	446	0	29	476
25 1010-13131 Circuit-Adult Drug Court G	321	0	25	347
26 1010-13300 Circuit Court Adult Probati	0	0	13	13
27 1010-13600 District Court	8,076	0	145	8,221
28 1010-13700 District Court Adult Probat	2,576	0	50	2,626
29 1010-13731 Dist.Ct OWI Treatment Oc	223	0	29	253
30 1010-14100 & 2150 FOC	11,402	0	199	11,601
32 1010-14500 Law Library	0	0	2	2
33 1010-14700 Jury/Judicial Council	607	0	65	672
34 1010-14800 Probate Court	4,750	0	113	4,863
35 1010-14802 Public Guardian	0	0	6	6
37 1010-17100 County Executive	942	0	67	1,009
38 1010-21500 Clerk	1,589	0	92	1,682
39 1010-22900 Community Outreach / Me	446	0	44	490
41 1010-25417 2017 Delq Tax Property S:	0	0	4	4
42 1010-25700 Equalization Department	1,049	0	78	1,127
43 1010-26200 Elections	0	0	8	8
44 1010-26201 Board of Canvassers	0	0	8	8
45 1010-267XX Prosecuting Attorney	8,309	0	268	8,577
47 1010-26800 Register of Deeds	2,089	0	69	2,159
48 1010-27300 Department of Criminal De	0	0	21	21

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

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
49 1010-27301 Indigent Attorney	\$0	\$0	\$31	\$31
50 1010-27302 Department of Public Defe	446	0	50	497
51 1010-27500 Drain Commissioner	2,982	0	92	3,074
52 1010-27360 Department Of Indigent De	0	0	4	4
53 1010-27400 Retirement Board	0	0	2	2
54 1010-27401 Vol Employee Benefit Ass	0	0	2	2
55 1010-27507 Drain - County at Large	0	0	2	2
56 1010-27801 County Survey/Remonum	85	0	34	118
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	2	2
58 1010-27909 Bldg Auth-MH Grp Home,z	0	0	2	2
59 1010-27910 Bldg Auth-MH Grp Home,I	0	0	2	2
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	10	10
61 1010-27912 Bldg Auth-MH Grp Home,I	0	0	2	2
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	4	4
63 1010-27920 Bldg Auth-MH Grp Home,(	0	0	2	2
64 1010-27921 Bldg Auth-MH Grp Home,)	0	0	4	4
65 1010-27922 Bldg Auth-MH Grp Home,)	0	0	2	2
66 1010-28000 Soil Conservation	0	0	2	2
67 1010-28300 M.S.U. Extension	0	0	10	10
68 1010-28600 Gypsy Moth Suppression	0	0	2	2
69 1010-28700 Environmental Affairs	531	0	50	582
70 1010-28703 Euclid Linear Park	0	0	2	2
71 1010-28704/28705 Environmental Gra	0	0	2	2
74 1010-28800 Geographic Information S)	246	0	61	306
75 1010-31100 Circuit Court Warrant Offic	393	0	44	437
77 1010-31500 Secondary Road Patrol	9,085	0	109	9,194
79 1010-31503 2nd Rd Patrol-Bangor Tw	1,929	0	46	1,975
80 1010-31504 2nd Rd Patr-Portsmouth	446	0	44	490
81 1010-31505 2nd Rd Ptrl-Williams Twp	884	0	48	932
82 1010-31506 2nd Rd Patrol-Monitor Tw	835	0	46	881
83 1010-31507 2nd Rd Patrol - City of	429	0	42	470
84 1010-31508 2nd Road Patrol-Pinconni	799	0	46	845
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	451	0	44	495
86 1010-31510 Bangor Twps Schools & B	335	0	46	381
87 1010-31516 2nd Rd.Pat-Bay City Sch	424	0	54	479
88 1010-31517 2nd Patrol-Frankenlust & t	442	0	44	486
90 1010-31681 Road Patrol Grant Oct-De	871	0	46	917
91 1010-31700 Township Road Patrol	156	0	36	192
93 1010-31902 Drive MI Safely/Task Forc	0	0	21	21
94 1010-31903 O.W.I. Alcohol Enforceme	0	0	23	23
96 1010-31905 Dre Drug Recogn.Expert C	0	0	19	19

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

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
97 1010-32100 Michigan Justice Training	\$0	\$0	\$8	\$8
99 1010-32500 911 Central Dispatch	0	0	2	2
100 1010-33100 Marine Law Enforcement (	170	0	42	212
101 1010-33101 Marine Safety	0	0	2	2
103 1010-33103 Marine Slow No Wake Pro	210	0	29	239
104 1010-33200 Snowmobile Law Enforcer	9	0	25	34
105 1010-33300 Operations Stone Garden	0	0	23	23
106 1010-33301 Operation Stone Garden F	0	0	21	21
107 1010-33350 Sheriff Covid	0	0	27	27
108 1010-35100 Corrections Department / .	0	0	17	17
109 1010-42600 Off of Emerg Serv-Civil	424	0	44	468
111 1010-42602 Homeland Security Activity	0	0	4	4
112 1010-42603 Hazard Mitigation Grant	0	0	4	4
113 1010-42650 AA (Active Assult) Task Fo	0	0	4	4
114 1010-43000 Animal Services & Adoptic	2,929	0	124	3,052
115 1010-58000 Pere Marquette Parking	0	0	4	4
116 1010-60100 Health Dept-Admin	0	0	6	6
117 1010-61700 Personal Care - Private	0	0	2	2
119 1010-64800 Medical Examiner	0	0	19	19
120 1010-64900 Mental Health	0	0	2	2
121 1010-65100 Ambulance	0	0	2	2
122 1010-66801 Michigan Works!	0	0	2	2
123 1010-67000 Mi Dept Human Serv-Bay	0	0	2	2
124 1010-67100 Social Services-Med Care	0	0	2	2
125 1010-68100 Veterans Burial	0	0	2	2
126 1010-69200 Center Ridge Arms Housir	683	0	52	735
129 1010-72181 Trans. Planning - Oct.-Dec	594	0	63	657
130 1010-75100 Recreation/Parks Departrr	536	0	36	571
131 1010-75104 Juv Community Based Tre	0	0	4	4
132 1010-75105 Juv Gender Specific Servi	0	0	4	4
133 1010-75108 Veterans Park Softball	89	0	34	123
134 1010-75700 Community Center	1,388	0	75	1,464
135 1010-75800 Swimming Pool	344	0	34	377
137 1010-76000 Fairgrounds	0	0	40	40
138 1010-762XX Civic Arena	2,978	0	224	3,202
139 1010-76300 Pinconning Park	1,259	0	105	1,364
140 1010-79000 Library	0	0	2	2
141 1010-86500 401(K) Savings Plan Admi	0	0	2	2
142 1010-87200/87201 Self Insurance Adr	0	0	4	4
143 1010-89500 Midland-Bay-Saginaw Airp	0	0	2	2
144 2010 County Road Fund	0	0	19	19

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
145 2210 Health Dept - Dist Health	\$20,202	\$0	\$1,936	\$22,138
146 2210-605XX Bioterrorism	250	0	50	300
147 2380 Gypsy Moth Control Fund	848	0	86	934
148 2400 Mosquito Control Fund	4,938	0	168	5,105
149 2560 Regist of Deeds Automation Fnd	0	0	17	17
151 2600 Indigent Defense Fund	4,411	0	122	4,532
152 2610 911 Service Fund	11,246	0	149	11,395
153 2630 Concealed Pistol Licensing Fd	143	0	42	185
154 2640 Local C.F.O. Training Fund	0	0	23	23
155 2650 Drug Law Enforcement Fund	0	0	2	2
156 2651 Drug Law Enforcement-Bayanet	0	0	119	119
158 2690 Law Library Fund	0	0	8	8
159 2710 Library Fund	0	0	40	40
160 2740 Community Corrections Fund	634	0	67	701
161 2760 Department On Aging Fund	17,684	0	1,039	18,723
162 2770 Home Rehabilitation Fund	0	0	21	21
163 2900 Social Welfare Fund	0	0	13	13
165 2920-66200 Child Care-Probate (Child	0	0	19	19
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	9,309	0	128	9,436
167 2920-66205 CCF-Casa Ct.Appointed S	0	0	10	10
168 2920-66300 Child Care-D.S.S. (State V	0	0	6	6
169 2920-66400 In-Home Care-Intensive P	219	0	50	269
170 2920-66401 Youth & Family Support S	826	0	59	885
171 2920-66402 Juvenile Drug Court	219	0	44	263
172 2920-66500 Intensive Probation	1,509	0	52	1,561
173 2920-75104 Juv.Community Based Tre	848	0	59	907
174 2920-75105 Juv.Gender Specific Servi	853	0	61	913
177 2930 Soldier's Relief	719	0	136	855
178 2970 Historical Preservation	0	0	17	17
182 5090-75600 Public Golf Course	1,634	0	92	1,726
183 5090-75601 Public Golf Course-Snack	0	0	4	4
184 5090-75602 Public Golf Course-Club	1,460	0	101	1,560
185 5120-67100 Medical Care Facility Func	0	0	50	50
186 5160 100% Tax Payment Fund (DTR)	821	0	67	889
187 5180 Delq Prop Tax Foreclosure	179	0	103	281
188 5350-70200 Housing Fund	504	0	132	636
189 5920 Water and Sewer Fund	0	0	17	17
190 5950 Commissary Fund	0	0	15	15
191 6770 Self-Insurance Fund-WC/UC/S&I	63	0	71	134
192 6771 Self-Insurance Fund-Healthcare	0	0	38	38
195 7100 District Court Custodial Fund	0	0	4	4

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
196 7110 Probate Court Custodial Fund	\$0	\$0	\$4	\$4
197 7120 Trial Court Custodial Fund	0	0	4	4
198 7140 Inmates Custodial Fund	0	0	8	8
202 7310-27400 Retirement System Fund	558	1,999	161	2,718
203 7360-27401 Public Employee Health C	0	0	71	71
206 7640 Inmate Trust Fund	0	0	2	2
207 8010 Drain	0	0	788	788
208 8011 Hampton O&M	0	0	25	25
209 8012 Portsmouth O&M	0	0	19	19
210 8014 Bangor O&M	0	0	54	54
212 8510 Drain Debt Ret	0	0	67	67
213 9760 Governmental Full Accrual	0	0	159	159
214 9770 Governmentl Full Accrual-Drain	0	0	13	13
<b>Total</b>	<b>\$211,184</b>	<b>\$1,999</b>	<b>\$11,533</b>	<b>\$224,716</b>

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

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

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

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

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

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

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**A. Department Costs**

Dept:7 1010-21200 Budget Department

Description		Amount	General Admin	Budgeting	Accts Payable	General Accounting	Specific	General Government
<b>Personnel Costs</b>								
Salaries	S1	111,806	2,675	72,476	14,509	15,530	6,616	0
<i>Salary % Split</i>			<i>2.39%</i>	<i>64.82%</i>	<i>12.98%</i>	<i>13.89%</i>	<i>5.92%</i>	<i>.00%</i>
Benefits	S	55,484	1,327	35,967	7,200	7,707	3,283	0
<b>Subtotal - Personnel Costs</b>		<b>167,290</b>	<b>4,002</b>	<b>108,443</b>	<b>21,709</b>	<b>23,237</b>	<b>9,899</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
72700 Office Supplies	S	2,881	69	1,868	374	400	170	0
72900 Postage	S	211	5	137	27	29	12	0
74200 Food Supplies	S	135	3	88	18	19	8	0
75100 Computer Supplies	S	559	13	362	73	78	33	0
80100 Professional Services	S	0	0	0	0	0	0	0
82000 Memberships and Dues	S	120	3	78	16	17	7	0
85200 Telephone	S	242	6	157	31	34	14	0
86500 State Travel Mileage	S	360	9	233	47	50	21	0
90100 Legal Notices	S	51	1	33	7	7	3	0
94601 Equipment Rental-Copy Machir	S	1,543	37	1,000	200	214	91	0
95500 Miscellaneous	S	50	1	32	6	7	3	0
96741 Computer Hardware Expense	S	0	0	0	0	0	0	0
96742 Computer Software Expense	S	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>6,152</b>	<b>147</b>	<b>3,988</b>	<b>798</b>	<b>855</b>	<b>364</b>	<b>0</b>
<b>Department Cost Total</b>		<b>173,442</b>	<b>4,150</b>	<b>112,431</b>	<b>22,507</b>	<b>24,091</b>	<b>10,263</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>173,442</b>	<b>4,150</b>	<b>112,431</b>	<b>22,507</b>	<b>24,091</b>	<b>10,263</b>	<b>0</b>
General Admin Distribution			(4,150)	2,756	552	591	252	0
<b>Grand Total</b>		<b>\$173,442</b>		<b>\$115,187</b>	<b>\$23,059</b>	<b>\$24,682</b>	<b>\$10,515</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	General Accounting	Specific	General Government
1 County Building	\$187	\$0	\$125	\$25	\$27	\$11	\$0
Subtotal - Building Depreciation	187	0	125	25	27	11	0
3 Bank Reconciliation	420	136	369	74	79	34	0
Subtotal - 1010-25300 Treasurer	420	136	369	74	79	34	0
4 Annual Audit	374	167	359	72	77	33	0
Subtotal - 1010-10100 Board of Comm	374	167	359	72	77	33	0
5 Accounting	1,596	369	1,305	261	280	119	0
5 Payroll	4	1	4	1	1	0	0
5 Budgeting	459	96	369	74	79	34	0
5 Contract Serv.	505	141	429	86	92	39	0
Subtotal - 1010-19100 Accounting Dep	2,564	607	2,106	422	451	192	0
6 Payroll	778	92	578	116	124	53	0
6 Budgeting	47	5	35	7	7	3	0
Subtotal - 1010-20200 Payroll	825	98	613	123	131	56	0
7 Budgeting	0	585	389	78	83	35	0
7 Accts Payable	0	112	74	15	16	7	0
7 General Accounting	0	121	80	16	17	7	0
Subtotal - 1010-21200 Budget Departr	0	818	543	109	116	50	0
8 Admin Services	0	77	51	10	11	5	0
Subtotal - 1010-27200 Administrative S	0	77	51	10	11	5	0
9 Network/Server	0	1,888	1,254	251	269	114	0
9 Specific Services	0	252	167	33	36	15	0
9 Direct Support	0	0	0	0	0	0	0
Subtotal - 1010-22800 Information Sys	0	2,139	1,421	284	304	130	0
10 Accounting	0	784	521	104	112	48	0
Subtotal - Financial System MUNIS	0	784	521	104	112	48	0
12 County Building	0	10,552	7,008	1,403	1,502	640	0



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

Dept:7 1010-21200 Budget Department

Department	First Incoming	Second Incoming	Budgeting	Accts Payable	General Accounting	Specific	General Government
Subtotal - 1010-26500 Buildings and G	\$0	\$10,552	\$7,008	\$1,403	\$1,502	\$640	\$0
14 Human Resources	0	781	519	104	111	47	0
14 Labor Relations	0	196	130	26	28	12	0
14 Education and Training	0	81	54	11	12	5	0
Subtotal - 1010-27000 Personnel & Err	0	1,058	703	141	151	64	0
15 Mail Services	0	61	41	8	9	4	0
Subtotal - 1010-29800 Printing/Postage	0	61	41	8	9	4	0
18 County Building	0	88	58	12	12	5	0
Subtotal - 1010-75112 Parks/Recreatic	0	88	58	12	12	5	0
19 General Liability	0	570	378	76	81	35	0
19 County Building	0	551	366	73	78	33	0
Subtotal - 1010-85100 Risk Manageme	0	1,121	744	149	160	68	0
20 Wellness Program	0	173	115	23	25	11	0
Subtotal - 1010-85900 Wellness Progr	0	173	115	23	25	11	0
21 Current Retiree Fringe Benefits	0	20,037	13,307	2,664	2,851	1,215	0
21 Future Retiree Fringe Benefits	0	(2,220)	(1,474)	(295)	(316)	(135)	0
21 Term Payoff	0	1,844	1,225	245	262	112	0
Subtotal - 1010-87800 Retirees Health/	0	19,661	13,057	2,614	2,798	1,192	0
<b>Total Incoming</b>	<b>4,370</b>	<b>37,540</b>	<b>27,833</b>	<b>5,572</b>	<b>5,964</b>	<b>2,541</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$215,352</b>	<b>\$143,020</b>	<b>\$28,631</b>	<b>\$30,646</b>	<b>\$13,055</b>	<b>\$0</b>
			66.41%	13.29%	14.23%	6.06%	

**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	61	1.21%	\$1,428	\$0	\$1,428	\$0	\$1,428
4 1010-10100 Board of Commissioners	28	0.55%	655	0	655	0	655
5 1010-19100 Accounting Department	31	0.61%	725	0	725	0	725
6 1010-20200 Payroll	30	0.59%	702	0	702	0	702
7 1010-21200 Budget Department	25	0.50%	585	0	585	0	585
8 1010-27200 Administrative Services	20	0.40%	468	0	468	102	570
9 1010-22800 Information Systems Divis	40	0.79%	936	0	936	205	1,141
11 1010-23300 Purchasing	24	0.48%	562	0	562	123	684
12 1010-26500 Buildings and Grounds	69	1.37%	1,615	0	1,615	353	1,968
13 1010-26600 Corporation Counsel	33	0.65%	772	0	772	169	941
14 1010-27000 Personnel & Employee Re	30	0.59%	702	0	702	154	856
15 1010-29800 Printing/Postage	17	0.34%	398	0	398	87	485
16 1010-30100 Sheriff's Office	97	1.92%	2,270	0	2,270	496	2,767
17 1010-75110 Recreation & Facilities	26	0.52%	608	0	608	133	742
18 1010-75112 Parks/Recreation Mainten.	26	0.52%	608	0	608	133	742
19 1010-85100 Risk Management	5	0.10%	117	0	117	26	143
20 1010-85900 Wellness Program	19	0.38%	445	0	445	97	542
21 1010-87800 Retirees Health/Life Insura	3	0.06%	70	0	70	15	86
22 1010-27900 Building Authority	1	0.02%	23	0	23	5	29
23 1010-13100 Circuit Court	64	1.27%	1,498	0	1,498	328	1,825
24 1010-13101 Circuit Court - SSSPP Gra	14	0.28%	328	0	328	72	399
25 1010-13131 Circuit-Adult Drug Court G	12	0.24%	281	0	281	61	342
26 1010-13300 Circuit Court Adult Probati	6	0.12%	140	0	140	31	171
27 1010-13600 District Court	69	1.37%	1,615	0	1,615	353	1,968
28 1010-13700 District Court Adult Probat	24	0.48%	562	0	562	123	684
29 1010-13731 Dist.Ct OWI Treatment Oc	14	0.28%	328	0	328	72	399
30 1010-14100 & 2150 FOC	95	1.88%	2,223	0	2,223	486	2,709
32 1010-14500 Law Library	1	0.02%	23	0	23	5	29
33 1010-14700 Jury/Judicial Council	31	0.61%	725	0	725	159	884
34 1010-14800 Probate Court	54	1.07%	1,264	0	1,264	276	1,540
35 1010-14802 Public Guardian	3	0.06%	70	0	70	15	86
37 1010-17100 County Executive	32	0.63%	749	0	749	164	913
38 1010-21500 Clerk	44	0.87%	1,030	0	1,030	225	1,255
39 1010-22900 Community Outreach / Me	21	0.42%	491	0	491	107	599
41 1010-25417 2017 Delq Tax Property S:	2	0.04%	47	0	47	10	57
42 1010-25700 Equalization Department	37	0.73%	866	0	866	189	1,055
43 1010-26200 Elections	4	0.08%	94	0	94	20	114
44 1010-26201 Board of Canvassers	4	0.08%	94	0	94	20	114
45 1010-267XX Prosecuting Attorney	128	2.54%	2,996	0	2,996	655	3,651
47 1010-26800 Register of Deeds	33	0.65%	772	0	772	169	941
48 1010-27300 Department of Criminal De	10	0.20%	234	0	234	51	285
49 1010-27301 Indigent Attorney	15	0.30%	351	0	351	77	428

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**Budgeting Allocations**

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1010-27302 Department of Public Defe	24	0.48%	\$562	\$0	\$562	\$123	\$684
51 1010-27500 Drain Commissioner	44	0.87%	1,030	0	1,030	225	1,255
52 1010-27360 Department Of Indigent De	2	0.04%	47	0	47	10	57
53 1010-27400 Retirement Board	1	0.02%	23	0	23	5	29
54 1010-27401 Vol Employee Benefit Ass	1	0.02%	23	0	23	5	29
55 1010-27507 Drain - County at Large	1	0.02%	23	0	23	5	29
56 1010-27801 County Survey/Remonum	16	0.32%	374	0	374	82	456
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.02%	23	0	23	5	29
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.02%	23	0	23	5	29
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.02%	23	0	23	5	29
60 1010-27911 Bldg Auth-MH Grp Home,I	5	0.10%	117	0	117	26	143
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.02%	23	0	23	5	29
62 1010-27919 Bldg Auth-MH Grp Home,I	2	0.04%	47	0	47	10	57
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.02%	23	0	23	5	29
64 1010-27921 Bldg Auth-MH Grp Home,I	2	0.04%	47	0	47	10	57
65 1010-27922 Bldg Auth-MH Grp Home,I	1	0.02%	23	0	23	5	29
66 1010-28000 Soil Conservation	1	0.02%	23	0	23	5	29
67 1010-28300 M.S.U. Extension	5	0.10%	117	0	117	26	143
68 1010-28600 Gypsy Moth Suppression	1	0.02%	23	0	23	5	29
69 1010-28700 Environmental Affairs	24	0.48%	562	0	562	123	684
70 1010-28703 Euclid Linear Park	1	0.02%	23	0	23	5	29
71 1010-28704/28705 Environmental Gar	1	0.02%	23	0	23	5	29
74 1010-28800 Geographic Information Sy	29	0.57%	679	0	679	148	827
75 1010-31100 Circuit Court Warrant Offic	21	0.42%	491	0	491	107	599
77 1010-31500 Secondary Road Patrol	52	1.03%	1,217	0	1,217	266	1,483
79 1010-31503 2nd Rd Patrol-Bangor Tw	22	0.44%	515	0	515	113	627
80 1010-31504 2nd Rd Patr-Portsmouth	21	0.42%	491	0	491	107	599
81 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.46%	538	0	538	118	656
82 1010-31506 2nd Rd Patrol-Monitor Tw	22	0.44%	515	0	515	113	627
83 1010-31507 2nd Rd Patrol - City of	20	0.40%	468	0	468	102	570
84 1010-31508 2nd Road Patrol-Pinconni	22	0.44%	515	0	515	113	627
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	21	0.42%	491	0	491	107	599
86 1010-31510 Bangor Twps Schools & B	22	0.44%	515	0	515	113	627
87 1010-31516 2nd Rd.Pat-Bay City Sch	26	0.52%	608	0	608	133	742
88 1010-31517 2nd Patrol-Frankenlust & I	21	0.42%	491	0	491	107	599
90 1010-31681 Road Patrol Grant Oct-De	22	0.44%	515	0	515	113	627
91 1010-31700 Township Road Patrol	17	0.34%	398	0	398	87	485
93 1010-31902 Drive MI Safely/Task Forc	10	0.20%	234	0	234	51	285
94 1010-31903 O.W.I. Alcohol Enforceme	11	0.22%	257	0	257	56	314
96 1010-31905 Dre Drug Recogn.Expert C	9	0.18%	211	0	211	46	257
97 1010-32100 Michigan Justice Training	4	0.08%	94	0	94	20	114
99 1010-32500 911 Central Dispatch	1	0.02%	23	0	23	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
100 1010-33100 Marine Law Enforcement (	20	0.40%	\$468	\$0	\$468	\$102	\$570
101 1010-33101 Marine Safety	1	0.02%	23	0	23	5	29
104 1010-33200 Snowmobile Law Enforcer	12	0.24%	281	0	281	61	342
105 1010-33300 Operations Stone Garden	11	0.22%	257	0	257	56	314
106 1010-33301 Operation Stone Garden F	10	0.20%	234	0	234	51	285
107 1010-33350 Sheriff Covid	13	0.26%	304	0	304	67	371
108 1010-35100 Corrections Department /	8	0.16%	187	0	187	41	228
109 1010-42600 Off of Emerg Serv-Civil	21	0.42%	491	0	491	107	599
111 1010-42602 Homeland Security Activity	2	0.04%	47	0	47	10	57
112 1010-42603 Hazard Mitigation Grant	2	0.04%	47	0	47	10	57
113 1010-42650 AA (Active Assult) Task Fo	2	0.04%	47	0	47	10	57
114 1010-43000 Animal Services & Adoptic	59	1.17%	1,381	0	1,381	302	1,683
115 1010-58000 Pere Marquette Parking	2	0.04%	47	0	47	10	57
116 1010-60100 Health Dept-Admin	3	0.06%	70	0	70	15	86
117 1010-61700 Personal Care - Private	1	0.02%	23	0	23	5	29
119 1010-64800 Medical Examiner	9	0.18%	211	0	211	46	257
120 1010-64900 Mental Health	1	0.02%	23	0	23	5	29
121 1010-65100 Ambulance	1	0.02%	23	0	23	5	29
122 1010-66801 Michigan Works!	1	0.02%	23	0	23	5	29
123 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	23	0	23	5	29
124 1010-67100 Social Services-Med Care	1	0.02%	23	0	23	5	29
125 1010-68100 Veterans Burial	1	0.02%	23	0	23	5	29
126 1010-69200 Center Ridge Arms Housir	25	0.50%	585	0	585	128	713
129 1010-72181 Trans. Planning - Oct.-Dec	30	0.59%	702	0	702	154	856
130 1010-75100 Recreation/Parks Departr	17	0.34%	398	0	398	87	485
131 1010-75104 Juv Community Based Tre	2	0.04%	47	0	47	10	57
132 1010-75105 Juv Gender Specific Servi	2	0.04%	47	0	47	10	57
133 1010-75108 Veterans Park Softball	16	0.32%	374	0	374	82	456
134 1010-75700 Community Center	36	0.71%	842	0	842	184	1,027
135 1010-75800 Swimming Pool	16	0.32%	374	0	374	82	456
137 1010-76000 Fairgrounds	19	0.38%	445	0	445	97	542
138 1010-762XX Civic Arena	107	2.12%	2,504	0	2,504	548	3,052
139 1010-76300 Pinconning Park	50	0.99%	1,170	0	1,170	256	1,426
140 1010-79000 Library	1	0.02%	23	0	23	5	29
141 1010-86500 401(K) Savings Plan Admi	1	0.02%	23	0	23	5	29
142 1010-87200/87201 Self Insurance Adr	2	0.04%	47	0	47	10	57
143 1010-89500 Midland-Bay-Saginaw Airp	1	0.02%	23	0	23	5	29
144 2010 County Road Fund	9	0.18%	211	0	211	46	257
145 2210 Health Dept - Dist Health	924	18.31%	21,624	0	21,624	4,729	26,353
146 2210-605XX Bioterrorism	24	0.48%	562	0	562	123	684
147 2380 Gypsy Moth Control Fund	41	0.81%	960	0	960	210	1,169
148 2400 Mosquito Control Fund	80	1.59%	1,872	0	1,872	409	2,282

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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
149 2560 Regist of Deeds Automation Fnd	8	0.16%	\$187	\$0	\$187	\$41	\$228
151 2600 Indigent Defense Fund	58	1.15%	1,357	0	1,357	297	1,654
152 2610 911 Service Fund	71	1.41%	1,662	0	1,662	363	2,025
153 2630 Concealed Pistol Licensing Fd	20	0.40%	468	0	468	102	570
154 2640 Local C.F.O. Training Fund	11	0.22%	257	0	257	56	314
155 2650 Drug Law Enforcement Fund	1	0.02%	23	0	23	5	29
156 2651 Drug Law Enforcement-Bayanet	57	1.13%	1,334	0	1,334	292	1,626
158 2690 Law Library Fund	4	0.08%	94	0	94	20	114
159 2710 Library Fund	19	0.38%	445	0	445	97	542
160 2740 Community Corrections Fund	32	0.63%	749	0	749	164	913
161 2760 Department On Aging Fund	496	9.83%	11,608	0	11,608	2,539	14,146
162 2770 Home Rehabilitation Fund	10	0.20%	234	0	234	51	285
163 2900 Social Welfare Fund	6	0.12%	140	0	140	31	171
165 2920-66200 Child Care-Probate (Child	9	0.18%	211	0	211	46	257
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	61	1.21%	1,428	0	1,428	312	1,740
167 2920-66205 CCF-Casa Ct.Appointed S	5	0.10%	117	0	117	26	143
168 2920-66300 Child Care-D.S.S. (State V	3	0.06%	70	0	70	15	86
169 2920-66400 In-Home Care-Intensive P	24	0.48%	562	0	562	123	684
170 2920-66401 Youth & Family Support S	28	0.55%	655	0	655	143	799
171 2920-66402 Juvenile Drug Court	21	0.42%	491	0	491	107	599
172 2920-66500 Intensive Probation	25	0.50%	585	0	585	128	713
173 2920-75104 Juv.Community Based Tre	28	0.55%	655	0	655	143	799
174 2920-75105 Juv.Gender Specific Servi	29	0.57%	679	0	679	148	827
177 2930 Soldier's Relief	65	1.29%	1,521	0	1,521	333	1,854
178 2970 Historical Preservation	8	0.16%	187	0	187	41	228
182 5090-75600 Public Golf Course	44	0.87%	1,030	0	1,030	225	1,255
183 5090-75601 Public Golf Course-Snack	2	0.04%	47	0	47	10	57
184 5090-75602 Public Golf Course-Club	48	0.95%	1,123	0	1,123	246	1,369
185 5120-67100 Medical Care Facility Func	24	0.48%	562	0	562	123	684
186 5160 100% Tax Payment Fund (DTR)	32	0.63%	749	0	749	164	913
187 5180 Delq Prop Tax Foreclosure	49	0.97%	1,147	0	1,147	251	1,398
188 5350-70200 Housing Fund	63	1.25%	1,474	0	1,474	322	1,797
189 5920 Water and Sewer Fund	8	0.16%	187	0	187	41	228
190 5950 Commissary Fund	7	0.14%	164	0	164	36	200
191 6770 Self-Insurance Fund-WC/UC/S&I	34	0.67%	796	0	796	174	970
192 6771 Self-Insurance Fund-Healthcare	18	0.36%	421	0	421	92	513
195 7100 District Court Custodial Fund	2	0.04%	47	0	47	10	57
196 7110 Probate Court Custodial Fund	2	0.04%	47	0	47	10	57
197 7120 Trial Court Custodial Fund	2	0.04%	47	0	47	10	57
198 7140 Inmates Custodial Fund	4	0.08%	94	0	94	20	114
202 7310-27400 Retirement System Fund	77	1.53%	1,802	0	1,802	394	2,196
203 7360-27401 Public Employee Health C	34	0.67%	796	0	796	174	970

**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
206 7640 Inmate Trust Fund	1	0.02%	\$23	\$0	\$23	\$5	\$29
213 9760 Governmental Full Accrual	76	1.51%	1,779	0	1,779	389	2,168
<b>Subtotal</b>	<b>5,046</b>	<b>100.00%</b>	<b>118,089</b>	<b>0</b>	<b>118,089</b>	<b>24,931</b>	<b>143,020</b>
Direct Bills					0		0
<b>Total</b>					<b>\$118,089</b>		<b>\$143,020</b>

Basis Units: Budget Transactions by Department less Drain Fund

Source: GL Report

**Bay County, MI  
Cost Allocation Plan**

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10/6/2022

**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	130	0.66%	\$156	\$0	\$156	\$0	\$156
4 1010-10100 Board of Commissioners	67	0.34%	80	0	80	0	80
5 1010-19100 Accounting Department	87	0.44%	105	0	105	0	105
6 1010-20200 Payroll	58	0.29%	70	0	70	0	70
7 1010-21200 Budget Department	93	0.47%	112	0	112	0	112
8 1010-27200 Administrative Services	23	0.12%	28	0	28	6	34
9 1010-22800 Information Systems Divis	252	1.28%	303	0	303	65	368
11 1010-23300 Purchasing	25	0.13%	30	0	30	6	37
12 1010-26500 Buildings and Grounds	1,270	6.45%	1,526	0	1,526	329	1,855
13 1010-26600 Corporation Counsel	55	0.28%	66	0	66	14	80
14 1010-27000 Personnel & Employee Re	129	0.66%	155	0	155	33	188
15 1010-29800 Printing/Postage	12	0.06%	14	0	14	3	18
16 1010-30100 Sheriff's Office	1,735	8.82%	2,084	0	2,084	450	2,534
17 1010-75110 Recreation & Facilities	43	0.22%	52	0	52	11	63
18 1010-75112 Parks/Recreation Mainten	112	0.57%	135	0	135	29	164
19 1010-85100 Risk Management	9	0.05%	11	0	11	2	13
20 1010-85900 Wellness Program	15	0.08%	18	0	18	4	22
23 1010-13100 Circuit Court	349	1.77%	419	0	419	91	510
24 1010-13101 Circuit Court - SSSPP Gra	4	0.02%	5	0	5	1	6
25 1010-13131 Circuit-Adult Drug Court G	31	0.16%	37	0	37	8	45
26 1010-13300 Circuit Court Adult Probati	47	0.24%	56	0	56	12	69
27 1010-13600 District Court	255	1.30%	306	0	306	66	372
28 1010-13700 District Court Adult Probat	42	0.21%	50	0	50	11	61
29 1010-13731 Dist.Ct OWI Treatment Oc	23	0.12%	28	0	28	6	34
30 1010-14100 & 2150 FOC	317	1.61%	381	0	381	82	463
33 1010-14700 Jury/Judicial Council	44	0.22%	53	0	53	11	64
34 1010-14800 Probate Court	228	1.16%	274	0	274	59	333
35 1010-14802 Public Guardian	10	0.05%	12	0	12	3	15
37 1010-17100 County Executive	64	0.33%	77	0	77	17	93
38 1010-21500 Clerk	145	0.74%	174	0	174	38	212
39 1010-22900 Community Outreach / Me	35	0.18%	42	0	42	9	51
42 1010-25700 Equalization Department	106	0.54%	127	0	127	27	155
43 1010-26200 Elections	34	0.17%	41	0	41	9	50
44 1010-26201 Board of Canvassers	54	0.27%	65	0	65	14	79
45 1010-267XX Prosecuting Attorney	564	2.87%	678	0	678	146	824
47 1010-26800 Register of Deeds	75	0.38%	90	0	90	19	110
49 1010-27301 Indigent Attorney	767	3.90%	921	0	921	199	1,120
50 1010-27302 Department of Public Defe	59	0.30%	71	0	71	15	86
51 1010-27500 Drain Commissioner	106	0.54%	127	0	127	27	155
56 1010-27801 County Survey/Remonum	3	0.02%	4	0	4	1	4
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.01%	1	0	1	0	1
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.01%	1	0	1	0	1

**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
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.01%	\$1	\$0	\$1	\$0	\$1
60 1010-27911 Bldg Auth-MH Grp Home,I	19	0.10%	23	0	23	5	28
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.01%	1	0	1	0	1
62 1010-27919 Bldg Auth-MH Grp Home,I	6	0.03%	7	0	7	2	9
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.01%	1	0	1	0	1
64 1010-27921 Bldg Auth-MH Grp Home,(	2	0.01%	2	0	2	1	3
65 1010-27922 Bldg Auth-MH Grp Home,(	6	0.03%	7	0	7	2	9
67 1010-28300 M.S.U. Extension	26	0.13%	31	0	31	7	38
69 1010-28700 Environmental Affairs	47	0.24%	56	0	56	12	69
70 1010-28703 Euclid Linear Park	1	0.01%	1	0	1	0	1
71 1010-28704/28705 Environmental Gar	4	0.02%	5	0	5	1	6
74 1010-28800 Geographic Information Sy	22	0.11%	26	0	26	6	32
75 1010-31100 Circuit Court Warrant Offic	24	0.12%	29	0	29	6	35
77 1010-31500 Secondary Road Patrol	432	2.20%	519	0	519	112	631
79 1010-31503 2nd Rd Patrol-Bangor Tw	23	0.12%	28	0	28	6	34
80 1010-31504 2nd Rd Patr-Portsmouth	17	0.09%	20	0	20	4	25
81 1010-31505 2nd Rd Ptrl-Williams Twp	31	0.16%	37	0	37	8	45
82 1010-31506 2nd Rd Patrol-Monitor Tw	27	0.14%	32	0	32	7	39
83 1010-31507 2nd Rd Patrol - City of	13	0.07%	16	0	16	3	19
84 1010-31508 2nd Road Patrol-Pinconni	23	0.12%	28	0	28	6	34
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	21	0.11%	25	0	25	5	31
86 1010-31510 Bangor Twps Schools & B	14	0.07%	17	0	17	4	20
87 1010-31516 2nd Rd.Pat-Bay City Schc	15	0.08%	18	0	18	4	22
88 1010-31517 2nd Patrol-Frankenlust & f	19	0.10%	23	0	23	5	28
90 1010-31681 Road Patrol Grant Oct-De	13	0.07%	16	0	16	3	19
97 1010-32100 Michigan Justice Training	9	0.05%	11	0	11	2	13
100 1010-33100 Marine Law Enforcement (	44	0.22%	53	0	53	11	64
101 1010-33101 Marine Safety	1	0.01%	1	0	1	0	1
103 1010-33103 Marine Slow No Wake Pro	54	0.27%	65	0	65	14	79
104 1010-33200 Snowmobile Law Enforcer	7	0.04%	8	0	8	2	10
105 1010-33300 Operations Stone Garden	3	0.02%	4	0	4	1	4
106 1010-33301 Operation Stone Garden F	19	0.10%	23	0	23	5	28
107 1010-33350 Sheriff Covid	8	0.04%	10	0	10	2	12
108 1010-35100 Corrections Department / .	117	0.59%	141	0	141	30	171
109 1010-42600 Off of Emerg Serv-Civil	25	0.13%	30	0	30	6	37
111 1010-42602 Homeland Security Activity	2	0.01%	2	0	2	1	3
112 1010-42603 Hazard Mitigation Grant	2	0.01%	2	0	2	1	3
113 1010-42650 AA (Active Assult) Task Fc	1	0.01%	1	0	1	0	1
114 1010-43000 Animal Services & Adoptic	630	3.20%	757	0	757	163	920
115 1010-58000 Pere Marquette Parking	12	0.06%	14	0	14	3	18
119 1010-64800 Medical Examiner	73	0.37%	88	0	88	19	107
120 1010-64900 Mental Health	3	0.02%	4	0	4	1	4



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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
121 1010-65100 Ambulance	1	0.01%	\$1	\$0	\$1	\$0	\$1
122 1010-66801 Michigan Works!	16	0.08%	19	0	19	4	23
125 1010-68100 Veterans Burial	1	0.01%	1	0	1	0	1
126 1010-69200 Center Ridge Arms Housir	18	0.09%	22	0	22	5	26
129 1010-72181 Trans. Planning - Oct.-Dec	53	0.27%	64	0	64	14	77
130 1010-75100 Recreation/Parks Departm	22	0.11%	26	0	26	6	32
133 1010-75108 Veterans Park Softball	40	0.20%	48	0	48	10	58
134 1010-75700 Community Center	232	1.18%	279	0	279	60	339
135 1010-75800 Swimming Pool	53	0.27%	64	0	64	14	77
137 1010-76000 Fairgrounds	193	0.98%	232	0	232	50	282
138 1010-762XX Civic Arena	789	4.01%	948	0	948	205	1,153
139 1010-76300 Pinconning Park	271	1.38%	326	0	326	70	396
141 1010-86500 401(K) Savings Plan Admi	1	0.01%	1	0	1	0	1
143 1010-89500 Midland-Bay-Saginaw Airp	20	0.10%	24	0	24	5	29
145 2210 Health Dept - Dist Health	1,392	7.07%	1,672	0	1,672	361	2,033
147 2380 Gypsy Moth Control Fund	48	0.24%	58	0	58	12	70
148 2400 Mosquito Control Fund	594	3.02%	714	0	714	154	868
149 2560 Regist of Deeds Automation Fnd	23	0.12%	28	0	28	6	34
151 2600 Indigent Defense Fund	246	1.25%	296	0	296	64	359
152 2610 911 Service Fund	402	2.04%	483	0	483	104	587
153 2630 Concealed Pistol Licensing Fd	5	0.03%	6	0	6	1	7
154 2640 Local C.F.O. Training Fund	6	0.03%	7	0	7	2	9
158 2690 Law Library Fund	46	0.23%	55	0	55	12	67
159 2710 Library Fund	12	0.06%	14	0	14	3	18
160 2740 Community Corrections Fund	60	0.30%	72	0	72	16	88
161 2760 Department On Aging Fund	2,627	13.35%	3,156	0	3,156	681	3,837
162 2770 Home Rehabilitation Fund	2	0.01%	2	0	2	1	3
163 2900 Social Welfare Fund	41	0.21%	49	0	49	11	60
165 2920-66200 Child Care-Probate (Child	44	0.22%	53	0	53	11	64
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	700	3.56%	841	0	841	182	1,023
167 2920-66205 CCF-Casa Ct.Appointed S	10	0.05%	12	0	12	3	15
169 2920-66400 In-Home Care-Intensive P	33	0.17%	40	0	40	9	48
170 2920-66401 Youth & Family Support S	8	0.04%	10	0	10	2	12
171 2920-66402 Juvenile Drug Court	17	0.09%	20	0	20	4	25
172 2920-66500 Intensive Probation	45	0.23%	54	0	54	12	66
173 2920-75104 Juv.Community Based Tre	24	0.12%	29	0	29	6	35
174 2920-75105 Juv.Gender Specific Servi	51	0.26%	61	0	61	13	74
177 2930 Soldier's Relief	411	2.09%	494	0	494	107	600
178 2970 Historical Preservation	1	0.01%	1	0	1	0	1
182 5090-75600 Public Golf Course	323	1.64%	388	0	388	84	472
183 5090-75601 Public Golf Course-Snack	37	0.19%	44	0	44	10	54
184 5090-75602 Public Golf Course-Club	156	0.79%	187	0	187	40	228

**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
185 5120-67100 Medical Care Facility Func	4	0.02%	\$5	\$0	\$5	\$1	\$6
186 5160 100% Tax Payment Fund (DTR)	49	0.25%	59	0	59	13	72
187 5180 Delq Prop Tax Foreclosure	60	0.30%	72	0	72	16	88
188 5350-70200 Housing Fund	12	0.06%	14	0	14	3	18
191 6770 Self-Insurance Fund-WC/UC/S&I	8	0.04%	10	0	10	2	12
192 6771 Self-Insurance Fund-Healthcare	114	0.58%	137	0	137	30	167
202 7310-27400 Retirement System Fund	153	0.78%	184	0	184	40	223
203 7360-27401 Public Employee Health C	20	0.10%	24	0	24	5	29
207 8010 Drain	281	1.43%	338	0	338	73	410
208 8011 Hampton O&M	159	0.81%	191	0	191	41	232
209 8012 Portsmouth O&M	18	0.09%	22	0	22	5	26
210 8014 Bangor O&M	428	2.18%	514	0	514	111	625
<b>Subtotal</b>	19,677	100.00%	23,640	0	23,640	4,991	28,631
Direct Bills					0		0
<b>Total</b>					<b>\$23,640</b>		<b>\$28,631</b>

Basis Units: Number of Accounts Payable Transactions by Department

Source: GL Report

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,461	2.64%	\$668	\$0	\$668	\$0	\$668
4 1010-10100 Board of Commissioners	356	0.38%	97	0	97	0	97
5 1010-19100 Accounting Department	506	0.54%	137	0	137	0	137
6 1010-20200 Payroll	513	0.55%	139	0	139	0	139
7 1010-21200 Budget Department	445	0.48%	121	0	121	0	121
8 1010-27200 Administrative Services	361	0.39%	98	0	98	22	120
9 1010-22800 Information Systems Divis	715	0.77%	194	0	194	43	237
11 1010-23300 Purchasing	334	0.36%	91	0	91	20	111
12 1010-26500 Buildings and Grounds	1,875	2.01%	509	0	509	113	622
13 1010-26600 Corporation Counsel	533	0.57%	145	0	145	32	177
14 1010-27000 Personnel & Employee Re	503	0.54%	137	0	137	30	167
15 1010-29800 Printing/Postage	216	0.23%	59	0	59	13	72
16 1010-30100 Sheriff's Office	4,041	4.34%	1,097	0	1,097	243	1,340
17 1010-75110 Recreation & Facilities	417	0.45%	113	0	113	25	138
18 1010-75112 Parks/Recreation Mainten.	402	0.43%	109	0	109	24	133
19 1010-85100 Risk Management	14	0.02%	4	0	4	1	5
20 1010-85900 Wellness Program	227	0.24%	62	0	62	14	75
21 1010-87800 Retirees Health/Life Insura	70	0.08%	19	0	19	4	23
22 1010-27900 Building Authority	38	0.04%	10	0	10	2	13
23 1010-13100 Circuit Court	1,938	2.08%	526	0	526	116	643
24 1010-13101 Circuit Court - SSSPP Gra	272	0.29%	74	0	74	16	90
25 1010-13131 Circuit-Adult Drug Court G	222	0.24%	60	0	60	13	74
26 1010-13300 Circuit Court Adult Probati	87	0.09%	24	0	24	5	29
27 1010-13600 District Court	954	1.02%	259	0	259	57	316
28 1010-13700 District Court Adult Probat	432	0.46%	117	0	117	26	143
29 1010-13731 Dist.Ct OWI Treatment Oc	223	0.24%	61	0	61	13	74
30 1010-14100 & 2150 FOC	2,417	2.59%	656	0	656	145	801
32 1010-14500 Law Library	12	0.01%	3	0	3	1	4
33 1010-14700 Jury/Judicial Council	501	0.54%	136	0	136	30	166
34 1010-14800 Probate Court	1,280	1.37%	347	0	347	77	424
35 1010-14802 Public Guardian	59	0.06%	16	0	16	4	20
37 1010-17100 County Executive	473	0.51%	128	0	128	28	157
38 1010-21500 Clerk	1,249	1.34%	339	0	339	75	414
39 1010-22900 Community Outreach / Me	326	0.35%	89	0	89	20	108
41 1010-25417 2017 Delq Tax Property S:	12	0.01%	3	0	3	1	4
42 1010-25700 Equalization Department	490	0.53%	133	0	133	29	162
43 1010-26200 Elections	40	0.04%	11	0	11	2	13
44 1010-26201 Board of Canvassers	54	0.06%	15	0	15	3	18
45 1010-267XX Prosecuting Attorney	2,291	2.46%	622	0	622	138	760
48 1010-27300 Department of Criminal De	43	0.05%	12	0	12	3	14
49 1010-27301 Indigent Attorney	796	0.85%	216	0	216	48	264
50 1010-27302 Department of Public Defe	328	0.35%	89	0	89	20	109

**Bay County, MI  
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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 1010-27500 Drain Commissioner	717	0.77%	\$195	\$0	\$195	\$43	\$238
52 1010-27360 Department Of Indigent De	7	0.01%	2	0	2	0	2
53 1010-27400 Retirement Board	12	0.01%	3	0	3	1	4
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	3	0	3	1	4
55 1010-27507 Drain - County at Large	5	0.01%	1	0	1	0	2
56 1010-27801 County Survey/Remonum	550	0.59%	149	0	149	33	182
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.00%	0	0	0	0	0
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.00%	0	0	0	0	0
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.00%	0	0	0	0	0
60 1010-27911 Bldg Auth-MH Grp Home,I	25	0.03%	7	0	7	2	8
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.00%	0	0	0	0	0
62 1010-27919 Bldg Auth-MH Grp Home,I	6	0.01%	2	0	2	0	2
63 1010-27920 Bldg Auth-MH Grp Home,(	1	0.00%	0	0	0	0	0
64 1010-27921 Bldg Auth-MH Grp Home,)	2	0.00%	1	0	1	0	1
65 1010-27922 Bldg Auth-MH Grp Home,)	6	0.01%	2	0	2	0	2
66 1010-28000 Soil Conservation	109	0.12%	30	0	30	7	36
67 1010-28300 M.S.U. Extension	38	0.04%	10	0	10	2	13
68 1010-28600 Gypsy Moth Suppression	12	0.01%	3	0	3	1	4
69 1010-28700 Environmental Affairs	417	0.45%	113	0	113	25	138
70 1010-28703 Euclid Linear Park	1	0.00%	0	0	0	0	0
71 1010-28704/28705 Environmental Grai	5	0.01%	1	0	1	0	2
74 1010-28800 Geographic Information Sy	311	0.33%	84	0	84	19	103
75 1010-31100 Circuit Court Warrant Offic	360	0.39%	98	0	98	22	119
77 1010-31500 Secondary Road Patrol	1,093	1.17%	297	0	297	66	362
79 1010-31503 2nd Rd Patrol-Bangor Tw	357	0.38%	97	0	97	21	118
80 1010-31504 2nd Rd Patr-Portsmouth	289	0.31%	78	0	78	17	96
81 1010-31505 2nd Rd Ptrl-Williams Twp	385	0.41%	105	0	105	23	128
82 1010-31506 2nd Rd Patrol-Monitor Tw	340	0.36%	92	0	92	20	113
83 1010-31507 2nd Rd Patrol - City of	282	0.30%	77	0	77	17	93
84 1010-31508 2nd Road Patrol-Pinconni	350	0.38%	95	0	95	21	116
85 1010-31509 2Nd Rd Patrol K-9 Pincon	299	0.32%	81	0	81	18	99
86 1010-31510 Bangor Twps Schools & B	305	0.33%	83	0	83	18	101
87 1010-31516 2nd Rd.Pat-Bay City Sch	398	0.43%	108	0	108	24	132
88 1010-31517 2nd Patrol-Frankenlust & l	300	0.32%	81	0	81	18	99
90 1010-31681 Road Patrol Grant Oct-De	352	0.38%	96	0	96	21	117
91 1010-31700 Township Road Patrol	269	0.29%	73	0	73	16	89
93 1010-31902 Drive MI Safely/Task Forc	42	0.05%	11	0	11	3	14
94 1010-31903 O.W.I. Alcohol Enforceme	145	0.16%	39	0	39	9	48
96 1010-31905 Dre Drug Recogn.Expert C	18	0.02%	5	0	5	1	6
97 1010-32100 Michigan Justice Training	22	0.02%	6	0	6	1	7
99 1010-32500 911 Central Dispatch	12	0.01%	3	0	3	1	4
100 1010-33100 Marine Law Enforcement (	150	0.16%	41	0	41	9	50

**Bay County, MI  
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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 1010-33101 Marine Safety	1	0.00%	\$0	\$0	\$0	\$0	\$0
104 1010-33200 Snowmobile Law Enforcer	25	0.03%	7	0	7	2	8
105 1010-33300 Operations Stone Garden	76	0.08%	21	0	21	5	25
106 1010-33301 Operation Stone Garden F	46	0.05%	12	0	12	3	15
107 1010-33350 Sheriff Covid	68	0.07%	18	0	18	4	23
108 1010-35100 Corrections Department / .	155	0.17%	42	0	42	9	51
109 1010-42600 Off of Emerg Serv-Civil	322	0.35%	87	0	87	19	107
111 1010-42602 Homeland Security Activity	3	0.00%	1	0	1	0	1
112 1010-42603 Hazard Mitigation Grant	6	0.01%	2	0	2	0	2
113 1010-42650 AA (Active Assult) Task Fc	4	0.00%	1	0	1	0	1
114 1010-43000 Animal Services & Adoptic	1,461	1.57%	397	0	397	88	484
115 1010-58000 Pere Marquette Parking	14	0.02%	4	0	4	1	5
116 1010-60100 Health Dept-Admin	28	0.03%	8	0	8	2	9
118 1010-61731 Personal Care-Grant/Oct-I	12	0.01%	3	0	3	1	4
119 1010-64800 Medical Examiner	242	0.26%	66	0	66	15	80
120 1010-64900 Mental Health	4	0.00%	1	0	1	0	1
121 1010-65100 Ambulance	1	0.00%	0	0	0	0	0
122 1010-66801 Michigan Works!	16	0.02%	4	0	4	1	5
123 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	3	0	3	1	4
124 1010-67100 Social Services-Med Care	12	0.01%	3	0	3	1	4
125 1010-68100 Veterans Burial	1	0.00%	0	0	0	0	0
126 1010-69200 Center Ridge Arms Housir	324	0.35%	88	0	88	19	107
129 1010-72181 Trans. Planning - Oct.-Dec	418	0.45%	113	0	113	25	139
130 1010-75100 Recreation/Parks Departm	76	0.08%	21	0	21	5	25
131 1010-75104 Juv Community Based Tre	18	0.02%	5	0	5	1	6
132 1010-75105 Juv Gender Specific Servi	18	0.02%	5	0	5	1	6
133 1010-75108 Veterans Park Softball	171	0.18%	46	0	46	10	57
134 1010-75700 Community Center	933	1.00%	253	0	253	56	309
135 1010-75800 Swimming Pool	124	0.13%	34	0	34	7	41
137 1010-76000 Fairgrounds	284	0.30%	77	0	77	17	94
138 1010-762XX Civic Arena	4,290	4.60%	1,165	0	1,165	258	1,422
139 1010-76300 Pinconning Park	1,381	1.48%	375	0	375	83	458
140 1010-79000 Library	12	0.01%	3	0	3	1	4
141 1010-86500 401(K) Savings Plan Admi	1	0.00%	0	0	0	0	0
142 1010-87200/87201 Self Insurance Adm	13	0.01%	4	0	4	1	4
143 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	5	0	5	1	7
144 2010 County Road Fund	215	0.23%	58	0	58	13	71
145 2210 Health Dept - Dist Health	13,606	14.60%	3,694	0	3,694	817	4,511
146 2210-605XX Bioterrorism	206	0.22%	56	0	56	12	68
147 2380 Gypsy Moth Control Fund	602	0.65%	163	0	163	36	200
148 2400 Mosquito Control Fund	1,323	1.42%	359	0	359	79	439
149 2560 Regist of Deeds Automation Fnd	1,552	1.67%	421	0	421	93	515

**Bay County, MI**  
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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2600 Indigent Defense Fund	845	0.91%	\$229	\$0	\$229	\$51	\$280
152 2610 911 Service Fund	1,263	1.36%	343	0	343	76	419
153 2630 Concealed Pistol Licensing Fd	514	0.55%	140	0	140	31	170
154 2640 Local C.F.O. Training Fund	47	0.05%	13	0	13	3	16
155 2650 Drug Law Enforcement Fund	1	0.00%	0	0	0	0	0
156 2651 Drug Law Enforcement-Bayanet	467	0.50%	127	0	127	28	155
158 2690 Law Library Fund	63	0.07%	17	0	17	4	21
159 2710 Library Fund	135	0.14%	37	0	37	8	45
160 2740 Community Corrections Fund	456	0.49%	124	0	124	27	151
161 2760 Department On Aging Fund	7,948	8.53%	2,158	0	2,158	477	2,635
162 2770 Home Rehabilitation Fund	20	0.02%	5	0	5	1	7
163 2900 Social Welfare Fund	56	0.06%	15	0	15	3	19
165 2920-66200 Child Care-Probate (Child	147	0.16%	40	0	40	9	49
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,638	1.76%	445	0	445	98	543
167 2920-66205 CCF-Casa Ct.Appointed S	66	0.07%	18	0	18	4	22
168 2920-66300 Child Care-D.S.S. (State V	25	0.03%	7	0	7	2	8
169 2920-66400 In-Home Care-Intensive P	347	0.37%	94	0	94	21	115
170 2920-66401 Youth & Family Support S	443	0.48%	120	0	120	27	147
171 2920-66402 Juvenile Drug Court	299	0.32%	81	0	81	18	99
172 2920-66500 Intensive Probation	428	0.46%	116	0	116	26	142
173 2920-75104 Juv.Community Based Tre	386	0.41%	105	0	105	23	128
174 2920-75105 Juv.Gender Specific Servi	447	0.48%	121	0	121	27	148
177 2930 Soldier's Relief	1,209	1.30%	328	0	328	73	401
178 2970 Historical Preservation	152	0.16%	41	0	41	9	50
182 5090-75600 Public Golf Course	969	1.04%	263	0	263	58	321
183 5090-75601 Public Golf Course-Snack	49	0.05%	13	0	13	3	16
184 5090-75602 Public Golf Course-Club	1,561	1.67%	424	0	424	94	518
185 5120-67100 Medical Care Facility Func	1,172	1.26%	318	0	318	70	389
186 5160 100% Tax Payment Fund (DTR)	1,005	1.08%	273	0	273	60	333
187 5180 Delq Prop Tax Foreclosure	1,435	1.54%	390	0	390	86	476
188 5350-70200 Housing Fund	409	0.44%	111	0	111	25	136
189 5920 Water and Sewer Fund	42	0.05%	11	0	11	3	14
190 5950 Commissary Fund	75	0.08%	20	0	20	5	25
191 6770 Self-Insurance Fund-WC/JC/S&I	543	0.58%	147	0	147	33	180
192 6771 Self-Insurance Fund-Healthcare	315	0.34%	86	0	86	19	104
195 7100 District Court Custodial Fund	2	0.00%	1	0	1	0	1
196 7110 Probate Court Custodial Fund	2	0.00%	1	0	1	0	1
197 7120 Trial Court Custodial Fund	2	0.00%	1	0	1	0	1
198 7140 Inmates Custodial Fund	15	0.02%	4	0	4	1	5
202 7310-27400 Retirement System Fund	1,233	1.32%	335	0	335	74	409
203 7360-27401 Public Employee Health C	319	0.34%	87	0	87	19	106
206 7640 Inmate Trust Fund	2	0.00%	1	0	1	0	1

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**General Accounting Allocations**

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
207 8010 Drain	999	1.07%	\$271	\$0	\$271	\$60	\$331
208 8011 Hampton O&M	184	0.20%	50	0	50	11	61
209 8012 Portsmouth O&M	48	0.05%	13	0	13	3	16
210 8014 Bangor O&M	581	0.62%	158	0	158	35	193
212 8510 Drain Debt Ret	80	0.09%	22	0	22	5	27
213 9760 Governmental Full Accrual	124	0.13%	34	0	34	7	41
214 9770 Governmentl Full Accrual-Drain	9	0.01%	2	0	2	1	3
<b>Subtotal</b>	93,207	100.00%	25,304	0	25,304	5,342	30,646
Direct Bills					0		0
<b>Total</b>					<b>\$25,304</b>		<b>\$30,646</b>

Basis Units: Accounting Transactions  
Source: GL Report

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**Specific Allocations**

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 1010-22800 Information Systems Divis	1,361	20.37%	\$2,196	\$0	\$2,196	\$464	\$2,660
145 2210 Health Dept - Dist Health	5,319	79.63%	8,583	0	8,583	1,812	10,396
<b>Subtotal</b>	<b>6,680</b>	<b>100.00%</b>	<b>10,780</b>	<b>0</b>	<b>10,780</b>	<b>2,276</b>	<b>13,055</b>
Direct Bills					0		0
<b>Total</b>					<b>\$10,780</b>		<b>\$13,055</b>

Basis Units: Dollar Value of Wages by Benefitting Department

Source: Employee Time Study



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**Allocation Summary**

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
3 1010-25300 Treasurer	\$1,428	\$156	\$668	\$0	\$0	\$2,252
4 1010-10100 Board of Commissioners	655	80	97	0	0	832
5 1010-19100 Accounting Department	725	105	137	0	0	967
6 1010-20200 Payroll	702	70	139	0	0	911
7 1010-21200 Budget Department	585	112	121	0	0	818
8 1010-27200 Administrative Services	570	34	120	0	0	724
9 1010-22800 Information Systems Divis	1,141	368	237	2,660	0	4,406
11 1010-23300 Purchasing	684	37	111	0	0	832
12 1010-26500 Buildings and Grounds	1,968	1,855	622	0	0	4,445
13 1010-26600 Corporation Counsel	941	80	177	0	0	1,198
14 1010-27000 Personnel & Employee Re	856	188	167	0	0	1,211
15 1010-29800 Printing/Postage	485	18	72	0	0	574
16 1010-30100 Sheriff's Office	2,767	2,534	1,340	0	0	6,641
17 1010-75110 Recreation & Facilities	742	63	138	0	0	943
18 1010-75112 Parks/Recreation Mainten.	742	164	133	0	0	1,038
19 1010-85100 Risk Management	143	13	5	0	0	160
20 1010-85900 Wellness Program	542	22	75	0	0	639
21 1010-87800 Retirees Health/Life Insura	86	0	23	0	0	109
22 1010-27900 Building Authority	29	0	13	0	0	41
23 1010-13100 Circuit Court	1,825	510	643	0	0	2,978
24 1010-13101 Circuit Court - SSSPP Gra	399	6	90	0	0	495
25 1010-13131 Circuit-Adult Drug Court G	342	45	74	0	0	461
26 1010-13300 Circuit Court Adult Probati	171	69	29	0	0	269
27 1010-13600 District Court	1,968	372	316	0	0	2,657
28 1010-13700 District Court Adult Probat	684	61	143	0	0	889
29 1010-13731 Dist.Ct OWI Treatment Oc	399	34	74	0	0	507
30 1010-14100 & 2150 FOC	2,709	463	801	0	0	3,974
32 1010-14500 Law Library	29	0	4	0	0	32
33 1010-14700 Jury/Judicial Council	884	64	166	0	0	1,115
34 1010-14800 Probate Court	1,540	333	424	0	0	2,298
35 1010-14802 Public Guardian	86	15	20	0	0	120
37 1010-17100 County Executive	913	93	157	0	0	1,163
38 1010-21500 Clerk	1,255	212	414	0	0	1,881
39 1010-22900 Community Outreach / Me	599	51	108	0	0	758
41 1010-25417 2017 Delq Tax Property S:	57	0	4	0	0	61
42 1010-25700 Equalization Department	1,055	155	162	0	0	1,373
43 1010-26200 Elections	114	50	13	0	0	177
44 1010-26201 Board of Canvassers	114	79	18	0	0	211
45 1010-267XX Prosecuting Attorney	3,651	824	760	0	0	5,234
47 1010-26800 Register of Deeds	941	110	0	0	0	1,051
48 1010-27300 Department of Criminal De	285	0	14	0	0	299

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

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
49 1010-27301 Indigent Attorney	\$428	\$1,120	\$264	\$0	\$0	\$1,812
50 1010-27302 Department of Public Defe	684	86	109	0	0	879
51 1010-27500 Drain Commissioner	1,255	155	238	0	0	1,647
52 1010-27360 Department Of Indigent De	57	0	2	0	0	59
53 1010-27400 Retirement Board	29	0	4	0	0	32
54 1010-27401 Vol Employee Benefit Ass	29	0	4	0	0	32
55 1010-27507 Drain - County at Large	29	0	2	0	0	30
56 1010-27801 County Survey/Remonum	456	4	182	0	0	643
57 1010-27903 Bldg Auth-MH Grp Home,I	29	1	0	0	0	30
58 1010-27909 Bldg Auth-MH Grp Home,z	29	1	0	0	0	30
59 1010-27910 Bldg Auth-MH Grp Home,I	29	1	0	0	0	30
60 1010-27911 Bldg Auth-MH Grp Home,I	143	28	8	0	0	179
61 1010-27912 Bldg Auth-MH Grp Home,I	29	1	0	0	0	30
62 1010-27919 Bldg Auth-MH Grp Home,I	57	9	2	0	0	68
63 1010-27920 Bldg Auth-MH Grp Home,(	29	1	0	0	0	30
64 1010-27921 Bldg Auth-MH Grp Home,)	57	3	1	0	0	61
65 1010-27922 Bldg Auth-MH Grp Home,)	29	9	2	0	0	39
66 1010-28000 Soil Conservation	29	0	36	0	0	65
67 1010-28300 M.S.U. Extension	143	38	13	0	0	193
68 1010-28600 Gypsy Moth Suppression	29	0	4	0	0	32
69 1010-28700 Environmental Affairs	684	69	138	0	0	891
70 1010-28703 Euclid Linear Park	29	1	0	0	0	30
71 1010-28704/28705 Environmental Gra	29	6	2	0	0	36
74 1010-28800 Geographic Information S)	827	32	103	0	0	962
75 1010-31100 Circuit Court Warrant Offic	599	35	119	0	0	753
77 1010-31500 Secondary Road Patrol	1,483	631	362	0	0	2,477
79 1010-31503 2nd Rd Patrol-Bangor Tw	627	34	118	0	0	779
80 1010-31504 2nd Rd Patr-Portsmouth	599	25	96	0	0	720
81 1010-31505 2nd Rd Ptrl-Williams Twp	656	45	128	0	0	829
82 1010-31506 2nd Rd Patrol-Monitor Tw	627	39	113	0	0	780
83 1010-31507 2nd Rd Patrol - City of	570	19	93	0	0	683
84 1010-31508 2nd Road Patrol-Pinconni	627	34	116	0	0	777
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	599	31	99	0	0	729
86 1010-31510 Bangor Twps Schools & B	627	20	101	0	0	749
87 1010-31516 2nd Rd.Pat-Bay City Schc	742	22	132	0	0	895
88 1010-31517 2nd Patrol-Frankenlust & t	599	28	99	0	0	726
90 1010-31681 Road Patrol Grant Oct-De	627	19	117	0	0	763
91 1010-31700 Township Road Patrol	485	0	89	0	0	574
93 1010-31902 Drive MI Safely/Task Forc	285	0	14	0	0	299
94 1010-31903 O.W.I. Alcohol Enforceme	314	0	48	0	0	362
96 1010-31905 Dre Drug Recogn.Expert C	257	0	6	0	0	263

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

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
97 1010-32100 Michigan Justice Training	\$114	\$13	\$7	\$0	\$0	\$135
99 1010-32500 911 Central Dispatch	29	0	4	0	0	32
100 1010-33100 Marine Law Enforcement (	570	64	50	0	0	684
101 1010-33101 Marine Safety	29	1	0	0	0	30
103 1010-33103 Marine Slow No Wake Pro	0	79	0	0	0	79
104 1010-33200 Snowmobile Law Enforcer	342	10	8	0	0	361
105 1010-33300 Operations Stone Garden	314	4	25	0	0	343
106 1010-33301 Operation Stone Garden F	285	28	15	0	0	328
107 1010-33350 Sheriff Covid	371	12	23	0	0	405
108 1010-35100 Corrections Department /	228	171	51	0	0	450
109 1010-42600 Off of Emerg Serv-Civil	599	37	107	0	0	742
111 1010-42602 Homeland Security Activity	57	3	1	0	0	61
112 1010-42603 Hazard Mitigation Grant	57	3	2	0	0	62
113 1010-42650 AA (Active Assult) Task Fc	57	1	1	0	0	60
114 1010-43000 Animal Services & Adoptic	1,683	920	484	0	0	3,087
115 1010-58000 Pere Marquette Parking	57	18	5	0	0	79
116 1010-60100 Health Dept-Admin	86	0	9	0	0	95
117 1010-61700 Personal Care - Private	29	0	0	0	0	29
118 1010-61731 Personal Care-Grant/Oct-I	0	0	4	0	0	4
119 1010-64800 Medical Examiner	257	107	80	0	0	444
120 1010-64900 Mental Health	29	4	1	0	0	34
121 1010-65100 Ambulance	29	1	0	0	0	30
122 1010-66801 Michigan Works!	29	23	5	0	0	57
123 1010-67000 Mi Dept Human Serv-Bay	29	0	4	0	0	32
124 1010-67100 Social Services-Med Care	29	0	4	0	0	32
125 1010-68100 Veterans Burial	29	1	0	0	0	30
126 1010-69200 Center Ridge Arms Housir	713	26	107	0	0	847
129 1010-72181 Trans. Planning - Oct.-Dec	856	77	139	0	0	1,072
130 1010-75100 Recreation/Parks Departrr	485	32	25	0	0	542
131 1010-75104 Juv Community Based Tre	57	0	6	0	0	63
132 1010-75105 Juv Gender Specific Servi	57	0	6	0	0	63
133 1010-75108 Veterans Park Softball	456	58	57	0	0	571
134 1010-75700 Community Center	1,027	339	309	0	0	1,675
135 1010-75800 Swimming Pool	456	77	41	0	0	575
137 1010-76000 Fairgrounds	542	282	94	0	0	918
138 1010-762XX Civic Arena	3,052	1,153	1,422	0	0	5,627
139 1010-76300 Pinconning Park	1,426	396	458	0	0	2,280
140 1010-79000 Library	29	0	4	0	0	32
141 1010-86500 401(K) Savings Plan Admi	29	1	0	0	0	30
142 1010-87200/87201 Self Insurance Adr	57	0	4	0	0	61
143 1010-89500 Midland-Bay-Saginaw Airp	29	29	7	0	0	64

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**Allocation Summary**

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
144 2010 County Road Fund	\$257	\$0	\$71	\$0	\$0	\$328
145 2210 Health Dept - Dist Health	26,353	2,033	4,511	10,396	0	43,293
146 2210-605XX Bioterrorism	684	0	68	0	0	753
147 2380 Gypsy Moth Control Fund	1,169	70	200	0	0	1,439
148 2400 Mosquito Control Fund	2,282	868	439	0	0	3,588
149 2560 Regist of Deeds Automation Fnd	228	34	515	0	0	776
151 2600 Indigent Defense Fund	1,654	359	280	0	0	2,294
152 2610 911 Service Fund	2,025	587	419	0	0	3,031
153 2630 Concealed Pistol Licensing Fd	570	7	170	0	0	748
154 2640 Local C.F.O. Training Fund	314	9	16	0	0	338
155 2650 Drug Law Enforcement Fund	29	0	0	0	0	29
156 2651 Drug Law Enforcement-Bayanet	1,626	0	155	0	0	1,781
158 2690 Law Library Fund	114	67	21	0	0	202
159 2710 Library Fund	542	18	45	0	0	604
160 2740 Community Corrections Fund	913	88	151	0	0	1,151
161 2760 Department On Aging Fund	14,146	3,837	2,635	0	0	20,619
162 2770 Home Rehabilitation Fund	285	3	7	0	0	295
163 2900 Social Welfare Fund	171	60	19	0	0	250
165 2920-66200 Child Care-Probate (Child	257	64	49	0	0	370
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,740	1,023	543	0	0	3,305
167 2920-66205 CCF-Casa Ct.Appointed S	143	15	22	0	0	179
168 2920-66300 Child Care-D.S.S. (State V	86	0	8	0	0	94
169 2920-66400 In-Home Care-Intensive P	684	48	115	0	0	848
170 2920-66401 Youth & Family Support S	799	12	147	0	0	957
171 2920-66402 Juvenile Drug Court	599	25	99	0	0	723
172 2920-66500 Intensive Probation	713	66	142	0	0	921
173 2920-75104 Juv.Community Based Tre	799	35	128	0	0	962
174 2920-75105 Juv.Gender Specific Servi	827	74	148	0	0	1,050
177 2930 Soldier's Relief	1,854	600	401	0	0	2,855
178 2970 Historical Preservation	228	1	50	0	0	280
182 5090-75600 Public Golf Course	1,255	472	321	0	0	2,048
183 5090-75601 Public Golf Course-Snack	57	54	16	0	0	127
184 5090-75602 Public Golf Course-Club	1,369	228	518	0	0	2,114
185 5120-67100 Medical Care Facility Func	684	6	389	0	0	1,079
186 5160 100% Tax Payment Fund (DTR)	913	72	333	0	0	1,317
187 5180 Delq Prop Tax Foreclosure	1,398	88	476	0	0	1,961
188 5350-70200 Housing Fund	1,797	18	136	0	0	1,950
189 5920 Water and Sewer Fund	228	0	14	0	0	242
190 5950 Commissary Fund	200	0	25	0	0	225
191 6770 Self-Insurance Fund-WC/UC/S&I	970	12	180	0	0	1,161
192 6771 Self-Insurance Fund-Healthcare	513	167	104	0	0	784

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:7 1010-21200 Budget Department

<b>Department</b>	<b>Budgeting</b>	<b>Accts Payable</b>	<b>General Accounting</b>	<b>Specific</b>	<b>General Government</b>	<b>Total</b>
195 7100 District Court Custodial Fund	\$57	\$0	\$1	\$0	\$0	\$58
196 7110 Probate Court Custodial Fund	57	0	1	0	0	58
197 7120 Trial Court Custodial Fund	57	0	1	0	0	58
198 7140 Inmates Custodial Fund	114	0	5	0	0	119
202 7310-27400 Retirement System Fund	2,196	223	409	0	0	2,828
203 7360-27401 Public Employee Health C	970	29	106	0	0	1,105
206 7640 Inmate Trust Fund	29	0	1	0	0	29
207 8010 Drain	0	410	331	0	0	742
208 8011 Hampton O&M	0	232	61	0	0	293
209 8012 Portsmouth O&M	0	26	16	0	0	42
210 8014 Bangor O&M	0	625	193	0	0	818
212 8510 Drain Debt Ret	0	0	27	0	0	27
213 9760 Governmental Full Accrual	2,168	0	41	0	0	2,209
214 9770 Governmentl Full Accrual-Drain	0	0	3	0	0	3
<b>Total</b>	<b>\$143,020</b>	<b>\$28,631</b>	<b>\$30,646</b>	<b>\$13,055</b>	<b>\$0</b>	<b>\$215,352</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 to find a solution.

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

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

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

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

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**A. Department Costs**

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

Description	Amount	General Admin	Admin Services	Support Service	Vendor Services
<b>Personnel Costs</b>					
Salaries S1	14,586	0	5,957	8,629	0
<i>Salary % Split</i>		<i>.00%</i>	<i>40.84%</i>	<i>59.16%</i>	<i>.00%</i>
Benefits S	5,488	0	2,241	3,247	0
<b>Subtotal - Personnel Costs</b>	<b>20,074</b>	<b>0</b>	<b>8,199</b>	<b>11,875</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
72700 Office Supplies S	590	0	241	349	0
72800 Printing And Binding S	0	0	0	0	0
72900 Postage S	14	0	6	8	0
73000 Magazines & Periodicals S	0	0	0	0	0
74200 Food Supplies S	0	0	0	0	0
75000 Gas, Oil, and Grease S	0	0	0	0	0
75500 Conference/Meeting Supplies S	0	0	0	0	0
79900 Other Supplies S	0	0	0	0	0
80200 Contractual Services S	0	0	0	0	0
82000 Memberships and Dues S	119	0	49	70	0
Filing Fees S	0	0	0	0	0
85200 Telephone S	272	0	111	161	0
86100 Conference Fees & Expenses S	0	0	0	0	0
86500 State Travel Mileage S	0	0	0	0	0
94600 Equipment Rental S	0	0	0	0	0
94601 Equipment Rental-Copy Machir S	1,783	0	728	1,055	0
67607 Reimbursement - FOIA Request S	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>2,778</b>	<b>0</b>	<b>1,135</b>	<b>1,643</b>	<b>0</b>
<b>Department Cost Total</b>	<b>22,852</b>	<b>0</b>	<b>9,333</b>	<b>13,519</b>	<b>0</b>
<b>Adjustments to Cost</b>					
Subtotal - Adjustments	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>22,852</b>	<b>0</b>	<b>9,333</b>	<b>13,519</b>	<b>0</b>
General Admin Distribution		0	0	0	0
<b>Grand Total</b>	<b>\$22,852</b>		<b>\$9,333</b>	<b>\$13,519</b>	<b>\$0</b>

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

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

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
1 County Building	\$82	\$0	\$34	\$49	\$0
Subtotal - Building Depreciation	82	0	34	49	0
2 Equipment Depreciation	19,868	14	8,120	11,761	0
2 Telephone Equipment	46	0	19	27	0
Subtotal - Equipment Depreciation	19,914	14	8,139	11,789	0
3 Bank Reconciliation	104	34	56	81	0
Subtotal - 1010-25300 Treasurer	104	34	56	81	0
4 Annual Audit	303	135	179	259	0
Subtotal - 1010-10100 Board of Comm	303	135	179	259	0
5 Accounting	1,295	299	651	943	0
5 Payroll	1	0	0	0	0
5 Budgeting	367	77	182	263	0
5 Contract Serv.	303	85	158	229	0
Subtotal - 1010-19100 Accounting Dep	1,965	461	991	1,435	0
6 Payroll	116	14	53	77	0
6 Budgeting	38	4	17	25	0
Subtotal - 1010-20200 Payroll	153	18	70	101	0
7 Budgeting	468	102	233	337	0
7 Accts Payable	28	6	14	20	0
7 General Accounting	98	22	49	71	0
Subtotal - 1010-21200 Budget Departm	594	130	296	428	0
8 Admin Services	0	11	5	7	0
Subtotal - 1010-27200 Administrative S	0	11	5	7	0
9 Tech Support	0	506	207	300	0
9 Network/Server	0	281	115	166	0
9 Direct Support	0	0	0	0	0
Subtotal - 1010-22800 Information Sys	0	787	321	466	0
10 Accounting	0	636	260	376	0



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

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
Subtotal - Financial System MUNIS	\$0	\$636	\$260	\$376	\$0
12 County Building	0	4,650	1,899	2,751	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	4,650	1,899	2,751	0
13 Civil Counsel	0	2,210	903	1,308	0
Subtotal - 1010-26600 Corporation Cou	0	2,210	903	1,308	0
14 Human Resources	0	116	47	69	0
14 Education and Training	0	12	5	7	0
Subtotal - 1010-27000 Personnel & Err	0	128	52	76	0
15 Mail Services	0	4	2	2	0
Subtotal - 1010-29800 Printing/Postage	0	4	2	2	0
18 Vehicle Maintenance	0	955	390	565	0
18 County Building	0	39	16	23	0
Subtotal - 1010-75112 Parks/Recreatic	0	993	406	588	0
19 General Liability	0	85	35	50	0
19 Vehicle Insurance	0	2,915	1,191	1,725	0
19 County Building	0	243	99	144	0
Subtotal - 1010-85100 Risk Manageme	0	3,243	1,324	1,918	0
20 Wellness Program	0	26	11	15	0
Subtotal - 1010-85900 Wellness Progr	0	26	11	15	0
21 Current Retiree Fringe Benefits	0	919	375	544	0
21 Future Retiree Fringe Benefits	0	(102)	(42)	(60)	0
Subtotal - 1010-87800 Retirees Health/	0	817	334	484	0
<b>Total Incoming</b>	23,116	14,299	15,281	22,134	0
<b>C. Total Allocated</b>		\$60,267	\$24,614	\$35,652	\$0
			40.84%	59.16%	

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Cost Allocation Plan**

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Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	5.09	1.07%	\$201	\$0	\$201	\$0	\$201
4 1010-10100 Board of Commissioners	7.80	1.64%	308	0	308	0	308
5 1010-19100 Accounting Department	5.03	1.06%	199	0	199	0	199
6 1010-20200 Payroll	2.08	0.44%	82	0	82	0	82
7 1010-21200 Budget Department	1.95	0.41%	77	0	77	0	77
8 1010-27200 Administrative Services	0.29	0.06%	11	0	11	0	11
9 1010-22800 Information Systems Divis	8.60	1.81%	340	0	340	111	451
11 1010-23300 Purchasing	0.91	0.19%	36	0	36	12	48
12 1010-26500 Buildings and Grounds	17.97	3.78%	710	0	710	232	942
13 1010-26600 Corporation Counsel	3.67	0.77%	145	0	145	47	192
14 1010-27000 Personnel & Employee Re	2.52	0.53%	100	0	100	32	132
15 1010-29800 Printing/Postage	0.12	0.03%	5	0	5	2	6
16 1010-30100 Sheriff's Office	51.93	10.93%	2,052	0	2,052	670	2,722
17 1010-75110 Recreation & Facilities	1.23	0.26%	49	0	49	16	64
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	63	0	63	21	84
20 1010-85900 Wellness Program	0.59	0.12%	23	0	23	8	31
23 1010-13100 Circuit Court	13.70	2.88%	541	0	541	177	718
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	40	0	40	13	52
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	28	0	28	9	38
27 1010-13600 District Court	18.09	3.81%	715	0	715	233	948
28 1010-13700 District Court Adult Probat	5.77	1.21%	228	0	228	74	302
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	20	0	20	6	26
30 1010-14100 & 2150 FOC	25.54	5.38%	1,009	0	1,009	329	1,339
33 1010-14700 Jury/Judicial Council	1.36	0.29%	54	0	54	18	71
34 1010-14800 Probate Court	10.64	2.24%	420	0	420	137	558
37 1010-17100 County Executive	2.11	0.44%	83	0	83	27	111
38 1010-21500 Clerk	3.56	0.75%	141	0	141	46	187
39 1010-22900 Community Outreach / Me	1.00	0.21%	40	0	40	13	52
42 1010-25700 Equalization Department	2.35	0.49%	93	0	93	30	123
45 1010-267XX Prosecuting Attorney	18.61	3.92%	735	0	735	240	975
47 1010-26800 Register of Deeds	4.68	0.98%	185	0	185	60	245
50 1010-27302 Department of Public Defe	1.00	0.21%	40	0	40	13	52
51 1010-27500 Drain Commissioner	6.68	1.41%	264	0	264	86	350
56 1010-27801 County Survey/Remonum	0.19	0.04%	8	0	8	2	10
69 1010-28700 Environmental Affairs	1.19	0.25%	47	0	47	15	62
74 1010-28800 Geographic Information S	0.55	0.12%	22	0	22	7	29
75 1010-31100 Circuit Court Warrant Offic	0.88	0.19%	35	0	35	11	46
77 1010-31500 Secondary Road Patrol	20.35	4.28%	804	0	804	262	1,067
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	171	0	171	56	226
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	40	0	40	13	52
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	78	0	78	26	104
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	74	0	74	24	98

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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
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$38	\$0	\$38	\$12	\$50
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	71	0	71	23	94
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	40	0	40	13	53
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	30	0	30	10	39
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	38	0	38	12	50
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	0.21%	39	0	39	13	52
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	77	0	77	25	102
91 1010-31700 Township Road Patrol	0.35	0.07%	14	0	14	5	18
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	15	0	15	5	20
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	19	0	19	6	25
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	1	0	1	0	1
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	38	0	38	12	50
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	259	0	259	85	344
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	60	0	60	20	80
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	53	0	53	17	70
130 1010-75100 Recreation/Parks Departrr	1.20	0.25%	47	0	47	15	63
133 1010-75108 Veterans Park Softball	0.20	0.04%	8	0	8	3	10
134 1010-75700 Community Center	3.11	0.65%	123	0	123	40	163
135 1010-75800 Swimming Pool	0.77	0.16%	30	0	30	10	40
138 1010-762XX Civic Arena	6.67	1.40%	264	0	264	86	350
139 1010-76300 Pinconning Park	2.82	0.59%	111	0	111	36	148
145 2210 Health Dept - Dist Health	45.25	9.52%	1,788	0	1,788	583	2,371
146 2210-605XX Bioterrorism	0.56	0.12%	22	0	22	7	29
147 2380 Gypsy Moth Control Fund	1.90	0.40%	75	0	75	24	100
148 2400 Mosquito Control Fund	11.06	2.33%	437	0	437	143	580
151 2600 Indigent Defense Fund	9.88	2.08%	390	0	390	127	518
152 2610 911 Service Fund	25.19	5.30%	995	0	995	325	1,320
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	13	0	13	4	17
160 2740 Community Corrections Fund	1.42	0.30%	56	0	56	18	74
161 2760 Department On Aging Fund	39.61	8.34%	1,565	0	1,565	511	2,076
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	824	0	824	269	1,093
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	19	0	19	6	26
170 2920-66401 Youth & Family Support S	1.85	0.39%	73	0	73	24	97
171 2920-66402 Juvenile Drug Court	0.49	0.10%	19	0	19	6	26
172 2920-66500 Intensive Probation	3.38	0.71%	134	0	134	44	177
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	75	0	75	24	100
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	75	0	75	25	100
177 2930 Soldier's Relief	1.61	0.34%	64	0	64	21	84
182 5090-75600 Public Golf Course	3.66	0.77%	145	0	145	47	192
184 5090-75602 Public Golf Course-Club	3.27	0.69%	129	0	129	42	171
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	73	0	73	24	96
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	16	0	16	5	21

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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
188 5350-70200 Housing Fund	1.13	0.24%	\$45	\$0	\$45	\$15	\$59
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	6	0	6	2	7
202 7310-27400 Retirement System Fund	1.25	0.26%	49	0	49	16	66
<b>Subtotal</b>	475.14	100.00%	18,774	0	18,774	5,840	24,614
Direct Bills					0		0
<b>Total</b>					<b>\$18,774</b>		<b>\$24,614</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
37 1010-17100 County Executive	160	0.26%	\$71	\$0	\$71	\$22	\$93
114 1010-43000 Animal Services & Adoptic	52,984	86.01%	23,389	0	23,389	7,275	30,664
177 2930 Soldier's Relief	7,182	11.66%	3,170	0	3,170	986	4,157
216 Other	1,277	2.07%	564	0	564	175	739
<b>Subtotal</b>	61,603	100.00%	27,194	0	27,194	8,459	35,652
Direct Bills					0		0
<b>Total</b>					<b>\$27,194</b>		<b>\$35,652</b>

Basis Units: Wages  
Source: Time Study

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Vendor Services Allocations

Dept:8 1010-27200 Administrative Services

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

Basis Units: Direct to ISD

Source:

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

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

Department	Admin Services	Support Service	Vendor Services	Total
3 1010-25300 Treasurer	\$201	\$0	\$0	\$201
4 1010-10100 Board of Commissioners	308	0	0	308
5 1010-19100 Accounting Department	199	0	0	199
6 1010-20200 Payroll	82	0	0	82
7 1010-21200 Budget Department	77	0	0	77
8 1010-27200 Administrative Services	11	0	0	11
9 1010-22800 Information Systems Divis	451	0	0	451
11 1010-23300 Purchasing	48	0	0	48
12 1010-26500 Buildings and Grounds	942	0	0	942
13 1010-26600 Corporation Counsel	192	0	0	192
14 1010-27000 Personnel & Employee Re	132	0	0	132
15 1010-29800 Printing/Postage	6	0	0	6
16 1010-30100 Sheriff's Office	2,722	0	0	2,722
17 1010-75110 Recreation & Facilities	64	0	0	64
18 1010-75112 Parks/Recreation Mainten.	84	0	0	84
20 1010-85900 Wellness Program	31	0	0	31
23 1010-13100 Circuit Court	718	0	0	718
24 1010-13101 Circuit Court - SSSPP Gra	52	0	0	52
25 1010-13131 Circuit-Adult Drug Court G	38	0	0	38
27 1010-13600 District Court	948	0	0	948
28 1010-13700 District Court Adult Probat	302	0	0	302
29 1010-13731 Dist.Ct OWI Treatment Oc	26	0	0	26
30 1010-14100 & 2150 FOC	1,339	0	0	1,339
33 1010-14700 Jury/Judicial Council	71	0	0	71
34 1010-14800 Probate Court	558	0	0	558
37 1010-17100 County Executive	111	93	0	203
38 1010-21500 Clerk	187	0	0	187
39 1010-22900 Community Outreach / Me	52	0	0	52
42 1010-25700 Equalization Department	123	0	0	123
45 1010-267XX Prosecuting Attorney	975	0	0	975
47 1010-26800 Register of Deeds	245	0	0	245
50 1010-27302 Department of Public Defe	52	0	0	52
51 1010-27500 Drain Commissioner	350	0	0	350
56 1010-27801 County Survey/Remonum	10	0	0	10
69 1010-28700 Environmental Affairs	62	0	0	62
74 1010-28800 Geographic Information Sy	29	0	0	29
75 1010-31100 Circuit Court Warrant Offic	46	0	0	46
77 1010-31500 Secondary Road Patrol	1,067	0	0	1,067
79 1010-31503 2nd Rd Patrol-Bangor Tw	226	0	0	226
80 1010-31504 2nd Rd Patr-Portsmouth	52	0	0	52
81 1010-31505 2nd Rd Ptrl-Williams Twp	104	0	0	104

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**Allocation Summary**

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
82 1010-31506 2nd Rd Patrol-Monitor Tw	\$98	\$0	\$0	\$98
83 1010-31507 2nd Rd Patrol - City of	50	0	0	50
84 1010-31508 2nd Road Patrol-Pinconni	94	0	0	94
85 1010-31509 2Nd Rd Patrol K-9 Pincon	53	0	0	53
86 1010-31510 Bangor Twps Schools & B	39	0	0	39
87 1010-31516 2nd Rd.Pat-Bay City Sch	50	0	0	50
88 1010-31517 2nd Patrol-Frankenlust & l	52	0	0	52
90 1010-31681 Road Patrol Grant Oct-De	102	0	0	102
91 1010-31700 Township Road Patrol	18	0	0	18
100 1010-33100 Marine Law Enforcement (	20	0	0	20
103 1010-33103 Marine Slow No Wake Pro	25	0	0	25
104 1010-33200 Snowmobile Law Enforcer	1	0	0	1
109 1010-42600 Off of Emerg Serv-Civil	50	0	0	50
114 1010-43000 Animal Services & Adoptic	344	30,664	0	31,008
126 1010-69200 Center Ridge Arms Housir	80	0	0	80
129 1010-72181 Trans. Planning - Oct.-Dec	70	0	0	70
130 1010-75100 Recreation/Parks Departm	63	0	0	63
133 1010-75108 Veterans Park Softball	10	0	0	10
134 1010-75700 Community Center	163	0	0	163
135 1010-75800 Swimming Pool	40	0	0	40
138 1010-762XX Civic Arena	350	0	0	350
139 1010-76300 Pinconning Park	148	0	0	148
145 2210 Health Dept - Dist Health	2,371	0	0	2,371
146 2210-605XX Bioterrorism	29	0	0	29
147 2380 Gypsy Moth Control Fund	100	0	0	100
148 2400 Mosquito Control Fund	580	0	0	580
151 2600 Indigent Defense Fund	518	0	0	518
152 2610 911 Service Fund	1,320	0	0	1,320
153 2630 Concealed Pistol Licensing Fd	17	0	0	17
160 2740 Community Corrections Fund	74	0	0	74
161 2760 Department On Aging Fund	2,076	0	0	2,076
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,093	0	0	1,093
169 2920-66400 In-Home Care-Intensive P	26	0	0	26
170 2920-66401 Youth & Family Support S	97	0	0	97
171 2920-66402 Juvenile Drug Court	26	0	0	26
172 2920-66500 Intensive Probation	177	0	0	177
173 2920-75104 Juv.Community Based Tre	100	0	0	100
174 2920-75105 Juv.Gender Specific Servi	100	0	0	100
177 2930 Soldier's Relief	84	4,157	0	4,241
182 5090-75600 Public Golf Course	192	0	0	192
184 5090-75602 Public Golf Course-Club	171	0	0	171



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

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

Department	Admin Services	Support Service	Vendor Services	Total
186 5160 100% Tax Payment Fund (DTR)	\$96	\$0	\$0	\$96
187 5180 Delq Prop Tax Foreclosure	21	0	0	21
188 5350-70200 Housing Fund	59	0	0	59
191 6770 Self-Insurance Fund-WC/UC/S&I	7	0	0	7
202 7310-27400 Retirement System Fund	66	0	0	66
216 Other	0	739	0	739
<b>Total</b>	<b>\$24,614</b>	<b>\$35,652</b>	<b>\$0</b>	<b>\$60,267</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 using technology. The IT Department provides the County with a centralized service to provide departments with automated services to increase their productivity and information handling capabilities.

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

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

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

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

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

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

**Bay County, MI  
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**A. Department Costs**

Dept:9 1010-22800 Information Systems Division

Description		Amount	General Admin	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras
<b>Personnel Costs</b>										
Salaries	S1	487,398	75,354	380,466	0	0	31,577	0	0	0
<i>Salary % Split</i>			<i>15.46%</i>	<i>78.06%</i>	<i>.00%</i>	<i>.00%</i>	<i>6.48%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	201,231	31,111	157,082	0	0	13,037	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>688,629</b>	<b>106,466</b>	<b>537,549</b>	<b>0</b>	<b>0</b>	<b>44,614</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
Termination Pay	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	931	144	727	0	0	60	0	0	0
72900 Postage	S	68	11	53	0	0	4	0	0	0
74200 Food Supplies	S	370	57	289	0	0	24	0	0	0
75000 Gas, Oil and Grease	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	3,145	486	2,455	0	0	204	0	0	0
79900 Other Supplies	S	400	62	312	0	0	26	0	0	0
80200 Contractual Services	P	13,688	(64)	0	13,002	0	750	0	0	0
Internet/Cable Services	S	5,000	773	3,903	0	0	324	0	0	0
82000 Memberships and Dues	S	0	0	0	0	0	0	0	0	0
83100 Other Services & Charges	S	0	0	0	0	0	0	0	0	0
85200 Telephone	S	2,539	393	1,982	0	0	164	0	0	0
85201 Cellphone	S	3,393	525	2,649	0	0	220	0	0	0
86100 Conference Fees & Expenses	S	0	0	0	0	0	0	0	0	0
86500 State Travel Mileage	S	123	19	96	0	0	8	0	0	0
Equipment Repair & Maintenance	S	207	32	162	0	0	13	0	0	0
93700 Hard/Software Repair & Maint	P	484,467	0	4,478	257,893	108,361	105,707	8,028	0	0
94601 Equipment Rental-Copy Machir	S	1,291	200	1,008	0	0	84	0	0	0
95502 Contingency	S	0	0	0	0	0	0	0	0	0
96000 Education & Training	S	0	0	0	0	0	0	0	0	0
96741 Computer Hardware Expense	P	47,744	0	0	34,800	0	12,944	0	0	0
96742 Computer Software Expense	P	75,721	0	0	64,761	7,522	3,438	0	0	0
96760 Audio/Visual Expense	P	0	0	0	0	0	0	0	0	0

**Bay County, MI  
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**A. Department Costs**

Dept:9 1010-22800 Information Systems Division

Description	Amount	General Admin	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras
98001 Computer Software P	0	0	0	0	0	0	0	0	0
98002 Computer Hardware P	0	0	0	0	0	0	0	0	0
98301 Leases - Other D	(6,412)	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	79,400	0	0	0	0	0	0	0	0
63700 Department Services P	(12,000)	0	0	0	0	0	0	0	0
67601 Reimbursement Individuals S	0	0	0	0	0	0	0	0	0
67607 Reimbursement-FOIA Request S	0	0	0	0	0	0	0	0	0
69600 Insurance Recoveries/Proceeds S	0	0	0	0	0	0	0	0	0
69900 Transfers In From Other Funds P	0	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>700,075</b>	<b>2,636</b>	<b>18,113</b>	<b>370,456</b>	<b>115,883</b>	<b>123,970</b>	<b>8,028</b>	<b>0</b>	<b>0</b>
<b>Department Cost Total</b>	<b>1,388,704</b>	<b>109,102</b>	<b>555,662</b>	<b>370,456</b>	<b>115,883</b>	<b>168,585</b>	<b>8,028</b>	<b>0</b>	<b>0</b>
Adjustments to Cost									
Termination Pay D	0	0	0	0	0	0	0	0	0
98301 Leases - Other D	6,412	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	(79,400)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>(72,988)</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>1,315,716</b>	<b>109,102</b>	<b>555,662</b>	<b>370,456</b>	<b>115,883</b>	<b>168,585</b>	<b>8,028</b>	<b>0</b>	<b>0</b>
General Admin Distribution		(109,102)	50,243	33,497	10,478	15,243	726	0	0
<b>Grand Total</b>	<b>\$1,315,716</b>		<b>\$605,905</b>	<b>\$403,953</b>	<b>\$126,361</b>	<b>\$183,828</b>	<b>\$8,754</b>	<b>\$0</b>	<b>\$0</b>

**Bay County, MI  
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**A. Department Costs**

Dept:9 1010-22800 Information Systems Division

Description		Amount	Outside Services
<b>Personnel Costs</b>			
Salaries	S1	487,398	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	201,231	0
Subtotal - Personnel Costs		688,629	0
<b>Services &amp; Supplies Cost</b>			
Termination Pay	D	0	0
72700 Office Supplies	S	931	0
72900 Postage	S	68	0
74200 Food Supplies	S	370	0
75000 Gas, Oil and Grease	S	0	0
75100 Computer Supplies	S	3,145	0
79900 Other Supplies	S	400	0
80200 Contractual Services	P	13,688	0
Internet/Cable Services	S	5,000	0
82000 Memberships and Dues	S	0	0
83100 Other Services & Charges	S	0	0
85200 Telephone	S	2,539	0
85201 Cellphone	S	3,393	0
86100 Conference Fees & Expenses	S	0	0
86500 State Travel Mileage	S	123	0
Equipment Repair & Maintenance	S	207	0
93700 Hard/Software Repair & Maint	P	484,467	0
94601 Equipment Rental-Copy Machir	S	1,291	0
95502 Contingency	S	0	0
96000 Education & Training	S	0	0
96741 Computer Hardware Expense	P	47,744	0
96742 Computer Software Expense	P	75,721	0
96760 Audio/Visual Expense	P	0	0

**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

Dept:9 1010-22800 Information Systems Division

Description	Amount	Outside Services
98001 Computer Software P	0	0
98002 Computer Hardware P	0	0
98301 Leases - Other D	(6,412)	0
99101 Principal Pymt Capital Lease D	79,400	0
63700 Department Services P	(12,000)	(12,000)
67601 Reimbursement Individuals S	0	0
67607 Reimbursement-FOIA Request S	0	0
69600 Insurance Recoveries/Proceeds S	0	0
69900 Transfers In From Other Funds P	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>700,075</b>	<b>(12,000)</b>
<b>Department Cost Total</b>	<b>1,388,704</b>	<b>(12,000)</b>
Adjustments to Cost		
Termination Pay D	0	0
98301 Leases - Other D	6,412	0
99101 Principal Pymt Capital Lease D	(79,400)	0
<b>Subtotal - Adjustments</b>	<b>(72,988)</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>1,315,716</b>	<b>(12,000)</b>
General Admin Distribution		(1,085)
<b>Grand Total</b>	<b>\$1,315,716</b>	<b>\$(13,085)</b>
		not allocated

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

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
1 County Building	\$609	\$1	\$281	\$187	\$59	\$85	\$4	\$0	\$0	\$(6)
Subtotal - Building Depreciation	609	1	281	187	59	85	4	0	0	(6)
2 Equipment Depreciation	157,238	108	72,460	48,308	15,111	21,984	1,047	0	0	(1,565)
2 Imaging Equipment	7,321	5	3,374	2,249	704	1,024	49	0	0	(73)
2 Telephone Equipment	346	0	160	106	33	48	2	0	0	(3)
Subtotal - Equipment Depreciation	164,905	113	75,993	50,664	15,848	23,056	1,098	0	0	(1,641)
3 Cash Receipts	19	6	12	8	2	4	0	0	0	(0)
3 Bank Reconciliation	1,156	376	705	470	147	214	10	0	0	(15)
Subtotal - 1010-25300 Treasurer	1,175	382	717	478	150	218	10	0	0	(15)
4 Annual Audit	601	268	400	267	83	121	6	0	0	(9)
Subtotal - 1010-10100 Board of Comm	601	268	400	267	83	121	6	0	0	(9)
5 Accounting	2,564	592	1,454	969	303	441	21	0	0	(31)
5 Payroll	19	4	11	7	2	3	0	0	0	(0)
5 Budgeting	735	154	409	273	85	124	6	0	0	(9)
5 Contract Serv.	807	225	476	317	99	144	7	0	0	(10)
5 Special Proj	3,568	731	1,979	1,320	413	601	29	0	0	(43)
Subtotal - 1010-19100 Accounting Dep	7,693	1,707	4,329	2,886	903	1,313	63	0	0	(93)
6 Payroll	3,433	406	1,768	1,179	369	536	26	0	0	(38)
6 Budgeting	75	9	39	26	8	12	1	0	0	(1)
Subtotal - 1010-20200 Payroll	3,508	415	1,807	1,205	377	548	26	0	0	(39)
7 Budgeting	936	205	525	350	110	159	8	0	0	(11)
7 Accts Payable	303	65	170	113	35	51	2	0	0	(4)
7 General Accounting	194	43	109	73	23	33	2	0	0	(2)
7 Specific	2,196	464	1,225	817	255	372	18	0	0	(26)
Subtotal - 1010-21200 Budget Departm	3,629	777	2,029	1,353	423	616	29	0	0	(44)
8 Admin Services	340	111	208	138	43	63	3	0	0	(4)
8 Vendor Services	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-27200 Administrative S	340	111	208	138	43	63	3	0	0	(4)
9 Tech Support	0	35,273	16,244	10,830	3,388	4,928	235	0	0	(351)



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

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
9 Network/Server	\$0	\$8,325	\$3,834	\$2,556	\$800	\$1,163	\$55	\$0	\$0	\$(83)
9 Imaging	0	1,150	530	353	110	161	8	0	0	(11)
9 Direct Support	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-22800 Information Sys	0	44,748	20,607	13,739	4,298	6,252	298	0	0	(445)
10 Accounting	0	1,260	580	387	121	176	8	0	0	(13)
Subtotal - Financial System MUNIS	0	1,260	580	387	121	176	8	0	0	(13)
11 Purchasing	0	27,253	12,550	8,367	2,617	3,808	181	0	0	(271)
Subtotal - 1010-23300 Purchasing	0	27,253	12,550	8,367	2,617	3,808	181	0	0	(271)
12 County Building	0	34,317	15,803	10,536	3,296	4,795	228	0	0	(341)
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	34,317	15,803	10,536	3,296	4,795	228	0	0	(341)
13 Civil Counsel	0	5,753	2,649	1,766	552	804	38	0	0	(57)
Subtotal - 1010-26600 Corporation Cot	0	5,753	2,649	1,766	552	804	38	0	0	(57)
14 Human Resources	0	3,443	1,586	1,057	331	481	23	0	0	(34)
14 Labor Relations	0	882	406	271	85	123	6	0	0	(9)
14 Education and Training	0	358	165	110	34	50	2	0	0	(4)
Subtotal - 1010-27000 Personnel & Err	0	4,683	2,157	1,438	450	654	31	0	0	(47)
15 Mail Services	0	20	9	6	2	3	0	0	0	(0)
15 Office Max Rebate	0	(10)	(5)	(3)	(1)	(1)	(0)	0	0	0
Subtotal - 1010-29800 Printing/Postage	0	10	4	3	1	1	0	0	0	(0)
18 County Building	0	285	131	88	27	40	2	0	0	(3)
Subtotal - 1010-75112 Parks/Recreatic	0	285	131	88	27	40	2	0	0	(3)
19 General Liability	0	2,513	1,157	772	241	351	17	0	0	(25)
19 County Building	0	1,792	825	550	172	250	12	0	0	(18)
Subtotal - 1010-85100 Risk Manageme	0	4,305	1,983	1,322	413	602	29	0	0	(43)
20 Wellness Program	0	764	352	235	73	107	5	0	0	(8)

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

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Serv er	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
Subtotal - 1010-85900 Wellness Progr	\$0	\$764	\$352	\$235	\$73	\$107	\$5	\$0	\$0	\$(8)
21 Current Retiree Fringe Benefits	0	40,074	18,455	12,304	3,849	5,599	267	0	0	(399)
21 Future Retiree Fringe Benefits	0	(4,440)	(2,045)	(1,363)	(426)	(620)	(30)	0	0	44
21 Term Payoff	0	7,966	3,668	2,446	765	1,113	53	0	0	(79)
Subtotal - 1010-87800 Retirees Health/	0	43,600	20,078	13,386	4,187	6,092	290	0	0	(434)
<b>Total Incoming</b>	<b>182,460</b>	<b>170,751</b>	<b>162,658</b>	<b>108,443</b>	<b>33,922</b>	<b>49,350</b>	<b>2,350</b>	<b>0</b>	<b>0</b>	<b>(3,513)</b>
<b>C. Total Allocated</b>		<b>\$1,668,927</b>	<b>\$768,563</b>	<b>\$512,396</b>	<b>\$160,284</b>	<b>\$233,178</b>	<b>\$11,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(16,598)</b>
			46.05%	30.70%	9.60%	13.97%	0.67%			(0.99)%

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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	142	3.47%	\$23,965	\$0	\$23,965	\$0	\$23,965
4 1010-10100 Board of Commissioners	33	0.81%	5,569	0	5,569	0	5,569
5 1010-19100 Accounting Department	115	2.81%	19,408	0	19,408	0	19,408
8 1010-27200 Administrative Services	3	0.07%	506	0	506	0	506
9 1010-22800 Information Systems Divis	209	5.11%	35,273	0	35,273	0	35,273
12 1010-26500 Buildings and Grounds	79	1.93%	13,333	0	13,333	1,732	15,065
13 1010-26600 Corporation Counsel	26	0.64%	4,388	0	4,388	570	4,958
14 1010-27000 Personnel & Employee Re	139	3.40%	23,459	0	23,459	3,048	26,507
16 1010-30100 Sheriff's Office	482	11.79%	81,347	0	81,347	10,569	91,916
18 1010-75112 Parks/Recreation Mainten.	87	2.13%	14,683	0	14,683	1,908	16,591
23 1010-13100 Circuit Court	288	7.05%	48,606	0	48,606	6,315	54,921
26 1010-13300 Circuit Court Adult Probati	15	0.37%	2,532	0	2,532	329	2,860
27 1010-13600 District Court	254	6.21%	42,867	0	42,867	5,570	48,437
28 1010-13700 District Court Adult Probat	57	1.39%	9,620	0	9,620	1,250	10,870
31 1010-14100 & 2150 FOC DP	227	5.55%	38,311	0	38,311	4,978	43,288
34 1010-14800 Probate Court	179	4.38%	30,210	0	30,210	3,925	34,135
37 1010-17100 County Executive	31	0.76%	5,232	0	5,232	680	5,912
38 1010-21500 Clerk	68	1.66%	11,476	0	11,476	1,491	12,967
42 1010-25700 Equalization Department	25	0.61%	4,219	0	4,219	548	4,767
46 Prosecuting Attorney DP	246	6.02%	41,517	0	41,517	5,394	46,912
48 1010-27300 Department of Criminal De	57	1.39%	9,620	0	9,620	1,250	10,870
50 1010-27302 Department of Public Defe	14	0.34%	2,363	0	2,363	307	2,670
51 1010-27500 Drain Commissioner	50	1.22%	8,438	0	8,438	1,096	9,535
67 1010-28300 M.S.U. Extension	10	0.24%	1,688	0	1,688	219	1,907
69 1010-28700 Environmental Affairs	64	1.57%	10,801	0	10,801	1,403	12,205
114 1010-43000 Animal Services & Adoptic	13	0.32%	2,194	0	2,194	285	2,479
145 2210 Health Dept - Dist Health	626	15.31%	105,650	0	105,650	13,727	119,377
148 2400 Mosquito Control Fund	58	1.42%	9,789	0	9,789	1,272	11,060
149 2560 Regist of Deeds Automation Fnd	33	0.81%	5,569	0	5,569	724	6,293
152 2610 911 Service Fund	38	0.93%	6,413	0	6,413	833	7,246
160 2740 Community Corrections Fund	27	0.66%	4,557	0	4,557	592	5,149
161 2760 Department On Aging Fund	181	4.43%	30,547	0	30,547	3,969	34,516
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	81	1.98%	13,670	0	13,670	1,776	15,446
171 2920-66402 Juvenile Drug Court	7	0.17%	1,181	0	1,181	153	1,335
177 2930 Soldier's Relief	10	0.24%	1,688	0	1,688	219	1,907
188 5350-70200 Housing Fund	25	0.61%	4,219	0	4,219	548	4,767
216 Other	89	2.18%	15,020	0	15,020	1,952	16,972

**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>	4,088	100.00%	689,930	0	689,930	78,633	768,563
Direct Bills					0		0
<b>Total</b>					<b>\$689,930</b>		<b>\$768,563</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	5.09	1.07%	\$4,928	\$0	\$4,928	\$0	\$4,928
4 1010-10100 Board of Commissioners	7.80	1.64%	7,551	0	7,551	0	7,551
5 1010-19100 Accounting Department	5.03	1.06%	4,869	0	4,869	0	4,869
6 1010-20200 Payroll	2.08	0.44%	2,014	0	2,014	0	2,014
7 1010-21200 Budget Department	1.95	0.41%	1,888	0	1,888	0	1,888
8 1010-27200 Administrative Services	0.29	0.06%	281	0	281	0	281
9 1010-22800 Information Systems Divis	8.60	1.81%	8,325	0	8,325	0	8,325
11 1010-23300 Purchasing	0.91	0.19%	881	0	881	107	988
12 1010-26500 Buildings and Grounds	17.97	3.78%	17,396	0	17,396	2,120	19,517
13 1010-26600 Corporation Counsel	3.67	0.77%	3,553	0	3,553	433	3,986
14 1010-27000 Personnel & Employee Re	2.52	0.53%	2,440	0	2,440	297	2,737
15 1010-29800 Printing/Postage	0.12	0.03%	116	0	116	14	130
16 1010-30100 Sheriff's Office	51.93	10.93%	50,272	0	50,272	6,127	56,400
17 1010-75110 Recreation & Facilities	1.23	0.26%	1,191	0	1,191	145	1,336
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	1,549	0	1,549	189	1,738
20 1010-85900 Wellness Program	0.59	0.12%	571	0	571	70	641
23 1010-13100 Circuit Court	13.70	2.88%	13,263	0	13,263	1,617	14,879
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	968	0	968	118	1,086
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	697	0	697	85	782
27 1010-13600 District Court	18.09	3.81%	17,513	0	17,513	2,134	19,647
28 1010-13700 District Court Adult Probat	5.77	1.21%	5,586	0	5,586	681	6,267
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	484	0	484	59	543
31 1010-14100 & 2150 FOC DP	25.54	5.38%	24,725	0	24,725	3,014	27,738
33 1010-14700 Jury/Judicial Council	1.36	0.29%	1,317	0	1,317	160	1,477
34 1010-14800 Probate Court	10.64	2.24%	10,300	0	10,300	1,255	11,556
37 1010-17100 County Executive	2.11	0.44%	2,043	0	2,043	249	2,292
38 1010-21500 Clerk	3.56	0.75%	3,446	0	3,446	420	3,866
39 1010-22900 Community Outreach / Me	1.00	0.21%	968	0	968	118	1,086
42 1010-25700 Equalization Department	2.35	0.49%	2,275	0	2,275	277	2,552
45 1010-267XX Prosecuting Attorney	18.61	3.92%	18,016	0	18,016	2,196	20,212
47 1010-26800 Register of Deeds	4.68	0.98%	4,531	0	4,531	552	5,083
50 1010-27302 Department of Public Defe	1.00	0.21%	968	0	968	118	1,086
51 1010-27500 Drain Commissioner	6.68	1.41%	6,467	0	6,467	788	7,255
56 1010-27801 County Survey/Remonum	0.19	0.04%	184	0	184	22	206
69 1010-28700 Environmental Affairs	1.19	0.25%	1,152	0	1,152	140	1,292
74 1010-28800 Geographic Information S	0.55	0.12%	532	0	532	65	597
75 1010-31100 Circuit Court Warrant Offic	0.88	0.19%	852	0	852	104	956
77 1010-31500 Secondary Road Patrol	20.35	4.28%	19,700	0	19,700	2,401	22,102
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	4,182	0	4,182	510	4,692
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	968	0	968	118	1,086
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	1,917	0	1,917	234	2,150
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	1,810	0	1,810	221	2,031

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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
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$929	\$0	\$929	\$113	\$1,043
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	1,733	0	1,733	211	1,944
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	978	0	978	119	1,097
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	726	0	726	88	815
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	920	0	920	112	1,032
88 1010-31517 2nd Patrol-Frankenlust & I	0.99	0.21%	958	0	958	117	1,075
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	1,888	0	1,888	230	2,118
91 1010-31700 Township Road Patrol	0.35	0.07%	339	0	339	41	380
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	368	0	368	45	413
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	455	0	455	55	510
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	19	0	19	2	22
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	920	0	920	112	1,032
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	6,351	0	6,351	774	7,125
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	1,481	0	1,481	181	1,662
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	1,288	0	1,288	157	1,444
130 1010-75100 Recreation/Parks Departr	1.20	0.25%	1,162	0	1,162	142	1,303
133 1010-75108 Veterans Park Softball	0.20	0.04%	194	0	194	24	217
134 1010-75700 Community Center	3.11	0.65%	3,011	0	3,011	367	3,378
135 1010-75800 Swimming Pool	0.77	0.16%	745	0	745	91	836
138 1010-762XX Civic Arena	6.67	1.40%	6,457	0	6,457	787	7,244
139 1010-76300 Pinconning Park	2.82	0.59%	2,730	0	2,730	333	3,063
145 2210 Health Dept - Dist Health	45.25	9.52%	43,805	0	43,805	5,339	49,145
146 2210-605XX Bioterrorism	0.56	0.12%	542	0	542	66	608
147 2380 Gypsy Moth Control Fund	1.90	0.40%	1,839	0	1,839	224	2,064
148 2400 Mosquito Control Fund	11.06	2.33%	10,707	0	10,707	1,305	12,012
151 2600 Indigent Defense Fund	9.88	2.08%	9,565	0	9,565	1,166	10,730
152 2610 911 Service Fund	25.19	5.30%	24,386	0	24,386	2,972	27,358
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	310	0	310	38	348
160 2740 Community Corrections Fund	1.42	0.30%	1,375	0	1,375	168	1,542
161 2760 Department On Aging Fund	39.61	8.34%	38,346	0	38,346	4,674	43,019
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	20,184	0	20,184	2,460	22,645
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	474	0	474	58	532
170 2920-66401 Youth & Family Support S	1.85	0.39%	1,791	0	1,791	218	2,009
171 2920-66402 Juvenile Drug Court	0.49	0.10%	474	0	474	58	532
172 2920-66500 Intensive Probation	3.38	0.71%	3,272	0	3,272	399	3,671
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	1,839	0	1,839	224	2,064
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	1,849	0	1,849	225	2,074
177 2930 Soldier's Relief	1.61	0.34%	1,559	0	1,559	190	1,749
182 5090-75600 Public Golf Course	3.66	0.77%	3,543	0	3,543	432	3,975
184 5090-75602 Public Golf Course-Club	3.27	0.69%	3,166	0	3,166	386	3,551
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	1,781	0	1,781	217	1,998
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	387	0	387	47	434

**Bay County, MI  
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**Network/Server Allocations**

**Dept:9 1010-22800 Information Systems Division**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
188 5350-70200 Housing Fund	1.13	0.24%	\$1,094	\$0	\$1,094	\$133	\$1,227
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	136	0	136	17	152
202 7310-27400 Retirement System Fund	1.25	0.26%	1,210	0	1,210	147	1,358
<b>Subtotal</b>	475.14	100.00%	459,972	0	459,972	52,424	512,396
Direct Bills					0		0
<b>Total</b>					<b>\$459,972</b>		<b>\$512,396</b>

Basis Units: FTEs

Source: Payroll Report

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**MUNIS System Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Financial System MUNIS	100	100.00%	\$143,885	\$0	\$143,885	\$16,399	\$160,284
<b>Subtotal</b>	100	100.00%	143,885	0	143,885	16,399	160,284
Direct Bills					0		0
<b>Total</b>					\$143,885		\$160,284

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



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**Specific Services Allocations**

**Dept:9 1010-22800 Information Systems Division**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	9,052	7.11%	\$14,887	\$0	\$14,887	\$0	\$14,887
7 1010-21200 Budget Department	153	0.12%	252	0	252	0	252
12 1010-26500 Buildings and Grounds	9,290	7.30%	15,278	0	15,278	1,877	17,155
14 1010-27000 Personnel & Employee Re	1,412	1.11%	2,322	0	2,322	285	2,607
16 1010-30100 Sheriff's Office	33,220	26.10%	54,633	0	54,633	6,712	61,345
23 1010-13100 Circuit Court	13,483	10.59%	22,174	0	22,174	2,724	24,898
27 1010-13600 District Court	14,231	11.18%	23,404	0	23,404	2,875	26,279
30 1010-14100 & 2150 FOC	233	0.18%	383	0	383	47	430
34 1010-14800 Probate Court	12,948	10.17%	21,294	0	21,294	2,616	23,910
38 1010-21500 Clerk	3,952	3.10%	6,499	0	6,499	798	7,298
42 1010-25700 Equalization Department	3,696	2.90%	6,078	0	6,078	747	6,825
48 1010-27300 Department of Criminal De	4,826	3.79%	7,937	0	7,937	975	8,912
77 1010-31500 Secondary Road Patrol	92	0.07%	151	0	151	19	170
108 1010-35100 Corrections Department / ,	759	0.60%	1,248	0	1,248	153	1,402
114 1010-43000 Animal Services & Adoptic	1,423	1.12%	2,340	0	2,340	288	2,628
130 1010-75100 Recreation/Parks Departr	5,535	4.35%	9,103	0	9,103	1,118	10,221
138 1010-762XX Civic Arena	864	0.68%	1,421	0	1,421	175	1,595
171 2920-66402 Juvenile Drug Court	566	0.44%	931	0	931	114	1,045
216 Other	11,545	9.07%	18,987	0	18,987	2,333	21,319
<b>Subtotal</b>	<b>127,280</b>	<b>100.00%</b>	<b>209,321</b>	<b>0</b>	<b>209,321</b>	<b>23,857</b>	<b>233,178</b>
Direct Bills					0		0
<b>Total</b>					<b>\$209,321</b>		<b>\$233,178</b>

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

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**Imaging Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	1	1.28%	\$128	\$0	\$128	\$0	\$128
6 1010-20200 Payroll	1	1.28%	128	0	128	0	128
9 1010-22800 Information Systems Divis	9	11.54%	1,150	0	1,150	0	1,150
13 1010-26600 Corporation Counsel	1	1.28%	128	0	128	17	145
14 1010-27000 Personnel & Employee Re	1	1.28%	128	0	128	17	145
23 1010-13100 Circuit Court	9	11.54%	1,150	0	1,150	153	1,303
27 1010-13600 District Court	2	2.56%	256	0	256	34	289
31 1010-14100 & 2150 FOC DP	32	41.03%	4,089	0	4,089	543	4,632
34 1010-14800 Probate Court	19	24.36%	2,428	0	2,428	322	2,750
46 Prosecuting Attorney DP	2	2.56%	256	0	256	34	289
114 1010-43000 Animal Services & Adoptic	1	1.28%	128	0	128	17	145
<b>Subtotal</b>	<b>78</b>	<b>100.00%</b>	<b>9,968</b>	<b>0</b>	<b>9,968</b>	<b>1,136</b>	<b>11,104</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,968</b>		<b>\$11,104</b>

Basis Units: Licenses by Department  
Source:

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**Direct Support Allocations**

**Dept:9 1010-22800 Information Systems Division**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	70.73	4.64%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	8.40	0.55%	0	0	0	0	0
7 1010-21200 Budget Department	38.50	2.53%	0	0	0	0	0
8 1010-27200 Administrative Services	2.06	0.14%	0	0	0	0	0
9 1010-22800 Information Systems Divis	147.27	9.66%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	18.08	1.19%	0	0	0	0	0
13 1010-26600 Corporation Counsel	11.83	0.78%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	48.53	3.18%	0	0	0	0	0
16 1010-30100 Sheriff's Office	172.70	11.33%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	32.78	2.15%	0	0	0	0	0
23 1010-13100 Circuit Court	73.23	4.80%	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	3.40	0.22%	0	0	0	0	0
27 1010-13600 District Court	78.82	5.17%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	12.80	0.84%	0	0	0	0	0
30 1010-14100 & 2150 FOC	87.98	5.77%	0	0	0	0	0
34 1010-14800 Probate Court	58.73	3.85%	0	0	0	0	0
37 1010-17100 County Executive	8.58	0.56%	0	0	0	0	0
38 1010-21500 Clerk	28.62	1.88%	0	0	0	0	0
42 1010-25700 Equalization Department	14.03	0.92%	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	79.22	5.20%	0	0	0	0	0
47 1010-26800 Register of Deeds	11.25	0.74%	0	0	0	0	0
48 1010-27300 Department of Criminal De	33.48	2.20%	0	0	0	0	0
49 1010-27301 Indigent Attorney	3.18	0.21%	0	0	0	0	0
51 1010-27500 Drain Commissioner	27.52	1.81%	0	0	0	0	0
67 1010-28300 M.S.U. Extension	31.88	2.09%	0	0	0	0	0
69 1010-28700 Environmental Affairs	21.43	1.41%	0	0	0	0	0
99 1010-32500 911 Central Dispatch	15.88	1.04%	0	0	0	0	0
114 1010-43000 Animal Services & Adoptic	3.13	0.21%	0	0	0	0	0
145 2210 Health Dept - Dist Health	231.19	15.16%	0	0	0	0	0
148 2400 Mosquito Control Fund	30.00	1.97%	0	0	0	0	0
160 2740 Community Corrections Fund	5.93	0.39%	0	0	0	0	0
161 2760 Department On Aging Fund	46.51	3.05%	0	0	0	0	0
175 Juvenile Detention Building Use	23.58	1.55%	0	0	0	0	0
188 5350-70200 Housing Fund	9.77	0.64%	0	0	0	0	0
216 Other	33.55	2.20%	0	0	0	0	0

**Bay County, MI  
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**Direct Support Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,524.57	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

Basis Units: Time Study  
Source:

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**Juvenile Home Cameras Allocations**

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
175 Juvenile Detention Building Use	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 to Juvenile Home  
Source: Direct

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

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services	Total
3 1010-25300 Treasurer	\$23,965	\$4,928	\$0	\$14,887	\$0	\$0	\$0	\$0	\$43,779
4 1010-10100 Board of Commissioners	5,569	7,551	0	0	128	0	0	0	13,248
5 1010-19100 Accounting Department	19,408	4,869	0	0	0	0	0	0	24,278
6 1010-20200 Payroll	0	2,014	0	0	128	0	0	0	2,141
7 1010-21200 Budget Department	0	1,888	0	252	0	0	0	0	2,139
8 1010-27200 Administrative Services	506	281	0	0	0	0	0	0	787
9 1010-22800 Information Systems Divis	35,273	8,325	0	0	1,150	0	0	0	44,748
10 Financial System MUNIS	0	0	160,284	0	0	0	0	0	160,284
11 1010-23300 Purchasing	0	988	0	0	0	0	0	0	988
12 1010-26500 Buildings and Grounds	15,065	19,517	0	17,155	0	0	0	0	51,737
13 1010-26600 Corporation Counsel	4,958	3,986	0	0	145	0	0	0	9,089
14 1010-27000 Personnel & Employee Re	26,507	2,737	0	2,607	145	0	0	0	31,996
15 1010-29800 Printing/Postage	0	130	0	0	0	0	0	0	130
16 1010-30100 Sheriff's Office	91,916	56,400	0	61,345	0	0	0	0	209,660
17 1010-75110 Recreation & Facilities	0	1,336	0	0	0	0	0	0	1,336
18 1010-75112 Parks/Recreation Mainten.	16,591	1,738	0	0	0	0	0	0	18,328
20 1010-85900 Wellness Program	0	641	0	0	0	0	0	0	641
23 1010-13100 Circuit Court	54,921	14,879	0	24,898	1,303	0	0	0	96,001
24 1010-13101 Circuit Court - SSSPP Gra	0	1,086	0	0	0	0	0	0	1,086
25 1010-13131 Circuit-Adult Drug Court G	0	782	0	0	0	0	0	0	782
26 1010-13300 Circuit Court Adult Probati	2,860	0	0	0	0	0	0	0	2,860
27 1010-13600 District Court	48,437	19,647	0	26,279	289	0	0	0	94,653
28 1010-13700 District Court Adult Probat	10,870	6,267	0	0	0	0	0	0	17,136
29 1010-13731 Dist.Ct OWI Treatment Oc	0	543	0	0	0	0	0	0	543
30 1010-14100 & 2150 FOC	0	0	0	430	0	0	0	0	430
31 1010-14100 & 2150 FOC DP	43,288	27,738	0	0	4,632	0	0	0	75,658
33 1010-14700 Jury/Judicial Council	0	1,477	0	0	0	0	0	0	1,477
34 1010-14800 Probate Court	34,135	11,556	0	23,910	2,750	0	0	0	72,351
37 1010-17100 County Executive	5,912	2,292	0	0	0	0	0	0	8,203
38 1010-21500 Clerk	12,967	3,866	0	7,298	0	0	0	0	24,132
39 1010-22900 Community Outreach / Me	0	1,086	0	0	0	0	0	0	1,086
42 1010-25700 Equalization Department	4,767	2,552	0	6,825	0	0	0	0	14,145
45 1010-267XX Prosecuting Attorney	0	20,212	0	0	0	0	0	0	20,212
46 Prosecuting Attorney DP	46,912	0	0	0	289	0	0	0	47,201
47 1010-26800 Register of Deeds	0	5,083	0	0	0	0	0	0	5,083
48 1010-27300 Department of Criminal De	10,870	0	0	8,912	0	0	0	0	19,782
50 1010-27302 Department of Public Defe	2,670	1,086	0	0	0	0	0	0	3,756
51 1010-27500 Drain Commissioner	9,535	7,255	0	0	0	0	0	0	16,790
56 1010-27801 County Survey/Remonum	0	206	0	0	0	0	0	0	206
67 1010-28300 M.S.U. Extension	1,907	0	0	0	0	0	0	0	1,907
69 1010-28700 Environmental Affairs	12,205	1,292	0	0	0	0	0	0	13,497

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services	Total
74 1010-28800 Geographic Information Sy	\$0	\$597	\$0	\$0	\$0	\$0	\$0	\$0	\$597
75 1010-31100 Circuit Court Warrant Offic	0	956	0	0	0	0	0	0	956
77 1010-31500 Secondary Road Patrol	0	22,102	0	170	0	0	0	0	22,271
79 1010-31503 2nd Rd Patrol-Bangor Tw	0	4,692	0	0	0	0	0	0	4,692
80 1010-31504 2nd Rd Patr-Portsmouth	0	1,086	0	0	0	0	0	0	1,086
81 1010-31505 2nd Rd Ptrl-Williams Twp	0	2,150	0	0	0	0	0	0	2,150
82 1010-31506 2nd Rd Patrol-Monitor Tw	0	2,031	0	0	0	0	0	0	2,031
83 1010-31507 2nd Rd Patrol - City of	0	1,043	0	0	0	0	0	0	1,043
84 1010-31508 2nd Road Patrol-Pinconni	0	1,944	0	0	0	0	0	0	1,944
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	0	1,097	0	0	0	0	0	0	1,097
86 1010-31510 Bangor Twps Schools & B	0	815	0	0	0	0	0	0	815
87 1010-31516 2nd Rd.Pat-Bay City Sch	0	1,032	0	0	0	0	0	0	1,032
88 1010-31517 2nd Patrol-Frankenlust & l	0	1,075	0	0	0	0	0	0	1,075
90 1010-31681 Road Patrol Grant Oct-De	0	2,118	0	0	0	0	0	0	2,118
91 1010-31700 Township Road Patrol	0	380	0	0	0	0	0	0	380
100 1010-33100 Marine Law Enforcement (	0	413	0	0	0	0	0	0	413
103 1010-33103 Marine Slow No Wake Pro	0	510	0	0	0	0	0	0	510
104 1010-33200 Snowmobile Law Enforcer	0	22	0	0	0	0	0	0	22
108 1010-35100 Corrections Department / .	0	0	0	1,402	0	0	0	0	1,402
109 1010-42600 Off of Emerg Serv-Civil	0	1,032	0	0	0	0	0	0	1,032
114 1010-43000 Animal Services & Adoptic	2,479	7,125	0	2,628	145	0	0	0	12,376
126 1010-69200 Center Ridge Arms Housir	0	1,662	0	0	0	0	0	0	1,662
129 1010-72181 Trans. Planning - Oct.-Dec	0	1,444	0	0	0	0	0	0	1,444
130 1010-75100 Recreation/Parks Departrr	0	1,303	0	10,221	0	0	0	0	11,524
133 1010-75108 Veterans Park Softball	0	217	0	0	0	0	0	0	217
134 1010-75700 Community Center	0	3,378	0	0	0	0	0	0	3,378
135 1010-75800 Swimming Pool	0	836	0	0	0	0	0	0	836
138 1010-762XX Civic Arena	0	7,244	0	1,595	0	0	0	0	8,840
139 1010-76300 Pinconning Park	0	3,063	0	0	0	0	0	0	3,063
145 2210 Health Dept - Dist Health	119,377	49,145	0	0	0	0	0	0	168,521
146 2210-605XX Bioterrorism	0	608	0	0	0	0	0	0	608
147 2380 Gypsy Moth Control Fund	0	2,064	0	0	0	0	0	0	2,064
148 2400 Mosquito Control Fund	11,060	12,012	0	0	0	0	0	0	23,072
149 2560 Regist of Deeds Automation Fnd	6,293	0	0	0	0	0	0	0	6,293
151 2600 Indigent Defense Fund	0	10,730	0	0	0	0	0	0	10,730
152 2610 911 Service Fund	7,246	27,358	0	0	0	0	0	0	34,605
153 2630 Concealed Pistol Licensing Fd	0	348	0	0	0	0	0	0	348
160 2740 Community Corrections Fund	5,149	1,542	0	0	0	0	0	0	6,691
161 2760 Department On Aging Fund	34,516	43,019	0	0	0	0	0	0	77,535
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	15,446	22,645	0	0	0	0	0	0	38,091
169 2920-66400 In-Home Care-Intensive P	0	532	0	0	0	0	0	0	532

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services	Total
170 2920-66401 Youth & Family Support S	\$0	\$2,009	\$0	\$0	\$0	\$0	\$0	\$0	\$2,009
171 2920-66402 Juvenile Drug Court	1,335	532	0	1,045	0	0	0	0	2,912
172 2920-66500 Intensive Probation	0	3,671	0	0	0	0	0	0	3,671
173 2920-75104 Juv.Community Based Tre	0	2,064	0	0	0	0	0	0	2,064
174 2920-75105 Juv.Gender Specific Servi	0	2,074	0	0	0	0	0	0	2,074
177 2930 Soldier's Relief	1,907	1,749	0	0	0	0	0	0	3,656
182 5090-75600 Public Golf Course	0	3,975	0	0	0	0	0	0	3,975
184 5090-75602 Public Golf Course-Club	0	3,551	0	0	0	0	0	0	3,551
186 5160 100% Tax Payment Fund (DTR)	0	1,998	0	0	0	0	0	0	1,998
187 5180 Delq Prop Tax Foreclosure	0	434	0	0	0	0	0	0	434
188 5350-70200 Housing Fund	4,767	1,227	0	0	0	0	0	0	5,995
191 6770 Self-Insurance Fund-WC/UC/S&A	0	152	0	0	0	0	0	0	152
202 7310-27400 Retirement System Fund	0	1,358	0	0	0	0	0	0	1,358
216 Other	16,972	0	0	21,319	0	0	0	0	38,291
<b>Total</b>	<b>\$768,563</b>	<b>\$512,396</b>	<b>\$160,284</b>	<b>\$233,178</b>	<b>\$11,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,685,524</b>



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

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

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

**Dept:10 Financial System MUNIS**

Description		Amount	General Admin	Accounting
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Services & Supplies		<hr/>	<hr/>	<hr/>
		0	0	0
<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/>
		\$0		\$0

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:10 Financial System MUNIS**

Department	First Incoming	Second Incoming	Accounting
2 Equipment Depreciation	\$20,316	\$14	\$20,330
Subtotal - Equipment Depreciation	20,316	14	20,330
5 Contract Serv.	101	28	129
Subtotal - 1010-19100 Accounting Dep	101	28	129
9 MUNIS System	143,885	16,399	160,284
Subtotal - 1010-22800 Information Sys	143,885	16,399	160,284
<b>Total Incoming</b>	<b>164,302</b>	<b>16,441</b>	<b>180,743</b>
<b>C. Total Allocated</b>		<b>\$180,743</b>	<b>\$180,743</b>
			100.00%

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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	2,461	2.64%	\$4,338	\$0	\$4,338	\$0	\$4,338
4 1010-10100 Board of Commissioners	356	0.38%	628	0	628	0	628
5 1010-19100 Accounting Department	506	0.54%	892	0	892	0	892
6 1010-20200 Payroll	513	0.55%	904	0	904	0	904
7 1010-21200 Budget Department	445	0.48%	784	0	784	0	784
8 1010-27200 Administrative Services	361	0.39%	636	0	636	0	636
9 1010-22800 Information Systems Divis	715	0.77%	1,260	0	1,260	0	1,260
11 1010-23300 Purchasing	334	0.36%	589	0	589	63	651
12 1010-26500 Buildings and Grounds	1,875	2.01%	3,305	0	3,305	351	3,656
13 1010-26600 Corporation Counsel	533	0.57%	940	0	940	100	1,039
14 1010-27000 Personnel & Employee Re	503	0.54%	887	0	887	94	981
15 1010-29800 Printing/Postage	216	0.23%	381	0	381	40	421
16 1010-30100 Sheriff's Office	4,041	4.34%	7,123	0	7,123	756	7,880
17 1010-75110 Recreation & Facilities	417	0.45%	735	0	735	78	813
18 1010-75112 Parks/Recreation Mainten.	402	0.43%	709	0	709	75	784
19 1010-85100 Risk Management	14	0.02%	25	0	25	3	27
20 1010-85900 Wellness Program	227	0.24%	400	0	400	42	443
21 1010-87800 Retirees Health/Life Insura	70	0.08%	123	0	123	13	136
22 1010-27900 Building Authority	38	0.04%	67	0	67	7	74
23 1010-13100 Circuit Court	1,938	2.08%	3,416	0	3,416	363	3,779
24 1010-13101 Circuit Court - SSSPP Gra	272	0.29%	479	0	479	51	530
25 1010-13131 Circuit-Adult Drug Court G	222	0.24%	391	0	391	42	433
26 1010-13300 Circuit Court Adult Probati	87	0.09%	153	0	153	16	170
27 1010-13600 District Court	954	1.02%	1,682	0	1,682	179	1,860
28 1010-13700 District Court Adult Probat	432	0.46%	762	0	762	81	842
29 1010-13731 Dist.Ct OWI Treatment Oc	223	0.24%	393	0	393	42	435
30 1010-14100 & 2150 FOC	2,417	2.59%	4,261	0	4,261	452	4,713
32 1010-14500 Law Library	12	0.01%	21	0	21	2	23
33 1010-14700 Jury/Judicial Council	501	0.54%	883	0	883	94	977
34 1010-14800 Probate Court	1,280	1.37%	2,256	0	2,256	240	2,496
35 1010-14802 Public Guardian	59	0.06%	104	0	104	11	115
37 1010-17100 County Executive	473	0.51%	834	0	834	89	922
38 1010-21500 Clerk	1,249	1.34%	2,202	0	2,202	234	2,435
39 1010-22900 Community Outreach / Me	326	0.35%	575	0	575	61	636
41 1010-25417 2017 Delq Tax Property S.	12	0.01%	21	0	21	2	23
42 1010-25700 Equalization Department	490	0.53%	864	0	864	92	955
43 1010-26200 Elections	40	0.04%	71	0	71	7	78
44 1010-26201 Board of Canvassers	54	0.06%	95	0	95	10	105
45 1010-267XX Prosecuting Attorney	2,291	2.46%	4,038	0	4,038	429	4,467
48 1010-27300 Department of Criminal De	43	0.05%	76	0	76	8	84
49 1010-27301 Indigent Attorney	796	0.85%	1,403	0	1,403	149	1,552
50 1010-27302 Department of Public Defe	328	0.35%	578	0	578	61	640

**Bay County, MI  
Cost Allocation Plan**

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 1010-27500 Drain Commissioner	717	0.77%	\$1,264	\$0	\$1,264	\$134	\$1,398
52 1010-27360 Department Of Indigent De	7	0.01%	12	0	12	1	14
53 1010-27400 Retirement Board	12	0.01%	21	0	21	2	23
54 1010-27401 Vol Employee Benefit Ass	12	0.01%	21	0	21	2	23
55 1010-27507 Drain - County at Large	5	0.01%	9	0	9	1	10
56 1010-27801 County Survey/Remonum	550	0.59%	970	0	970	103	1,072
57 1010-27903 Bldg Auth-MH Grp Home,I	1	0.00%	2	0	2	0	2
58 1010-27909 Bldg Auth-MH Grp Home,I	1	0.00%	2	0	2	0	2
59 1010-27910 Bldg Auth-MH Grp Home,I	1	0.00%	2	0	2	0	2
60 1010-27911 Bldg Auth-MH Grp Home,I	25	0.03%	44	0	44	5	49
61 1010-27912 Bldg Auth-MH Grp Home,I	1	0.00%	2	0	2	0	2
62 1010-27919 Bldg Auth-MH Grp Home,I	6	0.01%	11	0	11	1	12
63 1010-27920 Bldg Auth-MH Grp Home,I	1	0.00%	2	0	2	0	2
64 1010-27921 Bldg Auth-MH Grp Home,I	2	0.00%	4	0	4	0	4
65 1010-27922 Bldg Auth-MH Grp Home,I	6	0.01%	11	0	11	1	12
66 1010-28000 Soil Conservation	109	0.12%	192	0	192	20	213
67 1010-28300 M.S.U. Extension	38	0.04%	67	0	67	7	74
68 1010-28600 Gypsy Moth Suppression	12	0.01%	21	0	21	2	23
69 1010-28700 Environmental Affairs	417	0.45%	735	0	735	78	813
70 1010-28703 Euclid Linear Park	1	0.00%	2	0	2	0	2
71 1010-28704/28705 Environmental Gra	5	0.01%	9	0	9	1	10
74 1010-28800 Geographic Information Sy	311	0.33%	548	0	548	58	606
75 1010-31100 Circuit Court Warrant Offic	360	0.39%	635	0	635	67	702
77 1010-31500 Secondary Road Patrol	1,093	1.17%	1,927	0	1,927	205	2,131
79 1010-31503 2nd Rd Patrol-Bangor Tw	357	0.38%	629	0	629	67	696
80 1010-31504 2nd Rd Patr-Portsmouth	289	0.31%	509	0	509	54	564
81 1010-31505 2nd Rd Ptrl-Williams Twp	385	0.41%	679	0	679	72	751
82 1010-31506 2nd Rd Patrol-Monitor Tw	340	0.36%	599	0	599	64	663
83 1010-31507 2nd Rd Patrol - City of	282	0.30%	497	0	497	53	550
84 1010-31508 2nd Road Patrol-Pinconni	350	0.38%	617	0	617	66	682
85 1010-31509 2Nd Rd Patrol K-9 Pincon	299	0.32%	527	0	527	56	583
86 1010-31510 Bangor Twps Schools & B	305	0.33%	538	0	538	57	595
87 1010-31516 2nd Rd.Pat-Bay City Sch	398	0.43%	702	0	702	74	776
88 1010-31517 2nd Patrol-Frankenlust & I	300	0.32%	529	0	529	56	585
90 1010-31681 Road Patrol Grant Oct-De	352	0.38%	620	0	620	66	686
91 1010-31700 Township Road Patrol	269	0.29%	474	0	474	50	525
93 1010-31902 Drive MI Safely/Task Forc	42	0.05%	74	0	74	8	82
94 1010-31903 O.W.I. Alcohol Enforceme	145	0.16%	256	0	256	27	283
96 1010-31905 Dre Drug Recogn.Expert C	18	0.02%	32	0	32	3	35
97 1010-32100 Michigan Justice Training	22	0.02%	39	0	39	4	43
99 1010-32500 911 Central Dispatch	12	0.01%	21	0	21	2	23
100 1010-33100 Marine Law Enforcement C	150	0.16%	264	0	264	28	292

**Bay County, MI  
Cost Allocation Plan**

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 1010-33101 Marine Safety	1	0.00%	\$2	\$0	\$2	\$0	\$2
104 1010-33200 Snowmobile Law Enforcer	25	0.03%	44	0	44	5	49
105 1010-33300 Operations Stone Garden	76	0.08%	134	0	134	14	148
106 1010-33301 Operation Stone Garden F	46	0.05%	81	0	81	9	90
107 1010-33350 Sheriff Covid	68	0.07%	120	0	120	13	133
108 1010-35100 Corrections Department / .	155	0.17%	273	0	273	29	302
109 1010-42600 Off of Emerg Serv-Civil	322	0.35%	568	0	568	60	628
111 1010-42602 Homeland Security Activity	3	0.00%	5	0	5	1	6
112 1010-42603 Hazard Mitigation Grant	6	0.01%	11	0	11	1	12
113 1010-42650 AA (Active Assult) Task Fc	4	0.00%	7	0	7	1	8
114 1010-43000 Animal Services & Adoptic	1,461	1.57%	2,575	0	2,575	273	2,849
115 1010-58000 Pere Marquette Parking	14	0.02%	25	0	25	3	27
116 1010-60100 Health Dept-Admin	28	0.03%	49	0	49	5	55
118 1010-61731 Personal Care-Grant/Oct-I	12	0.01%	21	0	21	2	23
119 1010-64800 Medical Examiner	242	0.26%	427	0	427	45	472
120 1010-64900 Mental Health	4	0.00%	7	0	7	1	8
121 1010-65100 Ambulance	1	0.00%	2	0	2	0	2
122 1010-66801 Michigan Works!	16	0.02%	28	0	28	3	31
123 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	21	0	21	2	23
124 1010-67100 Social Services-Med Care	12	0.01%	21	0	21	2	23
125 1010-68100 Veterans Burial	1	0.00%	2	0	2	0	2
126 1010-69200 Center Ridge Arms Housir	324	0.35%	571	0	571	61	632
129 1010-72181 Trans. Planning - Oct.-Dec	418	0.45%	737	0	737	78	815
130 1010-75100 Recreation/Parks Departm	76	0.08%	134	0	134	14	148
131 1010-75104 Juv Community Based Tre	18	0.02%	32	0	32	3	35
132 1010-75105 Juv Gender Specific Servi	18	0.02%	32	0	32	3	35
133 1010-75108 Veterans Park Softball	171	0.18%	301	0	301	32	333
134 1010-75700 Community Center	933	1.00%	1,645	0	1,645	175	1,819
135 1010-75800 Swimming Pool	124	0.13%	219	0	219	23	242
137 1010-76000 Fairgrounds	284	0.30%	501	0	501	53	554
138 1010-762XX Civic Arena	4,290	4.60%	7,562	0	7,562	803	8,365
139 1010-76300 Pinconning Park	1,381	1.48%	2,434	0	2,434	258	2,693
140 1010-79000 Library	12	0.01%	21	0	21	2	23
141 1010-86500 401(K) Savings Plan Admi	1	0.00%	2	0	2	0	2
142 1010-87200/87201 Self Insurance Adr	13	0.01%	23	0	23	2	25
143 1010-89500 Midland-Bay-Saginaw Airp	20	0.02%	35	0	35	4	39
144 2010 County Road Fund	215	0.23%	379	0	379	40	419
145 2210 Health Dept - Dist Health	13,606	14.60%	23,984	0	23,984	2,546	26,530
146 2210-605XX Bioterrorism	206	0.22%	363	0	363	39	402
147 2380 Gypsy Moth Control Fund	602	0.65%	1,061	0	1,061	113	1,174
148 2400 Mosquito Control Fund	1,323	1.42%	2,332	0	2,332	248	2,580
149 2560 Regist of Deeds Automation Fnd	1,552	1.67%	2,736	0	2,736	290	3,026

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

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2600 Indigent Defense Fund	845	0.91%	\$1,490	\$0	\$1,490	\$158	\$1,648
152 2610 911 Service Fund	1,263	1.36%	2,226	0	2,226	236	2,463
153 2630 Concealed Pistol Licensing Fd	514	0.55%	906	0	906	96	1,002
154 2640 Local C.F.O. Training Fund	47	0.05%	83	0	83	9	92
155 2650 Drug Law Enforcement Fund	1	0.00%	2	0	2	0	2
156 2651 Drug Law Enforcement-Bayanet	467	0.50%	823	0	823	87	911
158 2690 Law Library Fund	63	0.07%	111	0	111	12	123
159 2710 Library Fund	135	0.14%	238	0	238	25	263
160 2740 Community Corrections Fund	456	0.49%	804	0	804	85	889
161 2760 Department On Aging Fund	7,948	8.53%	14,010	0	14,010	1,487	15,498
162 2770 Home Rehabilitation Fund	20	0.02%	35	0	35	4	39
163 2900 Social Welfare Fund	56	0.06%	99	0	99	10	109
165 2920-66200 Child Care-Probate (Child	147	0.16%	259	0	259	28	287
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,638	1.76%	2,887	0	2,887	307	3,194
167 2920-66205 CCF-Casa Ct.Appointed S	66	0.07%	116	0	116	12	129
168 2920-66300 Child Care-D.S.S. (State V	25	0.03%	44	0	44	5	49
169 2920-66400 In-Home Care-Intensive P	347	0.37%	612	0	612	65	677
170 2920-66401 Youth & Family Support S	443	0.48%	781	0	781	83	864
171 2920-66402 Juvenile Drug Court	299	0.32%	527	0	527	56	583
172 2920-66500 Intensive Probation	428	0.46%	754	0	754	80	835
173 2920-75104 Juv.Community Based Tre	386	0.41%	680	0	680	72	753
174 2920-75105 Juv.Gender Specific Servi	447	0.48%	788	0	788	84	872
177 2930 Soldier's Relief	1,209	1.30%	2,131	0	2,131	226	2,357
178 2970 Historical Preservation	152	0.16%	268	0	268	28	296
182 5090-75600 Public Golf Course	969	1.04%	1,708	0	1,708	181	1,889
183 5090-75601 Public Golf Course-Snack	49	0.05%	86	0	86	9	96
184 5090-75602 Public Golf Course-Club	1,561	1.67%	2,752	0	2,752	292	3,044
185 5120-67100 Medical Care Facility Func	1,172	1.26%	2,066	0	2,066	219	2,285
186 5160 100% Tax Payment Fund (DTR)	1,005	1.08%	1,772	0	1,772	188	1,960
187 5180 Delq Prop Tax Foreclosure	1,435	1.54%	2,530	0	2,530	269	2,798
188 5350-70200 Housing Fund	409	0.44%	721	0	721	77	798
189 5920 Water and Sewer Fund	42	0.05%	74	0	74	8	82
190 5950 Commissary Fund	75	0.08%	132	0	132	14	146
191 6770 Self-Insurance Fund-WC/JC/S&I	543	0.58%	957	0	957	102	1,059
192 6771 Self-Insurance Fund-Healthcare	315	0.34%	555	0	555	59	614
195 7100 District Court Custodial Fund	2	0.00%	4	0	4	0	4
196 7110 Probate Court Custodial Fund	2	0.00%	4	0	4	0	4
197 7120 Trial Court Custodial Fund	2	0.00%	4	0	4	0	4
198 7140 Inmates Custodial Fund	15	0.02%	26	0	26	3	29
202 7310-27400 Retirement System Fund	1,233	1.32%	2,173	0	2,173	231	2,404
203 7360-27401 Public Employee Health C	319	0.34%	562	0	562	60	622
206 7640 Inmate Trust Fund	2	0.00%	4	0	4	0	4

**Bay County, MI  
Cost Allocation Plan**

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**Accounting Allocations**

**Dept:10 Financial System MUNIS**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
207 8010 Drain	999	1.07%	\$1,761	\$0	\$1,761	\$187	\$1,948
208 8011 Hampton O&M	184	0.20%	324	0	324	34	359
209 8012 Portsmouth O&M	48	0.05%	85	0	85	9	94
210 8014 Bangor O&M	581	0.62%	1,024	0	1,024	109	1,133
212 8510 Drain Debt Ret	80	0.09%	141	0	141	15	156
213 9760 Governmental Full Accrual	124	0.13%	219	0	219	23	242
214 9770 Governmentl Full Accrual-Drain	9	0.01%	16	0	16	2	18
<b>Subtotal</b>	<b>93,207</b>	<b>100.00%</b>	<b>164,302</b>	<b>0</b>	<b>164,302</b>	<b>16,441</b>	<b>180,743</b>
Direct Bills					0		0
<b>Total</b>					<b>\$164,302</b>		<b>\$180,743</b>

Basis Units: Accounting Transactions  
Source: PO Summary



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

**Dept:10 Financial System MUNIS**

Department	Accounting	Total
3 1010-25300 Treasurer	\$4,338	\$4,338
4 1010-10100 Board of Commissioners	628	628
5 1010-19100 Accounting Department	892	892
6 1010-20200 Payroll	904	904
7 1010-21200 Budget Department	784	784
8 1010-27200 Administrative Services	636	636
9 1010-22800 Information Systems Divis	1,260	1,260
11 1010-23300 Purchasing	651	651
12 1010-26500 Buildings and Grounds	3,656	3,656
13 1010-26600 Corporation Counsel	1,039	1,039
14 1010-27000 Personnel & Employee Re	981	981
15 1010-29800 Printing/Postage	421	421
16 1010-30100 Sheriff's Office	7,880	7,880
17 1010-75110 Recreation & Facilities	813	813
18 1010-75112 Parks/Recreation Mainten.	784	784
19 1010-85100 Risk Management	27	27
20 1010-85900 Wellness Program	443	443
21 1010-87800 Retirees Health/Life Insura	136	136
22 1010-27900 Building Authority	74	74
23 1010-13100 Circuit Court	3,779	3,779
24 1010-13101 Circuit Court - SSSPP Gra	530	530
25 1010-13131 Circuit-Adult Drug Court G	433	433
26 1010-13300 Circuit Court Adult Probati	170	170
27 1010-13600 District Court	1,860	1,860
28 1010-13700 District Court Adult Probat	842	842
29 1010-13731 Dist.Ct OWI Treatment Oc	435	435
30 1010-14100 & 2150 FOC	4,713	4,713
32 1010-14500 Law Library	23	23
33 1010-14700 Jury/Judicial Council	977	977
34 1010-14800 Probate Court	2,496	2,496
35 1010-14802 Public Guardian	115	115
37 1010-17100 County Executive	922	922
38 1010-21500 Clerk	2,435	2,435
39 1010-22900 Community Outreach / Me	636	636
41 1010-25417 2017 Delq Tax Property S:	23	23
42 1010-25700 Equalization Department	955	955
43 1010-26200 Elections	78	78
44 1010-26201 Board of Canvassers	105	105
45 1010-267XX Prosecuting Attorney	4,467	4,467
48 1010-27300 Department of Criminal De	84	84
49 1010-27301 Indigent Attorney	1,552	1,552

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

**Dept:10 Financial System MUNIS**

<b>Department</b>	<b>Accounting</b>	<b>Total</b>
50 1010-27302 Department of Public Defe	\$640	\$640
51 1010-27500 Drain Commissioner	1,398	1,398
52 1010-27360 Department Of Indigent De	14	14
53 1010-27400 Retirement Board	23	23
54 1010-27401 Vol Employee Benefit Ass	23	23
55 1010-27507 Drain - County at Large	10	10
56 1010-27801 County Survey/Remonum	1,072	1,072
57 1010-27903 Bldg Auth-MH Grp Home,I	2	2
58 1010-27909 Bldg Auth-MH Grp Home,;	2	2
59 1010-27910 Bldg Auth-MH Grp Home,I	2	2
60 1010-27911 Bldg Auth-MH Grp Home,I	49	49
61 1010-27912 Bldg Auth-MH Grp Home,I	2	2
62 1010-27919 Bldg Auth-MH Grp Home,I	12	12
63 1010-27920 Bldg Auth-MH Grp Home,(	2	2
64 1010-27921 Bldg Auth-MH Grp Home,)	4	4
65 1010-27922 Bldg Auth-MH Grp Home,)	12	12
66 1010-28000 Soil Conservation	213	213
67 1010-28300 M.S.U. Extension	74	74
68 1010-28600 Gypsy Moth Suppression	23	23
69 1010-28700 Environmental Affairs	813	813
70 1010-28703 Euclid Linear Park	2	2
71 1010-28704/28705 Environmental Gar	10	10
74 1010-28800 Geographic Information Sy	606	606
75 1010-31100 Circuit Court Warrant Offic	702	702
77 1010-31500 Secondary Road Patrol	2,131	2,131
79 1010-31503 2nd Rd Patrol-Bangor Tw	696	696
80 1010-31504 2nd Rd Patr-Portsmouth	564	564
81 1010-31505 2nd Rd Ptrl-Williams Twp	751	751
82 1010-31506 2nd Rd Patrol-Monitor Tw	663	663
83 1010-31507 2nd Rd Patrol - City of	550	550
84 1010-31508 2nd Road Patrol-Pinconni	682	682
85 1010-31509 2Nd Rd Patrol K-9 Pincon	583	583
86 1010-31510 Bangor Twps Schools & B	595	595
87 1010-31516 2nd Rd.Pat-Bay City Sch	776	776
88 1010-31517 2nd Patrol-Frankenlust & I	585	585
90 1010-31681 Road Patrol Grant Oct-De	686	686
91 1010-31700 Township Road Patrol	525	525
93 1010-31902 Drive MI Safely/Task Forc	82	82
94 1010-31903 O.W.I. Alcohol Enforceme	283	283
96 1010-31905 Dre Drug Recogn.Expert C	35	35
97 1010-32100 Michigan Justice Training	43	43

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

**Dept:10 Financial System MUNIS**

Department	Accounting	Total
99 1010-32500 911 Central Dispatch	\$23	\$23
100 1010-33100 Marine Law Enforcement (	292	292
101 1010-33101 Marine Safety	2	2
104 1010-33200 Snowmobile Law Enforcer	49	49
105 1010-33300 Operations Stone Garden	148	148
106 1010-33301 Operation Stone Garden F	90	90
107 1010-33350 Sheriff Covid	133	133
108 1010-35100 Corrections Department /	302	302
109 1010-42600 Off of Emerg Serv-Civil	628	628
111 1010-42602 Homeland Security Activity	6	6
112 1010-42603 Hazard Mitigation Grant	12	12
113 1010-42650 AA (Active Assult) Task Fc	8	8
114 1010-43000 Animal Services & Adoptic	2,849	2,849
115 1010-58000 Pere Marquette Parking	27	27
116 1010-60100 Health Dept-Admin	55	55
118 1010-61731 Personal Care-Grant/Oct-I	23	23
119 1010-64800 Medical Examiner	472	472
120 1010-64900 Mental Health	8	8
121 1010-65100 Ambulance	2	2
122 1010-66801 Michigan Works!	31	31
123 1010-67000 Mi Dept Human Serv-Bay	23	23
124 1010-67100 Social Services-Med Care	23	23
125 1010-68100 Veterans Burial	2	2
126 1010-69200 Center Ridge Arms Housir	632	632
129 1010-72181 Trans. Planning - Oct.-Dec	815	815
130 1010-75100 Recreation/Parks Departr	148	148
131 1010-75104 Juv Community Based Tre	35	35
132 1010-75105 Juv Gender Specific Servi	35	35
133 1010-75108 Veterans Park Softball	333	333
134 1010-75700 Community Center	1,819	1,819
135 1010-75800 Swimming Pool	242	242
137 1010-76000 Fairgrounds	554	554
138 1010-762XX Civic Arena	8,365	8,365
139 1010-76300 Pinconning Park	2,693	2,693
140 1010-79000 Library	23	23
141 1010-86500 401(K) Savings Plan Admi	2	2
142 1010-87200/87201 Self Insurance Adr	25	25
143 1010-89500 Midland-Bay-Saginaw Airp	39	39
144 2010 County Road Fund	419	419
145 2210 Health Dept - Dist Health	26,530	26,530
146 2210-605XX Bioterrorism	402	402

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:10 Financial System MUNIS**

Department	Accounting	Total
147 2380 Gypsy Moth Control Fund	\$1,174	\$1,174
148 2400 Mosquito Control Fund	2,580	2,580
149 2560 Regist of Deeds Automation Fnd	3,026	3,026
151 2600 Indigent Defense Fund	1,648	1,648
152 2610 911 Service Fund	2,463	2,463
153 2630 Concealed Pistol Licensing Fd	1,002	1,002
154 2640 Local C.F.O. Training Fund	92	92
155 2650 Drug Law Enforcement Fund	2	2
156 2651 Drug Law Enforcement-Bayanet	911	911
158 2690 Law Library Fund	123	123
159 2710 Library Fund	263	263
160 2740 Community Corrections Fund	889	889
161 2760 Department On Aging Fund	15,498	15,498
162 2770 Home Rehabilitation Fund	39	39
163 2900 Social Welfare Fund	109	109
165 2920-66200 Child Care-Probate (Child	287	287
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,194	3,194
167 2920-66205 CCF-Casa Ct.Appointed S	129	129
168 2920-66300 Child Care-D.S.S. (State V	49	49
169 2920-66400 In-Home Care-Intensive P	677	677
170 2920-66401 Youth & Family Support S	864	864
171 2920-66402 Juvenile Drug Court	583	583
172 2920-66500 Intensive Probation	835	835
173 2920-75104 Juv.Community Based Tre	753	753
174 2920-75105 Juv.Gender Specific Servi	872	872
177 2930 Soldier's Relief	2,357	2,357
178 2970 Historical Preservation	296	296
182 5090-75600 Public Golf Course	1,889	1,889
183 5090-75601 Public Golf Course-Snack	96	96
184 5090-75602 Public Golf Course-Club	3,044	3,044
185 5120-67100 Medical Care Facility Func	2,285	2,285
186 5160 100% Tax Payment Fund (DTR)	1,960	1,960
187 5180 Delq Prop Tax Foreclosure	2,798	2,798
188 5350-70200 Housing Fund	798	798
189 5920 Water and Sewer Fund	82	82
190 5950 Commissary Fund	146	146
191 6770 Self-Insurance Fund-WC/UC/S&A	1,059	1,059
192 6771 Self-Insurance Fund-Healthcare	614	614
195 7100 District Court Custodial Fund	4	4
196 7110 Probate Court Custodial Fund	4	4
197 7120 Trial Court Custodial Fund	4	4

Bay County, MI  
Cost Allocation Plan

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Dept:10 Financial System MUNIS

Allocation Summary

Department	Accounting	Total
198 7140 Inmates Custodial Fund	\$29	\$29
202 7310-27400 Retirement System Fund	2,404	2,404
203 7360-27401 Public Employee Health C	622	622
206 7640 Inmate Trust Fund	4	4
207 8010 Drain	1,948	1,948
208 8011 Hampton O&M	359	359
209 8012 Portsmouth O&M	94	94
210 8014 Bangor O&M	1,133	1,133
212 8510 Drain Debt Ret	156	156
213 9760 Governmental Full Accrual	242	242
214 9770 Governmentl Full Accrual-Drain	18	18
<b>Total</b>	<b>\$180,743</b>	<b>\$180,743</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.

**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

Dept:11 1010-23300 Purchasing

Description	Amount	General Admin	Purchasing	General Government
<b>Personnel Costs</b>				
Salaries S1	50,925	0	50,925	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits S	27,126	0	27,126	0
<b>Subtotal - Personnel Costs</b>	<b>78,051</b>	<b>0</b>	<b>78,051</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>				
72700 Office Supplies S	822	0	822	0
72800 Printing and Binding S	0	0	0	0
72900 Postage S	1	0	1	0
74200 Food Supplies S	0	0	0	0
81400 Investment/Bank Service Chrg S	0	0	0	0
82000 Memberships and Dues S	6,900	0	6,900	0
85200 Telephone S	133	0	133	0
86100 Conference Fees & Expenses S	99	0	99	0
86500 State Travel Mileage S	0	0	0	0
90000 Printing/Publishing/Advertisi S	3,164	0	3,164	0
94601 Equipment Rental-Copy Machir S	760	0	760	0
95500 Miscellaneous S	0	0	0	0
95800 Licenses & Permits S	30	0	30	0
96000 Education and Training S	985	0	985	0
Computer Software Expense S	3,315	0	3,315	0
<b>Subtotal - Services &amp; Supplies</b>	<b>16,209</b>	<b>0</b>	<b>16,209</b>	<b>0</b>
<b>Department Cost Total</b>	<b>94,260</b>	<b>0</b>	<b>94,260</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>94,260</b>	<b>0</b>	<b>94,260</b>	<b>0</b>
General Admin Distribution		0	0	0
<b>Grand Total</b>	<b>\$94,260</b>		<b>\$94,260</b>	<b>\$0</b>
				not allocated

**Bay County, MI  
Cost Allocation Plan**

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

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
1 County Building	\$81	\$0	\$81	\$0
Subtotal - Building Depreciation	81	0	81	0
3 Cash Receipts	3	1	4	0
3 Bank Reconciliation	117	38	156	0
Subtotal - 1010-25300 Treasurer	121	39	160	0
4 Annual Audit	281	125	406	0
Subtotal - 1010-10100 Board of Comm	281	125	406	0
5 Accounting	1,198	277	1,474	0
5 Payroll	2	0	2	0
5 Budgeting	441	92	533	0
5 Purchasing	2,901	594	3,495	0
5 Contract Serv.	202	56	258	0
Subtotal - 1010-19100 Accounting Dep	4,743	1,020	5,764	0
6 Payroll	363	43	406	0
6 Budgeting	45	5	50	0
Subtotal - 1010-20200 Payroll	408	48	457	0
7 Budgeting	562	123	684	0
7 Accts Payable	30	6	37	0
7 General Accounting	91	20	111	0
Subtotal - 1010-21200 Budget Departm	682	149	832	0
8 Admin Services	36	12	48	0
Subtotal - 1010-27200 Administrative S	36	12	48	0
9 Network/Server	881	107	988	0
Subtotal - 1010-22800 Information Sys	881	107	988	0
10 Accounting	589	63	651	0
Subtotal - Financial System MUNIS	589	63	651	0
11 Purchasing	0	462	462	0



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

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
Subtotal - 1010-23300 Purchasing	\$0	\$462	\$462	\$0
12 County Building	0	4,576	4,576	0
Subtotal - 1010-26500 Buildings and G	0	4,576	4,576	0
13 Civil Counsel	0	2,325	2,325	0
Subtotal - 1010-26600 Corporation Cot	0	2,325	2,325	0
14 Human Resources	0	364	364	0
14 Labor Relations	0	98	98	0
14 Education and Training	0	38	38	0
Subtotal - 1010-27000 Personnel & Err	0	500	500	0
15 Mail Services	0	0	0	0
15 Office Max Rebate	0	(62)	(62)	0
Subtotal - 1010-29800 Printing/Postage	0	(61)	(61)	0
18 County Building	0	38	38	0
Subtotal - 1010-75112 Parks/Recreatic	0	38	38	0
19 General Liability	0	266	266	0
19 County Building	0	239	239	0
Subtotal - 1010-85100 Risk Manageme	0	505	505	0
20 Wellness Program	0	81	81	0
Subtotal - 1010-85900 Wellness Progr	0	81	81	0
21 Current Retiree Fringe Benefits	0	10,019	10,019	0
21 Future Retiree Fringe Benefits	0	(1,110)	(1,110)	0
21 Term Payoff	0	837	837	0
Subtotal - 1010-87800 Retirees Health/	0	9,746	9,746	0
<b>Total Incoming</b>	<b>7,822</b>	<b>19,734</b>	<b>27,556</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$121,816</b>	<b>\$121,816</b>	<b>\$0</b>
		100.00%		

**Bay County, MI  
Cost Allocation Plan**

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**Purchasing Allocations**

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1	0.23%	\$231	\$0	\$231	\$0	\$231
4 1010-10100 Board of Commissioners	5	1.13%	1,155	0	1,155	0	1,155
5 1010-19100 Accounting Department	1	0.23%	231	0	231	0	231
6 1010-20200 Payroll	3	0.68%	693	0	693	0	693
9 1010-22800 Information Systems Divis	118	26.70%	27,253	0	27,253	0	27,253
11 1010-23300 Purchasing	2	0.45%	462	0	462	0	462
12 1010-26500 Buildings and Grounds	36	8.14%	8,314	0	8,314	2,277	10,591
13 1010-26600 Corporation Counsel	2	0.45%	462	0	462	126	588
14 1010-27000 Personnel & Employee Re	8	1.81%	1,848	0	1,848	506	2,354
16 1010-30100 Sheriff's Office	56	12.67%	12,933	0	12,933	3,542	16,475
17 1010-75110 Recreation & Facilities	7	1.58%	1,617	0	1,617	443	2,059
19 1010-85100 Risk Management	2	0.45%	462	0	462	126	588
27 1010-13600 District Court	1	0.23%	231	0	231	63	294
37 1010-17100 County Executive	2	0.45%	462	0	462	126	588
38 1010-21500 Clerk	3	0.68%	693	0	693	190	883
42 1010-25700 Equalization Department	4	0.90%	924	0	924	253	1,177
45 1010-267XX Prosecuting Attorney	3	0.68%	693	0	693	190	883
47 1010-26800 Register of Deeds	11	2.49%	2,541	0	2,541	696	3,236
51 1010-27500 Drain Commissioner	3	0.68%	693	0	693	190	883
68 1010-28600 Gypsy Moth Suppression	5	1.13%	1,155	0	1,155	316	1,471
69 1010-28700 Environmental Affairs	5	1.13%	1,155	0	1,155	316	1,471
74 1010-28800 Geographic Information S)	4	0.90%	924	0	924	253	1,177
99 1010-32500 911 Central Dispatch	36	8.14%	8,314	0	8,314	2,277	10,591
114 1010-43000 Animal Services & Adoptic	3	0.68%	693	0	693	190	883
116 1010-60100 Health Dept-Admin	4	0.90%	924	0	924	253	1,177
134 1010-75700 Community Center	1	0.23%	231	0	231	63	294
138 1010-762XX Civic Arena	8	1.81%	1,848	0	1,848	506	2,354
145 2210 Health Dept - Dist Health	26	5.88%	6,005	0	6,005	1,644	7,649
148 2400 Mosquito Control Fund	23	5.20%	5,312	0	5,312	1,455	6,767
161 2760 Department On Aging Fund	30	6.79%	6,929	0	6,929	1,897	8,826
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6	1.36%	1,386	0	1,386	379	1,765
182 5090-75600 Public Golf Course	23	5.20%	5,312	0	5,312	1,455	6,767
<b>Subtotal</b>	<b>442</b>	<b>100.00%</b>	<b>102,082</b>	<b>0</b>	<b>102,082</b>	<b>19,734</b>	<b>121,816</b>
Direct Bills					0		0
<b>Total</b>					<b>\$102,082</b>		<b>\$121,816</b>

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

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:11 1010-23300 Purchasing**

Department	Purchasing	General Government	Total
3 1010-25300 Treasurer	\$231	\$0	\$231
4 1010-10100 Board of Commissioners	1,155	0	1,155
5 1010-19100 Accounting Department	231	0	231
6 1010-20200 Payroll	693	0	693
9 1010-22800 Information Systems Divis	27,253	0	27,253
11 1010-23300 Purchasing	462	0	462
12 1010-26500 Buildings and Grounds	10,591	0	10,591
13 1010-26600 Corporation Counsel	588	0	588
14 1010-27000 Personnel & Employee Re	2,354	0	2,354
16 1010-30100 Sheriff's Office	16,475	0	16,475
17 1010-75110 Recreation & Facilities	2,059	0	2,059
19 1010-85100 Risk Management	588	0	588
27 1010-13600 District Court	294	0	294
37 1010-17100 County Executive	588	0	588
38 1010-21500 Clerk	883	0	883
42 1010-25700 Equalization Department	1,177	0	1,177
45 1010-267XX Prosecuting Attorney	883	0	883
47 1010-26800 Register of Deeds	3,236	0	3,236
51 1010-27500 Drain Commissioner	883	0	883
68 1010-28600 Gypsy Moth Suppression	1,471	0	1,471
69 1010-28700 Environmental Affairs	1,471	0	1,471
74 1010-28800 Geographic Information S	1,177	0	1,177
99 1010-32500 911 Central Dispatch	10,591	0	10,591
114 1010-43000 Animal Services & Adoptic	883	0	883
116 1010-60100 Health Dept-Admin	1,177	0	1,177
134 1010-75700 Community Center	294	0	294
138 1010-762XX Civic Arena	2,354	0	2,354
145 2210 Health Dept - Dist Health	7,649	0	7,649
148 2400 Mosquito Control Fund	6,767	0	6,767
161 2760 Department On Aging Fund	8,826	0	8,826
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,765	0	1,765
182 5090-75600 Public Golf Course	6,767	0	6,767
<b>Total</b>	<b>\$121,816</b>	<b>\$0</b>	<b>\$121,816</b>

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

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

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

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

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

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

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

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

**Bay County, MI  
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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance
<b>Personnel Costs</b>										
Salaries	S1	713,204	173,895	145,066	47,499	119,176	143,996	5,848	6,918	0
<i>Salary % Split</i>			<i>24.38%</i>	<i>20.34%</i>	<i>6.66%</i>	<i>16.71%</i>	<i>20.19%</i>	<i>.82%</i>	<i>.97%</i>	<i>.00%</i>
Finges	S	334,968	81,673	68,133	22,309	55,973	67,630	2,747	3,249	0
<b>Subtotal - Personnel Costs</b>		<b>1,048,172</b>	<b>255,568</b>	<b>213,199</b>	<b>69,808</b>	<b>175,149</b>	<b>211,626</b>	<b>8,595</b>	<b>10,167</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
Termination Sick/Vacation Payout	D	18,005	0	0	0	0	0	0	0	0
72700 Office Supplies	S	461	112	94	31	77	93	4	4	0
72800 Printing and Binding	S	44	11	9	3	7	9	0	0	0
72900 Postage	S	11	3	2	1	2	2	0	0	0
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	0	0	0	0	0	0	0	0	0
74200 Food Supplies	S	74	18	15	5	12	15	1	1	0
74600 Uniform Purchases	S	3,201	780	651	213	535	646	26	31	0
75000 Gas, Oil and Grease	S	17,220	4,199	3,503	1,147	2,877	3,477	141	167	0
75300 Chemicals	P	4,478	1,096	914	299	751	908	37	44	0
76000 Medical Supplies	S	339	83	69	23	57	68	3	3	0
77600 Custodial Supplies	P	17,202	4,211	3,513	1,150	2,886	3,487	142	168	0
77800 Grounds Maintenance Supplies	S	17,682	4,311	3,597	1,178	2,955	3,570	145	172	0
78100 Small Tools	S	2,239	546	455	149	374	452	18	22	0
79900 Other Supplies	P	1,369	335	280	92	230	277	11	13	0
80100 Professional Services	P	2,144	525	438	143	360	435	18	21	0
80200 Contractual Services	P	9,238	2,729	2,901	542	575	120	801	0	119
80400 Inspection Services	P	6,713	0	6,713	0	0	0	0	0	0
82000 Memberships and Dues	S	211	51	43	14	35	43	2	2	0
82300 Garbage Removal	P	7,408	0	1,821	1,995	2,631	107	0	0	0
83100 Other Services and Charges	P	2,105	0	0	0	0	0	0	0	0
85200 Telephone	S	3,181	776	647	212	532	642	26	31	0
85201 Cellphone	S	4,801	1,171	977	320	802	969	39	47	0

**Bay County, MI**  
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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance
86100 Conference Fees & Expenses S	0	0	0	0	0	0	0	0	0
86600 Local Travel Mileage S	0	0	0	0	0	0	0	0	0
92000 Public Utilities P	301,019	0	113,645	45,430	139,713	0	381	0	0
93100 Equipment Repair & Maintenance P	17,795	4,357	3,634	1,190	2,986	3,608	147	173	0
93200 Vehicle Repair & Maintenance S	4,657	1,135	947	310	778	940	38	45	0
93300 Bldg. Repair and Maintenance P	32,205	0	10,251	3,357	8,422	10,176	0	0	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance P	2,208	541	451	148	370	448	18	22	0
94600 Equipment Rental P	1,940	475	396	130	325	393	16	19	0
94601 Equipment Rental-Copy Machir P	955	234	195	64	160	194	8	9	0
95500 Miscellaneous P	1,379	338	282	92	231	280	11	13	0
Education & Training S	680	166	138	45	114	137	6	7	0
96711 Land Improvement Expense P	5,126	1,255	1,047	343	860	1,039	42	50	0
96720 Bldgs/Bldg Add & Improve Expt P	18,956	0	0	0	18,956	0	0	0	0
96740 Office Equip & Furn. Expense S	0	0	0	0	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	4,032	0	0	0	0	0	0	0	0
98100 Vehicles D	20,115	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>529,193</b>	<b>29,459</b>	<b>157,628</b>	<b>58,625</b>	<b>188,613</b>	<b>32,537</b>	<b>2,081</b>	<b>1,064</b>	<b>119</b>
<b>Department Cost Total</b>	<b>1,577,365</b>	<b>285,027</b>	<b>370,827</b>	<b>128,432</b>	<b>363,763</b>	<b>244,163</b>	<b>10,676</b>	<b>11,231</b>	<b>119</b>
Adjustments to Cost									
Termination Sick/Vacation Payout D	(18,005)	0	0	0	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	(4,032)	0	0	0	0	0	0	0	0
98100 Vehicles D	(20,115)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>(42,152)</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>1,535,213</b>	<b>285,027</b>	<b>370,827</b>	<b>128,432</b>	<b>363,763</b>	<b>244,163</b>	<b>10,676</b>	<b>11,231</b>	<b>119</b>
General Admin Distribution		(285,027)	84,544	29,281	82,933	55,666	2,434	2,560	27
<b>Grand Total</b>	<b>\$1,535,213</b>		<b>\$455,371</b>	<b>\$157,713</b>	<b>\$446,696</b>	<b>\$299,829</b>	<b>\$13,110</b>	<b>\$13,791</b>	<b>\$146</b>

**Bay County, MI**  
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**A. Department Costs**

**Dept:12 1010-26500 Buildings and Grounds**

Description		Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld
<b>Personnel Costs</b>										
Salaries	S1	713,204	6,775	9,414	12,267	2,924	6,348	0	5,278	24,875
<i>Salary % Split</i>			<i>.95%</i>	<i>1.32%</i>	<i>1.72%</i>	<i>.41%</i>	<i>.89%</i>	<i>.00%</i>	<i>.74%</i>	<i>3.49%</i>
Finges	S	334,968	3,182	4,421	5,761	1,373	2,981	0	2,479	11,683
<b>Subtotal - Personnel Costs</b>		<b>1,048,172</b>	<b>9,957</b>	<b>13,835</b>	<b>18,028</b>	<b>4,297</b>	<b>9,329</b>	<b>0</b>	<b>7,757</b>	<b>36,558</b>
<b>Services &amp; Supplies Cost</b>										
Termination Sick/Vacation Payout	D	18,005	0	0	0	0	0	0	0	0
72700 Office Supplies	S	461	4	6	8	2	4	0	3	16
72800 Printing and Binding	S	44	0	1	1	0	0	0	0	2
72900 Postage	S	11	0	0	0	0	0	0	0	0
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	0	0	0	0	0	0	0	0	0
74200 Food Supplies	S	74	1	1	1	0	1	0	1	3
74600 Uniform Purchases	S	3,201	30	42	55	13	28	0	24	112
75000 Gas, Oil and Grease	S	17,220	164	227	296	71	153	0	127	601
75300 Chemicals	P	4,478	43	59	77	18	40	0	33	157
76000 Medical Supplies	S	339	3	4	6	1	3	0	3	12
77600 Custodial Supplies	P	17,202	164	228	297	71	154	0	128	602
77800 Grounds Maintenance Supplies	S	17,682	168	233	304	72	157	0	131	617
78100 Small Tools	S	2,239	21	30	39	9	20	0	17	78
79900 Other Supplies	P	1,369	13	18	24	6	12	0	10	48
80100 Professional Services	P	2,144	20	28	37	9	19	0	16	75
80200 Contractual Services	P	9,238	681	0	0	0	0	770	0	0
80400 Inspection Services	P	6,713	0	0	0	0	0	0	0	0
82000 Memberships and Dues	S	211	2	3	4	1	2	0	2	7
82300 Garbage Removal	P	7,408	605	0	0	0	0	0	0	0
83100 Other Services and Charges	P	2,105	0	0	0	0	0	0	0	0
85200 Telephone	S	3,181	30	42	55	13	28	0	24	111
85201 Cellphone	S	4,801	46	63	83	20	43	0	36	167



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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld
86100 Conference Fees & Expenses S	0	0	0	0	0	0	0	0	0
86600 Local Travel Mileage S	0	0	0	0	0	0	0	0	0
92000 Public Utilities P	301,019	863	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenance P	17,795	170	236	307	73	159	0	132	623
93200 Vehicle Repair & Maintenance S	4,657	44	61	80	19	41	0	34	162
93300 Bldg. Repair and Maintenance P	32,205	0	0	0	0	0	0	0	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance P	2,208	21	29	38	9	20	0	16	77
94600 Equipment Rental P	1,940	19	26	33	8	17	0	14	68
94601 Equipment Rental-Copy Machir P	955	9	13	16	4	9	0	7	33
95500 Miscellaneous P	1,379	13	18	24	6	12	0	10	48
Education & Training S	680	6	9	12	3	6	0	5	24
96711 Land Improvement Expense P	5,126	49	68	89	21	46	0	38	180
96720 Bldgs/Bldg Add & Improve Expt P	18,956	0	0	0	0	0	0	0	0
96740 Office Equip & Furn. Expense S	0	0	0	0	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	4,032	0	0	0	0	0	0	0	0
98100 Vehicles D	20,115	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>529,193</b>	<b>3,191</b>	<b>1,446</b>	<b>1,885</b>	<b>450</b>	<b>976</b>	<b>770</b>	<b>810</b>	<b>3,822</b>
<b>Department Cost Total</b>	<b>1,577,365</b>	<b>13,148</b>	<b>15,282</b>	<b>19,913</b>	<b>4,747</b>	<b>10,305</b>	<b>770</b>	<b>8,566</b>	<b>40,380</b>
Adjustments to Cost									
Termination Sick/Vacation Payout D	(18,005)	0	0	0	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	(4,032)	0	0	0	0	0	0	0	0
98100 Vehicles D	(20,115)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>(42,152)</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>1,535,213</b>	<b>13,148</b>	<b>15,282</b>	<b>19,913</b>	<b>4,747</b>	<b>10,305</b>	<b>770</b>	<b>8,566</b>	<b>40,380</b>
General Admin Distribution		2,997	3,484	4,540	1,082	2,349	176	1,953	9,206
<b>Grand Total</b>	<b>\$1,535,213</b>	<b>\$16,145</b>	<b>\$18,766</b>	<b>\$24,453</b>	<b>\$5,829</b>	<b>\$12,655</b>	<b>\$946</b>	<b>\$10,520</b>	<b>\$49,587</b>

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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Golf Course	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
<b>Personnel Costs</b>						
Salaries	S1	713,204	2,924	0	0	0
<i>Salary % Split</i>			<i>.41%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Finges	S	334,968	1,373	0	0	0
Subtotal - Personnel Costs		1,048,172	4,297	0	0	0
<b>Services &amp; Supplies Cost</b>						
Termination Sick/Vacation Payout	D	18,005	0	0	0	0
72700 Office Supplies	S	461	2	0	0	0
72800 Printing and Binding	S	44	0	0	0	0
72900 Postage	S	11	0	0	0	0
Copier	S	0	0	0	0	0
74100 Licenses	S	0	0	0	0	0
74200 Food Supplies	S	74	0	0	0	0
74600 Uniform Purchases	S	3,201	13	0	0	0
75000 Gas, Oil and Grease	S	17,220	71	0	0	0
75300 Chemicals	P	4,478	0	0	0	0
76000 Medical Supplies	S	339	1	0	0	0
77600 Custodial Supplies	P	17,202	0	0	0	0
77800 Grounds Maintenance Supplies	S	17,682	72	0	0	0
78100 Small Tools	S	2,239	9	0	0	0
79900 Other Supplies	P	1,369	0	0	0	0
80100 Professional Services	P	2,144	0	0	0	0
80200 Contractual Services	P	9,238	0	0	0	0
80400 Inspection Services	P	6,713	0	0	0	0
82000 Memberships and Dues	S	211	1	0	0	0
82300 Garbage Removal	P	7,408	0	0	0	250
83100 Other Services and Charges	P	2,105	0	0	0	2,105
85200 Telephone	S	3,181	13	0	0	0
85201 Cellphone	S	4,801	20	0	0	0

**Bay County, MI  
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**A. Department Costs**

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Golf Course	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
86100 Conference Fees & Expenses S	0	0	0	0	0
86600 Local Travel Mileage S	0	0	0	0	0
92000 Public Utilities P	301,019	0	0	987	0
93100 Equipment Repair & Maintenance P	17,795	0	0	0	0
93200 Vehicle Repair & Maintenance S	4,657	19	0	0	0
93300 Bldg. Repair and Maintenance P	32,205	0	0	0	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0
93600 Grounds Maintenance P	2,208	0	0	0	0
94600 Equipment Rental P	1,940	0	0	0	0
94601 Equipment Rental-Copy Machir P	955	0	0	0	0
95500 Miscellaneous P	1,379	0	0	0	0
Education & Training S	680	3	0	0	0
96711 Land Improvement Expense P	5,126	0	0	0	0
96720 Bldgs/Bldg Add & Improve Expt P	18,956	0	0	0	0
96740 Office Equip & Furn. Expense S	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0
97900 Machinery And Equipment D	4,032	0	0	0	0
98100 Vehicles D	20,115	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>529,193</b>	<b>225</b>	<b>0</b>	<b>987</b>	<b>2,355</b>
<b>Department Cost Total</b>	<b>1,577,365</b>	<b>4,522</b>	<b>0</b>	<b>987</b>	<b>2,355</b>
Adjustments to Cost					
Termination Sick/Vacation Payout D	(18,005)	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0
97900 Machinery And Equipment D	(4,032)	0	0	0	0
98100 Vehicles D	(20,115)	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>(42,152)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>1,535,213</b>	<b>4,522</b>	<b>0</b>	<b>987</b>	<b>2,355</b>
General Admin Distribution		1,031	0	225	537
<b>Grand Total</b>	<b>\$1,535,213</b>	<b>\$5,553</b>	<b>\$0</b>	<b>\$1,212</b>	<b>\$2,892</b>
				not allocated	

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds
1 County Building	\$243	\$0	\$72	\$25	\$71	\$48	\$2	\$2	\$0	\$3
Subtotal - Building Depreciation	243	0	72	25	71	48	2	2	0	3
2 Equipment Depreciation	25,216	17	7,485	2,592	7,342	4,928	215	227	2	265
2 Telephone Equipment	254	0	75	26	74	50	2	2	0	3
Subtotal - Equipment Depreciation	25,470	17	7,560	2,618	7,416	4,978	218	229	2	268
3 Cash Receipts	253	85	100	35	98	66	3	3	0	4
3 Bank Reconciliation	5,999	1,950	2,358	817	2,313	1,552	68	71	1	84
Subtotal - 1010-25300 Treasurer	6,253	2,034	2,458	851	2,411	1,618	71	74	1	87
4 Annual Audit	1,575	702	675	234	662	445	19	20	0	24
Subtotal - 1010-10100 Board of Comm	1,575	702	675	234	662	445	19	20	0	24
5 Accounting	6,724	1,553	2,455	850	2,408	1,617	71	74	1	87
5 Payroll	41	9	15	5	14	10	0	0	0	1
5 Budgeting	1,267	266	455	158	446	299	13	14	0	16
5 Contract Serv.	1,817	507	689	239	676	454	20	21	0	24
Subtotal - 1010-19100 Accounting Dep	9,849	2,335	3,614	1,252	3,545	2,380	104	109	1	128
6 Payroll	7,174	849	2,380	824	2,334	1,567	69	72	1	84
6 Budgeting	129	15	43	15	42	28	1	1	0	2
Subtotal - 1010-20200 Payroll	7,303	864	2,423	839	2,376	1,595	70	73	1	86
7 Budgeting	1,615	353	584	202	573	384	17	18	0	21
7 Accts Payable	1,526	329	550	191	540	362	16	17	0	20
7 General Accounting	509	113	184	64	181	121	5	6	0	7
Subtotal - 1010-21200 Budget Departm	3,650	795	1,318	457	1,293	868	38	40	0	47
8 Admin Services	710	232	279	97	274	184	8	8	0	10
Subtotal - 1010-27200 Administrative S	710	232	279	97	274	184	8	8	0	10
9 Tech Support	13,333	1,732	4,469	1,548	4,383	2,942	129	135	1	158
9 Network/Server	17,396	2,120	5,789	2,005	5,679	3,812	167	175	2	205
9 Specific Services	15,278	1,877	5,088	1,762	4,992	3,350	146	154	2	180

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds
9 Direct Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	46,007	5,730	15,346	5,315	15,054	10,104	442	465	5	544
10 Accounting	3,305	351	1,084	376	1,064	714	31	33	0	38
Subtotal - Financial System MUNIS	3,305	351	1,084	376	1,064	714	31	33	0	38
11 Purchasing	8,314	2,277	3,142	1,088	3,082	2,069	90	95	1	111
Subtotal - 1010-23300 Purchasing	8,314	2,277	3,142	1,088	3,082	2,069	90	95	1	111
12 County Building	0	13,705	4,065	1,408	3,988	2,677	117	123	1	144
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	13,705	4,065	1,408	3,988	2,677	117	123	1	144
13 Civil Counsel	0	4,647	1,378	477	1,352	908	40	42	0	49
Subtotal - 1010-26600 Corporation Cot	0	4,647	1,378	477	1,352	908	40	42	0	49
14 Human Resources	0	7,195	2,134	739	2,093	1,405	61	65	1	76
14 Labor Relations	0	2,743	814	282	798	536	23	25	0	29
14 Education and Training	0	748	222	77	218	146	6	7	0	8
Subtotal - 1010-27000 Personnel & Err	0	10,686	3,170	1,098	3,109	2,087	91	96	1	112
15 Mail Services	0	3	1	0	1	1	0	0	0	0
15 Office Max Rebate	0	(31)	(9)	(3)	(9)	(6)	(0)	(0)	(0)	(0)
Subtotal - 1010-29800 Printing/Postage	0	(28)	(8)	(3)	(8)	(5)	(0)	(0)	(0)	(0)
17 Administrative Support	0	63,419	18,811	6,515	18,453	12,386	542	570	6	667
Subtotal - 1010-75110 Recreation & Fa	0	63,419	18,811	6,515	18,453	12,386	542	570	6	667
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	7,761	2,302	797	2,258	1,516	66	70	1	82
18 Vehicle Maintenance	0	3,437	1,019	353	1,000	671	29	31	0	36
18 County Building	0	114	34	12	33	22	1	1	0	1
Subtotal - 1010-75112 Parks/Recreatio	0	11,312	3,355	1,162	3,291	2,209	97	102	1	119
19 General Liability	0	5,252	1,558	540	1,528	1,026	45	47	0	55

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds
19 Vehicle Insurance	\$0	\$10,495	\$3,113	\$1,078	\$3,054	\$2,050	\$90	\$94	\$1	\$110
19 Property Other	0	222	66	23	65	43	2	2	0	2
19 County Building	0	716	212	74	208	140	6	6	0	8
Subtotal - 1010-85100 Risk Manageme	0	16,684	4,949	1,714	4,854	3,258	142	150	2	175
20 Wellness Program	0	1,597	474	164	465	312	14	14	0	17
Subtotal - 1010-85900 Wellness Progr	0	1,597	474	164	465	312	14	14	0	17
21 Current Retiree Fringe Benefits	0	73,989	21,946	7,601	21,528	14,450	632	665	7	778
21 Future Retiree Fringe Benefits	0	(8,198)	(2,432)	(842)	(2,385)	(1,601)	(70)	(74)	(1)	(86)
21 Term Payoff	0	(3,954)	(1,173)	(406)	(1,150)	(772)	(34)	(36)	(0)	(42)
Subtotal - 1010-87800 Retirees Health/	0	61,837	18,342	6,353	17,992	12,077	528	555	6	650
<b>Total Incoming</b>	<b>112,679</b>	<b>199,197</b>	<b>92,508</b>	<b>32,039</b>	<b>90,745</b>	<b>60,910</b>	<b>2,663</b>	<b>2,802</b>	<b>30</b>	<b>3,280</b>
<b>C. Total Allocated</b>		<b>\$1,847,088</b>	<b>\$547,878</b>	<b>\$189,753</b>	<b>\$537,441</b>	<b>\$360,739</b>	<b>\$15,773</b>	<b>\$16,593</b>	<b>\$176</b>	<b>\$19,425</b>
			29.66%	10.27%	29.10%	19.53%	0.85%	0.90%	0.01%	1.05%

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Golf Course
1 County Building	\$243	\$0	\$3	\$4	\$1	\$2	\$0	\$2	\$8	\$1
Subtotal - Building Depreciation	243	0	3	4	1	2	0	2	8	1
2 Equipment Depreciation	25,216	17	308	402	96	208	16	173	815	91
2 Telephone Equipment	254	0	3	4	1	2	0	2	8	1
Subtotal - Equipment Depreciation	25,470	17	312	406	97	210	16	175	823	92
3 Cash Receipts	253	85	4	5	1	3	0	2	11	1
3 Bank Reconciliation	5,999	1,950	97	127	30	66	5	54	257	29
Subtotal - 1010-25300 Treasurer	6,253	2,034	101	132	31	68	5	57	268	30
4 Annual Audit	1,575	702	28	36	9	19	1	16	74	8
Subtotal - 1010-10100 Board of Comm	1,575	702	28	36	9	19	1	16	74	8
5 Accounting	6,724	1,553	101	132	31	68	5	57	267	30
5 Payroll	41	9	1	1	0	0	0	0	2	0
5 Budgeting	1,267	266	19	24	6	13	1	11	50	6
5 Contract Serv.	1,817	507	28	37	9	19	1	16	75	8
Subtotal - 1010-19100 Accounting Dep	9,849	2,335	149	194	46	100	8	83	394	44
6 Payroll	7,174	849	98	128	30	66	5	55	259	29
6 Budgeting	129	15	2	2	1	1	0	1	5	1
Subtotal - 1010-20200 Payroll	7,303	864	100	130	31	67	5	56	264	30
7 Budgeting	1,615	353	24	31	7	16	1	13	64	7
7 Accts Payable	1,526	329	23	30	7	15	1	13	60	7
7 General Accounting	509	113	8	10	2	5	0	4	20	2
Subtotal - 1010-21200 Budget Departm	3,650	795	54	71	17	37	3	30	144	16
8 Admin Services	710	232	12	15	4	8	1	6	30	3
Subtotal - 1010-27200 Administrative S	710	232	12	15	4	8	1	6	30	3
9 Tech Support	13,333	1,732	184	240	57	124	9	103	487	54
9 Network/Server	17,396	2,120	239	311	74	161	12	134	630	71
9 Specific Services	15,278	1,877	210	273	65	141	11	118	554	62

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Golf Course
9 Direct Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	46,007	5,730	632	824	196	426	32	355	1,671	187
10 Accounting	3,305	351	45	58	14	30	2	25	118	13
Subtotal - Financial System MUNIS	3,305	351	45	58	14	30	2	25	118	13
11 Purchasing	8,314	2,277	129	169	40	87	7	73	342	38
Subtotal - 1010-23300 Purchasing	8,314	2,277	129	169	40	87	7	73	342	38
12 County Building	0	13,705	168	218	52	113	8	94	443	50
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	13,705	168	218	52	113	8	94	443	50
13 Civil Counsel	0	4,647	57	74	18	38	3	32	150	17
Subtotal - 1010-26600 Corporation Cot	0	4,647	57	74	18	38	3	32	150	17
14 Human Resources	0	7,195	88	115	27	59	4	49	232	26
14 Labor Relations	0	2,743	34	44	10	23	2	19	89	10
14 Education and Training	0	748	9	12	3	6	0	5	24	3
Subtotal - 1010-27000 Personnel & Err	0	10,686	131	170	41	88	7	73	345	39
15 Mail Services	0	3	0	0	0	0	0	0	0	0
15 Office Max Rebate	0	(31)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)
Subtotal - 1010-29800 Printing/Postage	0	(28)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)
17 Administrative Support	0	63,419	775	1,010	241	523	39	435	2,048	229
Subtotal - 1010-75110 Recreation & Fa	0	63,419	775	1,010	241	523	39	435	2,048	229
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	7,761	95	124	29	64	5	53	251	28
18 Vehicle Maintenance	0	3,437	42	55	13	28	2	24	111	12
18 County Building	0	114	1	2	0	1	0	1	4	0
Subtotal - 1010-75112 Parks/Recreatio	0	11,312	138	180	43	93	7	78	365	41
19 General Liability	0	5,252	64	84	20	43	3	36	170	19



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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Golf Course
19 Vehicle Insurance	\$0	\$10,495	\$128	\$167	\$40	\$87	\$6	\$72	\$339	\$38
19 Property Other	0	222	3	4	1	2	0	2	7	1
19 County Building	0	716	9	11	3	6	0	5	23	3
Subtotal - 1010-85100 Risk Manageme	0	16,684	204	266	63	138	10	114	539	60
20 Wellness Program	0	1,597	20	25	6	13	1	11	52	6
Subtotal - 1010-85900 Wellness Progr	0	1,597	20	25	6	13	1	11	52	6
21 Current Retiree Fringe Benefits	0	73,989	904	1,178	281	610	46	507	2,390	268
21 Future Retiree Fringe Benefits	0	(8,198)	(100)	(131)	(31)	(68)	(5)	(56)	(265)	(30)
21 Term Payoff	0	(3,954)	(48)	(63)	(15)	(33)	(2)	(27)	(128)	(14)
Subtotal - 1010-87800 Retirees Health/	0	61,837	756	985	235	510	38	424	1,997	224
<b>Total Incoming</b>	<b>112,679</b>	<b>199,197</b>	<b>3,812</b>	<b>4,968</b>	<b>1,184</b>	<b>2,571</b>	<b>192</b>	<b>2,137</b>	<b>10,073</b>	<b>1,128</b>
<b>C. Total Allocated</b>		<b>\$1,847,088</b>	<b>\$22,578</b>	<b>\$29,421</b>	<b>\$7,013</b>	<b>\$15,226</b>	<b>\$1,138</b>	<b>\$12,657</b>	<b>\$59,660</b>	<b>\$6,681</b>
			1.22%	1.59%	0.38%	0.82%	0.06%	0.69%	3.23%	0.36%

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
1 County Building	\$243	\$0	\$0	\$0	\$0
Subtotal - Building Depreciation	243	0	0	0	0
2 Equipment Depreciation	25,216	17	0	20	48
2 Telephone Equipment	254	0	0	0	0
Subtotal - Equipment Depreciation	25,470	17	0	20	48
3 Cash Receipts	253	85	0	0	1
3 Bank Reconciliation	5,999	1,950	0	6	15
Subtotal - 1010-25300 Treasurer	6,253	2,034	0	7	16
4 Annual Audit	1,575	702	0	2	4
Subtotal - 1010-10100 Board of Comm	1,575	702	0	2	4
5 Accounting	6,724	1,553	0	7	16
5 Payroll	41	9	0	0	0
5 Budgeting	1,267	266	0	1	3
5 Contract Serv.	1,817	507	0	2	4
Subtotal - 1010-19100 Accounting Dep	9,849	2,335	0	10	23
6 Payroll	7,174	849	0	6	15
6 Budgeting	129	15	0	0	0
Subtotal - 1010-20200 Payroll	7,303	864	0	6	15
7 Budgeting	1,615	353	0	2	4
7 Accts Payable	1,526	329	0	1	3
7 General Accounting	509	113	0	0	1
Subtotal - 1010-21200 Budget Departm	3,650	795	0	4	8
8 Admin Services	710	232	0	1	2
Subtotal - 1010-27200 Administrative S	710	232	0	1	2
9 Tech Support	13,333	1,732	0	12	28
9 Network/Server	17,396	2,120	0	15	37
9 Specific Services	15,278	1,877	0	14	32

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
9 Direct Support	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	46,007	5,730	0	41	97
10 Accounting	3,305	351	0	3	7
Subtotal - Financial System MUNIS	3,305	351	0	3	7
11 Purchasing	8,314	2,277	0	8	20
Subtotal - 1010-23300 Purchasing	8,314	2,277	0	8	20
12 County Building	0	13,705	0	11	26
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	13,705	0	11	26
13 Civil Counsel	0	4,647	0	4	9
Subtotal - 1010-26600 Corporation Cot	0	4,647	0	4	9
14 Human Resources	0	7,195	0	6	14
14 Labor Relations	0	2,743	0	2	5
14 Education and Training	0	748	0	1	1
Subtotal - 1010-27000 Personnel & Err	0	10,686	0	8	20
15 Mail Services	0	3	0	0	0
15 Office Max Rebate	0	(31)	0	(0)	(0)
Subtotal - 1010-29800 Printing/Postage	0	(28)	0	(0)	(0)
17 Administrative Support	0	63,419	0	50	119
Subtotal - 1010-75110 Recreation & Fa	0	63,419	0	50	119
18 Grounds Maintenance	0	0	0	0	0
18 Parking Lot	0	7,761	0	6	15
18 Vehicle Maintenance	0	3,437	0	3	6
18 County Building	0	114	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	11,312	0	9	21
19 General Liability	0	5,252	0	4	10

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

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
19 Vehicle Insurance	\$0	\$10,495	\$0	\$8	\$20
19 Property Other	0	222	0	0	0
19 County Building	0	716	0	1	1
Subtotal - 1010-85100 Risk Manageme	0	16,684	0	13	31
20 Wellness Program	0	1,597	0	1	3
Subtotal - 1010-85900 Wellness Progr	0	1,597	0	1	3
21 Current Retiree Fringe Benefits	0	73,989	0	58	139
21 Future Retiree Fringe Benefits	0	(8,198)	0	(6)	(15)
21 Term Payoff	0	(3,954)	0	(3)	(7)
Subtotal - 1010-87800 Retirees Health/	0	61,837	0	49	116
<b>Total Incoming</b>	<b>112,679</b>	<b>199,197</b>	<b>0</b>	<b>246</b>	<b>587</b>
<b>C. Total Allocated</b>		<b>\$1,847,088</b>	<b>\$0</b>	<b>\$1,458</b>	<b>\$3,479</b>
			1.22%	0.08%	0.19%

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County Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$23,113	\$0	\$23,113	\$0	\$23,113
4 1010-10100 Board of Commissioners	4,434	9.70%	47,402	0	47,402	0	47,402
5 1010-19100 Accounting Department	2,715	5.94%	29,025	0	29,025	0	29,025
6 1010-20200 Payroll	1,045	2.29%	11,172	0	11,172	0	11,172
7 1010-21200 Budget Department	987	2.16%	10,552	0	10,552	0	10,552
8 1010-27200 Administrative Services	435	0.95%	4,650	0	4,650	0	4,650
9 1010-22800 Information Systems Divis	3,210	7.02%	34,317	0	34,317	0	34,317
11 1010-23300 Purchasing	428	0.94%	4,576	0	4,576	0	4,576
12 1010-26500 Buildings and Grounds	1,282	2.80%	13,705	0	13,705	0	13,705
13 1010-26600 Corporation Counsel	392	0.86%	4,191	0	4,191	798	4,989
14 1010-27000 Personnel & Employee Re	1,929	4.22%	20,622	0	20,622	3,927	24,549
15 1010-29800 Printing/Postage	838	1.83%	8,959	0	8,959	1,706	10,665
37 1010-17100 County Executive	2,505	5.48%	26,780	0	26,780	5,100	31,879
38 1010-21500 Clerk	4,698	10.28%	50,224	0	50,224	9,564	59,788
42 1010-25700 Equalization Department	697	1.52%	7,451	0	7,451	1,419	8,870
47 1010-26800 Register of Deeds	1,869	4.09%	19,981	0	19,981	3,805	23,785
51 1010-27500 Drain Commissioner	1,912	4.18%	20,440	0	20,440	3,892	24,333
56 1010-27801 County Survey/Remonum	56	0.12%	599	0	599	114	713
67 1010-28300 M.S.U. Extension	2,492	5.45%	26,641	0	26,641	5,073	31,714
69 1010-28700 Environmental Affairs	601	1.31%	6,425	0	6,425	1,223	7,648
74 1010-28800 Geographic Information S	254	0.56%	2,715	0	2,715	517	3,232
128 1010-72101 Transportation Planning	508	1.11%	5,431	0	5,431	1,034	6,465
147 2380 Gypsy Moth Control Fund	605	1.32%	6,468	0	6,468	1,232	7,699
161 2760 Department On Aging Fund	4,322	9.45%	46,205	0	46,205	8,798	55,003
177 2930 Soldier's Relief	1,469	3.21%	15,704	0	15,704	2,990	18,695
191 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	1,048	0	1,048	200	1,247
202 7310-27400 Retirement System Fund	736	1.61%	7,868	0	7,868	1,498	9,367
216 Other	3,043	6.66%	32,531	0	32,531	6,195	38,726
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>488,793</b>	<b>0</b>	<b>488,793</b>	<b>59,085</b>	<b>547,878</b>
Direct Bills					0		0
<b>Total</b>					<b>\$488,793</b>		<b>\$547,878</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

**Bay County, MI  
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
145 2210 Health Dept - Dist Health	100	100.00%	\$169,289	\$0	\$169,289	\$20,464	\$189,753
<b>Subtotal</b>	100	100.00%	169,289	0	169,289	20,464	189,753
Direct Bills					0		0
<b>Total</b>					\$169,289		\$189,753

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

**Bay County, MI  
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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%	\$117,767	\$0	\$117,767	\$14,236	\$132,003
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	28,101	0	28,101	3,397	31,498
27 1010-13600 District Court	10,193	21.68%	103,931	0	103,931	12,563	116,494
28 1010-13700 District Court Adult Probat	1,538	3.27%	15,682	0	15,682	1,896	17,578
30 1010-14100 & 2150 FOC	4,500	9.57%	45,883	0	45,883	5,546	51,430
32 1010-14500 Law Library	731	1.55%	7,454	0	7,454	901	8,354
34 1010-14800 Probate Court	7,181	15.27%	73,220	0	73,220	8,851	82,070
45 1010-267XX Prosecuting Attorney	6,140	13.06%	62,605	0	62,605	7,568	70,173
50 1010-27302 Department of Public Defe	1,452	3.09%	14,805	0	14,805	1,790	16,595
160 2740 Community Corrections Fund	112	0.24%	1,142	0	1,142	138	1,280
216 Other	872	1.85%	8,891	0	8,891	1,075	9,966
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>479,481</b>	<b>0</b>	<b>479,481</b>	<b>57,960</b>	<b>537,441</b>
Direct Bills					0		0
<b>Total</b>					<b>\$479,481</b>		<b>\$537,441</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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**Law Enforcement Center Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	57,414	83.64%	\$269,196	\$0	\$269,196	\$32,540	\$301,736
190 5950 Commissary Fund	288	0.42%	1,350	0	1,350	163	1,514
215 Bay City Department of Public Safety	10,939	15.94%	51,289	0	51,289	6,200	57,489
<b>Subtotal</b>	68,641	100.00%	321,836	0	321,836	38,903	360,739
Direct Bills					0		0
<b>Total</b>					<b>\$321,836</b>		<b>\$360,739</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds



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**Community Center Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134 1010-75700 Community Center	100	100.00%	\$14,072	\$0	\$14,072	\$1,701	\$15,773
<b>Subtotal</b>	100	100.00%	14,072	0	14,072	1,701	15,773
Direct Bills					0		0
<b>Total</b>					<b>\$14,072</b>		<b>\$15,773</b>

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

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**Pinconning Park Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 1010-76300 Pinconning Park	100	100.00%	\$14,803	\$0	\$14,803	\$1,789	\$16,593
<b>Subtotal</b>	100	100.00%	14,803	0	14,803	1,789	16,593
Direct Bills					0		0
<b>Total</b>					<b>\$14,803</b>		<b>\$16,593</b>

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

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**Parks Maintenance Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 1010-75112 Parks/Recreation Mainten.	100	100.00%	\$157	\$0	\$157	\$19	\$176
<b>Subtotal</b>	100	100.00%	157	0	157	19	176
Direct Bills					0		0
<b>Total</b>					\$157		\$176

Basis Units: Direct Allocation to Parks Maintenance

Source: Buildings and Grounds

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**Fairgrounds Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 1010-76000 Fairgrounds	100	100.00%	\$17,330	\$0	\$17,330	\$2,095	\$19,425
<b>Subtotal</b>	100	100.00%	17,330	0	17,330	2,095	19,425
Direct Bills					0		0
<b>Total</b>					\$17,330		\$19,425
Basis Units: Direct Allocation to Fairgrounds							
Source: Buildings and Grounds							

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**Central Dispatch Allocations**

**Dept:12 1010-26500 Buildings and Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$653	\$0	\$653	\$79	\$732
152 2610 911 Service Fund	4,838	96.76%	19,491	0	19,491	2,356	21,847
<b>Subtotal</b>	<b>5,000</b>	<b>100.00%</b>	<b>20,143</b>	<b>0</b>	<b>20,143</b>	<b>2,435</b>	<b>22,578</b>
Direct Bills					0		0
<b>Total</b>					<b>\$20,143</b>		<b>\$22,578</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
175 Juvenile Detention Building Use	100	100.00%	\$26,248	\$0	\$26,248	\$3,173	\$29,421
<b>Subtotal</b>	100	100.00%	26,248	0	26,248	3,173	29,421
Direct Bills					0		0
<b>Total</b>					\$26,248		\$29,421
Basis Units: Direct to Juvenile Detention							
Source: Buildings and Grounds							

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**Civic Arena Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 1010-762XX Civic Arena	100	100.00%	\$6,257	\$0	\$6,257	\$756	\$7,013
<b>Subtotal</b>	100	100.00%	6,257	0	6,257	756	7,013
Direct Bills					0		0
<b>Total</b>					\$6,257		\$7,013

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
57 1010-27903 Bldg Auth-MH Grp Home,I	1	11.11%	\$1,509	\$0	\$1,509	\$182	\$1,692
58 1010-27909 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
59 1010-27910 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
60 1010-27911 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
61 1010-27912 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
62 1010-27919 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
63 1010-27920 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
64 1010-27921 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
65 1010-27922 Bldg Auth-MH Grp Home,I	1	11.11%	1,509	0	1,509	182	1,692
<b>Subtotal</b>	9	100.00%	13,584	0	13,584	1,642	15,226
Direct Bills					0		0
<b>Total</b>					<b>\$13,584</b>		<b>\$15,226</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's Office	97	5.46%	\$55	\$0	\$55	\$7	\$62
27 1010-13600 District Court	630	35.45%	360	0	360	43	403
30 1010-14100 & 2150 FOC	97	5.46%	55	0	55	7	62
38 1010-21500 Clerk	97	5.46%	55	0	55	7	62
45 1010-267XX Prosecuting Attorney	801	45.08%	457	0	457	55	513
47 1010-26800 Register of Deeds	55	3.10%	31	0	31	4	35
<b>Subtotal</b>	1,777	100.00%	1,015	0	1,015	123	1,138
Direct Bills					0		0
<b>Total</b>					<b>\$1,015</b>		<b>\$1,138</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

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**Snow Plowing Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 1010-75112 Parks/Recreation Mainten.	100	100.00%	\$11,292	\$0	\$11,292	\$1,365	\$12,657
<b>Subtotal</b>	100	100.00%	11,292	0	11,292	1,365	12,657
Direct Bills					0		0
<b>Total</b>					\$11,292		\$12,657
Basis Units: Direct to Parks Maintenance							
Source: Buildings and Grounds							

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**Maintenance Other Bld Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 1010-43000 Animal Services & Adoptic	9,083	39.68%	\$21,122	\$0	\$21,122	\$2,553	\$23,675
148 2400 Mosquito Control Fund	7,284	31.82%	16,938	0	16,938	2,047	18,986
161 2760 Department On Aging Fund	948	4.14%	2,204	0	2,204	266	2,471
216 Other	5,574	24.35%	12,962	0	12,962	1,567	14,529
<b>Subtotal</b>	<b>22,889</b>	<b>100.00%</b>	<b>53,226</b>	<b>0</b>	<b>53,226</b>	<b>6,434</b>	<b>59,660</b>
Direct Bills					0		0
<b>Total</b>					<b>\$53,226</b>		<b>\$59,660</b>

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

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**Golf Course Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
182 5090-75600 Public Golf Course	100	100.00%	\$5,961	\$0	\$5,961	\$721	\$6,681
<b>Subtotal</b>	100	100.00%	5,961	0	5,961	721	6,681
Direct Bills					0		0
<b>Total</b>					\$5,961		\$6,681
Basis Units: Direct to Golf Course							
Source:							

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Telephone Upgrade/Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	12	2.08%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	5	0.87%	0	0	0	0	0
5 1010-19100 Accounting Department	16	2.78%	0	0	0	0	0
6 1010-20200 Payroll	1	0.17%	0	0	0	0	0
8 1010-27200 Administrative Services	2	0.35%	0	0	0	0	0
9 1010-22800 Information Systems Divis	15	2.60%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	11	1.91%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4	0.69%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	11	1.91%	0	0	0	0	0
16 1010-30100 Sheriff's Office	62	10.76%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	2	0.35%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	10	1.74%	0	0	0	0	0
23 1010-13100 Circuit Court	41	7.12%	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	21	3.65%	0	0	0	0	0
27 1010-13600 District Court	29	5.03%	0	0	0	0	0
28 1010-13700 District Court Adult Probat	10	1.74%	0	0	0	0	0
30 1010-14100 & 2150 FOC	33	5.73%	0	0	0	0	0
33 1010-14700 Jury/Judicial Council	1	0.17%	0	0	0	0	0
34 1010-14800 Probate Court	23	3.99%	0	0	0	0	0
37 1010-17100 County Executive	7	1.22%	0	0	0	0	0
38 1010-21500 Clerk	12	2.08%	0	0	0	0	0
42 1010-25700 Equalization Department	4	0.69%	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	25	4.34%	0	0	0	0	0
47 1010-26800 Register of Deeds	8	1.39%	0	0	0	0	0
48 1010-27300 Department of Criminal De	8	1.39%	0	0	0	0	0
50 1010-27302 Department of Public Defe	6	1.04%	0	0	0	0	0
51 1010-27500 Drain Commissioner	5	0.87%	0	0	0	0	0
67 1010-28300 M.S.U. Extension	6	1.04%	0	0	0	0	0
69 1010-28700 Environmental Affairs	8	1.39%	0	0	0	0	0
114 1010-43000 Animal Services & Adoptic	10	1.74%	0	0	0	0	0
138 1010-762XX Civic Arena	2	0.35%	0	0	0	0	0
145 2210 Health Dept - Dist Health	71	12.33%	0	0	0	0	0
148 2400 Mosquito Control Fund	16	2.78%	0	0	0	0	0
151 2600 Indigent Defense Fund	1	0.17%	0	0	0	0	0
152 2610 911 Service Fund	5	0.87%	0	0	0	0	0
160 2740 Community Corrections Fund	3	0.52%	0	0	0	0	0
161 2760 Department On Aging Fund	29	5.03%	0	0	0	0	0
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	14	2.43%	0	0	0	0	0
171 2920-66402 Juvenile Drug Court	3	0.52%	0	0	0	0	0
177 2930 Soldier's Relief	3	0.52%	0	0	0	0	0
188 5350-70200 Housing Fund	5	0.87%	0	0	0	0	0
216 Other	16	2.78%	0	0	0	0	0

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Telephone Upgrade/Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	576	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

Basis Units: Phone Lines by Department  
Source: Telephone Directory

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**Direct Supplies Allocations**

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
182 5090-75600 Public Golf Course	987	100.00%	\$1,301	\$0	\$1,301	\$157	\$1,458
<b>Subtotal</b>	987	100.00%	1,301	0	1,301	157	1,458
Direct Bills					0		0
<b>Total</b>					\$1,301		\$1,458

Basis Units: Dollar Value of Purchases  
Source: Actual Expenses

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**Allocation Summary**

**Dept:12 1010-26500 Buildings and Grounds**

Department	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
3 1010-25300 Treasurer	\$23,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	47,402	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	29,025	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	11,172	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	10,552	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	4,650	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	34,317	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	4,576	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	13,705	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	4,989	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	24,549	0	0	0	0	0	0	0	0	0
15 1010-29800 Printing/Postage	10,665	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	301,736	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten.	0	0	0	0	0	0	176	0	0	0
23 1010-13100 Circuit Court	0	0	132,003	0	0	0	0	0	0	0
26 1010-13300 Circuit Court Adult Probati	0	0	31,498	0	0	0	0	0	0	0
27 1010-13600 District Court	0	0	116,494	0	0	0	0	0	0	0
28 1010-13700 District Court Adult Probat	0	0	17,578	0	0	0	0	0	0	0
30 1010-14100 & 2150 FOC	0	0	51,430	0	0	0	0	0	0	0
32 1010-14500 Law Library	0	0	8,354	0	0	0	0	0	0	0
34 1010-14800 Probate Court	0	0	82,070	0	0	0	0	0	0	0
37 1010-17100 County Executive	31,879	0	0	0	0	0	0	0	0	0
38 1010-21500 Clerk	59,788	0	0	0	0	0	0	0	0	0
42 1010-25700 Equalization Department	8,870	0	0	0	0	0	0	0	0	0
45 1010-267XX Prosecuting Attorney	0	0	70,173	0	0	0	0	0	0	0
47 1010-26800 Register of Deeds	23,785	0	0	0	0	0	0	0	0	0
50 1010-27302 Department of Public Defe	0	0	16,595	0	0	0	0	0	0	0
51 1010-27500 Drain Commissioner	24,333	0	0	0	0	0	0	0	0	0
56 1010-27801 County Survey/Remonum	713	0	0	0	0	0	0	0	0	0
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
58 1010-27909 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
59 1010-27910 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
61 1010-27912 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
63 1010-27920 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
64 1010-27921 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
65 1010-27922 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
67 1010-28300 M.S.U. Extension	31,714	0	0	0	0	0	0	0	0	0
69 1010-28700 Environmental Affairs	7,648	0	0	0	0	0	0	0	0	0
74 1010-28800 Geographic Information Sy	3,232	0	0	0	0	0	0	0	0	0



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**Allocation Summary**

Dept:12 1010-26500 Buildings and Grounds

Department	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
109 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732	\$0
114 1010-43000 Animal Services & Adoptic	0	0	0	0	0	0	0	0	0	0
128 1010-72101 Transportation Planning	6,465	0	0	0	0	0	0	0	0	0
134 1010-75700 Community Center	0	0	0	0	15,773	0	0	0	0	0
137 1010-76000 Fairgrounds	0	0	0	0	0	0	0	19,425	0	0
138 1010-762XX Civic Arena	0	0	0	0	0	0	0	0	0	0
139 1010-76300 Pinconning Park	0	0	0	0	0	16,593	0	0	0	0
145 2210 Health Dept - Dist Health	0	189,753	0	0	0	0	0	0	0	0
147 2380 Gypsy Moth Control Fund	7,699	0	0	0	0	0	0	0	0	0
148 2400 Mosquito Control Fund	0	0	0	0	0	0	0	0	0	0
152 2610 911 Service Fund	0	0	0	0	0	0	0	0	21,847	0
160 2740 Community Corrections Fund	0	0	1,280	0	0	0	0	0	0	0
161 2760 Department On Aging Fund	55,003	0	0	0	0	0	0	0	0	0
175 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	29,421
177 2930 Soldier's Relief	18,695	0	0	0	0	0	0	0	0	0
182 5090-75600 Public Golf Course	0	0	0	0	0	0	0	0	0	0
190 5950 Commissary Fund	0	0	0	1,514	0	0	0	0	0	0
191 6770 Self-Insurance Fund-WC/UC/S&I	1,247	0	0	0	0	0	0	0	0	0
202 7310-27400 Retirement System Fund	9,367	0	0	0	0	0	0	0	0	0
215 Bay City Department of Public Safety	0	0	0	57,489	0	0	0	0	0	0
216 Other	38,726	0	9,966	0	0	0	0	0	0	0
<b>Total</b>	<b>\$547,878</b>	<b>\$189,753</b>	<b>\$537,441</b>	<b>\$360,739</b>	<b>\$15,773</b>	<b>\$16,593</b>	<b>\$176</b>	<b>\$19,425</b>	<b>\$22,578</b>	<b>\$29,421</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**Allocation Summary**

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Golf Course	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
3 1010-25300 Treasurer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,113
4 1010-10100 Board of Commissioners	0	0	0	0	0	0	0	0	0	47,402
5 1010-19100 Accounting Department	0	0	0	0	0	0	0	0	0	29,025
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	0	11,172
7 1010-21200 Budget Department	0	0	0	0	0	0	0	0	0	10,552
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	4,650
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	34,317
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	4,576
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	13,705
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	4,989
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	24,549
15 1010-29800 Printing/Postage	0	0	0	0	0	0	0	0	0	10,665
16 1010-30100 Sheriff's Office	0	0	62	0	0	0	0	0	0	301,798
18 1010-75112 Parks/Recreation Mainten.	0	0	0	12,657	0	0	0	0	0	12,832
23 1010-13100 Circuit Court	0	0	0	0	0	0	0	0	0	132,003
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	0	0	0	0	31,498
27 1010-13600 District Court	0	0	403	0	0	0	0	0	0	116,897
28 1010-13700 District Court Adult Probat	0	0	0	0	0	0	0	0	0	17,578
30 1010-14100 & 2150 FOC	0	0	62	0	0	0	0	0	0	51,492
32 1010-14500 Law Library	0	0	0	0	0	0	0	0	0	8,354
34 1010-14800 Probate Court	0	0	0	0	0	0	0	0	0	82,070
37 1010-17100 County Executive	0	0	0	0	0	0	0	0	0	31,879
38 1010-21500 Clerk	0	0	62	0	0	0	0	0	0	59,850
42 1010-25700 Equalization Department	0	0	0	0	0	0	0	0	0	8,870
45 1010-267XX Prosecuting Attorney	0	0	513	0	0	0	0	0	0	70,686
47 1010-26800 Register of Deeds	0	0	35	0	0	0	0	0	0	23,821
50 1010-27302 Department of Public Defe	0	0	0	0	0	0	0	0	0	16,595
51 1010-27500 Drain Commissioner	0	0	0	0	0	0	0	0	0	24,333
56 1010-27801 County Survey/Remonum	0	0	0	0	0	0	0	0	0	713
57 1010-27903 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
58 1010-27909 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
59 1010-27910 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
60 1010-27911 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
61 1010-27912 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
62 1010-27919 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
63 1010-27920 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
64 1010-27921 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
65 1010-27922 Bldg Auth-MH Grp Home,I	0	1,692	0	0	0	0	0	0	0	1,692
67 1010-28300 M.S.U. Extension	0	0	0	0	0	0	0	0	0	31,714
69 1010-28700 Environmental Affairs	0	0	0	0	0	0	0	0	0	7,648
74 1010-28800 Geographic Information Sy	0	0	0	0	0	0	0	0	0	3,232

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Golf Course	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
109 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732
114 1010-43000 Animal Services & Adoptic	0	0	0	0	23,675	0	0	0	0	23,675
128 1010-72101 Transportation Planning	0	0	0	0	0	0	0	0	0	6,465
134 1010-75700 Community Center	0	0	0	0	0	0	0	0	0	15,773
137 1010-76000 Fairgrounds	0	0	0	0	0	0	0	0	0	19,425
138 1010-762XX Civic Arena	7,013	0	0	0	0	0	0	0	0	7,013
139 1010-76300 Pinconning Park	0	0	0	0	0	0	0	0	0	16,593
145 2210 Health Dept - Dist Health	0	0	0	0	0	0	0	0	0	189,753
147 2380 Gypsy Moth Control Fund	0	0	0	0	0	0	0	0	0	7,699
148 2400 Mosquito Control Fund	0	0	0	0	18,986	0	0	0	0	18,986
152 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	21,847
160 2740 Community Corrections Fund	0	0	0	0	0	0	0	0	0	1,280
161 2760 Department On Aging Fund	0	0	0	0	2,471	0	0	0	0	57,474
175 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	29,421
177 2930 Soldier's Relief	0	0	0	0	0	0	0	0	0	18,695
182 5090-75600 Public Golf Course	0	0	0	0	0	6,681	0	1,458	0	8,139
190 5950 Commissary Fund	0	0	0	0	0	0	0	0	0	1,514
191 6770 Self-Insurance Fund-WC/UC/S&I	0	0	0	0	0	0	0	0	0	1,247
202 7310-27400 Retirement System Fund	0	0	0	0	0	0	0	0	0	9,367
215 Bay City Department of Public Safety	0	0	0	0	0	0	0	0	0	57,489
216 Other	0	0	0	0	14,529	0	0	0	0	63,221
<b>Total</b>	<b>\$7,013</b>	<b>\$15,226</b>	<b>\$1,138</b>	<b>\$12,657</b>	<b>\$59,660</b>	<b>\$6,681</b>	<b>\$0</b>	<b>\$1,458</b>	<b>\$0</b>	<b>\$1,843,609</b>

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

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

Dept:13 1010-26600 Corporation Counsel

Description		Amount	General Admin	Civil Counsel	Legal Fees	General Government
<b>Personnel Costs</b>						
Salaries	S1	259,131	0	259,131	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	102,652	0	102,652	0	0
<b>Subtotal - Personnel Costs</b>		<b>361,783</b>	<b>0</b>	<b>361,783</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>						
Termination Pay	D	0	0	0	0	0
72700 Office Supplies	S	500	0	500	0	0
72702 Book Supplies	S	261	0	261	0	0
72800 Printing and Binding	S	0	0	0	0	0
72900 Postage	S	236	0	236	0	0
74200 Food Supplies	S	150	0	150	0	0
74800 Kitchen Supplies	S	10	0	10	0	0
75100 Computer Supplies	S	115	0	115	0	0
75500 Conference/Meeting Supplies	S	24	0	24	0	0
79900 Other Supplies	S	30	0	30	0	0
81301 Internet/Cable Services	S	5,069	0	5,069	0	0
81600 Appraisal Fees	S	0	0	0	0	0
81700 Legal Fees	P	32	0	0	0	32
82000 Memberships and Dues	S	3,023	0	3,023	0	0
83100 Other Services & Charges	S	25	0	25	0	0
82900 Filing Fees	S	0	0	0	0	0
85200 Telephone	S	575	0	575	0	0
86100 Conference Fees & Expenses	S	795	0	795	0	0
86500 State Travel Mileage	S	311	0	311	0	0
86600 Local Travel Mileage	S	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,528	0	1,528	0	0
95500 Miscellaneous	S	64	0	64	0	0
Computer Hardware Expense	S	3,923	0	3,923	0	0

**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

Dept:13 1010-26600 Corporation Counsel

Description	Amount	General Admin	Civil Counsel	Legal Fees	General Government
67601 Reimbursement - Individuals P	0	0	0	0	0
67607 Reimbursement - FOIA Request P	(2,183)	(2,183)	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>14,488</b>	<b>(2,183)</b>	<b>16,639</b>	<b>0</b>	<b>32</b>
<b>Department Cost Total</b>	<b>376,271</b>	<b>(2,183)</b>	<b>378,422</b>	<b>0</b>	<b>32</b>
Adjustments to Cost					
Termination Pay D	0	0	0	0	0
<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>376,271</b>	<b>(2,183)</b>	<b>378,422</b>	<b>0</b>	<b>32</b>
General Admin Distribution		2,183	(2,183)	0	(0)
<b>Grand Total</b>	<b>\$376,271</b>		<b>\$376,239</b>	<b>\$0</b>	<b>\$32</b>
				not allocated	

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

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
1 County Building	\$74	\$0	\$74	\$0	\$0
Subtotal - Building Depreciation	74	0	74	0	0
2 Imaging Equipment	813	1	814	0	0
2 Telephone Equipment	92	0	92	0	0
Subtotal - Equipment Depreciation	906	1	906	0	0
3 Cash Receipts	455	152	607	0	0
3 Bank Reconciliation	885	288	1,172	0	0
Subtotal - 1010-25300 Treasurer	1,340	440	1,780	0	0
4 Annual Audit	448	200	647	0	0
Subtotal - 1010-10100 Board of Comm	448	200	647	0	0
5 Accounting	1,911	442	2,353	0	0
5 Payroll	8	2	10	0	0
5 Budgeting	606	127	733	0	0
5 Contract Serv.	303	85	387	0	0
Subtotal - 1010-19100 Accounting Dep	2,829	655	3,483	0	0
6 Payroll	1,465	173	1,638	0	0
6 Budgeting	62	7	69	0	0
Subtotal - 1010-20200 Payroll	1,527	181	1,707	0	0
7 Budgeting	772	169	941	0	0
7 Accts Payable	66	14	80	0	0
7 General Accounting	145	32	177	0	0
Subtotal - 1010-21200 Budget Departm	983	215	1,198	0	0
8 Admin Services	145	47	192	0	0
Subtotal - 1010-27200 Administrative S	145	47	192	0	0
9 Tech Support	4,388	570	4,958	0	0
9 Network/Server	3,553	433	3,986	0	0
9 Imaging	128	17	145	0	0

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

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
9 Direct Support	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	8,069	1,020	9,088	0	1
10 Accounting	940	100	1,039	0	0
Subtotal - Financial System MUNIS	940	100	1,039	0	0
11 Purchasing	462	126	588	0	0
Subtotal - 1010-23300 Purchasing	462	126	588	0	0
12 County Building	4,191	798	4,988	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	4,191	798	4,988	0	0
14 Human Resources	0	1,469	1,469	0	0
14 Labor Relations	0	392	392	0	0
14 Education and Training	0	153	153	0	0
Subtotal - 1010-27000 Personnel & Err	0	2,014	2,014	0	0
15 Mail Services	0	69	69	0	0
Subtotal - 1010-29800 Printing/Postage	0	69	69	0	0
18 County Building	0	35	35	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	35	35	0	0
19 General Liability	0	1,073	1,072	0	0
19 County Building	0	219	219	0	0
Subtotal - 1010-85100 Risk Manageme	0	1,291	1,291	0	0
20 Wellness Program	0	326	326	0	0
Subtotal - 1010-85900 Wellness Progr	0	326	326	0	0
21 Current Retiree Fringe Benefits	0	10,019	10,018	0	1
21 Future Retiree Fringe Benefits	0	(1,110)	(1,110)	0	(0)
21 Term Payoff	0	4,420	4,420	0	0
Subtotal - 1010-87800 Retirees Health/	0	13,329	13,328	0	1
<b>Total Incoming</b>	<b>21,912</b>	<b>20,847</b>	<b>42,755</b>	<b>0</b>	<b>4</b>
<b>C. Total Allocated</b>		<b>\$419,030</b>	<b>\$418,994</b>	<b>\$0</b>	<b>\$35</b>
			99.99%		0.01%



**Bay County, MI  
Cost Allocation Plan**

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Civil Counsel Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6,494	3.66%	\$14,558	\$0	\$14,558	\$0	\$14,558
4 1010-10100 Board of Commissioners	22,777	12.82%	51,062	0	51,062	0	51,062
5 1010-19100 Accounting Department	4,459	2.51%	9,996	0	9,996	0	9,996
8 1010-27200 Administrative Services	986	0.56%	2,210	0	2,210	0	2,210
9 1010-22800 Information Systems Divis	2,566	1.44%	5,753	0	5,753	0	5,753
11 1010-23300 Purchasing	1,037	0.58%	2,325	0	2,325	0	2,325
12 1010-26500 Buildings and Grounds	2,073	1.17%	4,647	0	4,647	0	4,647
14 1010-27000 Personnel & Employee Re	10,062	5.67%	22,557	0	22,557	1,529	24,086
16 1010-30100 Sheriff's Office	7,848	4.42%	17,594	0	17,594	1,192	18,786
17 1010-75110 Recreation & Facilities	3,059	1.72%	6,858	0	6,858	465	7,322
23 1010-13100 Circuit Court	2,863	1.61%	6,418	0	6,418	435	6,853
27 1010-13600 District Court	246	0.14%	551	0	551	37	589
34 1010-14800 Probate Court	316	0.18%	708	0	708	48	756
37 1010-17100 County Executive	28,914	16.28%	64,820	0	64,820	4,393	69,213
38 1010-21500 Clerk	3,356	1.89%	7,524	0	7,524	510	8,033
42 1010-25700 Equalization Department	493	0.28%	1,105	0	1,105	75	1,180
45 1010-267XX Prosecuting Attorney	1,037	0.58%	2,325	0	2,325	158	2,482
47 1010-26800 Register of Deeds	2,022	1.14%	4,533	0	4,533	307	4,840
48 1010-27300 Department of Criminal De	2,961	1.67%	6,638	0	6,638	450	7,088
69 1010-28700 Environmental Affairs	800	0.45%	1,793	0	1,793	122	1,915
74 1010-28800 Geographic Information S	484	0.27%	1,085	0	1,085	74	1,159
110 1010-42601 Local Emergency Plannin	730	0.41%	1,637	0	1,637	111	1,747
114 1010-43000 Animal Services & Adoptic	1,972	1.11%	4,421	0	4,421	300	4,720
128 1010-72101 Transportation Planning	484	0.27%	1,085	0	1,085	74	1,159
145 2210 Health Dept - Dist Health	12,229	6.89%	27,415	0	27,415	1,858	29,273
148 2400 Mosquito Control Fund	79	0.04%	177	0	177	12	189
152 2610 911 Service Fund	3,110	1.75%	6,972	0	6,972	472	7,445
160 2740 Community Corrections Fund	1,580	0.89%	3,542	0	3,542	240	3,782
161 2760 Department On Aging Fund	5,328	3.00%	11,944	0	11,944	809	12,754
162 2770 Home Rehabilitation Fund	395	0.22%	886	0	886	60	946
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	800	0.45%	1,793	0	1,793	122	1,915
177 2930 Soldier's Relief	2,623	1.48%	5,880	0	5,880	398	6,279
188 5350-70200 Housing Fund	9,859	5.55%	22,102	0	22,102	1,498	23,600
202 7310-27400 Retirement System Fund	32,926	18.54%	73,815	0	73,815	5,002	78,817
207 8010 Drain	553	0.31%	1,240	0	1,240	84	1,324
216 Other	79	0.04%	177	0	177	12	189

**Bay County, MI  
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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>	177,600	100.00%	398,149	0	398,149	20,845	418,994
Direct Bills					0		0
<b>Total</b>					<b>\$398,149</b>		<b>\$418,994</b>

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

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Cost Allocation Plan**

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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
216 Other	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: Dollar Amount of Legal Fees by Department

Source: Buildings & Grounds

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

**Dept:13 1010-26600 Corporation Counsel**

Department	Civil Counsel	Legal Fees	General Government	Total
3 1010-25300 Treasurer	\$14,558	\$0	\$0	\$14,558
4 1010-10100 Board of Commissioners	51,062	0	0	51,062
5 1010-19100 Accounting Department	9,996	0	0	9,996
8 1010-27200 Administrative Services	2,210	0	0	2,210
9 1010-22800 Information Systems Divis	5,753	0	0	5,753
11 1010-23300 Purchasing	2,325	0	0	2,325
12 1010-26500 Buildings and Grounds	4,647	0	0	4,647
14 1010-27000 Personnel & Employee Re	24,086	0	0	24,086
16 1010-30100 Sheriff's Office	18,786	0	0	18,786
17 1010-75110 Recreation & Facilities	7,322	0	0	7,322
23 1010-13100 Circuit Court	6,853	0	0	6,853
27 1010-13600 District Court	589	0	0	589
34 1010-14800 Probate Court	756	0	0	756
37 1010-17100 County Executive	69,213	0	0	69,213
38 1010-21500 Clerk	8,033	0	0	8,033
42 1010-25700 Equalization Department	1,180	0	0	1,180
45 1010-267XX Prosecuting Attorney	2,482	0	0	2,482
47 1010-26800 Register of Deeds	4,840	0	0	4,840
48 1010-27300 Department of Criminal De	7,088	0	0	7,088
69 1010-28700 Environmental Affairs	1,915	0	0	1,915
74 1010-28800 Geographic Information S	1,159	0	0	1,159
110 1010-42601 Local Emergency Plannin	1,747	0	0	1,747
114 1010-43000 Animal Services & Adoptic	4,720	0	0	4,720
128 1010-72101 Transportation Planning	1,159	0	0	1,159
145 2210 Health Dept - Dist Health	29,273	0	0	29,273
148 2400 Mosquito Control Fund	189	0	0	189
152 2610 911 Service Fund	7,445	0	0	7,445
160 2740 Community Corrections Fund	3,782	0	0	3,782
161 2760 Department On Aging Fund	12,754	0	0	12,754
162 2770 Home Rehabilitation Fund	946	0	0	946
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,915	0	0	1,915
177 2930 Soldier's Relief	6,279	0	0	6,279
188 5350-70200 Housing Fund	23,600	0	0	23,600
202 7310-27400 Retirement System Fund	78,817	0	0	78,817
207 8010 Drain	1,324	0	0	1,324
216 Other	189	0	0	189
<b>Total</b>	<b>\$418,994</b>	<b>\$0</b>	<b>\$0</b>	<b>\$418,994</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 is identified within this function and have been allocated to the number of union employees by department.
- **Education and Training** - The cost of providing employee education and training is available for all county employees and has been allocated on departmental FTEs.
- **Temp Services** - Temp agencies are occasionally utilized to provide contract labor for short term or seasonal projects. These costs are directly allocated based on actual costs by department.
- **Retirement** - The Cost of departmental support for the retirement program has been identified within this function and has been allocated directly to the retirement program.
- **Workers' Compensation** - Has been allocated directly to the Workers' Compensation self-insurance fund.
- **General Government** - Legal services identified as supporting the function of general government have been identified here and have not been further allocated.

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

Dept:14 1010-27000 Personnel & Employee Relations

Description		Amount	General Admin	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
<b>Personnel Costs</b>										
Salaries	S1	151,391	16,362	81,251	32,724	0	0	21,054	0	0
<i>Salary % Split</i>			<i>10.81%</i>	<i>53.67%</i>	<i>21.62%</i>	<i>.00%</i>	<i>.00%</i>	<i>13.91%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	63,701	6,885	34,188	13,769	0	0	8,859	0	0
<b>Subtotal - Personnel Costs</b>		<b>215,092</b>	<b>23,247</b>	<b>115,438</b>	<b>46,494</b>	<b>0</b>	<b>0</b>	<b>29,913</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
71200 Termination Pay	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	904	98	485	195	0	0	126	0	0
72800 Printing And Binding	S	466	50	250	101	0	0	65	0	0
72900 Postage	S	1,050	113	564	227	0	0	146	0	0
74200 Food Supplies	S	95	10	51	21	0	0	13	0	0
74800 Kitchen Supplies	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	74	8	40	16	0	0	10	0	0
79900 Other Supplies	S	595	64	319	129	0	0	83	0	0
80100 Professional Services	S	4,134	447	2,219	894	0	0	575	0	0
80200 Contractual Services	S	0	0	0	0	0	0	0	0	0
82000 Memberships And Dues	S	1,143	124	613	247	0	0	159	0	0
83500 Health Services	P	7,093	0	7,093	0	0	0	0	0	0
85200 Telephone	S	435	47	233	94	0	0	60	0	0
86100 Conference Fees & Expenses	S	345	37	185	75	0	0	48	0	0
Printing/Publishing/Advertising	S	48	5	26	10	0	0	7	0	0
86500 State Travel Mileage	S	0	0	0	0	0	0	0	0	0
94600 Equipment Rental	S	36	4	19	8	0	0	5	0	0
94601 Equipment Rental-Copy Machir	S	2,173	235	1,166	470	0	0	302	0	0
96000 Education and Training	P	13,378	0	0	0	13,378	0	0	0	0
96740 Office Equipment & Furniture	S	0	0	0	0	0	0	0	0	0
67607 Reimbursement - FOIA Request	S	0	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>31,969</b>	<b>1,243</b>	<b>13,264</b>	<b>2,485</b>	<b>13,378</b>	<b>0</b>	<b>1,599</b>	<b>0</b>	<b>0</b>
<b>Department Cost Total</b>		<b>247,061</b>	<b>24,490</b>	<b>128,702</b>	<b>48,979</b>	<b>13,378</b>	<b>0</b>	<b>31,512</b>	<b>0</b>	<b>0</b>
<b>Adjustments to Cost</b>										
71200 Termination Pay	D	0	0	0	0	0	0	0	0	0

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**A. Department Costs**

Dept:14 1010-27000 Personnel & Employee Relations

Description	Amount	General Admin	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	247,061	24,490	128,702	48,979	13,378	0	31,512	0	0
General Admin Distribution		(24,490)	14,161	5,389	1,472	0	3,467	0	0
<b>Grand Total</b>	<b>\$247,061</b>		<b>\$142,863</b>	<b>\$54,368</b>	<b>\$14,850</b>	<b>\$0</b>	<b>\$34,979</b>	<b>\$0</b>	<b>\$0</b>
									not allocated

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

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

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
1 County Building	\$366	\$1	\$212	\$81	\$22	\$0	\$52	\$0	\$0
Subtotal - Building Depreciation	366	1	212	81	22	0	52	0	0
2 Imaging Equipment	813	1	471	179	49	0	115	0	0
2 Telephone Equipment	254	0	147	56	15	0	36	0	0
Subtotal - Equipment Depreciation	1,067	1	618	235	64	0	151	0	0
3 Bank Reconciliation	591	192	453	172	47	0	111	0	0
Subtotal - 1010-25300 Treasurer	591	192	453	172	47	0	111	0	0
4 Annual Audit	422	188	353	134	37	0	86	0	0
Subtotal - 1010-10100 Board of Comm	422	188	353	134	37	0	86	0	0
5 Accounting	1,804	417	1,284	489	133	0	314	0	0
5 Payroll	6	1	4	2	0	0	1	0	0
5 Budgeting	551	116	385	147	40	0	94	0	0
5 Contract Serv.	706	197	523	199	54	0	128	0	0
Subtotal - 1010-19100 Accounting Dep	3,067	731	2,196	836	228	0	538	0	0
6 Payroll	1,006	119	651	248	68	0	159	0	0
6 Budgeting	56	7	36	14	4	0	9	0	0
Subtotal - 1010-20200 Payroll	1,062	126	687	261	71	0	168	0	0
7 Budgeting	702	154	495	188	51	0	121	0	0
7 Accts Payable	155	33	109	41	11	0	27	0	0
7 General Accounting	137	30	96	37	10	0	24	0	0
Subtotal - 1010-21200 Budget Departm	994	217	700	266	73	0	171	0	0
8 Admin Services	100	32	76	29	8	0	19	0	0
Subtotal - 1010-27200 Administrative S	100	32	76	29	8	0	19	0	0
9 Tech Support	23,459	3,048	15,328	5,833	1,593	0	3,753	0	0
9 Network/Server	2,440	297	1,583	602	165	0	387	0	0
9 Specific Services	2,322	285	1,508	574	157	0	369	0	0
9 Imaging	128	17	84	32	9	0	20	0	0



**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**B. Incoming Costs - (Default Spread Expense%)**

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

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
9 Direct Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	28,348	3,648	18,502	7,041	1,923	0	4,530	0	0
10 Accounting	887	94	567	216	59	0	139	0	0
Subtotal - Financial System MUNIS	887	94	567	216	59	0	139	0	0
11 Purchasing	1,848	506	1,361	518	141	0	333	0	0
Subtotal - 1010-23300 Purchasing	1,848	506	1,361	518	141	0	333	0	0
12 County Building	20,622	3,927	14,195	5,402	1,476	0	3,476	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	20,622	3,927	14,195	5,402	1,476	0	3,476	0	0
13 Civil Counsel	22,557	1,529	13,928	5,300	1,448	0	3,410	0	0
Subtotal - 1010-26600 Corporation Cot	22,557	1,529	13,928	5,300	1,448	0	3,410	0	0
14 Human Resources	0	1,009	583	222	61	0	143	0	0
14 Labor Relations	0	294	170	65	18	0	42	0	0
14 Education and Training	0	105	61	23	6	0	15	0	0
Subtotal - 1010-27000 Personnel & Err	0	1,408	814	310	85	0	199	0	0
15 Mail Services	0	305	176	67	18	0	43	0	0
15 Office Max Rebate	0	(284)	(164)	(62)	(17)	0	(40)	0	0
Subtotal - 1010-29800 Printing/Postage	0	21	12	5	1	0	3	0	0
18 County Building	0	171	99	38	10	0	24	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	171	99	38	10	0	24	0	0
19 General Liability	0	736	426	162	44	0	104	0	0
19 County Building	0	1,077	623	237	65	0	152	0	0
Subtotal - 1010-85100 Risk Managemen	0	1,813	1,049	399	109	0	257	0	0
20 Wellness Program	0	224	129	49	13	0	32	0	0
Subtotal - 1010-85900 Wellness Progr	0	224	129	49	13	0	32	0	0
21 Current Retiree Fringe Benefits	0	10,019	5,793	2,205	602	0	1,418	0	0

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

FY 2021  
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**B. Incoming Costs - (Default Spread Expense%)**

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

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
21 Future Retiree Fringe Benefits	\$0	\$(1,110)	\$(642)	\$(244)	\$(67)	\$0	\$(157)	\$0	\$0
21 Term Payoff	0	2,688	1,554	592	162	0	381	0	0
Subtotal - 1010-87800 Retirees Health/	0	11,596	6,706	2,552	697	0	1,642	0	0
<b>Total Incoming</b>	81,932	26,425	62,657	23,845	6,513	0	15,341	0	0
<b>C. Total Allocated</b>		\$355,418	\$205,521	\$78,213	\$21,363	\$0	\$50,321	\$0	\$0
			57.83%	22.01%	6.01%		14.16%		

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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	5.09	1.07%	\$2,038	\$0	\$2,038	\$0	\$2,038
4 1010-10100 Board of Commissioners	7.80	1.64%	3,123	0	3,123	0	3,123
5 1010-19100 Accounting Department	5.03	1.06%	2,014	0	2,014	0	2,014
6 1010-20200 Payroll	2.08	0.44%	833	0	833	0	833
7 1010-21200 Budget Department	1.95	0.41%	781	0	781	0	781
8 1010-27200 Administrative Services	0.29	0.06%	116	0	116	0	116
9 1010-22800 Information Systems Divis	8.60	1.81%	3,443	0	3,443	0	3,443
11 1010-23300 Purchasing	0.91	0.19%	364	0	364	0	364
12 1010-26500 Buildings and Grounds	17.97	3.78%	7,195	0	7,195	0	7,195
13 1010-26600 Corporation Counsel	3.67	0.77%	1,469	0	1,469	0	1,469
14 1010-27000 Personnel & Employee Re	2.52	0.53%	1,009	0	1,009	0	1,009
15 1010-29800 Printing/Postage	0.12	0.03%	48	0	48	4	52
16 1010-30100 Sheriff's Office	51.93	10.93%	20,792	0	20,792	1,893	22,685
17 1010-75110 Recreation & Facilities	1.23	0.26%	492	0	492	45	537
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	641	0	641	58	699
20 1010-85900 Wellness Program	0.59	0.12%	236	0	236	22	258
23 1010-13100 Circuit Court	13.70	2.88%	5,485	0	5,485	499	5,985
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	400	0	400	36	437
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	288	0	288	26	315
27 1010-13600 District Court	18.09	3.81%	7,243	0	7,243	659	7,902
28 1010-13700 District Court Adult Probat	5.77	1.21%	2,310	0	2,310	210	2,521
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	200	0	200	18	218
30 1010-14100 & 2150 FOC	25.54	5.38%	10,226	0	10,226	931	11,157
33 1010-14700 Jury/Judicial Council	1.36	0.29%	545	0	545	50	594
34 1010-14800 Probate Court	10.64	2.24%	4,260	0	4,260	388	4,648
37 1010-17100 County Executive	2.11	0.44%	845	0	845	77	922
38 1010-21500 Clerk	3.56	0.75%	1,425	0	1,425	130	1,555
39 1010-22900 Community Outreach / Me	1.00	0.21%	400	0	400	36	437
42 1010-25700 Equalization Department	2.35	0.49%	941	0	941	86	1,027
45 1010-267XX Prosecuting Attorney	18.61	3.92%	7,451	0	7,451	678	8,130
47 1010-26800 Register of Deeds	4.68	0.98%	1,874	0	1,874	171	2,044
50 1010-27302 Department of Public Defe	1.00	0.21%	400	0	400	36	437
51 1010-27500 Drain Commissioner	6.68	1.41%	2,675	0	2,675	243	2,918
56 1010-27801 County Survey/Remonum	0.19	0.04%	76	0	76	7	83
69 1010-28700 Environmental Affairs	1.19	0.25%	476	0	476	43	520
74 1010-28800 Geographic Information Sy	0.55	0.12%	220	0	220	20	240
75 1010-31100 Circuit Court Warrant Offic	0.88	0.19%	352	0	352	32	384
77 1010-31500 Secondary Road Patrol	20.35	4.28%	8,148	0	8,148	742	8,890
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	1,730	0	1,730	157	1,887
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	400	0	400	36	437
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	793	0	793	72	865
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	749	0	749	68	817

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$384	\$0	\$384	\$35	\$419
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	717	0	717	65	782
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	404	0	404	37	441
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	300	0	300	27	328
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	380	0	380	35	415
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	0.21%	396	0	396	36	432
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	781	0	781	71	852
91 1010-31700 Township Road Patrol	0.35	0.07%	140	0	140	13	153
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	152	0	152	14	166
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	188	0	188	17	205
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	8	0	8	1	9
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	380	0	380	35	415
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	2,627	0	2,627	239	2,866
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	613	0	613	56	668
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	533	0	533	48	581
130 1010-75100 Recreation/Parks Departrr	1.20	0.25%	480	0	480	44	524
133 1010-75108 Veterans Park Softball	0.20	0.04%	80	0	80	7	87
134 1010-75700 Community Center	3.11	0.65%	1,245	0	1,245	113	1,359
135 1010-75800 Swimming Pool	0.77	0.16%	308	0	308	28	336
138 1010-762XX Civic Arena	6.67	1.40%	2,671	0	2,671	243	2,914
139 1010-76300 Pinconning Park	2.82	0.59%	1,129	0	1,129	103	1,232
145 2210 Health Dept - Dist Health	45.25	9.52%	18,118	0	18,118	1,649	19,767
146 2210-605XX Bioterrorism	0.56	0.12%	224	0	224	20	245
147 2380 Gypsy Moth Control Fund	1.90	0.40%	761	0	761	69	830
148 2400 Mosquito Control Fund	11.06	2.33%	4,428	0	4,428	403	4,831
151 2600 Indigent Defense Fund	9.88	2.08%	3,956	0	3,956	360	4,316
152 2610 911 Service Fund	25.19	5.30%	10,086	0	10,086	918	11,004
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	128	0	128	12	140
160 2740 Community Corrections Fund	1.42	0.30%	569	0	569	52	620
161 2760 Department On Aging Fund	39.61	8.34%	15,859	0	15,859	1,444	17,303
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	8,348	0	8,348	760	9,108
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	196	0	196	18	214
170 2920-66401 Youth & Family Support S	1.85	0.39%	741	0	741	67	808
171 2920-66402 Juvenile Drug Court	0.49	0.10%	196	0	196	18	214
172 2920-66500 Intensive Probation	3.38	0.71%	1,353	0	1,353	123	1,477
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	761	0	761	69	830
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	765	0	765	70	834
177 2930 Soldier's Relief	1.61	0.34%	645	0	645	59	703
182 5090-75600 Public Golf Course	3.66	0.77%	1,465	0	1,465	133	1,599
184 5090-75602 Public Golf Course-Club	3.27	0.69%	1,309	0	1,309	119	1,428
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	737	0	737	67	804
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	160	0	160	15	175

**Bay County, MI  
Cost Allocation Plan**

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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
188 5350-70200 Housing Fund	1.13	0.24%	\$452	\$0	\$452	\$41	\$494
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	56	0	56	5	61
202 7310-27400 Retirement System Fund	1.25	0.26%	500	0	500	46	546
<b>Subtotal</b>	475.14	100.00%	190,240	0	190,240	15,280	205,521
Direct Bills					0		0
<b>Total</b>					\$190,240		\$205,521

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	8	1.08%	\$784	\$0	\$784	\$0	\$784
5 1010-19100 Accounting Department	8	1.08%	784	0	784	0	784
6 1010-20200 Payroll	3	0.41%	294	0	294	0	294
7 1010-21200 Budget Department	2	0.27%	196	0	196	0	196
9 1010-22800 Information Systems Divis	9	1.22%	882	0	882	0	882
11 1010-23300 Purchasing	1	0.14%	98	0	98	0	98
12 1010-26500 Buildings and Grounds	28	3.79%	2,743	0	2,743	0	2,743
13 1010-26600 Corporation Counsel	4	0.54%	392	0	392	0	392
14 1010-27000 Personnel & Employee Re	3	0.41%	294	0	294	0	294
16 1010-30100 Sheriff's Office	63	8.53%	6,172	0	6,172	544	6,716
17 1010-75110 Recreation & Facilities	1	0.14%	98	0	98	9	107
18 1010-75112 Parks/Recreation Mainten.	3	0.41%	294	0	294	26	320
20 1010-85900 Wellness Program	2	0.27%	196	0	196	17	213
23 1010-13100 Circuit Court	19	2.57%	1,861	0	1,861	164	2,026
24 1010-13101 Circuit Court - SSSPP Gra	1	0.14%	98	0	98	9	107
25 1010-13131 Circuit-Adult Drug Court G	1	0.14%	98	0	98	9	107
27 1010-13600 District Court	19	2.57%	1,861	0	1,861	164	2,026
28 1010-13700 District Court Adult Probat	7	0.95%	686	0	686	60	746
30 1010-14100 & 2150 FOC	30	4.06%	2,939	0	2,939	259	3,198
33 1010-14700 Jury/Judicial Council	2	0.27%	196	0	196	17	213
34 1010-14800 Probate Court	16	2.17%	1,567	0	1,567	138	1,706
37 1010-17100 County Executive	2	0.27%	196	0	196	17	213
38 1010-21500 Clerk	5	0.68%	490	0	490	43	533
39 1010-22900 Community Outreach / Me	1	0.14%	98	0	98	9	107
42 1010-25700 Equalization Department	5	0.68%	490	0	490	43	533
43 1010-26200 Elections	1	0.14%	98	0	98	9	107
45 1010-267XX Prosecuting Attorney	22	2.98%	2,155	0	2,155	190	2,345
47 1010-26800 Register of Deeds	5	0.68%	490	0	490	43	533
50 1010-27302 Department of Public Defe	1	0.14%	98	0	98	9	107
51 1010-27500 Drain Commissioner	8	1.08%	784	0	784	69	853
69 1010-28700 Environmental Affairs	2	0.27%	196	0	196	17	213
74 1010-28800 Geographic Information S)	3	0.41%	294	0	294	26	320
75 1010-31100 Circuit Court Warrant Offic	1	0.14%	98	0	98	9	107
77 1010-31500 Secondary Road Patrol	27	3.65%	2,645	0	2,645	233	2,878
79 1010-31503 2nd Rd Patrol-Bangor Tw	4	0.54%	392	0	392	35	426
80 1010-31504 2nd Rd Patr-Portsmouth	1	0.14%	98	0	98	9	107
81 1010-31505 2nd Rd Ptrl-Williams Twp	2	0.27%	196	0	196	17	213
82 1010-31506 2nd Rd Patrol-Monitor Tw	2	0.27%	196	0	196	17	213
83 1010-31507 2nd Rd Patrol - City of	1	0.14%	98	0	98	9	107
84 1010-31508 2nd Road Patrol-Pinconni	2	0.27%	196	0	196	17	213
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1	0.14%	98	0	98	9	107
88 1010-31517 2nd Patrol-Frankenlust & t	1	0.14%	98	0	98	9	107

**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
90 1010-31681 Road Patrol Grant Oct-De	2	0.27%	\$196	\$0	\$196	\$17	\$213
91 1010-31700 Township Road Patrol	1	0.14%	98	0	98	9	107
100 1010-33100 Marine Law Enforcement (	18	2.44%	1,763	0	1,763	156	1,919
109 1010-42600 Off of Emerg Serv-Civil	1	0.14%	98	0	98	9	107
114 1010-43000 Animal Services & Adoptic	8	1.08%	784	0	784	69	853
130 1010-75100 Recreation/Parks Departm	17	2.30%	1,665	0	1,665	147	1,812
134 1010-75700 Community Center	6	0.81%	588	0	588	52	640
135 1010-75800 Swimming Pool	11	1.49%	1,078	0	1,078	95	1,173
138 1010-762XX Civic Arena	21	2.84%	2,057	0	2,057	181	2,239
139 1010-76300 Pinconning Park	7	0.95%	686	0	686	60	746
145 2210 Health Dept - Dist Health	88	11.91%	8,621	0	8,621	760	9,382
147 2380 Gypsy Moth Control Fund	3	0.41%	294	0	294	26	320
148 2400 Mosquito Control Fund	30	4.06%	2,939	0	2,939	259	3,198
151 2600 Indigent Defense Fund	14	1.89%	1,372	0	1,372	121	1,493
152 2610 911 Service Fund	27	3.65%	2,645	0	2,645	233	2,878
160 2740 Community Corrections Fund	3	0.41%	294	0	294	26	320
161 2760 Department On Aging Fund	79	10.69%	7,739	0	7,739	683	8,422
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	35	4.74%	3,429	0	3,429	302	3,731
170 2920-66401 Youth & Family Support S	1	0.14%	98	0	98	9	107
172 2920-66500 Intensive Probation	3	0.41%	294	0	294	26	320
173 2920-75104 Juv.Community Based Tre	2	0.27%	196	0	196	17	213
174 2920-75105 Juv.Gender Specific Servi	3	0.41%	294	0	294	26	320
177 2930 Soldier's Relief	3	0.41%	294	0	294	26	320
182 5090-75600 Public Golf Course	8	1.08%	784	0	784	69	853
184 5090-75602 Public Golf Course-Club	17	2.30%	1,665	0	1,665	147	1,812
186 5160 100% Tax Payment Fund (DTR)	1	0.14%	98	0	98	9	107
187 5180 Delq Prop Tax Foreclosure	2	0.27%	196	0	196	17	213
202 7310-27400 Retirement System Fund	1	0.14%	98	0	98	9	107
<b>Subtotal</b>	<b>739</b>	<b>100.00%</b>	<b>72,398</b>	<b>0</b>	<b>72,398</b>	<b>5,815</b>	<b>78,213</b>
Direct Bills					0		0
<b>Total</b>					<b>\$72,398</b>		<b>\$78,213</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
3 1010-25300 Treasurer	5.09	1.07%	\$212	\$0	\$212	\$0	\$212
4 1010-10100 Board of Commissioners	7.80	1.64%	325	0	325	0	325
5 1010-19100 Accounting Department	5.03	1.06%	209	0	209	0	209
6 1010-20200 Payroll	2.08	0.44%	87	0	87	0	87
7 1010-21200 Budget Department	1.95	0.41%	81	0	81	0	81
8 1010-27200 Administrative Services	0.29	0.06%	12	0	12	0	12
9 1010-22800 Information Systems Divis	8.60	1.81%	358	0	358	0	358
11 1010-23300 Purchasing	0.91	0.19%	38	0	38	0	38
12 1010-26500 Buildings and Grounds	17.97	3.78%	748	0	748	0	748
13 1010-26600 Corporation Counsel	3.67	0.77%	153	0	153	0	153
14 1010-27000 Personnel & Employee Re	2.52	0.53%	105	0	105	0	105
15 1010-29800 Printing/Postage	0.12	0.03%	5	0	5	0	5
16 1010-30100 Sheriff's Office	51.93	10.93%	2,161	0	2,161	197	2,358
17 1010-75110 Recreation & Facilities	1.23	0.26%	51	0	51	5	56
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	67	0	67	6	73
20 1010-85900 Wellness Program	0.59	0.12%	25	0	25	2	27
23 1010-13100 Circuit Court	13.70	2.88%	570	0	570	52	622
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	42	0	42	4	45
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	30	0	30	3	33
27 1010-13600 District Court	18.09	3.81%	753	0	753	69	821
28 1010-13700 District Court Adult Probat	5.77	1.21%	240	0	240	22	262
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	21	0	21	2	23
30 1010-14100 & 2150 FOC	25.54	5.38%	1,063	0	1,063	97	1,160
33 1010-14700 Jury/Judicial Council	1.36	0.29%	57	0	57	5	62
34 1010-14800 Probate Court	10.64	2.24%	443	0	443	40	483
37 1010-17100 County Executive	2.11	0.44%	88	0	88	8	96
38 1010-21500 Clerk	3.56	0.75%	148	0	148	13	162
39 1010-22900 Community Outreach / Me	1.00	0.21%	42	0	42	4	45
42 1010-25700 Equalization Department	2.35	0.49%	98	0	98	9	107
45 1010-267XX Prosecuting Attorney	18.61	3.92%	775	0	775	71	845
47 1010-26800 Register of Deeds	4.68	0.98%	195	0	195	18	213
50 1010-27302 Department of Public Defe	1.00	0.21%	42	0	42	4	45
51 1010-27500 Drain Commissioner	6.68	1.41%	278	0	278	25	303
56 1010-27801 County Survey/Remonum	0.19	0.04%	8	0	8	1	9
69 1010-28700 Environmental Affairs	1.19	0.25%	50	0	50	5	54
74 1010-28800 Geographic Information S	0.55	0.12%	23	0	23	2	25
75 1010-31100 Circuit Court Warrant Offic	0.88	0.19%	37	0	37	3	40
77 1010-31500 Secondary Road Patrol	20.35	4.28%	847	0	847	77	924
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	180	0	180	16	196
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	42	0	42	4	45
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	82	0	82	8	90
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	78	0	78	7	85



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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
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$40	\$0	\$40	\$4	\$44
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	74	0	74	7	81
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	42	0	42	4	46
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	31	0	31	3	34
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	40	0	40	4	43
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	0.21%	41	0	41	4	45
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	81	0	81	7	89
91 1010-31700 Township Road Patrol	0.35	0.07%	15	0	15	1	16
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	16	0	16	1	17
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	20	0	20	2	21
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	1	0	1	0	1
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	40	0	40	4	43
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	273	0	273	25	298
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	64	0	64	6	69
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	55	0	55	5	60
130 1010-75100 Recreation/Parks Departrr	1.20	0.25%	50	0	50	5	54
133 1010-75108 Veterans Park Softball	0.20	0.04%	8	0	8	1	9
134 1010-75700 Community Center	3.11	0.65%	129	0	129	12	141
135 1010-75800 Swimming Pool	0.77	0.16%	32	0	32	3	35
138 1010-762XX Civic Arena	6.67	1.40%	278	0	278	25	303
139 1010-76300 Pinconning Park	2.82	0.59%	117	0	117	11	128
145 2210 Health Dept - Dist Health	45.25	9.52%	1,883	0	1,883	171	2,055
146 2210-605XX Bioterrorism	0.56	0.12%	23	0	23	2	25
147 2380 Gypsy Moth Control Fund	1.90	0.40%	79	0	79	7	86
148 2400 Mosquito Control Fund	11.06	2.33%	460	0	460	42	502
151 2600 Indigent Defense Fund	9.88	2.08%	411	0	411	37	449
152 2610 911 Service Fund	25.19	5.30%	1,048	0	1,048	95	1,144
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	13	0	13	1	15
160 2740 Community Corrections Fund	1.42	0.30%	59	0	59	5	64
161 2760 Department On Aging Fund	39.61	8.34%	1,649	0	1,649	150	1,799
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	868	0	868	79	947
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	20	0	20	2	22
170 2920-66401 Youth & Family Support S	1.85	0.39%	77	0	77	7	84
171 2920-66402 Juvenile Drug Court	0.49	0.10%	20	0	20	2	22
172 2920-66500 Intensive Probation	3.38	0.71%	141	0	141	13	153
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	79	0	79	7	86
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	79	0	79	7	87
177 2930 Soldier's Relief	1.61	0.34%	67	0	67	6	73
182 5090-75600 Public Golf Course	3.66	0.77%	152	0	152	14	166
184 5090-75602 Public Golf Course-Club	3.27	0.69%	136	0	136	12	148
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	77	0	77	7	84
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	17	0	17	2	18

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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
188 5350-70200 Housing Fund	1.13	0.24%	\$47	\$0	\$47	\$4	\$51
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	6	0	6	1	6
202 7310-27400 Retirement System Fund	1.25	0.26%	52	0	52	5	57
<b>Subtotal</b>	475.14	100.00%	19,775	0	19,775	1,588	21,363
Direct Bills					0		0
<b>Total</b>					<b>\$19,775</b>		<b>\$21,363</b>

Basis Units: FTEs

Source: Payroll Report

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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
216 Other	1	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	1	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

Basis Units: Actual Spending  
Source: Invoice Detail

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**Retirement Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
202 7310-27400 Retirement System Fund	100	100.00%	\$46,579	\$0	\$46,579	\$3,741	\$50,321
<b>Subtotal</b>	100	100.00%	46,579	0	46,579	3,741	50,321
Direct Bills					0		0
<b>Total</b>					\$46,579		\$50,321

Basis Units: Direct to Retirement  
Source:

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**Workers Comp Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
191 6770 Self-Insurance Fund-WC/UC/S&I	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 to Workers' Compensation

Source:

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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>Retirement</b>	<b>Workers Comp</b>	<b>General Government</b>	<b>Total</b>
3 1010-25300 Treasurer	\$2,038	\$784	\$212	\$0	\$0	\$0	\$0	\$3,034
4 1010-10100 Board of Commissioners	3,123	0	325	0	0	0	0	3,448
5 1010-19100 Accounting Department	2,014	784	209	0	0	0	0	3,007
6 1010-20200 Payroll	833	294	87	0	0	0	0	1,213
7 1010-21200 Budget Department	781	196	81	0	0	0	0	1,058
8 1010-27200 Administrative Services	116	0	12	0	0	0	0	128
9 1010-22800 Information Systems Divis	3,443	882	358	0	0	0	0	4,683
11 1010-23300 Purchasing	364	98	38	0	0	0	0	500
12 1010-26500 Buildings and Grounds	7,195	2,743	748	0	0	0	0	10,686
13 1010-26600 Corporation Counsel	1,469	392	153	0	0	0	0	2,014
14 1010-27000 Personnel & Employee Re	1,009	294	105	0	0	0	0	1,408
15 1010-29800 Printing/Postage	52	0	5	0	0	0	0	58
16 1010-30100 Sheriff's Office	22,685	6,716	2,358	0	0	0	0	31,759
17 1010-75110 Recreation & Facilities	537	107	56	0	0	0	0	700
18 1010-75112 Parks/Recreation Mainten.	699	320	73	0	0	0	0	1,091
20 1010-85900 Wellness Program	258	213	27	0	0	0	0	498
23 1010-13100 Circuit Court	5,985	2,026	622	0	0	0	0	8,632
24 1010-13101 Circuit Court - SSSPP Gra	437	107	45	0	0	0	0	589
25 1010-13131 Circuit-Adult Drug Court G	315	107	33	0	0	0	0	454
27 1010-13600 District Court	7,902	2,026	821	0	0	0	0	10,749
28 1010-13700 District Court Adult Probat	2,521	746	262	0	0	0	0	3,529
29 1010-13731 Dist.Ct OWI Treatment Oc	218	0	23	0	0	0	0	241
30 1010-14100 & 2150 FOC	11,157	3,198	1,160	0	0	0	0	15,515
33 1010-14700 Jury/Judicial Council	594	213	62	0	0	0	0	869
34 1010-14800 Probate Court	4,648	1,706	483	0	0	0	0	6,837
37 1010-17100 County Executive	922	213	96	0	0	0	0	1,231
38 1010-21500 Clerk	1,555	533	162	0	0	0	0	2,250
39 1010-22900 Community Outreach / Me	437	107	45	0	0	0	0	589
42 1010-25700 Equalization Department	1,027	533	107	0	0	0	0	1,666
43 1010-26200 Elections	0	107	0	0	0	0	0	107
45 1010-267XX Prosecuting Attorney	8,130	2,345	845	0	0	0	0	11,320
47 1010-26800 Register of Deeds	2,044	533	213	0	0	0	0	2,790
50 1010-27302 Department of Public Defe	437	107	45	0	0	0	0	589
51 1010-27500 Drain Commissioner	2,918	853	303	0	0	0	0	4,074
56 1010-27801 County Survey/Remonum	83	0	9	0	0	0	0	92
69 1010-28700 Environmental Affairs	520	213	54	0	0	0	0	787
74 1010-28800 Geographic Information Sy	240	320	25	0	0	0	0	585
75 1010-31100 Circuit Court Warrant Offic	384	107	40	0	0	0	0	531
77 1010-31500 Secondary Road Patrol	8,890	2,878	924	0	0	0	0	12,692
79 1010-31503 2nd Rd Patrol-Bangor Tw	1,887	426	196	0	0	0	0	2,510
80 1010-31504 2nd Rd Patr-Portsmouth	437	107	45	0	0	0	0	589

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**Allocation Summary**

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

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
81 1010-31505 2nd Rd Ptrl-Williams Twp	\$865	\$213	\$90	\$0	\$0	\$0	\$0	\$1,168
82 1010-31506 2nd Rd Patrol-Monitor Tw	817	213	85	0	0	0	0	1,115
83 1010-31507 2nd Rd Patrol - City of	419	107	44	0	0	0	0	570
84 1010-31508 2nd Road Patrol-Pinconni	782	213	81	0	0	0	0	1,076
85 1010-31509 2Nd Rd Patrol K-9 Pincon	441	107	46	0	0	0	0	594
86 1010-31510 Bangor Twps Schools & B	328	0	34	0	0	0	0	362
87 1010-31516 2nd Rd.Pat-Bay City Sch	415	0	43	0	0	0	0	458
88 1010-31517 2nd Patrol-Frankenlust & l	432	107	45	0	0	0	0	584
90 1010-31681 Road Patrol Grant Oct-De	852	213	89	0	0	0	0	1,154
91 1010-31700 Township Road Patrol	153	107	16	0	0	0	0	275
100 1010-33100 Marine Law Enforcement (	166	1,919	17	0	0	0	0	2,102
103 1010-33103 Marine Slow No Wake Pro	205	0	21	0	0	0	0	227
104 1010-33200 Snowmobile Law Enforcer	9	0	1	0	0	0	0	10
109 1010-42600 Off of Emerg Serv-Civil	415	107	43	0	0	0	0	565
114 1010-43000 Animal Services & Adoptic	2,866	853	298	0	0	0	0	4,016
126 1010-69200 Center Ridge Arms Housir	668	0	69	0	0	0	0	738
129 1010-72181 Trans. Planning - Oct.-Dec	581	0	60	0	0	0	0	641
130 1010-75100 Recreation/Parks Departr	524	1,812	54	0	0	0	0	2,391
133 1010-75108 Veterans Park Softball	87	0	9	0	0	0	0	96
134 1010-75700 Community Center	1,359	640	141	0	0	0	0	2,139
135 1010-75800 Swimming Pool	336	1,173	35	0	0	0	0	1,544
138 1010-762XX Civic Arena	2,914	2,239	303	0	0	0	0	5,455
139 1010-76300 Pinconning Park	1,232	746	128	0	0	0	0	2,106
145 2210 Health Dept - Dist Health	19,767	9,382	2,055	0	0	0	0	31,203
146 2210-605XX Bioterrorism	245	0	25	0	0	0	0	270
147 2380 Gypsy Moth Control Fund	830	320	86	0	0	0	0	1,236
148 2400 Mosquito Control Fund	4,831	3,198	502	0	0	0	0	8,532
151 2600 Indigent Defense Fund	4,316	1,493	449	0	0	0	0	6,257
152 2610 911 Service Fund	11,004	2,878	1,144	0	0	0	0	15,026
153 2630 Concealed Pistol Licensing Fd	140	0	15	0	0	0	0	154
160 2740 Community Corrections Fund	620	320	64	0	0	0	0	1,005
161 2760 Department On Aging Fund	17,303	8,422	1,799	0	0	0	0	27,524
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	9,108	3,731	947	0	0	0	0	13,786
169 2920-66400 In-Home Care-Intensive P	214	0	22	0	0	0	0	236
170 2920-66401 Youth & Family Support S	808	107	84	0	0	0	0	999
171 2920-66402 Juvenile Drug Court	214	0	22	0	0	0	0	236
172 2920-66500 Intensive Probation	1,477	320	153	0	0	0	0	1,950
173 2920-75104 Juv.Community Based Tre	830	213	86	0	0	0	0	1,129
174 2920-75105 Juv.Gender Specific Servi	834	320	87	0	0	0	0	1,241
177 2930 Soldier's Relief	703	320	73	0	0	0	0	1,096
182 5090-75600 Public Golf Course	1,599	853	166	0	0	0	0	2,618

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

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

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
184 5090-75602 Public Golf Course-Club	\$1,428	\$1,812	\$148	\$0	\$0	\$0	\$0	\$3,389
186 5160 100% Tax Payment Fund (DTR)	804	107	84	0	0	0	0	994
187 5180 Delq Prop Tax Foreclosure	175	213	18	0	0	0	0	406
188 5350-70200 Housing Fund	494	0	51	0	0	0	0	545
191 6770 Self-Insurance Fund-WC/UC/S&I	61	0	6	0	0	0	0	68
202 7310-27400 Retirement System Fund	546	107	57	0	50,321	0	0	51,030
<b>Total</b>	<b>\$205,521</b>	<b>\$78,213</b>	<b>\$21,363</b>	<b>\$0</b>	<b>\$50,321</b>	<b>\$0</b>	<b>\$0</b>	<b>\$355,418</b>



**Bay County, MI  
Cost Allocation Plan**

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

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

Dept:15 1010-29800 Printing/Postage

Description		Amount	General Admin	Mail Services	Office Max Rebate
<b>Personnel Costs</b>					
Salaries	S1	4,338	0	4,338	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	2,060	0	2,060	0
<b>Subtotal - Personnel Costs</b>		<b>6,398</b>	<b>0</b>	<b>6,398</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
72700 Office Supplies	S	0	0	0	0
72801 Printing Press Supplies	S	0	0	0	0
74000 Operating Supplies	S	119	0	119	0
80200 Contractual Services	S	1,197	0	1,197	0
85200 Telephone	S	15	0	15	0
Local Travel Mileage	S	15	0	15	0
93100 Equipment Repair & Maintenance	S	1,938	0	1,938	0
94600 Equipment Rental	S	840	0	840	0
68700 Refunds - Rebates	P	(3,874)	0	0	(3,874)
<b>Subtotal - Services &amp; Supplies</b>		<b>250</b>	<b>0</b>	<b>4,124</b>	<b>(3,874)</b>
<b>Department Cost Total</b>		<b>6,648</b>	<b>0</b>	<b>10,522</b>	<b>(3,874)</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>6,648</b>	<b>0</b>	<b>10,522</b>	<b>(3,874)</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$6,648</b>		<b>\$10,522</b>	<b>\$(3,874)</b>

**Bay County, MI  
Cost Allocation Plan**

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

Dept:15 1010-29800 Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
1 County Building	\$159	\$0	\$252	\$(93)
Subtotal - Building Depreciation	159	0	252	(93)
2 Equipment Depreciation	1,547	1	2,450	(902)
Subtotal - Equipment Depreciation	1,547	1	2,450	(902)
3 Cash Receipts	6	2	14	(5)
3 Bank Reconciliation	63	21	133	(49)
Subtotal - 1010-25300 Treasurer	70	23	146	(54)
4 Annual Audit	181	81	415	(153)
Subtotal - 1010-10100 Board of Comm	181	81	415	(153)
5 Accounting	775	179	1,509	(556)
5 Payroll	0	0	1	(0)
5 Budgeting	312	66	598	(220)
5 Contract Serv.	202	56	409	(150)
Subtotal - 1010-19100 Accounting Dep	1,289	301	2,516	(926)
6 Payroll	48	6	85	(31)
6 Budgeting	32	4	56	(21)
Subtotal - 1010-20200 Payroll	80	9	141	(52)
7 Budgeting	398	87	767	(283)
7 Accts Payable	14	3	28	(10)
7 General Accounting	59	13	113	(42)
Subtotal - 1010-21200 Budget Departm	471	103	908	(334)
8 Admin Services	5	2	10	(4)
Subtotal - 1010-27200 Administrative S	5	2	10	(4)
9 Network/Server	116	14	206	(76)
Subtotal - 1010-22800 Information Sys	116	14	206	(76)
10 Accounting	381	40	667	(245)

**Bay County, MI  
Cost Allocation Plan**

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

Dept:15 1010-29800 Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
Subtotal - Financial System MUNIS	\$381	\$40	\$667	\$(245)
12 County Building	8,959	1,706	16,879	(6,215)
Subtotal - 1010-26500 Buildings and G	8,959	1,706	16,879	(6,215)
14 Human Resources	48	4	83	(31)
14 Education and Training	5	0	9	(3)
Subtotal - 1010-27000 Personnel & Err	53	5	92	(34)
17 Administrative Support	0	2,758	4,366	(1,607)
Subtotal - 1010-75110 Recreation & Fa	0	2,758	4,366	(1,607)
18 County Building	0	74	118	(43)
Subtotal - 1010-75112 Parks/Recreatio	0	74	118	(43)
19 General Liability	0	35	56	(20)
19 County Building	0	468	740	(273)
Subtotal - 1010-85100 Risk Manageme	0	503	796	(293)
20 Wellness Program	0	11	17	(6)
Subtotal - 1010-85900 Wellness Progr	0	11	17	(6)
21 Current Retiree Fringe Benefits	0	252	399	(147)
21 Future Retiree Fringe Benefits	0	(28)	(44)	16
Subtotal - 1010-87800 Retirees Health/	0	224	355	(131)
<b>Total Incoming</b>	<b>13,310</b>	<b>5,856</b>	<b>30,334</b>	<b>(11,169)</b>
<b>C. Total Allocated</b>		<b>\$25,814</b>	<b>\$40,856</b>	<b>\$(15,043)</b>
			158.27%	(58.27)%

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

FY 2021  
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**Mail Services Allocations**

Dept:15 1010-29800 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	3,508	3.23%	\$1,019	\$0	\$1,019	\$0	\$1,019
4 1010-10100 Board of Commissioners	13	0.01%	4	0	4	0	4
5 1010-19100 Accounting Department	598	0.55%	174	0	174	0	174
6 1010-20200 Payroll	671	0.62%	195	0	195	0	195
7 1010-21200 Budget Department	211	0.19%	61	0	61	0	61
8 1010-27200 Administrative Services	14	0.01%	4	0	4	0	4
9 1010-22800 Information Systems Divis	68	0.06%	20	0	20	0	20
11 1010-23300 Purchasing	1	0.00%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	11	0.01%	3	0	3	0	3
13 1010-26600 Corporation Counsel	236	0.22%	69	0	69	0	69
14 1010-27000 Personnel & Employee Re	1,050	0.97%	305	0	305	0	305
16 1010-30100 Sheriff's Office	953	0.88%	277	0	277	86	363
17 1010-75110 Recreation & Facilities	1	0.00%	0	0	0	0	0
23 1010-13100 Circuit Court	7,585	6.97%	2,203	0	2,203	687	2,890
26 1010-13300 Circuit Court Adult Probati	191	0.18%	55	0	55	17	73
27 1010-13600 District Court	15,649	14.39%	4,545	0	4,545	1,417	5,962
28 1010-13700 District Court Adult Probat	1,081	0.99%	314	0	314	98	412
29 1010-13731 Dist.Ct OWI Treatment Oc	1	0.00%	0	0	0	0	0
30 1010-14100 & 2150 FOC	13,168	12.11%	3,825	0	3,825	1,192	5,017
33 1010-14700 Jury/Judicial Council	4,198	3.86%	1,219	0	1,219	380	1,599
34 1010-14800 Probate Court	5,079	4.67%	1,475	0	1,475	460	1,935
37 1010-17100 County Executive	24	0.02%	7	0	7	2	9
38 1010-21500 Clerk	3,170	2.91%	921	0	921	287	1,208
42 1010-25700 Equalization Department	19,220	17.67%	5,582	0	5,582	1,740	7,323
43 1010-26200 Elections	594	0.55%	173	0	173	54	226
45 1010-267XX Prosecuting Attorney	7,556	6.95%	2,195	0	2,195	684	2,879
47 1010-26800 Register of Deeds	111	0.10%	32	0	32	10	42
50 1010-27302 Department of Public Defe	545	0.50%	158	0	158	49	208
51 1010-27500 Drain Commissioner	1,388	1.28%	403	0	403	126	529
67 1010-28300 M.S.U. Extension	777	0.71%	226	0	226	70	296
69 1010-28700 Environmental Affairs	13	0.01%	4	0	4	1	5
74 1010-28800 Geographic Information Sy	21	0.02%	6	0	6	2	8
77 1010-31500 Secondary Road Patrol	41	0.04%	12	0	12	4	16
100 1010-33100 Marine Law Enforcement (	1	0.00%	0	0	0	0	0
114 1010-43000 Animal Services & Adoptic	540	0.50%	157	0	157	49	206
119 1010-64800 Medical Examiner	165	0.15%	48	0	48	15	63
138 1010-762XX Civic Arena	13	0.01%	4	0	4	1	5
143 1010-89500 Midland-Bay-Saginaw Airp	1	0.00%	0	0	0	0	0
145 2210 Health Dept - Dist Health	7,327	6.74%	2,128	0	2,128	663	2,791
147 2380 Gypsy Moth Control Fund	90	0.08%	26	0	26	8	34
148 2400 Mosquito Control Fund	400	0.37%	116	0	116	36	152
151 2600 Indigent Defense Fund	2,478	2.28%	720	0	720	224	944

**Bay County, MI  
Cost Allocation Plan**

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**Mail Services Allocations**

Dept:15 1010-29800 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 2610 911 Service Fund	79	0.07%	\$23	\$0	\$23	\$7	\$30
156 2651 Drug Law Enforcement-Bayanet	57	0.05%	17	0	17	5	22
160 2740 Community Corrections Fund	3	0.00%	1	0	1	0	1
161 2760 Department On Aging Fund	3,541	3.26%	1,028	0	1,028	321	1,349
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	111	0.10%	32	0	32	10	42
169 2920-66400 In-Home Care-Intensive P	11	0.01%	3	0	3	1	4
174 2920-75105 Juv.Gender Specific Servi	22	0.02%	6	0	6	2	8
177 2930 Soldier's Relief	185	0.17%	54	0	54	17	70
184 5090-75602 Public Golf Course-Club	42	0.04%	12	0	12	4	16
186 5160 100% Tax Payment Fund (DTR)	5,012	4.61%	1,456	0	1,456	454	1,909
188 5350-70200 Housing Fund	440	0.40%	128	0	128	40	168
191 6770 Self-Insurance Fund-WC/UC/S&I	129	0.12%	37	0	37	12	49
202 7310-27400 Retirement System Fund	361	0.33%	105	0	105	33	138
<b>Subtotal</b>	<b>108,755</b>	<b>100.00%</b>	<b>31,588</b>	<b>0</b>	<b>31,588</b>	<b>9,268</b>	<b>40,856</b>
Direct Bills					0		0
<b>Total</b>					<b>\$31,588</b>		<b>\$40,856</b>

Basis Units: Dollar Amount of Postage by Department

Source: Postage - From GL Transactions

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

FY 2021  
10/6/2022

Office Max Rebate Allocations

Dept:15 1010-29800 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,125	1.91%	\$(222)	\$0	\$(222)	\$0	\$(222)
4 1010-10100 Board of Commissioners	468	0.42%	(49)	0	(49)	0	(49)
5 1010-19100 Accounting Department	3,489	3.13%	(364)	0	(364)	0	(364)
9 1010-22800 Information Systems Divis	97	0.09%	(10)	0	(10)	0	(10)
11 1010-23300 Purchasing	592	0.53%	(62)	0	(62)	0	(62)
12 1010-26500 Buildings and Grounds	299	0.27%	(31)	0	(31)	0	(31)
14 1010-27000 Personnel & Employee Re	2,721	2.44%	(284)	0	(284)	0	(284)
16 1010-30100 Sheriff's Office	11,092	9.95%	(1,158)	0	(1,158)	(372)	(1,530)
17 1010-75110 Recreation & Facilities	1,975	1.77%	(206)	0	(206)	(66)	(272)
23 1010-13100 Circuit Court	6,676	5.99%	(697)	0	(697)	(224)	(921)
27 1010-13600 District Court	12,605	11.31%	(1,315)	0	(1,315)	(423)	(1,739)
28 1010-13700 District Court Adult Probat	1,809	1.62%	(189)	0	(189)	(61)	(250)
30 1010-14100 & 2150 FOC	6,782	6.09%	(708)	0	(708)	(228)	(935)
34 1010-14800 Probate Court	12,488	11.21%	(1,303)	0	(1,303)	(419)	(1,722)
38 1010-21500 Clerk	3,462	3.11%	(361)	0	(361)	(116)	(478)
42 1010-25700 Equalization Department	1,894	1.70%	(198)	0	(198)	(64)	(261)
45 1010-267XX Prosecuting Attorney	15,489	13.90%	(1,616)	0	(1,616)	(520)	(2,136)
47 1010-26800 Register of Deeds	822	0.74%	(86)	0	(86)	(28)	(113)
51 1010-27500 Drain Commissioner	778	0.70%	(81)	0	(81)	(26)	(107)
69 1010-28700 Environmental Affairs	1,544	1.39%	(161)	0	(161)	(52)	(213)
114 1010-43000 Animal Services & Adoptic	2,199	1.97%	(229)	0	(229)	(74)	(303)
134 1010-75700 Community Center	662	0.59%	(69)	0	(69)	(22)	(91)
138 1010-762XX Civic Arena	1,002	0.90%	(105)	0	(105)	(34)	(138)
145 2210 Health Dept - Dist Health	2,209	1.98%	(231)	0	(231)	(74)	(305)
148 2400 Mosquito Control Fund	2,299	2.06%	(240)	0	(240)	(77)	(317)
151 2600 Indigent Defense Fund	4,691	4.21%	(490)	0	(490)	(157)	(647)
152 2610 911 Service Fund	1,195	1.07%	(125)	0	(125)	(40)	(165)
160 2740 Community Corrections Fund	384	0.34%	(40)	0	(40)	(13)	(53)
161 2760 Department On Aging Fund	7,047	6.32%	(735)	0	(735)	(237)	(972)
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,122	1.90%	(221)	0	(221)	(71)	(293)
184 5090-75602 Public Golf Course-Club	426	0.38%	(44)	0	(44)	(14)	(59)
<b>Subtotal</b>	111,443	100.00%	(11,630)	0	(11,630)	(3,412)	(15,043)
Direct Bills					0		0
<b>Total</b>					<b>\$(11,630)</b>		<b>\$(15,043)</b>

Basis Units: Amount Spent on Office Max  
Source:

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:15 1010-29800 Printing/Postage

Department	Mail Services	Office Max Rebate	Total
3 1010-25300 Treasurer	\$1,019	\$(222)	\$797
4 1010-10100 Board of Commissioners	4	(49)	(45)
5 1010-19100 Accounting Department	174	(364)	(190)
6 1010-20200 Payroll	195	0	195
7 1010-21200 Budget Department	61	0	61
8 1010-27200 Administrative Services	4	0	4
9 1010-22800 Information Systems Divis	20	(10)	10
11 1010-23300 Purchasing	0	(62)	(61)
12 1010-26500 Buildings and Grounds	3	(31)	(28)
13 1010-26600 Corporation Counsel	69	0	69
14 1010-27000 Personnel & Employee Re	305	(284)	21
16 1010-30100 Sheriff's Office	363	(1,530)	(1,167)
17 1010-75110 Recreation & Facilities	0	(272)	(272)
23 1010-13100 Circuit Court	2,890	(921)	1,969
26 1010-13300 Circuit Court Adult Probati	73	0	73
27 1010-13600 District Court	5,962	(1,739)	4,223
28 1010-13700 District Court Adult Probat	412	(250)	162
29 1010-13731 Dist.Ct OWI Treatment Oc	0	0	0
30 1010-14100 & 2150 FOC	5,017	(935)	4,081
33 1010-14700 Jury/Judicial Council	1,599	0	1,599
34 1010-14800 Probate Court	1,935	(1,722)	213
37 1010-17100 County Executive	9	0	9
38 1010-21500 Clerk	1,208	(478)	730
42 1010-25700 Equalization Department	7,323	(261)	7,061
43 1010-26200 Elections	226	0	226
45 1010-267XX Prosecuting Attorney	2,879	(2,136)	742
47 1010-26800 Register of Deeds	42	(113)	(71)
50 1010-27302 Department of Public Defe	208	0	208
51 1010-27500 Drain Commissioner	529	(107)	421
67 1010-28300 M.S.U. Extension	296	0	296
69 1010-28700 Environmental Affairs	5	(213)	(208)
74 1010-28800 Geographic Information Sys	8	0	8
77 1010-31500 Secondary Road Patrol	16	0	16
100 1010-33100 Marine Law Enforcement (	0	0	0
114 1010-43000 Animal Services & Adoptic	206	(303)	(98)
119 1010-64800 Medical Examiner	63	0	63
134 1010-75700 Community Center	0	(91)	(91)
138 1010-762XX Civic Arena	5	(138)	(133)
143 1010-89500 Midland-Bay-Saginaw Airp	0	0	0
145 2210 Health Dept - Dist Health	2,791	(305)	2,487
147 2380 Gypsy Moth Control Fund	34	0	34



**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**Allocation Summary**

Dept:15 1010-29800 Printing/Postage

Department	Mail Services	Office Max Rebate	Total
148 2400 Mosquito Control Fund	\$152	\$(317)	\$(165)
151 2600 Indigent Defense Fund	944	(647)	297
152 2610 911 Service Fund	30	(165)	(135)
156 2651 Drug Law Enforcement-Bayanet	22	0	22
160 2740 Community Corrections Fund	1	(53)	(52)
161 2760 Department On Aging Fund	1,349	(972)	377
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	42	(293)	(250)
169 2920-66400 In-Home Care-Intensive P	4	0	4
174 2920-75105 Juv.Gender Specific Servi	8	0	8
177 2930 Soldier's Relief	70	0	70
184 5090-75602 Public Golf Course-Club	16	(59)	(43)
186 5160 100% Tax Payment Fund (DTR)	1,909	0	1,909
188 5350-70200 Housing Fund	168	0	168
191 6770 Self-Insurance Fund-WC/UC/S&A	49	0	49
202 7310-27400 Retirement System Fund	138	0	138
<b>Total</b>	<b>\$40,856</b>	<b>\$(15,043)</b>	<b>\$25,814</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

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

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

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

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

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

FY 2021  
10/6/2022

**A. Department Costs**

**Dept:16 1010-30100 Sheriff's Office**

Description		Amount	General Admin	Courthouse Security	General Government
<b>Personnel Costs</b>					
Salaries	S1	2,735,600	231,877	109,435	2,394,288
<i>Salary % Split</i>			<i>8.48%</i>	<i>4.00%</i>	<i>87.52%</i>
Benefits	S	1,154,852	97,888	46,199	1,010,765
<b>Subtotal - Personnel Costs</b>		<b>3,890,452</b>	<b>329,765</b>	<b>155,634</b>	<b>3,405,053</b>
<b>Services &amp; Supplies Cost</b>					
Termination Pay Sick & Vacation	D	55,395	0	0	0
72700 Office Supplies	S	3,072	260	123	2,689
72702 Book Supplies	S	159	13	6	139
72800 Printing and Binding	S	3,299	280	132	2,887
72900 Postage	P	953	0	0	953
74000 Operating Supplies	P	52	0	0	52
74200 Food Supplies	P	210,913	0	0	210,913
74400 Jail Supplies	P	27,443	0	0	27,443
74500 Road/Marine Patrol Supplies	P	48,109	0	0	48,109
74600 Uniform Purchases	S	15,042	1,275	602	13,165
74800 Kitchen Supplies	P	6,323	0	0	6,323
75000 Gas, Oil and Grease	P	4,613	0	0	4,613
75100 Computer Supplies	S	6,810	577	272	5,960
75300 Chemicals	P	206	0	0	206
75400 Clothing and Bedding	P	4,933	0	0	4,933
75700 Training Supplies	S	4,463	378	179	3,906
76000 Medical Supplies	P	143	0	0	143
76100 D.N.A.,Drugs,Ect. Testing Kits	P	11,274	0	0	11,274
76200 P.B.T. Testing Supplies	P	1,758	0	0	1,758
77600 Custodial Supplies	P	13,848	0	0	13,848
78100 Small Tools	P	60	0	0	60
79900 Other Supplies	S	866	73	35	758
80200 Contractual Services	S	16,713	1,417	669	14,628

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**A. Department Costs**

**Dept:16 1010-30100 Sheriff's Office**

Description	Amount	General Admin	Courthouse Security	General Government
80201 Outside Psychological Services S	1,600	136	64	1,400
80500 Laundry Services S	5,948	504	238	5,206
81301 Internet/Cable Services P	3,225	0	0	3,225
82000 Memberships and Dues S	810	69	32	709
82200 Administrative Services S	0	0	0	0
82300 Garbage Removal P	6,748	0	0	6,748
83100 Other Services & Charges S	0	0	0	0
83500 Health Services P	402,714	0	0	402,714
85000 Communications S	0	0	0	0
85100 Radio Maintenance S	3,407	289	136	2,982
85200 Telephone P	6,664	0	0	6,664
85201 Cellphone S	2,554	216	102	2,235
85300 Law Enforce.Info. Network P	1,702	0	0	1,702
86100 Conference Fees & Expenses S	2,308	196	92	2,020
86200 Prisoner Transport P	71	0	0	71
92000 Public Utilities P	451,847	0	0	451,847
93100 Equipment Repair & Maintenance S	2,555	217	102	2,236
93200 Vehicle Repair & Maintenance P	3,243	0	0	3,243
93300 Bldg. Repair and Maintenance P	56,412	0	0	56,412
93600 Grounds Maintenance P	7,471	0	0	7,471
93700 Hard/Software Repair & Maint S	25,034	2,122	1,001	21,911
94600 Equipment Rental S	0	0	0	0
94601 Equipment Rental-Copy Machir S	4,061	344	162	3,554
95505 Bad Debts/Write Offs D	37,953	0	0	0
95800 Licenses and Permits S	130	11	5	114
96000 Education And Training S	0	0	0	0
96720 Bldgs/Bldg Add. & Improve Exp P	563	0	0	563
96730 Machinery & Equipment Expens P	8,180	0	357	7,823
96740 Office Equip. & Furn. Expense S	1,082	92	43	947
96750 Vehicle Expense P	0	0	0	0

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Cost Allocation Plan**

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**A. Department Costs**

**Dept:16 1010-30100 Sheriff's Office**

Description	Amount	General Admin	Courthouse Security	General Government
96751 Vehicle Equipment Expense P	0	0	0	0
96760 Audio/Visual Expense S	0	0	0	0
97900 Machinery & Equipment P	9,995	0	0	9,995
Gun & Taser Expense S	6,984	592	279	6,113
Subtotal - Services & Supplies	1,489,708	9,061	4,634	1,382,665
<b>Department Cost Total</b>	<b>5,380,160</b>	<b>338,826</b>	<b>160,267</b>	<b>4,787,718</b>
Adjustments to Cost				
Termination Pay Sick & Vacation D	(55,395)	0	0	0
95505 Bad Debts/Write Offs D	(37,953)	0	0	0
Subtotal - Adjustments	(93,348)	0	0	0
<b>Total Costs After Adjustments</b>	<b>5,286,812</b>	<b>338,826</b>	<b>160,267</b>	<b>4,787,718</b>
General Admin Distribution		(338,826)	10,975	327,852
<b>Grand Total</b>	<b>\$5,286,812</b>		<b>\$171,242</b>	<b>\$5,115,570</b>
			not allocated	

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

Dept:16 1010-30100 Sheriff's Office

Department	First Incoming	Second Incoming	Courthouse Security	General Government
1 Law Enf Center	\$248,999	\$492	\$8,081	\$241,410
1 Storage Bldg	20	0	1	19
Subtotal - Building Depreciation	249,019	492	8,082	241,429
2 Equipment Depreciation	138,202	95	4,479	133,817
2 Telephone Equipment	1,431	1	46	1,386
Subtotal - Equipment Depreciation	139,633	96	4,526	135,203
3 Cash Receipts	5,429	1,817	235	7,012
3 Bank Reconciliation	13,362	4,342	573	17,131
Subtotal - 1010-25300 Treasurer	18,792	6,160	808	24,143
4 Annual Audit	3,394	1,513	159	4,748
Subtotal - 1010-10100 Board of Comm	3,394	1,513	159	4,748
5 Accounting	14,492	3,348	578	17,262
5 Payroll	117	25	5	137
5 Budgeting	1,782	374	70	2,086
5 Contract Serv.	202	56	8	250
Subtotal - 1010-19100 Accounting Dep	16,592	3,803	661	19,735
6 Payroll	20,731	2,453	751	22,433
6 Budgeting	182	21	7	197
Subtotal - 1010-20200 Payroll	20,913	2,474	758	22,630
7 Budgeting	2,270	496	90	2,677
7 Accts Payable	2,084	450	82	2,452
7 General Accounting	1,097	243	43	1,296
Subtotal - 1010-21200 Budget Departm	5,452	1,189	215	6,426
8 Admin Services	2,052	670	88	2,633
Subtotal - 1010-27200 Administrative S	2,052	670	88	2,633
9 Tech Support	81,347	10,569	2,977	88,939
9 Network/Server	50,272	6,127	1,827	54,573

**Bay County, MI  
Cost Allocation Plan**

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

Dept:16 1010-30100 Sheriff's Office

Department	First Incoming	Second Incoming	Courthouse Security	General Government
9 Specific Services	\$54,633	\$6,712	\$1,987	\$59,358
9 Direct Support	0	0	0	0
Subtotal - 1010-22800 Information Sys	186,252	23,409	6,791	202,869
10 Accounting	7,123	756	255	7,624
Subtotal - Financial System MUNIS	7,123	756	255	7,624
11 Purchasing	12,933	3,542	534	15,942
Subtotal - 1010-23300 Purchasing	12,933	3,542	534	15,942
12 Law Enforcement Center	269,196	32,540	9,773	291,963
12 Storage Building	55	7	2	60
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	269,251	32,547	9,775	292,023
13 Civil Counsel	17,594	1,192	608	18,178
Subtotal - 1010-26600 Corporation Cot	17,594	1,192	608	18,178
14 Human Resources	20,792	1,893	735	21,950
14 Labor Relations	6,172	544	218	6,499
14 Education and Training	2,161	197	76	2,282
Subtotal - 1010-27000 Personnel & Err	29,125	2,634	1,029	30,731
15 Mail Services	277	86	12	351
15 Office Max Rebate	(1,158)	(372)	(50)	(1,480)
Subtotal - 1010-29800 Printing/Postage	(881)	(286)	(38)	(1,129)
18 Vehicle Maintenance	0	5,728	186	5,542
18 Law Enforcement Center	0	0	0	0
Subtotal - 1010-75112 Parks/Recreatic	0	5,728	186	5,542
19 General Liability	0	15,177	492	14,685
19 Police Prof	0	110,553	3,581	106,973
19 Vehicle Insurance	0	17,491	567	16,925
19 Property Other	0	27,208	881	26,326

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

Dept:16 1010-30100 Sheriff's Office

Department	First Incoming	Second Incoming	Courthouse Security	General Government
19 Law Enforcement Center	\$0	\$10,316	\$334	\$9,981
Subtotal - 1010-85100 Risk Manageme	0	180,745	5,854	174,890
20 Wellness Program	0	4,615	149	4,465
Subtotal - 1010-85900 Wellness Progr	0	4,615	149	4,465
21 Current Retiree Fringe Benefits	0	214,603	6,951	207,652
21 Future Retiree Fringe Benefits	0	(23,778)	(770)	(23,008)
21 Term Payoff	0	(8,868)	(287)	(8,581)
Subtotal - 1010-87800 Retirees Health/	0	181,957	5,894	176,063
<b>Total Incoming</b>	<b>977,245</b>	<b>453,235</b>	<b>46,334</b>	<b>1,384,146</b>
<b>C. Total Allocated</b>		<b>\$6,717,291</b>	<b>\$217,576</b>	<b>\$6,499,716</b>
			3.24%	96.76%



**Bay County, MI  
Cost Allocation Plan**

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**Courthouse Security Allocations**

**Dept:16 1010-30100 Sheriff's Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$49,834	\$0	\$49,834	\$3,606	\$53,440
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	11,891	0	11,891	860	12,751
27 1010-13600 District Court	10,193	21.68%	43,979	0	43,979	3,182	47,161
28 1010-13700 District Court Adult Probat	1,538	3.27%	6,636	0	6,636	480	7,116
30 1010-14100 & 2150 FOC	4,500	9.57%	19,416	0	19,416	1,405	20,821
32 1010-14500 Law Library	731	1.55%	3,154	0	3,154	228	3,382
34 1010-14800 Probate Court	7,181	15.27%	30,983	0	30,983	2,242	33,225
45 1010-267XX Prosecuting Attorney	6,140	13.06%	26,492	0	26,492	1,917	28,409
50 1010-27302 Department of Public Defe	1,452	3.09%	6,265	0	6,265	453	6,718
160 2740 Community Corrections Fund	112	0.24%	483	0	483	35	518
216 Other	872	1.85%	3,762	0	3,762	272	4,035
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>202,895</b>	<b>0</b>	<b>202,895</b>	<b>14,680</b>	<b>217,576</b>
Direct Bills					0		0
<b>Total</b>					<b>\$202,895</b>		<b>\$217,576</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**Allocation Summary**

**Dept:16 1010-30100 Sheriff's Office**

Department	Courthouse Security	General Government	Total
23 1010-13100 Circuit Court	\$53,440	\$0	\$53,440
26 1010-13300 Circuit Court Adult Probati	12,751	0	12,751
27 1010-13600 District Court	47,161	0	47,161
28 1010-13700 District Court Adult Probat	7,116	0	7,116
30 1010-14100 & 2150 FOC	20,821	0	20,821
32 1010-14500 Law Library	3,382	0	3,382
34 1010-14800 Probate Court	33,225	0	33,225
45 1010-267XX Prosecuting Attorney	28,409	0	28,409
50 1010-27302 Department of Public Defe	6,718	0	6,718
160 2740 Community Corrections Fund	518	0	518
216 Other	4,035	0	4,035
<b>Total</b>	<b>\$217,576</b>	<b>\$0</b>	<b>\$217,576</b>

**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 2021  
10/6/2022

**A. Department Costs**

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

Description	Amount	General Admin	Administrativ e Support
<b>Personnel Costs</b>			
Salaries	95,165	0	95,165
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	20,174	0	20,174
<b>Subtotal - Personnel Costs</b>	<b>115,339</b>	0	<b>115,339</b>
<b>Services &amp; Supplies Cost</b>			
72700 Office Supplies	559	0	559
72800 Printing and Binding	0	0	0
72900 Postage	1	0	1
74200 Food Supplies	190	0	190
74800 Kitchen Supplies	24	0	24
79900 Other Supplies	195	0	195
80200 Contractual Services	0	0	0
81900 Consultants	0	0	0
82000 Memberships and Dues	360	0	360
85200 Telephone	189	0	189
86100 Conference Fees & Expenses	0	0	0
86500 State Travel Mileage	0	0	0
90000 Printing/Publishing/Advertisi	521	0	521
94600 Equipment Rental	35	0	35
94601 Equipment Rental-Copy Machir	76	0	76
<b>Subtotal - Services &amp; Supplies</b>	<b>2,150</b>	0	<b>2,150</b>
<b>Department Cost Total</b>	<b>117,489</b>	0	<b>117,489</b>
<b>Adjustments to Cost</b>			
<b>Subtotal - Adjustments</b>	<b>0</b>	0	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>117,489</b>	0	<b>117,489</b>
General Admin Distribution		0	0
<b>Grand Total</b>	<b>\$117,489</b>		<b>\$117,489</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
2 Telephone Equipment	\$46	\$0	\$46
Subtotal - Equipment Depreciation	46	0	46
3 Bank Reconciliation	194	63	257
Subtotal - 1010-25300 Treasurer	194	63	257
4 Annual Audit	350	156	506
Subtotal - 1010-10100 Board of Comm	350	156	506
5 Accounting	1,495	345	1,841
5 Payroll	3	1	3
5 Budgeting	478	100	578
5 Contract Serv.	101	28	129
Subtotal - 1010-19100 Accounting Dep	2,077	474	2,551
6 Payroll	491	58	549
6 Budgeting	49	6	54
Subtotal - 1010-20200 Payroll	540	64	604
7 Budgeting	608	133	742
7 Accts Payable	52	11	63
7 General Accounting	113	25	138
Subtotal - 1010-21200 Budget Departm	773	169	943
8 Admin Services	49	16	64
Subtotal - 1010-27200 Administrative S	49	16	64
9 Network/Server	1,191	145	1,336
9 Direct Support	0	0	0
Subtotal - 1010-22800 Information Sys	1,191	145	1,336
10 Accounting	735	78	813
Subtotal - Financial System MUNIS	735	78	813
11 Purchasing	1,617	443	2,059

**Bay County, MI  
Cost Allocation Plan**

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

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

Department	First Incoming	Second Incoming	Administrativ e Support
Subtotal - 1010-23300 Purchasing	\$1,617	\$443	\$2,059
12 Telephone Upgrade/Maintenance	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0
13 Civil Counsel	6,858	465	7,322
Subtotal - 1010-26600 Corporation Cot	6,858	465	7,322
14 Human Resources	492	45	537
14 Labor Relations	98	9	107
14 Education and Training	51	5	56
Subtotal - 1010-27000 Personnel & Err	642	58	700
15 Mail Services	0	0	0
15 Office Max Rebate	(206)	(66)	(272)
Subtotal - 1010-29800 Printing/Postage	(206)	(66)	(272)
19 General Liability	0	359	359
Subtotal - 1010-85100 Risk Manageme	0	359	359
20 Wellness Program	0	109	109
Subtotal - 1010-85900 Wellness Progr	0	109	109
21 Current Retiree Fringe Benefits	0	2,777	2,777
21 Future Retiree Fringe Benefits	0	(308)	(308)
21 Term Payoff	0	1,352	1,352
Subtotal - 1010-87800 Retirees Health/	0	3,822	3,822
<b>Total Incoming</b>	<b>14,865</b>	<b>6,356</b>	<b>21,221</b>
<b>C. Total Allocated</b>		<b>\$138,710</b>	<b>\$138,710</b>
			100.00%

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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	19,037	47.92%	\$63,419	\$0	\$63,419	\$0	\$63,419
15 1010-29800 Printing/Postage	828	2.08%	2,758	0	2,758	0	2,758
134 1010-75700 Community Center	6,622	16.67%	22,060	0	22,060	2,119	24,179
135 1010-75800 Swimming Pool	1,655	4.17%	5,513	0	5,513	530	6,043
137 1010-76000 Fairgrounds	828	2.08%	2,758	0	2,758	265	3,023
138 1010-762XX Civic Arena	6,622	16.67%	22,060	0	22,060	2,119	24,179
139 1010-76300 Pinconning Park	4,138	10.42%	13,785	0	13,785	1,324	15,109
<b>Subtotal</b>	39,730	100.00%	132,354	0	132,354	6,356	138,710
Direct Bills					0		0
<b>Total</b>					<b>\$132,354</b>		<b>\$138,710</b>

Basis Units: Wages by Department  
Source: Time Study

Bay County, MI  
Cost Allocation Plan

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Allocation Summary

Dept:17 1010-75110 Recreation & Facilities

Department	Administrative Support	Total
12 1010-26500 Buildings and Grounds	\$63,419	\$63,419
15 1010-29800 Printing/Postage	2,758	2,758
134 1010-75700 Community Center	24,179	24,179
135 1010-75800 Swimming Pool	6,043	6,043
137 1010-76000 Fairgrounds	3,023	3,023
138 1010-762XX Civic Arena	24,179	24,179
139 1010-76300 Pinconning Park	15,109	15,109
<b>Total</b>	<b>\$138,710</b>	<b>\$138,710</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 ground's maintenance department has been identified within this function and has been directly allocated to the Buildings & Grounds Department.
- **Parking Lot** - Costs related to parking lot snow removal and salting have been identified within this function and have been allocated equally between the Buildings & Grounds department and Department 1010-26500 Pere Marquette.
- **Vehicle Repair** - Some vehicle maintenance is performed by the Parks/Recreation Maintenance department. The associated costs have been allocated to benefitting departments based on the number of departmental vehicles.
- **County Building** - The cost of periodic support for County Building maintenance has been allocated to benefitting departments based on usable square footage of occupant departments.
- **Courts Building** - The cost of periodic support for County Building maintenance has been allocated to benefitting departments based on usable square footage of occupant departments.
- **Law Enforcement Center** - The cost of periodic support for Law Enforcement Center maintenance has been allocated to benefitting departments based on usable square footage of occupant departments.
- **Maintenance Other Buildings** - Costs associated with the maintenance of buildings not identified above are identified within this function. Costs for the maintenance of these buildings are allocated to benefitting departments based on the dollar value of wages for benefitting departments.

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

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

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

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**A. Department Costs**

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

Description	Amount	General Admin	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings	
<b>Personnel Costs</b>										
Salaries	64,681	4,350	0	1,903	11,421	1,826	622	0	44,559	
<i>Salary % Split</i>		<i>6.73%</i>	<i>.00%</i>	<i>2.94%</i>	<i>17.66%</i>	<i>2.82%</i>	<i>.96%</i>	<i>.00%</i>	<i>68.89%</i>	
Benefits	33,499	2,253	0	986	5,915	946	322	0	23,077	
<b>Subtotal - Personnel Costs</b>	<b>98,180</b>	<b>6,603</b>	<b>0</b>	<b>2,889</b>	<b>17,336</b>	<b>2,772</b>	<b>944</b>	<b>0</b>	<b>67,636</b>	
<b>Services &amp; Supplies Cost</b>										
71204 Termination Vacation Pay	246	17	0	7	43	7	2	0	169	
72200 Sick And Accident Insurance	0	0	0	0	0	0	0	0	0	
72301 Uniform Allowance	700	47	0	21	124	20	7	0	482	
72500 Unemployment Compensation	0	0	0	0	0	0	0	0	0	
74600 Uniform Purchases	0	0	0	0	0	0	0	0	0	
75000 Gas, Oil and Grease	2,666	179	0	78	471	75	26	0	1,837	
77800 Grounds Maintenance Supplies	0	0	0	0	0	0	0	0	0	
78100 Small Tools	136	9	0	4	24	4	1	0	94	
79900 Other Supplies	156	10	0	5	28	4	2	0	107	
92000 Public Utilities	4,813	324	0	142	850	136	46	0	3,316	
93100 Equipment Repair & Maintenance	2,364	159	0	70	417	67	23	0	1,629	
93200 Vehicle Repair & Maintenance	1,240	83	0	36	219	35	12	0	854	
93300 Bldg. Repair and Maintenance	249	17	0	7	44	7	2	0	172	
93600 Grounds Maintenance	197	13	0	6	35	6	2	0	136	
94000 Rentals / Leases	172	12	0	5	30	5	2	0	118	
97900 Machinery & Equipment	0	0	0	0	0	0	0	0	0	
96720 Bldgs/Bldg Add. & Improve Expt	0	0	0	0	0	0	0	0	0	
67104 Miscellaneous Revenues	(400)	(27)	0	(12)	(71)	(11)	(4)	0	(276)	
<b>Subtotal - Services &amp; Supplies</b>	<b>12,539</b>	<b>843</b>	<b>0</b>	<b>369</b>	<b>2,214</b>	<b>354</b>	<b>121</b>	<b>0</b>	<b>8,638</b>	
<b>Department Cost Total</b>	<b>110,719</b>	<b>7,446</b>	<b>0</b>	<b>3,258</b>	<b>19,550</b>	<b>3,126</b>	<b>1,065</b>	<b>0</b>	<b>76,274</b>	
<b>Adjustments to Cost</b>										
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0	
<b>Total Costs After Adjustments</b>	<b>110,719</b>	<b>7,446</b>	<b>0</b>	<b>3,258</b>	<b>19,550</b>	<b>3,126</b>	<b>1,065</b>	<b>0</b>	<b>76,274</b>	
General Admin Distribution		(7,446)	0	235	1,410	225	77	0	5,500	
<b>Grand Total</b>	<b>\$110,719</b>		<b>\$0</b>	<b>\$3,492</b>	<b>\$20,960</b>	<b>\$3,351</b>	<b>\$1,142</b>	<b>\$0</b>	<b>\$81,774</b>	

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

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	First Incoming	Second Incoming	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings
2 Telephone Equipment	\$231	\$0	\$0	\$7	\$44	\$7	\$2	\$0	\$171
Subtotal - Equipment Depreciation	231	0	0	7	44	7	2	0	171
3 Cash Receipts	3	1	0	0	1	0	0	0	3
3 Bank Reconciliation	510	166	0	21	128	20	7	0	499
Subtotal - 1010-25300 Treasurer	513	167	0	21	129	21	7	0	502
4 Annual Audit	338	151	0	15	92	15	5	0	361
Subtotal - 1010-10100 Board of Comm	338	151	0	15	92	15	5	0	361
5 Accounting	1,442	333	0	56	336	54	18	0	1,311
5 Payroll	4	1	0	0	1	0	0	0	3
5 Budgeting	478	100	0	18	109	17	6	0	427
5 Contract Serv.	706	197	0	29	171	27	9	0	667
Subtotal - 1010-19100 Accounting Dep	2,629	631	0	103	617	99	34	0	2,408
6 Payroll	639	76	0	23	135	22	7	0	528
6 Budgeting	49	6	0	2	10	2	1	0	40
Subtotal - 1010-20200 Payroll	688	81	0	24	146	23	8	0	568
7 Budgeting	608	133	0	23	140	22	8	0	548
7 Accts Payable	135	29	0	5	31	5	2	0	121
7 General Accounting	109	24	0	4	25	4	1	0	98
Subtotal - 1010-21200 Budget Departm	852	186	0	33	197	31	11	0	767
8 Admin Services	63	21	0	3	16	3	1	0	62
Subtotal - 1010-27200 Administrative S	63	21	0	3	16	3	1	0	62
9 Tech Support	14,683	1,908	0	523	3,141	502	171	0	12,253
9 Network/Server	1,549	189	0	55	329	53	18	0	1,283
Subtotal - 1010-22800 Information Sys	16,232	2,097	0	578	3,470	555	189	0	13,537
10 Accounting	709	75	0	25	148	24	8	0	579
Subtotal - Financial System MUNIS	709	75	0	25	148	24	8	0	579
12 Parks Maintenance	157	19	0	6	33	5	2	0	130

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

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	First Incoming	Second Incoming	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings
12 Snow Plowing *	\$11,292	\$1,365	\$0	\$12,657	\$0	\$0	\$0	\$0	\$0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	11,448	1,384	0	12,662	33	5	2	0	130
14 Human Resources	641	58	0	22	132	21	7	0	516
14 Labor Relations	294	26	0	10	61	10	3	0	236
14 Education and Training	67	6	0	2	14	2	1	0	54
Subtotal - 1010-27000 Personnel & Err	1,001	90	0	34	207	33	11	0	806
19 General Liability	0	468	0	15	89	14	5	0	345
Subtotal - 1010-85100 Risk Manageme	0	468	0	15	89	14	5	0	345
20 Wellness Program	0	142	0	4	27	4	1	0	105
Subtotal - 1010-85900 Wellness Progr	0	142	0	4	27	4	1	0	105
21 Current Retiree Fringe Benefits	0	9,969	0	314	1,887	302	103	0	7,363
21 Future Retiree Fringe Benefits	0	(1,105)	0	(35)	(209)	(33)	(11)	0	(816)
21 Term Payoff	0	893	0	28	169	27	9	0	659
Subtotal - 1010-87800 Retirees Health/	0	9,757	0	308	1,847	295	101	0	7,206
<b>Total Incoming</b>	<b>34,704</b>	<b>15,250</b>	<b>0</b>	<b>13,833</b>	<b>7,061</b>	<b>1,129</b>	<b>385</b>	<b>0</b>	<b>27,547</b>
<b>C. Total Allocated</b>		<b>\$160,673</b>	<b>\$0</b>	<b>\$17,325</b>	<b>\$28,021</b>	<b>\$4,480</b>	<b>\$1,526</b>	<b>\$0</b>	<b>\$109,321</b>
				10.78%	17.44%	2.79%	0.95%		68.04%

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**Grounds Maintenance Allocations**

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

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

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

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**Parking Lot Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	50	50.00%	\$7,761	\$0	\$7,761	\$0	\$7,761
115 1010-58000 Pere Marquette Parking	50	50.00%	7,761	0	7,761	1,803	9,564
<b>Subtotal</b>	<b>100</b>	<b>100.00%</b>	<b>15,523</b>	<b>0</b>	<b>15,523</b>	<b>1,803</b>	<b>17,325</b>
Direct Bills					0		0
<b>Total</b>					<b>\$15,523</b>		<b>\$17,325</b>

Basis Units: Equal Distribution Between Serviced Lots

Source: Facilities

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**Vehicle Maintenance Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1010-27200 Administrative Services	5	3.76%	\$955	\$0	\$955	\$0	\$955
12 1010-26500 Buildings and Grounds	18	13.53%	3,437	0	3,437	0	3,437
16 1010-30100 Sheriff's Office	30	22.56%	5,728	0	5,728	0	5,728
23 1010-13100 Circuit Court	1	0.75%	191	0	191	33	224
33 1010-14700 Jury/Judicial Council	1	0.75%	191	0	191	33	224
51 1010-27500 Drain Commissioner	7	5.26%	1,336	0	1,336	230	1,566
68 1010-28600 Gypsy Moth Suppression	1	0.75%	191	0	191	33	224
77 1010-31500 Secondary Road Patrol	9	6.77%	1,718	0	1,718	296	2,014
89 1010-31600 Secondary Road Patrol Gr	2	1.50%	382	0	382	66	448
101 1010-33101 Marine Safety	1	0.75%	191	0	191	33	224
114 1010-43000 Animal Services & Adoptic	4	3.01%	764	0	764	131	895
130 1010-75100 Recreation/Parks Departm	1	0.75%	191	0	191	33	224
138 1010-762XX Civic Arena	2	1.50%	382	0	382	66	448
145 2210 Health Dept - Dist Health	3	2.26%	573	0	573	99	671
148 2400 Mosquito Control Fund	31	23.31%	5,918	0	5,918	1,019	6,937
161 2760 Department On Aging Fund	14	10.53%	2,673	0	2,673	460	3,133
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.75%	191	0	191	33	224
182 5090-75600 Public Golf Course	1	0.75%	191	0	191	33	224
207 8010 Drain	1	0.75%	191	0	191	33	224
<b>Subtotal</b>	<b>133</b>	<b>100.00%</b>	<b>25,392</b>	<b>0</b>	<b>25,392</b>	<b>2,629</b>	<b>28,021</b>
Direct Bills					0		0
<b>Total</b>					<b>\$25,392</b>		<b>\$28,021</b>

Basis Units: Number of Departmental Vehicles  
Source: Fixed Assets

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County Building Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$192	\$0	\$192	\$0	\$192
4 1010-10100 Board of Commissioners	4,434	9.70%	394	0	394	0	394
5 1010-19100 Accounting Department	2,715	5.94%	241	0	241	0	241
6 1010-20200 Payroll	1,045	2.29%	93	0	93	0	93
7 1010-21200 Budget Department	987	2.16%	88	0	88	0	88
8 1010-27200 Administrative Services	435	0.95%	39	0	39	0	39
9 1010-22800 Information Systems Divis	3,210	7.02%	285	0	285	0	285
11 1010-23300 Purchasing	428	0.94%	38	0	38	0	38
12 1010-26500 Buildings and Grounds	1,282	2.80%	114	0	114	0	114
13 1010-26600 Corporation Counsel	392	0.86%	35	0	35	0	35
14 1010-27000 Personnel & Employee Re	1,929	4.22%	171	0	171	0	171
15 1010-29800 Printing/Postage	838	1.83%	74	0	74	0	74
37 1010-17100 County Executive	2,505	5.48%	222	0	222	41	263
38 1010-21500 Clerk	4,698	10.28%	417	0	417	76	493
42 1010-25700 Equalization Department	697	1.52%	62	0	62	11	73
47 1010-26800 Register of Deeds	1,869	4.09%	166	0	166	30	196
51 1010-27500 Drain Commissioner	1,912	4.18%	170	0	170	31	201
56 1010-27801 County Survey/Remonum	56	0.12%	5	0	5	1	6
67 1010-28300 M.S.U. Extension	2,492	5.45%	221	0	221	40	262
69 1010-28700 Environmental Affairs	601	1.31%	53	0	53	10	63
74 1010-28800 Geographic Information S	254	0.56%	23	0	23	4	27
128 1010-72101 Transportation Planning	508	1.11%	45	0	45	8	53
147 2380 Gypsy Moth Control Fund	605	1.32%	54	0	54	10	64
161 2760 Department On Aging Fund	4,322	9.45%	384	0	384	70	454
177 2930 Soldier's Relief	1,469	3.21%	130	0	130	24	154
191 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	9	0	9	2	10
202 7310-27400 Retirement System Fund	736	1.61%	65	0	65	12	77
216 Other	3,043	6.66%	270	0	270	49	320
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>4,060</b>	<b>0</b>	<b>4,060</b>	<b>420</b>	<b>4,480</b>
Direct Bills					0		0
<b>Total</b>					<b>\$4,060</b>		<b>\$4,480</b>

Basis Units: Assigned Square Footage  
Source:



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**Courts Facility Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-13100 Circuit Court	11,550	24.56%	\$340	\$0	\$340	\$35	\$375
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	81	0	81	8	89
27 1010-13600 District Court	10,193	21.68%	300	0	300	31	331
28 1010-13700 District Court Adult Probat	1,538	3.27%	45	0	45	5	50
30 1010-14100 & 2150 FOC	4,500	9.57%	132	0	132	14	146
32 1010-14500 Law Library	731	1.55%	21	0	21	2	24
34 1010-14800 Probate Court	7,181	15.27%	211	0	211	22	233
45 1010-267XX Prosecuting Attorney	6,140	13.06%	181	0	181	19	199
50 1010-27302 Department of Public Defe	1,452	3.09%	43	0	43	4	47
160 2740 Community Corrections Fund	112	0.24%	3	0	3	0	4
216 Other	872	1.85%	26	0	26	3	28
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>1,383</b>	<b>0</b>	<b>1,383</b>	<b>143</b>	<b>1,526</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,383</b>		<b>\$1,526</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's Office	57,414	83.64%	\$0	\$0	\$0	\$0	\$0
190 5950 Commissary Fund	288	0.42%	0	0	0	0	0
215 Bay City Department of Public Safety	10,939	15.94%	0	0	0	0	0
<b>Subtotal</b>	<b>68,641</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</b>

Basis Units: Assigned Square Footage  
Source:

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Cost Allocation Plan**

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**Maintenance Other Buildings Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 1010-75100 Recreation/Parks Departm	24,946	83.78%	\$82,999	\$0	\$82,999	\$8,592	\$91,591
133 1010-75108 Veterans Park Softball	260	0.87%	865	0	865	90	955
137 1010-76000 Fairgrounds	1,869	6.28%	6,218	0	6,218	644	6,862
138 1010-762XX Civic Arena	208	0.70%	692	0	692	72	764
139 1010-76300 Pinconning Park	389	1.31%	1,294	0	1,294	134	1,428
145 2210 Health Dept - Dist Health	571	1.92%	1,900	0	1,900	197	2,096
148 2400 Mosquito Control Fund	519	1.74%	1,727	0	1,727	179	1,906
152 2610 911 Service Fund	260	0.87%	865	0	865	90	955
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	156	0.52%	519	0	519	54	573
182 5090-75600 Public Golf Course	467	1.57%	1,554	0	1,554	161	1,715
216 Other	130	0.44%	433	0	433	45	477
<b>Subtotal</b>	<b>29,775</b>	<b>100.00%</b>	<b>99,066</b>	<b>0</b>	<b>99,066</b>	<b>10,255</b>	<b>109,321</b>
Direct Bills					0		0
<b>Total</b>					<b>\$99,066</b>		<b>\$109,321</b>

Basis Units: Dollar Value of Wages  
Source: Time Study

**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	Courts Facility	Law Enforcement Center	Maintenance Other Buildings	Total
3 1010-25300 Treasurer	\$0	\$0	\$0	\$192	\$0	\$0	\$0	\$192
4 1010-10100 Board of Commissioners	0	0	0	394	0	0	0	394
5 1010-19100 Accounting Department	0	0	0	241	0	0	0	241
6 1010-20200 Payroll	0	0	0	93	0	0	0	93
7 1010-21200 Budget Department	0	0	0	88	0	0	0	88
8 1010-27200 Administrative Services	0	0	955	39	0	0	0	993
9 1010-22800 Information Systems Divis	0	0	0	285	0	0	0	285
11 1010-23300 Purchasing	0	0	0	38	0	0	0	38
12 1010-26500 Buildings and Grounds	0	7,761	3,437	114	0	0	0	11,312
13 1010-26600 Corporation Counsel	0	0	0	35	0	0	0	35
14 1010-27000 Personnel & Employee Re	0	0	0	171	0	0	0	171
15 1010-29800 Printing/Postage	0	0	0	74	0	0	0	74
16 1010-30100 Sheriff's Office	0	0	5,728	0	0	0	0	5,728
23 1010-13100 Circuit Court	0	0	224	0	375	0	0	599
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	89	0	0	89
27 1010-13600 District Court	0	0	0	0	331	0	0	331
28 1010-13700 District Court Adult Probat	0	0	0	0	50	0	0	50
30 1010-14100 & 2150 FOC	0	0	0	0	146	0	0	146
32 1010-14500 Law Library	0	0	0	0	24	0	0	24
33 1010-14700 Jury/Judicial Council	0	0	224	0	0	0	0	224
34 1010-14800 Probate Court	0	0	0	0	233	0	0	233
37 1010-17100 County Executive	0	0	0	263	0	0	0	263
38 1010-21500 Clerk	0	0	0	493	0	0	0	493
42 1010-25700 Equalization Department	0	0	0	73	0	0	0	73
45 1010-267XX Prosecuting Attorney	0	0	0	0	199	0	0	199
47 1010-26800 Register of Deeds	0	0	0	196	0	0	0	196
50 1010-27302 Department of Public Defe	0	0	0	0	47	0	0	47
51 1010-27500 Drain Commissioner	0	0	1,566	201	0	0	0	1,767
56 1010-27801 County Survey/Remonum	0	0	0	6	0	0	0	6
67 1010-28300 M.S.U. Extension	0	0	0	262	0	0	0	262
68 1010-28600 Gypsy Moth Suppression	0	0	224	0	0	0	0	224
69 1010-28700 Environmental Affairs	0	0	0	63	0	0	0	63
74 1010-28800 Geographic Information S	0	0	0	27	0	0	0	27
77 1010-31500 Secondary Road Patrol	0	0	2,014	0	0	0	0	2,014
89 1010-31600 Secondary Road Patrol Gr	0	0	448	0	0	0	0	448
101 1010-33101 Marine Safety	0	0	224	0	0	0	0	224
114 1010-43000 Animal Services & Adoptic	0	0	895	0	0	0	0	895
115 1010-58000 Pere Marquette Parking	0	9,564	0	0	0	0	0	9,564
128 1010-72101 Transportation Planning	0	0	0	53	0	0	0	53
130 1010-75100 Recreation/Parks Departr	0	0	224	0	0	0	91,591	91,815
133 1010-75108 Veterans Park Softball	0	0	0	0	0	0	955	955

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**Allocation Summary**

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

Department	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings	Total
137 1010-76000 Fairgrounds	\$0	\$0	\$0	\$0	\$0	\$0	\$6,862	\$6,862
138 1010-762XX Civic Arena	0	0	448	0	0	0	764	1,211
139 1010-76300 Pinconning Park	0	0	0	0	0	0	1,428	1,428
145 2210 Health Dept - Dist Health	0	0	671	0	0	0	2,096	2,768
147 2380 Gypsy Moth Control Fund	0	0	0	64	0	0	0	64
148 2400 Mosquito Control Fund	0	0	6,937	0	0	0	1,906	8,843
152 2610 911 Service Fund	0	0	0	0	0	0	955	955
160 2740 Community Corrections Fund	0	0	0	0	4	0	0	4
161 2760 Department On Aging Fund	0	0	3,133	454	0	0	0	3,587
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	224	0	0	0	573	797
177 2930 Soldier's Relief	0	0	0	154	0	0	0	154
182 5090-75600 Public Golf Course	0	0	224	0	0	0	1,715	1,938
191 6770 Self-Insurance Fund-WC/JC/S&I	0	0	0	10	0	0	0	10
202 7310-27400 Retirement System Fund	0	0	0	77	0	0	0	77
207 8010 Drain	0	0	224	0	0	0	0	224
216 Other	0	0	0	320	28	0	477	825
<b>Total</b>	<b>\$0</b>	<b>\$17,325</b>	<b>\$28,021</b>	<b>\$4,480</b>	<b>\$1,526</b>	<b>\$0</b>	<b>\$109,321</b>	<b>\$160,673</b>

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

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

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**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
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0	0	0	0	0
<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	0	0	0	0	0	0	0	0	0
86500 State Travel Mileage P	311	311	0	0	0	0	0	0	0
96500 Insurance And Bonds P	495,476	0	125,273	178,423	69,958	67,303	23,028	7,623	11,126
96502 Self Ins Retent-Expense P	50,000	50,000	0	0	0	0	0	0	0
Health Department Insurance Adjustm P	0	0	0	0	0	0	0	0	0
Computer Hardware Expense P	1,681	1,681	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>547,468</b>	<b>51,992</b>	<b>125,273</b>	<b>178,423</b>	<b>69,958</b>	<b>67,303</b>	<b>23,028</b>	<b>7,623</b>	<b>11,126</b>
<b>Department Cost Total</b>	<b>547,468</b>	<b>51,992</b>	<b>125,273</b>	<b>178,423</b>	<b>69,958</b>	<b>67,303</b>	<b>23,028</b>	<b>7,623</b>	<b>11,126</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>547,468</b>	<b>51,992</b>	<b>125,273</b>	<b>178,423</b>	<b>69,958</b>	<b>67,303</b>	<b>23,028</b>	<b>7,623</b>	<b>11,126</b>
General Admin Distribution		(51,992)	13,145	18,723	7,341	7,062	2,416	800	1,167
<b>Grand Total</b>	<b>\$547,468</b>		<b>\$138,419</b>	<b>\$197,146</b>	<b>\$77,299</b>	<b>\$74,365</b>	<b>\$25,444</b>	<b>\$8,423</b>	<b>\$12,294</b>

**Bay County, MI  
Cost Allocation Plan**

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**A. Department Costs**

Dept:19 1010-85100 Risk Management

Description	Amount	Central Dispatch	Sewers
<b>Personnel Costs</b>			
Salaries S	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0
<b>Subtotal - Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>			
86100 Conference Fees & Expenses P	0	0	0
86500 State Travel Mileage P	311	0	0
96500 Insurance And Bonds P	495,476	810	11,931
96502 Self Ins Retent-Expense P	50,000	0	0
Health Department Insurance Adjustm P	0	0	0
Computer Hardware Expense P	1,681	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>547,468</b>	<b>810</b>	<b>11,931</b>
<b>Department Cost Total</b>	<b>547,468</b>	<b>810</b>	<b>11,931</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>547,468</b>	<b>810</b>	<b>11,931</b>
General Admin Distribution		85	1,252
<b>Grand Total</b>	<b>\$547,468</b>	<b>\$895</b>	<b>\$13,183</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 Dispatch
3 Cash Receipts	\$10	\$3	\$3	\$5	\$2	\$2	\$1	\$0	\$0	\$0
3 Bank Reconciliation	45	15	15	22	8	8	3	1	1	0
Subtotal - 1010-25300 Treasurer	55	18	18	26	10	10	3	1	2	0
4 Annual Audit	12	5	4	6	2	2	1	0	0	0
Subtotal - 1010-10100 Board of Comm	12	5	4	6	2	2	1	0	0	0
5 Accounting	50	12	16	22	9	8	3	1	1	0
5 Budgeting	92	19	28	40	16	15	5	2	2	0
5 Contract Serv.	908	254	294	418	164	158	54	18	26	2
Subtotal - 1010-19100 Accounting Dep	1,050	285	338	481	188	181	62	21	30	2
6 Budgeting	9	1	3	4	1	1	0	0	0	0
Subtotal - 1010-20200 Payroll	9	1	3	4	1	1	0	0	0	0
7 Budgeting	117	26	36	51	20	19	7	2	3	0
7 Accts Payable	11	2	3	5	2	2	1	0	0	0
7 General Accounting	4	1	1	2	1	1	0	0	0	0
Subtotal - 1010-21200 Budget Departm	132	29	41	58	23	22	7	2	4	0
10 Accounting	25	3	7	10	4	4	1	0	1	0
Subtotal - Financial System MUNIS	25	3	7	10	4	4	1	0	1	0
11 Purchasing	462	126	149	212	83	80	27	9	13	1
Subtotal - 1010-23300 Purchasing	462	126	149	212	83	80	27	9	13	1
<b>Total Incoming</b>	<b>1,744</b>	<b>467</b>	<b>559</b>	<b>796</b>	<b>312</b>	<b>300</b>	<b>103</b>	<b>34</b>	<b>50</b>	<b>4</b>
<b>C. Total Allocated</b>		<b>\$549,679</b>	<b>\$138,978</b>	<b>\$197,942</b>	<b>\$77,611</b>	<b>\$74,666</b>	<b>\$25,547</b>	<b>\$8,457</b>	<b>\$12,343</b>	<b>\$899</b>
			25.28%	36.01%	14.12%	13.58%	4.65%	1.54%	2.25%	0.16%

**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	Sewers
3 Cash Receipts	\$10	\$3	\$0
3 Bank Reconciliation	45	15	1
Subtotal - 1010-25300 Treasurer	55	18	2
4 Annual Audit	12	5	0
Subtotal - 1010-10100 Board of Comm	12	5	0
5 Accounting	50	12	1
5 Budgeting	92	19	3
5 Contract Serv.	908	254	28
Subtotal - 1010-19100 Accounting Dep	1,050	285	32
6 Budgeting	9	1	0
Subtotal - 1010-20200 Payroll	9	1	0
7 Budgeting	117	26	3
7 Accts Payable	11	2	0
7 General Accounting	4	1	0
Subtotal - 1010-21200 Budget Departm	132	29	4
10 Accounting	25	3	1
Subtotal - Financial System MUNIS	25	3	1
11 Purchasing	462	126	14
Subtotal - 1010-23300 Purchasing	462	126	14
<b>Total Incoming</b>	1,744	467	53
<b>C. Total Allocated</b>		\$549,679	\$13,236
			2.41%

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**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	5.09	1.07%	\$1,488	\$0	\$1,488	\$0	\$1,488
4 1010-10100 Board of Commissioners	7.80	1.64%	2,280	0	2,280	0	2,280
5 1010-19100 Accounting Department	5.03	1.06%	1,470	0	1,470	0	1,470
6 1010-20200 Payroll	2.08	0.44%	608	0	608	0	608
7 1010-21200 Budget Department	1.95	0.41%	570	0	570	0	570
8 1010-27200 Administrative Services	0.29	0.06%	85	0	85	0	85
9 1010-22800 Information Systems Divis	8.60	1.81%	2,513	0	2,513	0	2,513
11 1010-23300 Purchasing	0.91	0.19%	266	0	266	0	266
12 1010-26500 Buildings and Grounds	17.97	3.78%	5,252	0	5,252	0	5,252
13 1010-26600 Corporation Counsel	3.67	0.77%	1,073	0	1,073	0	1,073
14 1010-27000 Personnel & Employee Re	2.52	0.53%	736	0	736	0	736
15 1010-29800 Printing/Postage	0.12	0.03%	35	0	35	0	35
16 1010-30100 Sheriff's Office	51.93	10.93%	15,177	0	15,177	0	15,177
17 1010-75110 Recreation & Facilities	1.23	0.26%	359	0	359	0	359
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	468	0	468	0	468
20 1010-85900 Wellness Program	0.59	0.12%	172	0	172	0	173
23 1010-13100 Circuit Court	13.70	2.88%	4,004	0	4,004	4	4,008
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	292	0	292	0	293
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	210	0	210	0	211
27 1010-13600 District Court	18.09	3.81%	5,287	0	5,287	6	5,293
28 1010-13700 District Court Adult Probat	5.77	1.21%	1,686	0	1,686	2	1,688
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	146	0	146	0	146
30 1010-14100 & 2150 FOC	25.54	5.38%	7,464	0	7,464	8	7,472
33 1010-14700 Jury/Judicial Council	1.36	0.29%	397	0	397	0	398
34 1010-14800 Probate Court	10.64	2.24%	3,110	0	3,110	3	3,113
37 1010-17100 County Executive	2.11	0.44%	617	0	617	1	617
38 1010-21500 Clerk	3.56	0.75%	1,040	0	1,040	1	1,042
39 1010-22900 Community Outreach / Me	1.00	0.21%	292	0	292	0	293
42 1010-25700 Equalization Department	2.35	0.49%	687	0	687	1	688
45 1010-267XX Prosecuting Attorney	18.61	3.92%	5,439	0	5,439	6	5,445
47 1010-26800 Register of Deeds	4.68	0.98%	1,368	0	1,368	2	1,369
50 1010-27302 Department of Public Defe	1.00	0.21%	292	0	292	0	293
51 1010-27500 Drain Commissioner	6.68	1.41%	1,952	0	1,952	2	1,954
56 1010-27801 County Survey/Remonum	0.19	0.04%	56	0	56	0	56
69 1010-28700 Environmental Affairs	1.19	0.25%	348	0	348	0	348
74 1010-28800 Geographic Information Sy	0.55	0.12%	161	0	161	0	161
75 1010-31100 Circuit Court Warrant Offic	0.88	0.19%	257	0	257	0	257
77 1010-31500 Secondary Road Patrol	20.35	4.28%	5,947	0	5,947	7	5,954
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	1,263	0	1,263	1	1,264
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	292	0	292	0	293
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	579	0	579	1	579
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	547	0	547	1	547

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$281	\$0	\$281	\$0	\$281
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	523	0	523	1	524
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	295	0	295	0	295
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	219	0	219	0	219
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	278	0	278	0	278
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	0.21%	289	0	289	0	290
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	570	0	570	1	571
91 1010-31700 Township Road Patrol	0.35	0.07%	102	0	102	0	102
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	111	0	111	0	111
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	137	0	137	0	138
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	6	0	6	0	6
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	278	0	278	0	278
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	1,917	0	1,917	2	1,919
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	447	0	447	0	448
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	389	0	389	0	389
130 1010-75100 Recreation/Parks Departrr	1.20	0.25%	351	0	351	0	351
133 1010-75108 Veterans Park Softball	0.20	0.04%	58	0	58	0	59
134 1010-75700 Community Center	3.11	0.65%	909	0	909	1	910
135 1010-75800 Swimming Pool	0.77	0.16%	225	0	225	0	225
138 1010-762XX Civic Arena	6.67	1.40%	1,949	0	1,949	2	1,951
139 1010-76300 Pinconning Park	2.82	0.59%	824	0	824	1	825
145 2210 Health Dept - Dist Health	45.25	9.52%	13,224	(44,036)	(30,812)	15	(30,797)
146 2210-605XX Bioterrorism	0.56	0.12%	164	0	164	0	164
147 2380 Gypsy Moth Control Fund	1.90	0.40%	555	0	555	1	556
148 2400 Mosquito Control Fund	11.06	2.33%	3,232	0	3,232	4	3,236
151 2600 Indigent Defense Fund	9.88	2.08%	2,887	0	2,887	3	2,891
152 2610 911 Service Fund	25.19	5.30%	7,362	0	7,362	8	7,370
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	94	0	94	0	94
160 2740 Community Corrections Fund	1.42	0.30%	415	0	415	0	415
161 2760 Department On Aging Fund	39.61	8.34%	11,576	0	11,576	13	11,589
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	6,093	0	6,093	7	6,100
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	143	0	143	0	143
170 2920-66401 Youth & Family Support S	1.85	0.39%	541	0	541	1	541
171 2920-66402 Juvenile Drug Court	0.49	0.10%	143	0	143	0	143
172 2920-66500 Intensive Probation	3.38	0.71%	988	0	988	1	989
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	555	0	555	1	556
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	558	0	558	1	559
177 2930 Soldier's Relief	1.61	0.34%	471	0	471	1	471
182 5090-75600 Public Golf Course	3.66	0.77%	1,070	0	1,070	1	1,071
184 5090-75602 Public Golf Course-Club	3.27	0.69%	956	0	956	1	957
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	538	0	538	1	538
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	117	0	117	0	117

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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
188 5350-70200 Housing Fund	1.13	0.24%	\$330	\$0	\$330	\$0	\$331
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	41	0	41	0	41
202 7310-27400 Retirement System Fund	1.25	0.26%	365	0	365	0	366
<b>Subtotal</b>	475.14	100.00%	138,860	(44,036)	94,824	118	94,942
Direct Bills					44,036		44,036
<b>Total</b>					<b>\$138,860</b>		<b>\$138,978</b>

Basis Units: FTEs

Source: Payroll Summary

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**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's Office	51.93	55.90%	\$110,553	\$0	\$110,553	\$0	\$110,553
75 1010-31100 Circuit Court Warrant Offic	0.88	0.95%	1,873	0	1,873	4	1,877
77 1010-31500 Secondary Road Patrol	20.35	21.91%	43,323	0	43,323	83	43,406
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	4.65%	9,197	0	9,197	18	9,215
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	1.08%	2,129	0	2,129	4	2,133
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	2.13%	4,215	0	4,215	8	4,223
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	2.01%	3,981	0	3,981	8	3,989
83 1010-31507 2nd Rd Patrol - City of	0.96	1.03%	2,044	0	2,044	4	2,048
84 1010-31508 2nd Road Patrol-Pinconni	1.79	1.93%	3,811	0	3,811	7	3,818
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	1.09%	2,150	0	2,150	4	2,154
86 1010-31510 Bangor Twps Schools & B	0.75	0.81%	1,597	0	1,597	3	1,600
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	1.02%	2,022	0	2,022	4	2,026
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	1.07%	2,108	0	2,108	4	2,112
90 1010-31681 Road Patrol Grant Oct-De	1.95	2.10%	4,151	0	4,151	8	4,159
91 1010-31700 Township Road Patrol	0.35	0.38%	745	0	745	1	747
100 1010-33100 Marine Law Enforcement (	0.38	0.41%	809	0	809	2	811
104 1010-33200 Snowmobile Law Enforcer	0.02	0.02%	43	0	43	0	43
160 2740 Community Corrections Fund	1.42	1.53%	3,023	0	3,023	6	3,029
<b>Subtotal</b>	<b>92.90</b>	<b>100.00%</b>	<b>197,774</b>	<b>0</b>	<b>197,774</b>	<b>168</b>	<b>197,942</b>
Direct Bills					0		0
<b>Total</b>					<b>\$197,774</b>		<b>\$197,942</b>

Basis Units: Sheriff Office Employees  
Source: Payroll Summary

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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	5	3.76%	\$2,915	\$0	\$2,915	\$0	\$2,915
12 1010-26500 Buildings and Grounds	18	13.53%	10,495	0	10,495	0	10,495
16 1010-30100 Sheriff's Office	30	22.56%	17,491	0	17,491	0	17,491
23 1010-13100 Circuit Court	1	0.75%	583	0	583	1	584
33 1010-14700 Jury/Judicial Council	1	0.75%	583	0	583	1	584
51 1010-27500 Drain Commissioner	7	5.26%	4,081	0	4,081	6	4,087
68 1010-28600 Gypsy Moth Suppression	1	0.75%	583	0	583	1	584
77 1010-31500 Secondary Road Patrol	9	6.77%	5,247	0	5,247	7	5,255
89 1010-31600 Secondary Road Patrol Gr	2	1.50%	1,166	0	1,166	2	1,168
101 1010-33101 Marine Safety	1	0.75%	583	0	583	1	584
114 1010-43000 Animal Services & Adoptic	4	3.01%	2,332	0	2,332	3	2,335
130 1010-75100 Recreation/Parks Departm	1	0.75%	583	0	583	1	584
138 1010-762XX Civic Arena	2	1.50%	1,166	0	1,166	2	1,168
145 2210 Health Dept - Dist Health	3	2.26%	1,749	0	1,749	2	1,752
148 2400 Mosquito Control Fund	31	23.31%	18,074	0	18,074	26	18,100
161 2760 Department On Aging Fund	14	10.53%	8,163	0	8,163	12	8,174
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.75%	583	0	583	1	584
182 5090-75600 Public Golf Course	1	0.75%	583	0	583	1	584
207 8010 Drain	1	0.75%	583	0	583	1	584
<b>Subtotal</b>	<b>133</b>	<b>100.00%</b>	<b>77,545</b>	<b>0</b>	<b>77,545</b>	<b>66</b>	<b>77,611</b>
Direct Bills					0		0
<b>Total</b>					<b>\$77,545</b>		<b>\$77,611</b>

Basis Units: Number of Departmental Vehicles  
Source: Vehicle Inventory

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

FY 2021  
10/6/2022

Property Other Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	191,645	0.30%	\$222	\$0	\$222	\$0	\$222
16 1010-30100 Sheriff's Office	23,517,187	36.47%	27,208	0	27,208	0	27,208
57 1010-27903 Bldg Auth-MH Grp Home,I	306,815	0.48%	355	0	355	0	355
58 1010-27909 Bldg Auth-MH Grp Home,I	520,173	0.81%	602	0	602	1	603
59 1010-27910 Bldg Auth-MH Grp Home,I	430,599	0.67%	498	0	498	1	499
60 1010-27911 Bldg Auth-MH Grp Home,I	602,190	0.93%	697	0	697	1	698
61 1010-27912 Bldg Auth-MH Grp Home,I	525,568	0.82%	608	0	608	1	609
62 1010-27919 Bldg Auth-MH Grp Home,I	493,193	0.76%	571	0	571	1	571
63 1010-27920 Bldg Auth-MH Grp Home,I	361,530	0.56%	418	0	418	1	419
64 1010-27921 Bldg Auth-MH Grp Home,I	405,777	0.63%	469	0	469	1	470
65 1010-27922 Bldg Auth-MH Grp Home,I	515,856	0.80%	597	0	597	1	598
114 1010-43000 Animal Services & Adoptic	1,144,869	1.78%	1,325	0	1,325	2	1,326
134 1010-75700 Community Center	5,038,839	7.81%	5,830	0	5,830	8	5,837
137 1010-76000 Fairgrounds	2,512,479	3.90%	2,907	0	2,907	4	2,911
138 1010-762XX Civic Arena	12,161,754	18.86%	14,070	0	14,070	19	14,089
139 1010-76300 Pinconning Park	658,189	1.02%	761	0	761	1	763
145 2210 Health Dept - Dist Health	2,529,619	3.92%	2,927	0	2,927	4	2,931
148 2400 Mosquito Control Fund	2,425,695	3.76%	2,806	0	2,806	4	2,810
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,564,317	7.08%	5,281	0	5,281	7	5,288
182 5090-75600 Public Golf Course	205,047	0.32%	237	0	237	0	238
184 5090-75602 Public Golf Course-Club	1,479,457	2.29%	1,712	0	1,712	2	1,714
207 8010 Drain	725,505	1.13%	839	0	839	1	840
216 Other	3,166,942	4.91%	3,664	0	3,664	5	3,669
<b>Subtotal</b>	<b>64,483,245</b>	<b>100.00%</b>	<b>74,602</b>	<b>0</b>	<b>74,602</b>	<b>63</b>	<b>74,666</b>
Direct Bills					0		0
<b>Total</b>					<b>\$74,602</b>		<b>\$74,666</b>

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



**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

County Building Allocations

Dept:19 1010-85100 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$1,207	\$0	\$1,207	\$0	\$1,207
4 1010-10100 Board of Commissioners	4,434	9.70%	2,475	0	2,475	0	2,475
5 1010-19100 Accounting Department	2,715	5.94%	1,516	0	1,516	0	1,516
6 1010-20200 Payroll	1,045	2.29%	583	0	583	0	583
7 1010-21200 Budget Department	987	2.16%	551	0	551	0	551
8 1010-27200 Administrative Services	435	0.95%	243	0	243	0	243
9 1010-22800 Information Systems Divis	3,210	7.02%	1,792	0	1,792	0	1,792
11 1010-23300 Purchasing	428	0.94%	239	0	239	0	239
12 1010-26500 Buildings and Grounds	1,282	2.80%	716	0	716	0	716
13 1010-26600 Corporation Counsel	392	0.86%	219	0	219	0	219
14 1010-27000 Personnel & Employee Re	1,929	4.22%	1,077	0	1,077	0	1,077
15 1010-29800 Printing/Postage	838	1.83%	468	0	468	0	468
37 1010-17100 County Executive	2,505	5.48%	1,398	0	1,398	2	1,401
38 1010-21500 Clerk	4,698	10.28%	2,623	0	2,623	4	2,627
42 1010-25700 Equalization Department	697	1.52%	389	0	389	1	390
47 1010-26800 Register of Deeds	1,869	4.09%	1,043	0	1,043	2	1,045
51 1010-27500 Drain Commissioner	1,912	4.18%	1,067	0	1,067	2	1,069
56 1010-27801 County Survey/Remonum	56	0.12%	31	0	31	0	31
67 1010-28300 M.S.U. Extension	2,492	5.45%	1,391	0	1,391	2	1,393
69 1010-28700 Environmental Affairs	601	1.31%	336	0	336	1	336
74 1010-28800 Geographic Information S	254	0.56%	142	0	142	0	142
128 1010-72101 Transportation Planning	508	1.11%	284	0	284	0	284
147 2380 Gypsy Moth Control Fund	605	1.32%	338	0	338	1	338
161 2760 Department On Aging Fund	4,322	9.45%	2,413	0	2,413	4	2,416
177 2930 Soldier's Relief	1,469	3.21%	820	0	820	1	821
191 6770 Self-Insurance Fund-WC/UC/S&/	98	0.21%	55	0	55	0	55
202 7310-27400 Retirement System Fund	736	1.61%	411	0	411	1	412
216 Other	3,043	6.66%	1,699	0	1,699	3	1,701
<b>Subtotal</b>	<b>45,722</b>	<b>100.00%</b>	<b>25,526</b>	<b>0</b>	<b>25,526</b>	<b>22</b>	<b>25,547</b>
Direct Bills					0		0
<b>Total</b>					<b>\$25,526</b>		<b>\$25,547</b>

Basis Units: Assigned Square Footage  
Source: Buildings & Grounds

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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%	\$2,075	\$0	\$2,075	\$2	\$2,077
26 1010-13300 Circuit Court Adult Probati	2,756	5.86%	495	0	495	0	496
27 1010-13600 District Court	10,193	21.68%	1,832	0	1,832	2	1,833
28 1010-13700 District Court Adult Probat	1,538	3.27%	276	0	276	0	277
30 1010-14100 & 2150 FOC	4,500	9.57%	809	0	809	1	809
32 1010-14500 Law Library	731	1.55%	131	0	131	0	131
34 1010-14800 Probate Court	7,181	15.27%	1,290	0	1,290	1	1,291
45 1010-267XX Prosecuting Attorney	6,140	13.06%	1,103	0	1,103	1	1,104
50 1010-27302 Department of Public Defe	1,452	3.09%	261	0	261	0	261
160 2740 Community Corrections Fund	112	0.24%	20	0	20	0	20
216 Other	872	1.85%	157	0	157	0	157
<b>Subtotal</b>	<b>47,025</b>	<b>100.00%</b>	<b>8,450</b>	<b>0</b>	<b>8,450</b>	<b>7</b>	<b>8,457</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,450</b>		<b>\$8,457</b>

Basis Units: Assigned Square Footage  
Source: Buildings & Grounds

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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's Office	57,414	83.64%	\$10,316	\$0	\$10,316	\$0	\$10,316
190 5950 Commissary Fund	288	0.42%	52	0	52	0	52
215 Bay City Department of Public Safety	10,939	15.94%	1,965	0	1,965	10	1,976
<b>Subtotal</b>	68,641	100.00%	12,333	0	12,333	10	12,343
Direct Bills					0		0
<b>Total</b>					<b>\$12,333</b>		<b>\$12,343</b>

Basis Units: Assigned Square Footage  
Source: Buildings & Grounds

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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**Central Dispatch Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$29	\$0	\$29	\$0	\$29
152 2610 911 Service Fund	4,838	96.76%	869	0	869	1	869
<b>Subtotal</b>	<b>5,000</b>	<b>100.00%</b>	<b>898</b>	<b>0</b>	<b>898</b>	<b>1</b>	<b>899</b>
Direct Bills					0		0
<b>Total</b>					<b>\$898</b>		<b>\$899</b>
Basis Units: Assigned Square Footage							
Source: Buildings & Grounds							

**Bay County, MI  
Cost Allocation Plan**

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**Sewers Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
207 8010 Drain	1	100.00%	\$13,225	\$0	\$13,225	\$11	\$13,236
<b>Subtotal</b>	1	100.00%	13,225	0	13,225	11	13,236
Direct Bills					0		0
<b>Total</b>					<b>\$13,225</b>		<b>\$13,236</b>

Basis Units: Direct allocation to Drain Fund  
Source:

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
0 Direct Billed	\$44,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,036
3 1010-25300 Treasurer	1,488	0	0	0	1,207	0	0	0	0	2,695
4 1010-10100 Board of Commissioners	2,280	0	0	0	2,475	0	0	0	0	4,755
5 1010-19100 Accounting Department	1,470	0	0	0	1,516	0	0	0	0	2,986
6 1010-20200 Payroll	608	0	0	0	583	0	0	0	0	1,191
7 1010-21200 Budget Department	570	0	0	0	551	0	0	0	0	1,121
8 1010-27200 Administrative Services	85	0	2,915	0	243	0	0	0	0	3,243
9 1010-22800 Information Systems Divis	2,513	0	0	0	1,792	0	0	0	0	4,305
11 1010-23300 Purchasing	266	0	0	0	239	0	0	0	0	505
12 1010-26500 Buildings and Grounds	5,252	0	10,495	222	716	0	0	0	0	16,684
13 1010-26600 Corporation Counsel	1,073	0	0	0	219	0	0	0	0	1,291
14 1010-27000 Personnel & Employee Re	736	0	0	0	1,077	0	0	0	0	1,813
15 1010-29800 Printing/Postage	35	0	0	0	468	0	0	0	0	503
16 1010-30100 Sheriff's Office	15,177	110,553	17,491	27,208	0	0	10,316	0	0	180,745
17 1010-75110 Recreation & Facilities	359	0	0	0	0	0	0	0	0	359
18 1010-75112 Parks/Recreation Mainten.	468	0	0	0	0	0	0	0	0	468
20 1010-85900 Wellness Program	173	0	0	0	0	0	0	0	0	173
23 1010-13100 Circuit Court	4,008	0	584	0	0	2,077	0	0	0	6,669
24 1010-13101 Circuit Court - SSSPP Gra	293	0	0	0	0	0	0	0	0	293
25 1010-13131 Circuit-Adult Drug Court G	211	0	0	0	0	0	0	0	0	211
26 1010-13300 Circuit Court Adult Probati	0	0	0	0	0	496	0	0	0	496
27 1010-13600 District Court	5,293	0	0	0	0	1,833	0	0	0	7,126
28 1010-13700 District Court Adult Probat	1,688	0	0	0	0	277	0	0	0	1,965
29 1010-13731 Dist.Ct OWI Treatment Oc	146	0	0	0	0	0	0	0	0	146
30 1010-14100 & 2150 FOC	7,472	0	0	0	0	809	0	0	0	8,282
32 1010-14500 Law Library	0	0	0	0	0	131	0	0	0	131
33 1010-14700 Jury/Judicial Council	398	0	584	0	0	0	0	0	0	982
34 1010-14800 Probate Court	3,113	0	0	0	0	1,291	0	0	0	4,404
37 1010-17100 County Executive	617	0	0	0	1,401	0	0	0	0	2,018
38 1010-21500 Clerk	1,042	0	0	0	2,627	0	0	0	0	3,668
39 1010-22900 Community Outreach / Me	293	0	0	0	0	0	0	0	0	293
42 1010-25700 Equalization Department	688	0	0	0	390	0	0	0	0	1,077
45 1010-267XX Prosecuting Attorney	5,445	0	0	0	0	1,104	0	0	0	6,549
47 1010-26800 Register of Deeds	1,369	0	0	0	1,045	0	0	0	0	2,414
50 1010-27302 Department of Public Defe	293	0	0	0	0	261	0	0	0	554
51 1010-27500 Drain Commissioner	1,954	0	4,087	0	1,069	0	0	0	0	7,111
56 1010-27801 County Survey/Remonum	56	0	0	0	31	0	0	0	0	87
57 1010-27903 Bldg Auth-MH Grp Home,I	0	0	0	355	0	0	0	0	0	355
58 1010-27909 Bldg Auth-MH Grp Home,I	0	0	0	603	0	0	0	0	0	603
59 1010-27910 Bldg Auth-MH Grp Home,I	0	0	0	499	0	0	0	0	0	499
60 1010-27911 Bldg Auth-MH Grp Home,I	0	0	0	698	0	0	0	0	0	698

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

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
61 1010-27912 Bldg Auth-MH Grp Home,I	\$0	\$0	\$0	\$609	\$0	\$0	\$0	\$0	\$0	\$609
62 1010-27919 Bldg Auth-MH Grp Home,I	0	0	0	571	0	0	0	0	0	571
63 1010-27920 Bldg Auth-MH Grp Home,(	0	0	0	419	0	0	0	0	0	419
64 1010-27921 Bldg Auth-MH Grp Home,)	0	0	0	470	0	0	0	0	0	470
65 1010-27922 Bldg Auth-MH Grp Home,)	0	0	0	598	0	0	0	0	0	598
67 1010-28300 M.S.U. Extension	0	0	0	0	1,393	0	0	0	0	1,393
68 1010-28600 Gypsy Moth Suppression	0	0	584	0	0	0	0	0	0	584
69 1010-28700 Environmental Affairs	348	0	0	0	336	0	0	0	0	684
74 1010-28800 Geographic Information Sy	161	0	0	0	142	0	0	0	0	303
75 1010-31100 Circuit Court Warrant Offic	257	1,877	0	0	0	0	0	0	0	2,134
77 1010-31500 Secondary Road Patrol	5,954	43,406	5,255	0	0	0	0	0	0	54,615
79 1010-31503 2nd Rd Patrol-Bangor Tw	1,264	9,215	0	0	0	0	0	0	0	10,478
80 1010-31504 2nd Rd Patr-Portsmouth	293	2,133	0	0	0	0	0	0	0	2,426
81 1010-31505 2nd Rd Ptrl-Williams Twp	579	4,223	0	0	0	0	0	0	0	4,803
82 1010-31506 2nd Rd Patrol-Monitor Tw	547	3,989	0	0	0	0	0	0	0	4,536
83 1010-31507 2nd Rd Patrol - City of	281	2,048	0	0	0	0	0	0	0	2,329
84 1010-31508 2nd Road Patrol-Pinconni	524	3,818	0	0	0	0	0	0	0	4,342
85 1010-31509 2Nd Rd Patrol K-9 Pinconi	295	2,154	0	0	0	0	0	0	0	2,450
86 1010-31510 Bangor Twps Schools & B	219	1,600	0	0	0	0	0	0	0	1,819
87 1010-31516 2nd Rd.Pat-Bay City Schc	278	2,026	0	0	0	0	0	0	0	2,304
88 1010-31517 2nd Patrol-Frankenlust & l	290	2,112	0	0	0	0	0	0	0	2,401
89 1010-31600 Secondary Road Patrol Gr	0	0	1,168	0	0	0	0	0	0	1,168
90 1010-31681 Road Patrol Grant Oct-De	571	4,159	0	0	0	0	0	0	0	4,730
91 1010-31700 Township Road Patrol	102	747	0	0	0	0	0	0	0	849
100 1010-33100 Marine Law Enforcement (	111	811	0	0	0	0	0	0	0	922
101 1010-33101 Marine Safety	0	0	584	0	0	0	0	0	0	584
103 1010-33103 Marine Slow No Wake Pro	138	0	0	0	0	0	0	0	0	138
104 1010-33200 Snowmobile Law Enforcer	6	43	0	0	0	0	0	0	0	49
109 1010-42600 Off of Emerg Serv-Civil	278	0	0	0	0	0	0	29	0	307
114 1010-43000 Animal Services & Adoptic	1,919	0	2,335	1,326	0	0	0	0	0	5,581
126 1010-69200 Center Ridge Arms Housir	448	0	0	0	0	0	0	0	0	448
128 1010-72101 Transportation Planning	0	0	0	0	284	0	0	0	0	284
129 1010-72181 Trans. Planning - Oct.-Dec	389	0	0	0	0	0	0	0	0	389
130 1010-75100 Recreation/Parks Departrr	351	0	584	0	0	0	0	0	0	935
133 1010-75108 Veterans Park Softball	59	0	0	0	0	0	0	0	0	59
134 1010-75700 Community Center	910	0	0	5,837	0	0	0	0	0	6,747
135 1010-75800 Swimming Pool	225	0	0	0	0	0	0	0	0	225
137 1010-76000 Fairgrounds	0	0	0	2,911	0	0	0	0	0	2,911
138 1010-762XX Civic Arena	1,951	0	1,168	14,089	0	0	0	0	0	17,208
139 1010-76300 Pinconning Park	825	0	0	763	0	0	0	0	0	1,588
145 2210 Health Dept - Dist Health	(30,797)	0	1,752	2,931	0	0	0	0	0	(26,115)

**Bay County, MI  
Cost Allocation Plan**

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**Allocation Summary**

Dept:19 1010-85100 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
146 2210-605XX Bioterrorism	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
147 2380 Gypsy Moth Control Fund	556	0	0	0	338	0	0	0	0	894
148 2400 Mosquito Control Fund	3,236	0	18,100	2,810	0	0	0	0	0	24,146
151 2600 Indigent Defense Fund	2,891	0	0	0	0	0	0	0	0	2,891
152 2610 911 Service Fund	7,370	0	0	0	0	0	0	869	0	8,239
153 2630 Concealed Pistol Licensing Fd	94	0	0	0	0	0	0	0	0	94
160 2740 Community Corrections Fund	415	3,029	0	0	0	20	0	0	0	3,464
161 2760 Department On Aging Fund	11,589	0	8,174	0	2,416	0	0	0	0	22,180
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6,100	0	584	5,288	0	0	0	0	0	11,972
169 2920-66400 In-Home Care-Intensive P	143	0	0	0	0	0	0	0	0	143
170 2920-66401 Youth & Family Support S	541	0	0	0	0	0	0	0	0	541
171 2920-66402 Juvenile Drug Court	143	0	0	0	0	0	0	0	0	143
172 2920-66500 Intensive Probation	989	0	0	0	0	0	0	0	0	989
173 2920-75104 Juv.Community Based Tre	556	0	0	0	0	0	0	0	0	556
174 2920-75105 Juv.Gender Specific Servi	559	0	0	0	0	0	0	0	0	559
177 2930 Soldier's Relief	471	0	0	0	821	0	0	0	0	1,292
182 5090-75600 Public Golf Course	1,071	0	584	238	0	0	0	0	0	1,892
184 5090-75602 Public Golf Course-Club	957	0	0	1,714	0	0	0	0	0	2,671
186 5160 100% Tax Payment Fund (DTR)	538	0	0	0	0	0	0	0	0	538
187 5180 Delq Prop Tax Foreclosure	117	0	0	0	0	0	0	0	0	117
188 5350-70200 Housing Fund	331	0	0	0	0	0	0	0	0	331
190 5950 Commissary Fund	0	0	0	0	0	0	52	0	0	52
191 6770 Self-Insurance Fund-WC/UC/S&I	41	0	0	0	55	0	0	0	0	96
202 7310-27400 Retirement System Fund	366	0	0	0	412	0	0	0	0	777
207 8010 Drain	0	0	584	840	0	0	0	0	13,236	14,661
215 Bay City Department of Public Safety	0	0	0	0	0	0	1,976	0	0	1,976
216 Other	0	0	0	3,669	1,701	157	0	0	0	5,527
<b>Total</b>	<b>\$138,978</b>	<b>\$197,942</b>	<b>\$77,611</b>	<b>\$74,666</b>	<b>\$25,547</b>	<b>\$8,457</b>	<b>\$12,343</b>	<b>\$899</b>	<b>\$13,236</b>	<b>\$549,679</b>



**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

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

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

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

Dept:20 1010-85900 Wellness Program

Description		Amount	General Admin	Wellness Program
<b>Personnel Costs</b>				
Salaries	S1	28,491	0	28,491
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	7,846	0	7,846
<b>Subtotal - Personnel Costs</b>		<b>36,337</b>	<b>0</b>	<b>36,337</b>
<b>Services &amp; Supplies Cost</b>				
Termination Vacation Pay	D	1,075	0	0
72700 Office Supplies	S	0	0	0
72800 Printing and Binding	S	252	0	252
72900 Postage	S	1	0	1
74200 Food Supplies	S	28	0	28
79900 Other Supplies	S	1,660	0	1,660
<b>Subtotal - Services &amp; Supplies</b>		<b>3,016</b>	<b>0</b>	<b>1,941</b>
<b>Department Cost Total</b>		<b>39,353</b>	<b>0</b>	<b>38,278</b>
<b>Adjustments to Cost</b>				
Termination Vacation Pay	D	(1,075)	0	0
<b>Subtotal - Adjustments</b>		<b>(1,075)</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>38,278</b>	<b>0</b>	<b>38,278</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$38,278</b>		<b>\$38,278</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

Dept:20 1010-85900 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
3 Cash Receipts	\$3	\$1	\$4
3 Bank Reconciliation	68	22	90
Subtotal - 1010-25300 Treasurer	71	23	94
4 Annual Audit	191	85	276
Subtotal - 1010-10100 Board of Comm	191	85	276
5 Accounting	814	188	1,002
5 Payroll	1	0	2
5 Budgeting	349	73	422
5 Contract Serv.	101	28	129
Subtotal - 1010-19100 Accounting Dep	1,265	290	1,555
6 Payroll	236	28	263
6 Budgeting	36	4	40
Subtotal - 1010-20200 Payroll	271	32	303
7 Budgeting	445	97	542
7 Accts Payable	18	4	22
7 General Accounting	62	14	75
Subtotal - 1010-21200 Budget Departr	524	115	639
8 Admin Services	23	8	31
Subtotal - 1010-27200 Administrative S	23	8	31
9 Network/Server	571	70	641
Subtotal - 1010-22800 Information Sys	571	70	641
10 Accounting	400	42	443
Subtotal - Financial System MUNIS	400	42	443
14 Human Resources	236	22	258
14 Labor Relations	196	17	213
14 Education and Training	25	2	27
Subtotal - 1010-27000 Personnel & Err	457	41	498
19 General Liability	172	0	173

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

Dept:20 1010-85900 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
Subtotal - 1010-85100 Risk Manageme	\$172	\$0	\$173
20 Wellness Program	0	52	52
Subtotal - 1010-85900 Wellness Progr	0	52	52
21 Term Payoff	0	(123)	(123)
Subtotal - 1010-87800 Retirees Health/	0	(123)	(123)
<b>Total Incoming</b>	<b>3,946</b>	<b>635</b>	<b>4,581</b>
<b>C. Total Allocated</b>		<b>\$42,859</b>	<b>\$42,859</b>
			100.00%

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**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	5.09	1.07%	\$452	\$0	\$452	\$0	\$452
4 1010-10100 Board of Commissioners	7.80	1.64%	693	0	693	0	693
5 1010-19100 Accounting Department	5.03	1.06%	447	0	447	0	447
6 1010-20200 Payroll	2.08	0.44%	185	0	185	0	185
7 1010-21200 Budget Department	1.95	0.41%	173	0	173	0	173
8 1010-27200 Administrative Services	0.29	0.06%	26	0	26	0	26
9 1010-22800 Information Systems Divis	8.60	1.81%	764	0	764	0	764
11 1010-23300 Purchasing	0.91	0.19%	81	0	81	0	81
12 1010-26500 Buildings and Grounds	17.97	3.78%	1,597	0	1,597	0	1,597
13 1010-26600 Corporation Counsel	3.67	0.77%	326	0	326	0	326
14 1010-27000 Personnel & Employee Re	2.52	0.53%	224	0	224	0	224
15 1010-29800 Printing/Postage	0.12	0.03%	11	0	11	0	11
16 1010-30100 Sheriff's Office	51.93	10.93%	4,615	0	4,615	0	4,615
17 1010-75110 Recreation & Facilities	1.23	0.26%	109	0	109	0	109
18 1010-75112 Parks/Recreation Mainten.	1.60	0.34%	142	0	142	0	142
20 1010-85900 Wellness Program	0.59	0.12%	52	0	52	0	52
23 1010-13100 Circuit Court	13.70	2.88%	1,217	0	1,217	24	1,241
24 1010-13101 Circuit Court - SSSPP Gra	1.00	0.21%	89	0	89	2	91
25 1010-13131 Circuit-Adult Drug Court G	0.72	0.15%	64	0	64	1	65
27 1010-13600 District Court	18.09	3.81%	1,608	0	1,608	32	1,639
28 1010-13700 District Court Adult Probat	5.77	1.21%	513	0	513	10	523
29 1010-13731 Dist.Ct OWI Treatment Oc	0.50	0.11%	44	0	44	1	45
30 1010-14100 & 2150 FOC	25.54	5.38%	2,270	0	2,270	45	2,314
33 1010-14700 Jury/Judicial Council	1.36	0.29%	121	0	121	2	123
34 1010-14800 Probate Court	10.64	2.24%	946	0	946	19	964
37 1010-17100 County Executive	2.11	0.44%	188	0	188	4	191
38 1010-21500 Clerk	3.56	0.75%	316	0	316	6	323
39 1010-22900 Community Outreach / Me	1.00	0.21%	89	0	89	2	91
42 1010-25700 Equalization Department	2.35	0.49%	209	0	209	4	213
45 1010-267XX Prosecuting Attorney	18.61	3.92%	1,654	0	1,654	32	1,686
47 1010-26800 Register of Deeds	4.68	0.98%	416	0	416	8	424
50 1010-27302 Department of Public Defe	1.00	0.21%	89	0	89	2	91
51 1010-27500 Drain Commissioner	6.68	1.41%	594	0	594	12	605
56 1010-27801 County Survey/Remonum	0.19	0.04%	17	0	17	0	17
69 1010-28700 Environmental Affairs	1.19	0.25%	106	0	106	2	108
74 1010-28800 Geographic Information S	0.55	0.12%	49	0	49	1	50
75 1010-31100 Circuit Court Warrant Offic	0.88	0.19%	78	0	78	2	80
77 1010-31500 Secondary Road Patrol	20.35	4.28%	1,808	0	1,808	36	1,844
79 1010-31503 2nd Rd Patrol-Bangor Tw	4.32	0.91%	384	0	384	8	391
80 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	89	0	89	2	91
81 1010-31505 2nd Rd Ptrl-Williams Twp	1.98	0.42%	176	0	176	3	179
82 1010-31506 2nd Rd Patrol-Monitor Tw	1.87	0.39%	166	0	166	3	169

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

Wellness Program Allocations

Dept:20 1010-85900 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 1010-31507 2nd Rd Patrol - City of	0.96	0.20%	\$85	\$0	\$85	\$2	\$87
84 1010-31508 2nd Road Patrol-Pinconni	1.79	0.38%	159	0	159	3	162
85 1010-31509 2Nd Rd Patrol K-9 Pincon	1.01	0.21%	90	0	90	2	92
86 1010-31510 Bangor Twps Schools & B	0.75	0.16%	67	0	67	1	68
87 1010-31516 2nd Rd.Pat-Bay City Sch	0.95	0.20%	84	0	84	2	86
88 1010-31517 2nd Patrol-Frankenlust & l	0.99	0.21%	88	0	88	2	90
90 1010-31681 Road Patrol Grant Oct-De	1.95	0.41%	173	0	173	3	177
91 1010-31700 Township Road Patrol	0.35	0.07%	31	0	31	1	32
100 1010-33100 Marine Law Enforcement (	0.38	0.08%	34	0	34	1	34
103 1010-33103 Marine Slow No Wake Pro	0.47	0.10%	42	0	42	1	43
104 1010-33200 Snowmobile Law Enforcer	0.02	0.00%	2	0	2	0	2
109 1010-42600 Off of Emerg Serv-Civil	0.95	0.20%	84	0	84	2	86
114 1010-43000 Animal Services & Adoptic	6.56	1.38%	583	0	583	11	594
126 1010-69200 Center Ridge Arms Housir	1.53	0.32%	136	0	136	3	139
129 1010-72181 Trans. Planning - Oct.-Dec	1.33	0.28%	118	0	118	2	121
130 1010-75100 Recreation/Parks Departrr	1.20	0.25%	107	0	107	2	109
133 1010-75108 Veterans Park Softball	0.20	0.04%	18	0	18	0	18
134 1010-75700 Community Center	3.11	0.65%	276	0	276	5	282
135 1010-75800 Swimming Pool	0.77	0.16%	68	0	68	1	70
138 1010-762XX Civic Arena	6.67	1.40%	593	0	593	12	604
139 1010-76300 Pinconning Park	2.82	0.59%	251	0	251	5	256
145 2210 Health Dept - Dist Health	45.25	9.52%	4,021	0	4,021	79	4,100
146 2210-605XX Bioterrorism	0.56	0.12%	50	0	50	1	51
147 2380 Gypsy Moth Control Fund	1.90	0.40%	169	0	169	3	172
148 2400 Mosquito Control Fund	11.06	2.33%	983	0	983	19	1,002
151 2600 Indigent Defense Fund	9.88	2.08%	878	0	878	17	895
152 2610 911 Service Fund	25.19	5.30%	2,239	0	2,239	44	2,283
153 2630 Concealed Pistol Licensing Fd	0.32	0.07%	28	0	28	1	29
160 2740 Community Corrections Fund	1.42	0.30%	126	0	126	2	129
161 2760 Department On Aging Fund	39.61	8.34%	3,520	0	3,520	69	3,589
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.85	4.39%	1,853	0	1,853	36	1,889
169 2920-66400 In-Home Care-Intensive P	0.49	0.10%	44	0	44	1	44
170 2920-66401 Youth & Family Support S	1.85	0.39%	164	0	164	3	168
171 2920-66402 Juvenile Drug Court	0.49	0.10%	44	0	44	1	44
172 2920-66500 Intensive Probation	3.38	0.71%	300	0	300	6	306
173 2920-75104 Juv.Community Based Tre	1.90	0.40%	169	0	169	3	172
174 2920-75105 Juv.Gender Specific Servi	1.91	0.40%	170	0	170	3	173
177 2930 Soldier's Relief	1.61	0.34%	143	0	143	3	146
182 5090-75600 Public Golf Course	3.66	0.77%	325	0	325	6	332
184 5090-75602 Public Golf Course-Club	3.27	0.69%	291	0	291	6	296
186 5160 100% Tax Payment Fund (DTR)	1.84	0.39%	164	0	164	3	167
187 5180 Delq Prop Tax Foreclosure	0.40	0.08%	36	0	36	1	36

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
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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
188 5350-70200 Housing Fund	1.13	0.24%	\$100	\$0	\$100	\$2	\$102
191 6770 Self-Insurance Fund-WC/UC/S&I	0.14	0.03%	12	0	12	0	13
202 7310-27400 Retirement System Fund	1.25	0.26%	111	0	111	2	113
<b>Subtotal</b>	475.14	100.00%	42,224	0	42,224	635	42,859
Direct Bills					0		0
<b>Total</b>					<b>\$42,224</b>		<b>\$42,859</b>

Basis Units: FTEs  
Source:

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

Dept:20 1010-85900 Wellness Program

<b>Department</b>	<b>Wellness Program</b>	<b>Total</b>
3 1010-25300 Treasurer	\$452	\$452
4 1010-10100 Board of Commissioners	693	693
5 1010-19100 Accounting Department	447	447
6 1010-20200 Payroll	185	185
7 1010-21200 Budget Department	173	173
8 1010-27200 Administrative Services	26	26
9 1010-22800 Information Systems Divis	764	764
11 1010-23300 Purchasing	81	81
12 1010-26500 Buildings and Grounds	1,597	1,597
13 1010-26600 Corporation Counsel	326	326
14 1010-27000 Personnel & Employee Re	224	224
15 1010-29800 Printing/Postage	11	11
16 1010-30100 Sheriff's Office	4,615	4,615
17 1010-75110 Recreation & Facilities	109	109
18 1010-75112 Parks/Recreation Mainten.	142	142
20 1010-85900 Wellness Program	52	52
23 1010-13100 Circuit Court	1,241	1,241
24 1010-13101 Circuit Court - SSSPP Gra	91	91
25 1010-13131 Circuit-Adult Drug Court G	65	65
27 1010-13600 District Court	1,639	1,639
28 1010-13700 District Court Adult Probat	523	523
29 1010-13731 Dist.Ct OWI Treatment Oc	45	45
30 1010-14100 & 2150 FOC	2,314	2,314
33 1010-14700 Jury/Judicial Council	123	123
34 1010-14800 Probate Court	964	964
37 1010-17100 County Executive	191	191
38 1010-21500 Clerk	323	323
39 1010-22900 Community Outreach / Me	91	91
42 1010-25700 Equalization Department	213	213
45 1010-267XX Prosecuting Attorney	1,686	1,686
47 1010-26800 Register of Deeds	424	424
50 1010-27302 Department of Public Defe	91	91
51 1010-27500 Drain Commissioner	605	605
56 1010-27801 County Survey/Remonum	17	17
69 1010-28700 Environmental Affairs	108	108
74 1010-28800 Geographic Information S	50	50
75 1010-31100 Circuit Court Warrant Offic	80	80
77 1010-31500 Secondary Road Patrol	1,844	1,844
79 1010-31503 2nd Rd Patrol-Bangor Tw	391	391
80 1010-31504 2nd Rd Patr-Portsmouth	91	91
81 1010-31505 2nd Rd Ptrl-Williams Twp	179	179



**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
82 1010-31506 2nd Rd Patrol-Monitor Tw	\$169	\$169
83 1010-31507 2nd Rd Patrol - City of	87	87
84 1010-31508 2nd Road Patrol-Pinconni	162	162
85 1010-31509 2Nd Rd Patrol K-9 Pincon	92	92
86 1010-31510 Bangor Twps Schools & B	68	68
87 1010-31516 2nd Rd.Pat-Bay City Sch	86	86
88 1010-31517 2nd Patrol-Frankenlust & l	90	90
90 1010-31681 Road Patrol Grant Oct-De	177	177
91 1010-31700 Township Road Patrol	32	32
100 1010-33100 Marine Law Enforcement (	34	34
103 1010-33103 Marine Slow No Wake Pro	43	43
104 1010-33200 Snowmobile Law Enforcer	2	2
109 1010-42600 Off of Emerg Serv-Civil	86	86
114 1010-43000 Animal Services & Adoptic	594	594
126 1010-69200 Center Ridge Arms Housir	139	139
129 1010-72181 Trans. Planning - Oct.-Dec	121	121
130 1010-75100 Recreation/Parks Departr	109	109
133 1010-75108 Veterans Park Softball	18	18
134 1010-75700 Community Center	282	282
135 1010-75800 Swimming Pool	70	70
138 1010-762XX Civic Arena	604	604
139 1010-76300 Pinconning Park	256	256
145 2210 Health Dept - Dist Health	4,100	4,100
146 2210-605XX Bioterrorism	51	51
147 2380 Gypsy Moth Control Fund	172	172
148 2400 Mosquito Control Fund	1,002	1,002
151 2600 Indigent Defense Fund	895	895
152 2610 911 Service Fund	2,283	2,283
153 2630 Concealed Pistol Licensing Fd	29	29
160 2740 Community Corrections Fund	129	129
161 2760 Department On Aging Fund	3,589	3,589
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,889	1,889
169 2920-66400 In-Home Care-Intensive P	44	44
170 2920-66401 Youth & Family Support S	168	168
171 2920-66402 Juvenile Drug Court	44	44
172 2920-66500 Intensive Probation	306	306
173 2920-75104 Juv.Community Based Tre	172	172
174 2920-75105 Juv.Gender Specific Servi	173	173
177 2930 Soldier's Relief	146	146
182 5090-75600 Public Golf Course	332	332
184 5090-75602 Public Golf Course-Club	296	296

Bay County, MI  
Cost Allocation Plan

FY 2021  
10/6/2022

Allocation Summary

Dept:20 1010-85900 Wellness Program

Department	Wellness Program	Total
186 5160 100% Tax Payment Fund (DTR)	\$167	\$167
187 5180 Delq Prop Tax Foreclosure	36	36
188 5350-70200 Housing Fund	102	102
191 6770 Self-Insurance Fund-WC/UC/S&I	13	13
202 7310-27400 Retirement System Fund	113	113
<b>Total</b>	<u>\$42,859</u>	<u>\$42,859</u>

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

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

- **Current Retiree Fringe Benefits** - 2 CFR, Part 200 allows for the recovery of retiree insurance, but only as an indirect cost. This function identifies the current cost of insuring current retirees. An adjustment was made in the amount of **\$425,333** to pool the cost of fringe benefits charged to select non-general fund departments that was originally identified within activity **71601 - Retirees Health Ins-General GP**. Direct Billing Credits are applied to non-general fund departments that have been directly billed for their portion of retiree insurance. These costs are allocated to benefitting departments based on the amount charged by the county for the number of covered employees identified in each department.
- **Future Retiree Fringe Benefits** - This function identifies the current amount paid to finance costs of future retirees. An adjustment is made in the amount of **\$875,672** for costs charged directly to County departments identified within activity **71603 - Retiree Health Care Contribution**. These costs are pooled together and are allocated to benefitting departments based on the amount charged by the county for the number covered employees identified in each department.
- **Termination Payoff** - Bay County awards sick and vacation payouts to employees upon their separation with the County. The payments are identified directly within the department's budget. 2 CFR, Part 200 allows for the recovery of sick and vacation payouts, but only as an indirect cost. For plan purposes, this Cost Center identifies the total amount of sick and vacation payouts paid by the county from accounts 71203 Termination Sick Pay and 71204 Termination Vacation Pay over the fiscal year and allocates both to departments based on the dollar value of wages by department. A direct billing credit is then applied to offset the amount paid by each department to adjust the amount of the actual payout. For plan purposes, the Friend of the Court and the Prosecutor costs are not offset by a direct billing credit as these departments do not claim this cost as a direct expense.

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

Dept:21 1010-87800 Retirees Health/Life Insurance

Description	Amount	General Admin	Current Retiree Fringe	Future Retiree Fringe	Term Payoff
<b>Personnel Costs</b>					
Salaries S	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>	<b>0</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	1,073,461	0	1,073,461	0	0
71604 Retirees Health Ins-Sheriff Gp P	370,151	0	370,151	0	0
71601 Retiree Health Ins - Non-Genera P	425,334	0	425,334	0	0
71701 Retirees Life Insurance P	2,589	0	2,589	0	0
80102 Medicare Part D Services P	0	0	0	0	0
Termination Payoff P	401,872	0	0	0	401,872
Retiree Health Care Contribution Adjus P	668,010	0	0	668,010	0
10100-71603 Retiree Health Care Cont P	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>2,941,417</b>	<b>0</b>	<b>1,871,535</b>	<b>668,010</b>	<b>401,872</b>
<b>Department Cost Total</b>	<b>2,941,417</b>	<b>0</b>	<b>1,871,535</b>	<b>668,010</b>	<b>401,872</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>2,941,417</b>	<b>0</b>	<b>1,871,535</b>	<b>668,010</b>	<b>401,872</b>
General Admin Distribution		0	0	0	0
<b>Grand Total</b>	<b>\$2,941,417</b>		<b>\$1,871,535</b>	<b>\$668,010</b>	<b>\$401,872</b>

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

Dept:21 1010-87800 Retirees Health/Life Insurance

Department	First Incoming	Second Incoming	Current Retiree Fringe	Future Retiree Fringe	Term Payoff
4 Annual Audit	\$59	\$26	\$54	\$19	\$12
Subtotal - 1010-10100 Board of Comm	59	26	54	19	12
5 Accounting	251	58	197	70	42
5 Budgeting	55	12	42	15	9
5 Contract Serv.	404	113	329	117	71
Subtotal - 1010-19100 Accounting Dep	710	182	568	203	122
6 Budgeting	6	1	4	1	1
Subtotal - 1010-20200 Payroll	6	1	4	1	1
7 Budgeting	70	15	54	19	12
7 General Accounting	19	4	15	5	3
Subtotal - 1010-21200 Budget Departm	89	20	69	25	15
10 Accounting	123	13	87	31	19
Subtotal - Financial System MUNIS	123	13	87	31	19
<b>Total Incoming</b>	<b>987</b>	<b>242</b>	<b>782</b>	<b>279</b>	<b>168</b>
<b>C. Total Allocated</b>		<b>\$2,942,646</b>	<b>\$1,872,317</b>	<b>\$668,289</b>	<b>\$402,040</b>
			63.63%	22.71%	13.66%

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

FY 2021  
10/6/2022

**Current Retiree Fringe Benefits Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,159	0.25%	\$4,616	\$0	\$4,616	\$0	\$4,616
4 1010-10100 Board of Commissioners	14,058	1.61%	30,056	0	30,056	0	30,056
5 1010-19100 Accounting Department	8,110	0.93%	17,339	0	17,339	0	17,339
7 1010-21200 Budget Department	9,372	1.07%	20,037	0	20,037	0	20,037
8 1010-27200 Administrative Services	430	0.05%	919	0	919	0	919
9 1010-22800 Information Systems Divis	18,744	2.14%	40,074	0	40,074	0	40,074
11 1010-23300 Purchasing	4,686	0.54%	10,019	0	10,019	0	10,019
12 1010-26500 Buildings and Grounds	34,607	3.95%	73,989	0	73,989	0	73,989
13 1010-26600 Corporation Counsel	4,686	0.54%	10,019	0	10,019	0	10,019
14 1010-27000 Personnel & Employee Re	4,686	0.54%	10,019	0	10,019	0	10,019
15 1010-29800 Printing/Postage	118	0.01%	252	0	252	0	252
16 1010-30100 Sheriff's Office	100,377	11.46%	214,603	0	214,603	0	214,603
17 1010-75110 Recreation & Facilities	1,299	0.15%	2,777	0	2,777	0	2,777
18 1010-75112 Parks/Recreation Mainten.	4,663	0.53%	9,969	0	9,969	0	9,969
23 1010-13100 Circuit Court	28,275	3.23%	60,451	0	60,451	7	60,458
27 1010-13600 District Court	63,697	7.27%	136,182	0	136,182	15	136,197
28 1010-13700 District Court Adult Probat	23,430	2.68%	50,093	0	50,093	5	50,098
30 1010-14100 & 2150 FOC	48,662	5.56%	104,038	0	104,038	11	104,049
33 1010-14700 Jury/Judicial Council	4,217	0.48%	9,016	0	9,016	1	9,017
34 1010-14800 Probate Court	31,369	3.58%	67,066	0	67,066	7	67,073
37 1010-17100 County Executive	1,289	0.15%	2,756	0	2,756	0	2,756
38 1010-21500 Clerk	8,110	0.93%	17,339	0	17,339	2	17,341
42 1010-25700 Equalization Department	4,686	0.54%	10,019	0	10,019	1	10,020
45 1010-267XX Prosecuting Attorney	56,088	6.41%	119,915	0	119,915	13	119,928
47 1010-26800 Register of Deeds	14,058	1.61%	30,056	0	30,056	3	30,059
48 1010-27300 Department of Criminal De	37	0.00%	79	0	79	0	79
50 1010-27302 Department of Public Defe	89	0.01%	190	0	190	0	190
51 1010-27500 Drain Commissioner	10,255	1.17%	21,925	0	21,925	2	21,927
56 1010-27801 County Survey/Remonum	937	0.11%	2,003	0	2,003	0	2,003
69 1010-28700 Environmental Affairs	5,737	0.66%	12,266	0	12,266	1	12,267
75 1010-31100 Circuit Court Warrant Offic	4,674	0.53%	9,993	0	9,993	1	9,994
77 1010-31500 Secondary Road Patrol	61,458	7.02%	131,396	0	131,396	14	131,410
79 1010-31503 2nd Rd Patrol-Bangor Tw	977	0.11%	2,089	0	2,089	0	2,089
81 1010-31505 2nd Rd Ptrl-Williams Twp	8,927	1.02%	19,086	0	19,086	2	19,088
82 1010-31506 2nd Rd Patrol-Monitor Tw	1,802	0.21%	3,853	0	3,853	0	3,853
84 1010-31508 2nd Road Patrol-Pinconni	4,686	0.54%	10,019	0	10,019	1	10,020
86 1010-31510 Bangor Twps Schools & B	3,686	0.42%	7,881	0	7,881	1	7,881
87 1010-31516 2nd Rd.Pat-Bay City Sch	4,481	0.51%	9,580	0	9,580	1	9,581
90 1010-31681 Road Patrol Grant Oct-De	9,170	1.05%	19,605	0	19,605	2	19,607
91 1010-31700 Township Road Patrol	898	0.10%	1,920	0	1,920	0	1,920
105 1010-33300 Operations Stone Garden	111	0.01%	237	0	237	0	237
114 1010-43000 Animal Services & Adoptic	14,058	1.61%	30,056	0	30,056	3	30,059

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

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**Current Retiree Fringe Benefits Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 1010-69200 Center Ridge Arms Housir	3,244	0.37%	\$6,936	\$0	\$6,936	\$1	\$6,936
129 1010-72181 Trans. Planning - Oct.-Dec	1,451	0.17%	3,102	0	3,102	0	3,103
133 1010-75108 Veterans Park Softball	23	0.00%	49	0	49	0	49
134 1010-75700 Community Center	4,539	0.52%	9,704	0	9,704	1	9,705
138 1010-762XX Civic Arena	4,686	0.54%	10,019	0	10,019	1	10,020
139 1010-76300 Pinconning Park	116	0.01%	248	0	248	0	248
145 2210 Health Dept - Dist Health	66,825	7.63%	142,870	(195,106)	(52,236)	15	(52,221)
147 2380 Gypsy Moth Control Fund	1,739	0.20%	3,718	0	3,718	0	3,718
148 2400 Mosquito Control Fund	14,256	1.63%	30,479	(15,194)	15,285	3	15,288
151 2600 Indigent Defense Fund	12,283	1.40%	26,261	0	26,261	3	26,264
152 2610 911 Service Fund	44,517	5.08%	95,176	(48,214)	46,962	10	46,972
154 2640 Local C.F.O. Training Fund	198	0.02%	423	0	423	0	423
161 2760 Department On Aging Fund	36,304	4.15%	77,617	(89,959)	(12,342)	8	(12,334)
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	26,314	3.01%	56,259	(44,372)	11,887	6	11,893
169 2920-66400 In-Home Care-Intensive P	2,343	0.27%	5,009	(9,506)	(4,497)	1	(4,496)
170 2920-66401 Youth & Family Support S	937	0.11%	2,003	(5,687)	(3,684)	0	(3,684)
171 2920-66402 Juvenile Drug Court	2,343	0.27%	5,009	0	5,009	1	5,010
172 2920-66500 Intensive Probation	11,715	1.34%	25,046	0	25,046	3	25,049
173 2920-75104 Juv.Community Based Tre	9,372	1.07%	20,037	0	20,037	2	20,039
174 2920-75105 Juv.Gender Specific Servi	4,686	0.54%	10,019	0	10,019	1	10,020
177 2930 Soldier's Relief	1,289	0.15%	2,756	0	2,756	0	2,756
182 5090-75600 Public Golf Course	0	0.00%	0	(5,687)	(5,687)	0	(5,687)
186 5160 100% Tax Payment Fund (DTR)	238	0.03%	509	0	509	0	509
188 5350-70200 Housing Fund	1,442	0.16%	3,083	(11,608)	(8,525)	0	(8,525)
191 6770 Self-Insurance Fund-WC/UC/S&I	953	0.11%	2,037	0	2,037	0	2,038
<b>Subtotal</b>	<b>875,672</b>	<b>100.00%</b>	<b>1,872,163</b>	<b>(425,333)</b>	<b>1,446,830</b>	<b>154</b>	<b>1,446,984</b>
Direct Bills					425,333		425,333
<b>Total</b>					<b>\$1,872,163</b>		<b>\$1,872,317</b>

Basis Units: Actual Charges  
Source: GL Detail

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

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**Future Retiree Fringe Benefits Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,159	0.25%	\$1,648	\$(2,159)	\$(511)	\$0	\$(511)
4 1010-10100 Board of Commissioners	14,058	1.61%	10,728	(14,058)	(3,330)	0	(3,330)
5 1010-19100 Accounting Department	8,110	0.93%	6,189	(8,110)	(1,921)	0	(1,921)
7 1010-21200 Budget Department	9,372	1.07%	7,152	(9,372)	(2,220)	0	(2,220)
8 1010-27200 Administrative Services	430	0.05%	328	(430)	(102)	0	(102)
9 1010-22800 Information Systems Divis	18,744	2.14%	14,304	(18,744)	(4,440)	0	(4,440)
11 1010-23300 Purchasing	4,686	0.54%	3,576	(4,686)	(1,110)	0	(1,110)
12 1010-26500 Buildings and Grounds	34,607	3.95%	26,409	(34,607)	(8,198)	0	(8,198)
13 1010-26600 Corporation Counsel	4,686	0.54%	3,576	(4,686)	(1,110)	0	(1,110)
14 1010-27000 Personnel & Employee Re	4,686	0.54%	3,576	(4,686)	(1,110)	0	(1,110)
15 1010-29800 Printing/Postage	118	0.01%	90	(118)	(28)	0	(28)
16 1010-30100 Sheriff's Office	100,377	11.46%	76,599	(100,377)	(23,778)	0	(23,778)
17 1010-75110 Recreation & Facilities	1,299	0.15%	991	(1,299)	(308)	0	(308)
18 1010-75112 Parks/Recreation Mainten.	4,663	0.53%	3,558	(4,663)	(1,105)	0	(1,105)
23 1010-13100 Circuit Court	28,275	3.23%	21,577	(28,275)	(6,698)	2	(6,696)
27 1010-13600 District Court	63,697	7.27%	48,608	(63,697)	(15,089)	5	(15,084)
28 1010-13700 District Court Adult Probat	23,430	2.68%	17,880	(23,430)	(5,550)	2	(5,548)
30 1010-14100 & 2150 FOC	48,662	5.56%	37,134	(48,662)	(11,528)	4	(11,524)
33 1010-14700 Jury/Judicial Council	4,217	0.48%	3,218	(4,217)	(999)	0	(999)
34 1010-14800 Probate Court	31,369	3.58%	23,938	(31,369)	(7,431)	3	(7,428)
37 1010-17100 County Executive	1,289	0.15%	984	(1,289)	(305)	0	(305)
38 1010-21500 Clerk	8,110	0.93%	6,189	(8,110)	(1,921)	1	(1,921)
42 1010-25700 Equalization Department	4,686	0.54%	3,576	(4,686)	(1,110)	0	(1,110)
45 1010-267XX Prosecuting Attorney	56,088	6.41%	42,801	(56,088)	(13,287)	5	(13,282)
47 1010-26800 Register of Deeds	14,058	1.61%	10,728	(14,058)	(3,330)	1	(3,329)
48 1010-27300 Department of Criminal De	37	0.00%	28	(37)	(9)	0	(9)
50 1010-27302 Department of Public Defe	89	0.01%	68	(89)	(21)	0	(21)
51 1010-27500 Drain Commissioner	10,255	1.17%	7,826	(10,255)	(2,429)	1	(2,428)
56 1010-27801 County Survey/Remonum	937	0.11%	715	(937)	(222)	0	(222)
69 1010-28700 Environmental Affairs	5,737	0.66%	4,378	(5,737)	(1,359)	0	(1,359)
75 1010-31100 Circuit Court Warrant Offic	4,674	0.53%	3,567	(4,674)	(1,107)	0	(1,107)
77 1010-31500 Secondary Road Patrol	61,458	7.02%	46,899	(61,458)	(14,559)	5	(14,554)
79 1010-31503 2nd Rd Patrol-Bangor Tw	977	0.11%	746	(977)	(231)	0	(231)
81 1010-31505 2nd Rd Ptrl-Williams Twp	8,927	1.02%	6,812	(8,927)	(2,115)	1	(2,114)
82 1010-31506 2nd Rd Patrol-Monitor Tw	1,802	0.21%	1,375	(1,802)	(427)	0	(427)
84 1010-31508 2nd Road Patrol-Pinconni	4,686	0.54%	3,576	(4,686)	(1,110)	0	(1,110)
86 1010-31510 Bangor Twps Schools & B	3,686	0.42%	2,813	(3,686)	(873)	0	(873)
87 1010-31516 2nd Rd.Pat-Bay City Sch	4,481	0.51%	3,419	(4,481)	(1,062)	0	(1,061)
90 1010-31681 Road Patrol Grant Oct-De	9,170	1.05%	6,998	(9,170)	(2,172)	1	(2,172)
91 1010-31700 Township Road Patrol	898	0.10%	685	(898)	(213)	0	(213)
105 1010-33300 Operations Stone Garden	111	0.01%	85	(111)	(26)	0	(26)
114 1010-43000 Animal Services & Adoptic	14,058	1.61%	10,728	(14,058)	(3,330)	1	(3,329)



**Bay County, MI  
Cost Allocation Plan**

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**Future Retiree Fringe Benefits Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 1010-69200 Center Ridge Arms Housir	3,244	0.37%	\$2,476	\$(3,244)	\$(768)	\$0	\$(768)
129 1010-72181 Trans. Planning - Oct.-Dec	1,451	0.17%	1,107	(1,451)	(344)	0	(344)
133 1010-75108 Veterans Park Softball	23	0.00%	18	(23)	(5)	0	(5)
134 1010-75700 Community Center	4,539	0.52%	3,464	(4,539)	(1,075)	0	(1,075)
138 1010-762XX Civic Arena	4,686	0.54%	3,576	(4,686)	(1,110)	0	(1,110)
139 1010-76300 Pinconning Park	116	0.01%	89	(116)	(27)	0	(27)
145 2210 Health Dept - Dist Health	66,825	7.63%	50,995	(66,825)	(15,830)	5	(15,825)
147 2380 Gypsy Moth Control Fund	1,739	0.20%	1,327	(1,739)	(412)	0	(412)
148 2400 Mosquito Control Fund	14,256	1.63%	10,879	(14,256)	(3,377)	1	(3,376)
151 2600 Indigent Defense Fund	12,283	1.40%	9,373	(12,283)	(2,910)	1	(2,909)
152 2610 911 Service Fund	44,517	5.08%	33,971	(44,517)	(10,546)	4	(10,542)
154 2640 Local C.F.O. Training Fund	198	0.02%	151	(198)	(47)	0	(47)
161 2760 Department On Aging Fund	36,304	4.15%	27,704	(36,304)	(8,600)	3	(8,597)
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	26,314	3.01%	20,080	(26,314)	(6,234)	2	(6,231)
169 2920-66400 In-Home Care-Intensive P	2,343	0.27%	1,788	(2,343)	(555)	0	(555)
170 2920-66401 Youth & Family Support S	937	0.11%	715	(937)	(222)	0	(222)
171 2920-66402 Juvenile Drug Court	2,343	0.27%	1,788	(2,343)	(555)	0	(555)
172 2920-66500 Intensive Probation	11,715	1.34%	8,940	(11,715)	(2,775)	1	(2,774)
173 2920-75104 Juv.Community Based Tre	9,372	1.07%	7,152	(9,372)	(2,220)	1	(2,219)
174 2920-75105 Juv.Gender Specific Servi	4,686	0.54%	3,576	(4,686)	(1,110)	0	(1,110)
177 2930 Soldier's Relief	1,289	0.15%	984	(1,289)	(305)	0	(305)
186 5160 100% Tax Payment Fund (DTR)	238	0.03%	182	(238)	(56)	0	(56)
188 5350-70200 Housing Fund	1,442	0.16%	1,100	(1,442)	(342)	0	(341)
191 6770 Self-Insurance Fund-WC/UC/S&f	953	0.11%	727	(953)	(226)	0	(226)
<b>Subtotal</b>	<b>875,672</b>	<b>100.00%</b>	<b>668,234</b>	<b>(875,672)</b>	<b>(207,438)</b>	<b>55</b>	<b>(207,383)</b>
Direct Bills					875,672		875,672
<b>Total</b>					<b>\$668,234</b>		<b>\$668,289</b>

Basis Units: Actual Charges  
Source: GL Detail

**Bay County, MI  
Cost Allocation Plan**

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**Term Payoff Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	269,767	1.10%	\$4,407	\$(2,224)	\$2,184	\$0	\$2,184
4 1010-10100 Board of Commissioners	175,317	0.71%	2,864	0	2,864	0	2,864
5 1010-19100 Accounting Department	322,705	1.31%	5,272	(5,496)	(224)	0	(224)
6 1010-20200 Payroll	128,816	0.52%	2,105	0	2,105	0	2,105
7 1010-21200 Budget Department	112,881	0.46%	1,844	0	1,844	0	1,844
9 1010-22800 Information Systems Divis	487,575	1.98%	7,966	0	7,966	0	7,966
11 1010-23300 Purchasing	51,232	0.21%	837	0	837	0	837
12 1010-26500 Buildings and Grounds	860,054	3.50%	14,052	(18,005)	(3,954)	0	(3,954)
13 1010-26600 Corporation Counsel	270,566	1.10%	4,420	0	4,420	0	4,420
14 1010-27000 Personnel & Employee Re	164,521	0.67%	2,688	0	2,688	0	2,688
16 1010-30100 Sheriff's Office	2,847,821	11.57%	46,528	(55,395)	(8,868)	0	(8,868)
17 1010-75110 Recreation & Facilities	82,769	0.34%	1,352	0	1,352	0	1,352
18 1010-75112 Parks/Recreation Mainten.	69,702	0.28%	1,139	(246)	893	0	893
20 1010-85900 Wellness Program	58,257	0.24%	952	(1,075)	(123)	0	(123)
23 1010-13100 Circuit Court	703,251	2.86%	11,490	(10,782)	708	1	709
24 1010-13101 Circuit Court - SSSPP Gra	49,322	0.20%	806	0	806	0	806
25 1010-13131 Circuit-Adult Drug Court G	36,017	0.15%	588	0	588	0	589
27 1010-13600 District Court	926,166	3.76%	15,132	(44,660)	(29,528)	2	(29,526)
28 1010-13700 District Court Adult Probat	323,494	1.31%	5,285	0	5,285	1	5,286
29 1010-13731 Dist.Ct OWI Treatment Oc	30,286	0.12%	495	0	495	0	495
30 1010-14100 & 2150 FOC	1,237,669	5.03%	20,221	0	20,221	2	20,223
33 1010-14700 Jury/Judicial Council	105,189	0.43%	1,719	0	1,719	0	1,719
34 1010-14800 Probate Court	796,131	3.24%	13,007	0	13,007	1	13,009
37 1010-17100 County Executive	161,800	0.66%	2,643	(698)	1,945	0	1,946
38 1010-21500 Clerk	298,726	1.21%	4,881	0	4,881	1	4,881
39 1010-22900 Community Outreach / Me	49,533	0.20%	809	0	809	0	809
42 1010-25700 Equalization Department	216,761	0.88%	3,541	(1,425)	2,116	0	2,117
43 1010-26200 Elections	785	0.00%	13	0	13	0	13
45 1010-267XX Prosecuting Attorney	1,160,037	4.71%	18,953	0	18,953	2	18,955
47 1010-26800 Register of Deeds	243,362	0.99%	3,976	0	3,976	0	3,976
50 1010-27302 Department of Public Defe	70,352	0.29%	1,149	0	1,149	0	1,150
51 1010-27500 Drain Commissioner	401,022	1.63%	6,552	(7,984)	(1,432)	1	(1,431)
69 1010-28700 Environmental Affairs	117,419	0.48%	1,918	0	1,918	0	1,919
74 1010-28800 Geographic Information Sy	93,118	0.38%	1,521	(5,731)	(4,210)	0	(4,209)
75 1010-31100 Circuit Court Warrant Offic	60,882	0.25%	995	0	995	0	995
77 1010-31500 Secondary Road Patrol	1,569,929	6.38%	25,649	(38,830)	(13,181)	3	(13,178)
79 1010-31503 2nd Rd Patrol-Bangor Tw	145,021	0.59%	2,369	0	2,369	0	2,370
80 1010-31504 2nd Rd Patr-Portsmouth	64,002	0.26%	1,046	0	1,046	0	1,046
81 1010-31505 2nd Rd Ptrl-Williams Twp	115,552	0.47%	1,888	0	1,888	0	1,888
82 1010-31506 2nd Rd Patrol-Monitor Tw	121,557	0.49%	1,986	0	1,986	0	1,986
83 1010-31507 2nd Rd Patrol - City of	61,468	0.25%	1,004	0	1,004	0	1,004
84 1010-31508 2nd Road Patrol-Pinconni	127,585	0.52%	2,084	0	2,084	0	2,085

**Bay County, MI  
Cost Allocation Plan**

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10/6/2022

**Term Payoff Allocations**

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 1010-31509 2Nd Rd Patrol K-9 Pincon	58,372	0.24%	\$954	\$0	\$954	\$0	\$954
88 1010-31517 2nd Patrol-Frankenlust & I	61,508	0.25%	1,005	0	1,005	0	1,005
90 1010-31681 Road Patrol Grant Oct-De	115,416	0.47%	1,886	0	1,886	0	1,886
91 1010-31700 Township Road Patrol	66,373	0.27%	1,084	0	1,084	0	1,085
100 1010-33100 Marine Law Enforcement (	16,910	0.07%	276	0	276	0	276
109 1010-42600 Off of Emerg Serv-Civil	51,232	0.21%	837	0	837	0	837
114 1010-43000 Animal Services & Adoptic	295,477	1.20%	4,827	0	4,827	1	4,828
130 1010-75100 Recreation/Parks Depart	25,265	0.10%	413	0	413	0	413
134 1010-75700 Community Center	194,159	0.79%	3,172	0	3,172	0	3,173
135 1010-75800 Swimming Pool	16,228	0.07%	265	0	265	0	265
138 1010-762XX Civic Arena	187,144	0.76%	3,058	0	3,058	0	3,058
139 1010-76300 Pinconning Park	87,816	0.36%	1,435	(4,019)	(2,585)	0	(2,585)
145 2210 Health Dept - Dist Health	2,499,959	10.16%	40,844	(36,615)	4,229	4	4,233
146 2210-605XX Bioterrorism	6,262	0.03%	102	0	102	0	102
147 2380 Gypsy Moth Control Fund	67,904	0.28%	1,109	0	1,109	0	1,110
148 2400 Mosquito Control Fund	461,139	1.87%	7,534	(16,566)	(9,032)	1	(9,031)
151 2600 Indigent Defense Fund	693,885	2.82%	11,337	(10,900)	436	1	438
152 2610 911 Service Fund	1,264,216	5.14%	20,655	(3,217)	17,438	2	17,440
160 2740 Community Corrections Fund	62,476	0.25%	1,021	0	1,021	0	1,021
161 2760 Department On Aging Fund	1,587,618	6.45%	25,938	(40,831)	(14,892)	3	(14,890)
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	820,884	3.34%	13,412	(8,938)	4,473	1	4,475
170 2920-66401 Youth & Family Support S	58,935	0.24%	963	0	963	0	963
172 2920-66500 Intensive Probation	169,435	0.69%	2,768	0	2,768	0	2,769
173 2920-75104 Juv.Community Based Tre	109,249	0.44%	1,785	0	1,785	0	1,785
174 2920-75105 Juv.Gender Specific Servi	101,719	0.41%	1,662	0	1,662	0	1,662
177 2930 Soldier's Relief	34,165	0.14%	558	0	558	0	558
182 5090-75600 Public Golf Course	127,045	0.52%	2,076	0	2,076	0	2,076
184 5090-75602 Public Golf Course-Club	119,590	0.49%	1,954	(1,625)	329	0	329
186 5160 100% Tax Payment Fund (DTR)	1,394	0.01%	23	2,567	2,590	0	2,590
187 5180 Delq Prop Tax Foreclosure	8,831	0.04%	144	0	144	0	144
188 5350-70200 Housing Fund	0	0.00%	0	(4,086)	(4,086)	0	(4,086)
191 6770 Self-Insurance Fund-WC/UC/S&/	0	0.00%	0	(269)	(269)	0	(269)
202 7310-27400 Retirement System Fund	46,666	0.19%	762	(6,390)	(5,628)	0	(5,628)
<b>Subtotal</b>	<b>24,605,691</b>	<b>100.00%</b>	<b>402,007</b>	<b>(323,442)</b>	<b>78,565</b>	<b>33</b>	<b>78,598</b>
Direct Bills					323,442		323,442
<b>Total</b>					<b>\$402,007</b>		<b>\$402,040</b>

Basis Units: Dollar Amount of Wages by Benefitting Department

Source: GL Detail

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

FY 2021  
10/6/2022

**Allocation Summary**

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

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
0 Direct Billed	\$425,333	\$875,672	\$323,442	\$1,624,447
3 1010-25300 Treasurer	4,616	(511)	2,184	6,288
4 1010-10100 Board of Commissioners	30,056	(3,330)	2,864	29,590
5 1010-19100 Accounting Department	17,339	(1,921)	(224)	15,194
6 1010-20200 Payroll	0	0	2,105	2,105
7 1010-21200 Budget Department	20,037	(2,220)	1,844	19,661
8 1010-27200 Administrative Services	919	(102)	0	817
9 1010-22800 Information Systems Divis	40,074	(4,440)	7,966	43,600
11 1010-23300 Purchasing	10,019	(1,110)	837	9,746
12 1010-26500 Buildings and Grounds	73,989	(8,198)	(3,954)	61,837
13 1010-26600 Corporation Counsel	10,019	(1,110)	4,420	13,329
14 1010-27000 Personnel & Employee Re	10,019	(1,110)	2,688	11,596
15 1010-29800 Printing/Postage	252	(28)	0	224
16 1010-30100 Sheriff's Office	214,603	(23,778)	(8,868)	181,957
17 1010-75110 Recreation & Facilities	2,777	(308)	1,352	3,822
18 1010-75112 Parks/Recreation Mainten.	9,969	(1,105)	893	9,757
20 1010-85900 Wellness Program	0	0	(123)	(123)
23 1010-13100 Circuit Court	60,458	(6,696)	709	54,471
24 1010-13101 Circuit Court - SSSPP Gra	0	0	806	806
25 1010-13131 Circuit-Adult Drug Court G	0	0	589	589
27 1010-13600 District Court	136,197	(15,084)	(29,526)	91,587
28 1010-13700 District Court Adult Probat	50,098	(5,548)	5,286	49,836
29 1010-13731 Dist.Ct OWI Treatment Oc	0	0	495	495
30 1010-14100 & 2150 FOC	104,049	(11,524)	20,223	112,749
33 1010-14700 Jury/Judicial Council	9,017	(999)	1,719	9,737
34 1010-14800 Probate Court	67,073	(7,428)	13,009	72,653
37 1010-17100 County Executive	2,756	(305)	1,946	4,397
38 1010-21500 Clerk	17,341	(1,921)	4,881	20,301
39 1010-22900 Community Outreach / Me	0	0	809	809
42 1010-25700 Equalization Department	10,020	(1,110)	2,117	11,026
43 1010-26200 Elections	0	0	13	13
45 1010-267XX Prosecuting Attorney	119,928	(13,282)	18,955	125,600
47 1010-26800 Register of Deeds	30,059	(3,329)	3,976	30,706
48 1010-27300 Department of Criminal De	79	(9)	0	70
50 1010-27302 Department of Public Defe	190	(21)	1,150	1,319
51 1010-27500 Drain Commissioner	21,927	(2,428)	(1,431)	18,068
56 1010-27801 County Survey/Remonum	2,003	(222)	0	1,782
69 1010-28700 Environmental Affairs	12,267	(1,359)	1,919	12,827
74 1010-28800 Geographic Information Sy	0	0	(4,209)	(4,209)
75 1010-31100 Circuit Court Warrant Offic	9,994	(1,107)	995	9,882
77 1010-31500 Secondary Road Patrol	131,410	(14,554)	(13,178)	103,678

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

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

<b>Department</b>	<b>Current Retiree Fringe</b>	<b>Future Retiree Fringe</b>	<b>Term Payoff</b>	<b>Total</b>
79 1010-31503 2nd Rd Patrol-Bangor Tw	\$2,089	\$(231)	\$2,370	\$4,227
80 1010-31504 2nd Rd Patr-Portsmouth	0	0	1,046	1,046
81 1010-31505 2nd Rd Ptrl-Williams Twp	19,088	(2,114)	1,888	18,862
82 1010-31506 2nd Rd Patrol-Monitor Tw	3,853	(427)	1,986	5,413
83 1010-31507 2nd Rd Patrol - City of	0	0	1,004	1,004
84 1010-31508 2nd Road Patrol-Pinconni	10,020	(1,110)	2,085	10,995
85 1010-31509 2Nd Rd Patrol K-9 Pincon	0	0	954	954
86 1010-31510 Bangor Twps Schools & B	7,881	(873)	0	7,009
87 1010-31516 2nd Rd.Pat-Bay City Sch	9,581	(1,061)	0	8,520
88 1010-31517 2nd Patrol-Frankenlust & I	0	0	1,005	1,005
90 1010-31681 Road Patrol Grant Oct-De	19,607	(2,172)	1,886	19,322
91 1010-31700 Township Road Patrol	1,920	(213)	1,085	2,792
100 1010-33100 Marine Law Enforcement (	0	0	276	276
105 1010-33300 Operations Stone Garden	237	(26)	0	211
109 1010-42600 Off of Emerg Serv-Civil	0	0	837	837
114 1010-43000 Animal Services & Adoptic	30,059	(3,329)	4,828	31,558
126 1010-69200 Center Ridge Arms Housir	6,936	(768)	0	6,168
129 1010-72181 Trans. Planning - Oct.-Dec	3,103	(344)	0	2,759
130 1010-75100 Recreation/Parks Departr	0	0	413	413
133 1010-75108 Veterans Park Softball	49	(5)	0	44
134 1010-75700 Community Center	9,705	(1,075)	3,173	11,803
135 1010-75800 Swimming Pool	0	0	265	265
138 1010-762XX Civic Arena	10,020	(1,110)	3,058	11,968
139 1010-76300 Pinconning Park	248	(27)	(2,585)	(2,364)
145 2210 Health Dept - Dist Health	(52,221)	(15,825)	4,233	(63,812)
146 2210-605XX Bioterrorism	0	0	102	102
147 2380 Gypsy Moth Control Fund	3,718	(412)	1,110	4,416
148 2400 Mosquito Control Fund	15,288	(3,376)	(9,031)	2,881
151 2600 Indigent Defense Fund	26,264	(2,909)	438	23,792
152 2610 911 Service Fund	46,972	(10,542)	17,440	53,871
154 2640 Local C.F.O. Training Fund	423	(47)	0	376
160 2740 Community Corrections Fund	0	0	1,021	1,021
161 2760 Department On Aging Fund	(12,334)	(8,597)	(14,890)	(35,820)
166 2920-66203 Instit.Care-Det.Fac(Juv.Hc	11,893	(6,231)	4,475	10,136
169 2920-66400 In-Home Care-Intensive P	(4,496)	(555)	0	(5,051)
170 2920-66401 Youth & Family Support S	(3,684)	(222)	963	(2,942)
171 2920-66402 Juvenile Drug Court	5,010	(555)	0	4,455
172 2920-66500 Intensive Probation	25,049	(2,774)	2,769	25,043
173 2920-75104 Juv.Community Based Tre	20,039	(2,219)	1,785	19,605
174 2920-75105 Juv.Gender Specific Servi	10,020	(1,110)	1,662	10,572
177 2930 Soldier's Relief	2,756	(305)	558	3,009

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

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

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
182 5090-75600 Public Golf Course	\$(5,687)	\$0	\$2,076	\$(3,611)
184 5090-75602 Public Golf Course-Club	0	0	329	329
186 5160 100% Tax Payment Fund (DTR)	509	(56)	2,590	3,042
187 5180 Delq Prop Tax Foreclosure	0	0	144	144
188 5350-70200 Housing Fund	(8,525)	(341)	(4,086)	(12,952)
191 6770 Self-Insurance Fund-WC/UC/S&A	2,038	(226)	(269)	1,543
202 7310-27400 Retirement System Fund	0	0	(5,628)	(5,628)
<b>Total</b>	<b>\$1,872,317</b>	<b>\$668,289</b>	<b>\$402,040</b>	<b>\$2,942,646</b>

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

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

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

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

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**A. Department Costs**

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

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



**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

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

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

Department	First Incoming	Second Incoming	Building Authority
3 Cash Receipts	\$122	\$41	\$163
3 Bank Reconciliation	5	1	6
Subtotal - 1010-25300 Treasurer	126	42	169
4 Annual Audit	32	14	46
Subtotal - 1010-10100 Board of Comm	32	14	46
5 Accounting	136	31	168
5 Budgeting	18	4	22
5 Contract Serv.	101	28	129
Subtotal - 1010-19100 Accounting Dep	256	64	319
6 Budgeting	2	0	2
Subtotal - 1010-20200 Payroll	2	0	2
7 Budgeting	23	5	29
7 General Accounting	10	2	13
Subtotal - 1010-21200 Budget Departm	34	7	41
10 Accounting	67	7	74
Subtotal - Financial System MUNIS	67	7	74
<b>Total Incoming</b>	516	135	651
<b>C. Total Allocated</b>	\$651		\$651
	100.01%		

**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Building Authority Allocations**

Dept:22 1010-27900 Building Authority

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 1010-27903 Bldg Auth-MH Grp Home,I	1	2.27%	\$12	\$0	\$12	\$3	\$15
58 1010-27909 Bldg Auth-MH Grp Home,I	1	2.27%	12	0	12	3	15
59 1010-27910 Bldg Auth-MH Grp Home,I	1	2.27%	12	0	12	3	15
60 1010-27911 Bldg Auth-MH Grp Home,I	25	56.82%	293	0	293	77	370
61 1010-27912 Bldg Auth-MH Grp Home,I	1	2.27%	12	0	12	3	15
62 1010-27919 Bldg Auth-MH Grp Home,I	6	13.64%	70	0	70	18	89
63 1010-27920 Bldg Auth-MH Grp Home,I	1	2.27%	12	0	12	3	15
64 1010-27921 Bldg Auth-MH Grp Home,I	2	4.55%	23	0	23	6	30
65 1010-27922 Bldg Auth-MH Grp Home,I	6	13.64%	70	0	70	18	89
<b>Subtotal</b>	44	100.00%	516	0	516	135	651
Direct Bills					0		0
<b>Total</b>					<b>\$516</b>		<b>\$651</b>

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

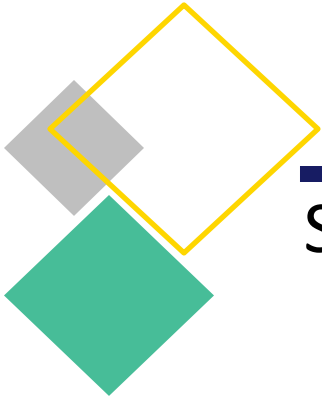
**Bay County, MI  
Cost Allocation Plan**

FY 2021  
10/6/2022

**Allocation Summary**

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

Department	Building Authority	Total
57 1010-27903 Bldg Auth-MH Grp Home,I	\$15	\$15
58 1010-27909 Bldg Auth-MH Grp Home,I	15	15
59 1010-27910 Bldg Auth-MH Grp Home,I	15	15
60 1010-27911 Bldg Auth-MH Grp Home,I	370	370
61 1010-27912 Bldg Auth-MH Grp Home,I	15	15
62 1010-27919 Bldg Auth-MH Grp Home,I	89	89
63 1010-27920 Bldg Auth-MH Grp Home,I	15	15
64 1010-27921 Bldg Auth-MH Grp Home,I	30	30
65 1010-27922 Bldg Auth-MH Grp Home,I	89	89
<b>Total</b>	<b>\$651</b>	<b>\$651</b>



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## Section 6: Internal Service Funds Reconciliation

**Bay County, Michigan**  
**Internal Service Fund Summary**  
**Based on the Year Ended December 31, 2021**

	Total	Self Insurance	Healthcare Self Insurance
<b>Income Statement:</b>			
<b>Operating Revenues</b>			
Charges for services	\$ 8,930,009	\$ 484,409	\$ 8,445,600
<b>Operating Expenses</b>			
Personnel services	7,363,321	585,788	6,777,533
Other services	1,597,127	139,801	1,457,326
<b>Total operating expenses</b>	<u>8,960,448</u>	<u>725,589</u>	<u>8,234,859</u>
Operating profit (loss)	(30,439)	(241,180)	210,741
<b>Non-operating revenues</b>			
Interest income	(3,656)	(3,656)	-
Loss before transfers	(34,095)	(244,836)	210,741
<b>Transfers out</b>	<u>(4,647)</u>	<u>-</u>	<u>(4,647)</u>
<b>Change in net position</b>	\$ (38,742)	\$ (244,836)	\$ 206,094
Net position beginning of year, as restated	<u>\$ 4,788,177</u>	<u>\$ 1,520,616</u>	<u>\$ 3,267,561</u>
<b>Net position at end of year</b>	<u><b>\$ 4,749,435</b></u>	<u><b>\$ 1,275,780</b></u>	<u><b>\$ 3,473,655</b></u>
<b>2 CFR, Part 200 R.E. Adjustments</b>			
Prior year adjustments	<u>(863,530)</u>	<u>(717,499)</u>	<u>(146,031)</u>
Current year adjustment	<u>(4,647)</u>	<u>-</u>	<u>(4,647)</u>
Total adjustments	<u>(868,177)</u>	<u>(717,499)</u>	<u>(150,678)</u>
2 CFR Part 200 Adjusted R.E.	\$ 3,881,258	\$ 558,281	\$ 3,322,977
Sixty Day Operating Expenses	<u>(1,493,408)</u>	<u>(120,932)</u>	<u>(1,372,477)</u>
<b>Excess reserves</b>	<u><b>\$ 2,387,850</b></u>	<u><b>\$ 437,350</b></u>	<u><b>\$ 1,950,501</b></u>
<b>Excess months of WCR</b>		<u><b>7.23</b></u>	<u><b>2.84</b></u>

## INTERNAL SERVICES FUNDS

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

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

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

## BAY COUNTY, MICHIGAN

### Combining Statement of Net Position

Internal Service Funds

December 31, 2021

	Self Insurance	Healthcare Self Insurance	Total
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 581,431	\$ 2,427,950	\$ 3,009,381
Investments	919,789	-	919,789
Accounts receivable, net of allowance	10,555	10,818	21,373
Accrued interest receivable	3,491	-	3,491
Due from other funds	18,968	952,078	971,046
Prepaid items and other assets	81,069	477,165	558,234
Total current assets	<u>1,615,303</u>	<u>3,868,011</u>	<u>5,483,314</u>
Noncurrent assets:			
Net pension asset	18,371	-	18,371
<b>Total assets</b>	<u>1,633,674</u>	<u>3,868,011</u>	<u>5,501,685</u>
<b>Deferred outflows of resources</b>			
Deferred pension amounts	<u>377</u>	<u>-</u>	<u>377</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	10,474	676	11,150
Accrued liabilities	1,861	-	1,861
Estimated insurance claims payable	335,529	393,680	729,209
Compensated absences	1,321	-	1,321
<b>Total liabilities</b>	<u>349,185</u>	<u>394,356</u>	<u>743,541</u>
<b>Deferred inflows of resources</b>			
Deferred pension amounts	<u>9,086</u>	<u>-</u>	<u>9,086</u>
<b>Net position</b>			
Restricted for:			
Pension benefits	9,662	-	9,662
Insurance claims	1,266,118	3,473,655	4,739,773
<b>Total net position</b>	<u>\$ 1,275,780</u>	<u>\$ 3,473,655</u>	<u>\$ 4,749,435</u>

## BAY COUNTY, MICHIGAN

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

Internal Service Funds

For the Year Ended December 31, 2021

	Self Insurance	Healthcare Self Insurance	Total
<b>Operating revenues</b>			
Charges for services	\$ 484,409	\$ 8,445,600	\$ 8,930,009
<b>Operating expenses</b>			
Personnel services	585,788	6,777,533	7,363,321
Other services	139,801	1,457,326	1,597,127
<b>Total operating expenses</b>	725,589	8,234,859	8,960,448
Operating income (loss)	(241,180)	210,741	(30,439)
<b>Nonoperating revenues</b>			
Interest income	(3,656)	-	(3,656)
Income (loss) before transfers	(244,836)	210,741	(34,095)
<b>Transfers out</b>	-	(4,647)	(4,647)
<b>Change in net position</b>	(244,836)	206,094	(38,742)
Net position, beginning of year	1,520,616	3,267,561	4,788,177
<b>Net position, end of year</b>	\$ 1,275,780	\$ 3,473,655	\$ 4,749,435



## BAY COUNTY, MICHIGAN

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

	Self Insurance	Healthcare Self Insurance	Total
<b>Cash flows from operating activities</b>			
Cash received from interfund services provided	\$ 628,090	\$ 8,026,250	\$ 8,654,340
Cash payments to suppliers for goods and services	(139,801)	(1,776,952)	(1,916,753)
Cash payments to employees and related taxes and insurance	(539,872)	(6,777,533)	(7,317,405)
<b>Net cash provided by (used in) operating activities</b>	<u>(51,583)</u>	<u>(528,235)</u>	<u>(579,818)</u>
<b>Cash flows from noncapital financing activities</b>			
Transfers out	-	(4,647)	(4,647)
<b>Cash flows from investing activities</b>			
Proceeds from sale of investments	2,318	-	2,318
Interest received	(3,157)	-	(3,157)
<b>Net cash provided by (used in) investing activities</b>	<u>(839)</u>	<u>-</u>	<u>(839)</u>
<b>Net change in cash and cash equivalents</b>	(52,422)	(532,882)	(585,304)
Cash and cash equivalents, beginning of year	633,853	2,960,832	3,594,685
<b>Cash and cash equivalents, end of year</b>	<u>\$ 581,431</u>	<u>\$ 2,427,950</u>	<u>\$ 3,009,381</u>

continued...

## BAY COUNTY, MICHIGAN

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

	Self Insurance	Healthcare Self Insurance	Total
<b>Reconciliation of operating income (loss)</b>			
<b>to net cash provided by (used in) operating activities</b>			
Operating income (loss)	\$ (241,180)	\$ 210,741	\$ (30,439)
Adjustments to reconcile operating income (loss)			
to net cash provided by (used in) operating activities:			
Changes in assets and liabilities			
that provided (used) cash:			
Accounts receivable, net	(7,447)	(9,235)	(16,682)
Due from other funds	298	(328,044)	(327,746)
Due from other governmental units	155	-	155
Prepaid items and other assets	-	(319,626)	(319,626)
Accounts payable	10,380	-	10,380
Accrued liabilities	(5,373)	-	(5,373)
Estimated claims payable	140,295	(82,071)	58,224
Net pension asset	92,183	-	92,183
Deferred outflows - pension	6,920	-	6,920
Deferred inflows - pension	(47,863)	-	(47,863)
Compensated absences	49	-	49
	<u>49</u>	<u>-</u>	<u>49</u>
<b>Net cash provided by (used in) operating activities</b>	<b><u>\$ (51,583)</u></b>	<b><u>\$ (528,235)</u></b>	<b><u>\$ (579,818)</u></b>

concluded.