



MGT



Federal 2 CFR 200 Cost Allocation Plan

Bay County, Michigan

Based on Actual Expenditures for the Fiscal Year
Ended December 31, 2023

MGT.us



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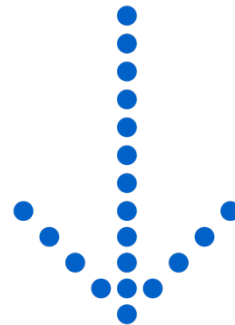
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SECTION 1: Introduction





Introduction

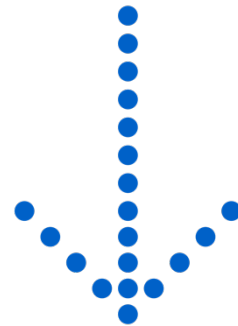
The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Bay County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2023. MGT of America Consulting, LLC (MGT) prepared these documents 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.



SECTION 2: Certification





Bay County, Michigan


2 CFR PART 200 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, 2023 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2025 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.

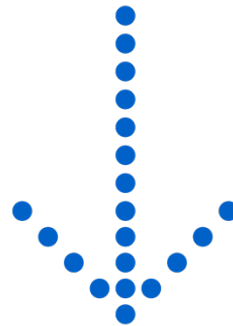
I declare that the foregoing is true and correct.

Bay County, Michigan

Signature: 
Name of Official: Shawna S. Walraven
Title: Finance Officer
Date: October 2, 2024

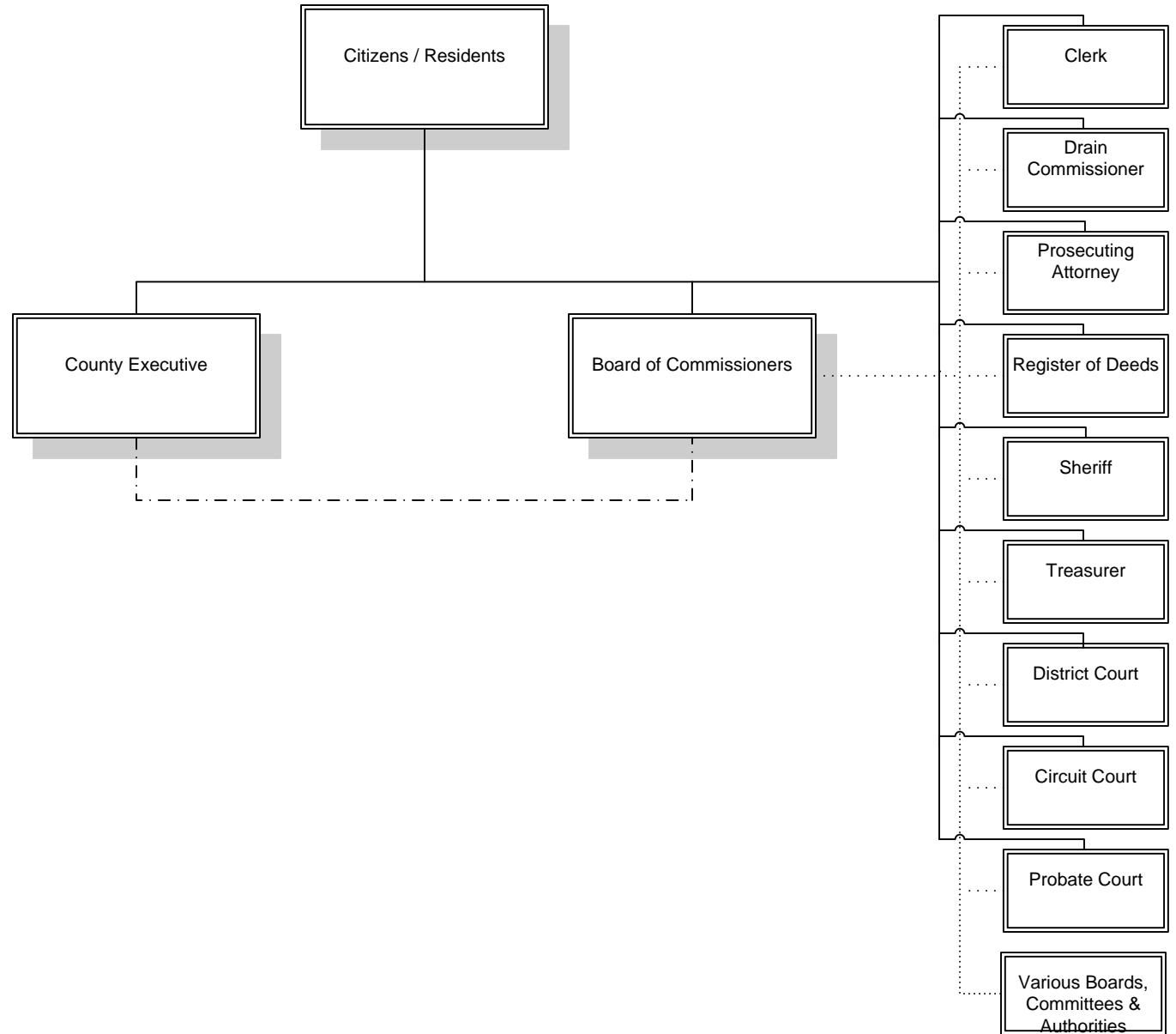


SECTION 3: Organizational Chart





Bay County Organizational Chart 2022



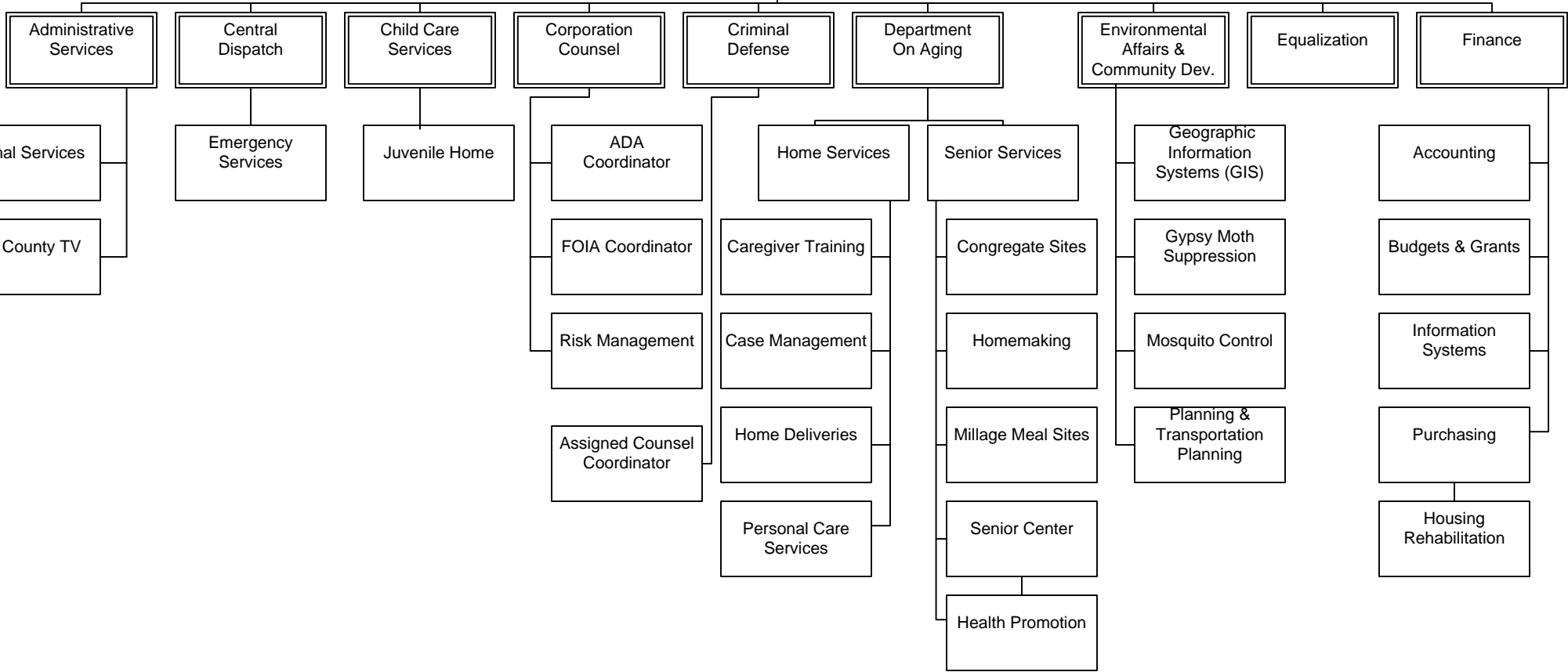
Legend:

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



Bay County Organizational Chart
County Executive 2022

County Executive



Legend:

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



Bay County Organizational Chart
County Executive 2022 (Cont.)

County Executive

Health Department

MSU Extension

Personnel & Employee Relations

Public Defender

Recreation & Facilities

Veteran Affairs

Medical Director

Medical Examiner

Emergency Preparedness & Health Education

Environmental Health Division

Nursing & Clinical Services Division

WIC (Women's, Infant's & Children's) & Nutrition Services Division

Fiscal Services Division

Bay Community Health Clinic

Payroll & Benefits/Retirement

Buildings & Grounds

Recreation

Eat Safe Fish Program
Diabetes Prevention
Community Health Assessment
Bioterrorism Preparedness

Food Service Program
Well & Septic Program
General Env. Health

Maternal Infant Health Program
Children's Special Health Care Services
Immunization Services
Communicable Disease Program
Family Planning Program
Hearing & Vision Services
Laboratory Services
Childhood Lead Program

Billing Services
Accounts Receivable
Fiscal and Grants Mgmt

Fairgrounds

Mailroom

Maintenance

Pere Marquette Parking

Civic Arena

Community Center

Swimming Pool

Golf Course

Pinconning Park

Legend:

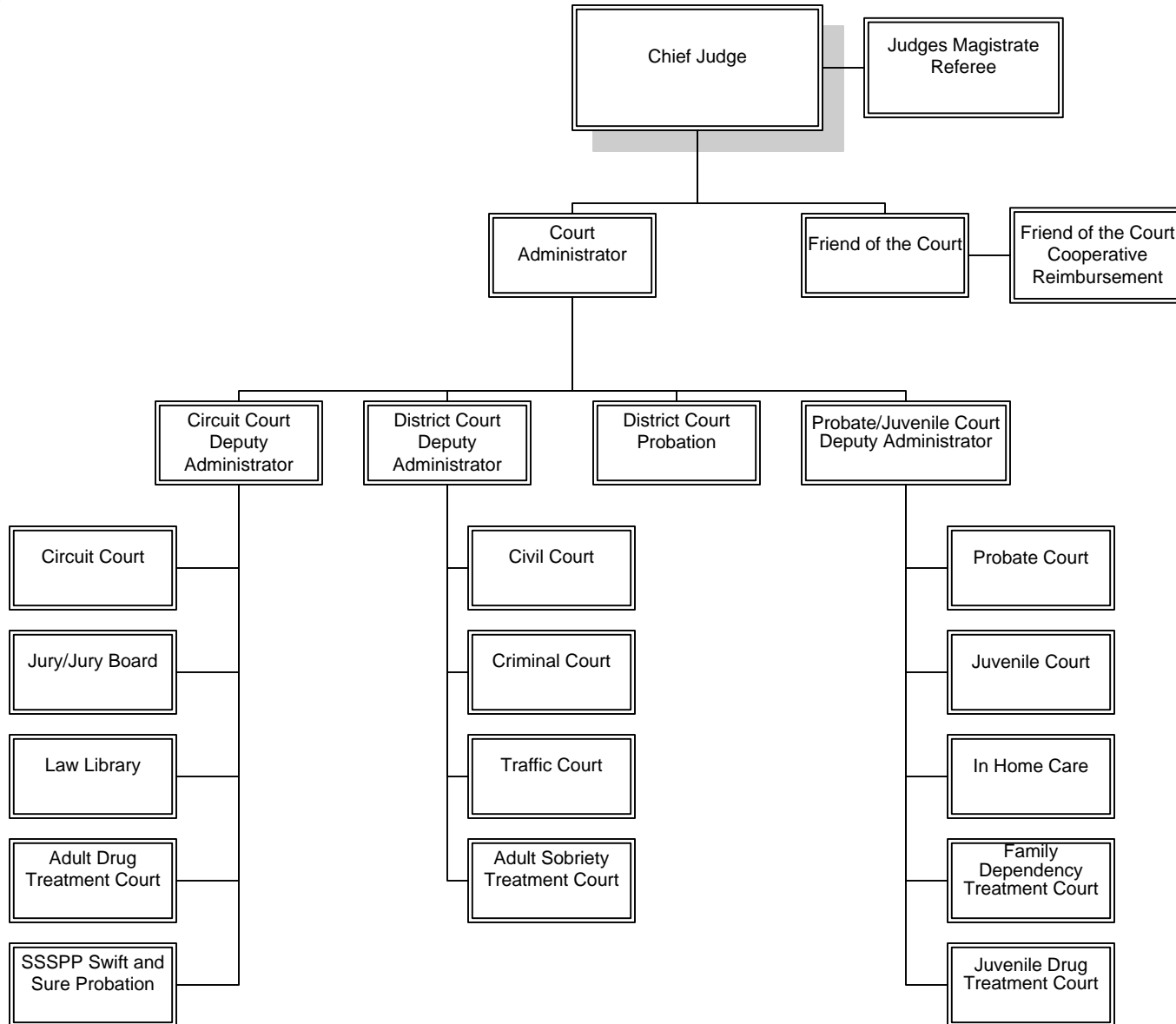
Direct Control _____

Coordinated Budget/Personnel, etc.

Legislative Coordination - - - - -



Bay County Organization Chart 2022



Legend:

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



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 2023.

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

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

PROCESS

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For



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

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

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 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.



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

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

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

Allocation Summary The summary of allocated costs by function



SECTION 5: 2 CFR Part 200 Cost Allocation Plan



**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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Cost Allocation Plan**

FY 2023
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Summary Schedule

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1 Building Depreciation	\$38,540	\$0	\$0	\$0	\$9,196	\$34,140	\$5,132	\$0	\$15,035	\$0
2 Equipment Depreciation	7,986	0	0	0	628	2,444	220	0	910	26,051
3 1010-25300 Treasurer	6,465	48	279	55	1,455	2,755	209	402	5,931	0
4 1010-10100 Board of Commissioners	1,847	395	359	88	293	1,260	567	352	2,789	0
5 1010-19100 Accounting Department	7,326	1,834	1,376	1,132	1,126	5,154	2,175	1,352	10,702	0
6 1010-20200 Payroll	6,117	538	358	400	0	8,894	3,339	238	12,659	0
7 1010-21200 Budget Department	1,881	879	277	1,733	240	1,743	376	245	1,875	0
8 1010-27200 Administrative Services	1,806	142	106	74	0	2,628	993	71	3,765	0
9 1010-22800 Information Systems Divis	64,889	1,947	2,377	2,841	0	86,442	23,327	1,297	(2,019)	99,348
10 Financial System MUNIS	3,872	828	752	184	615	2,642	1,188	739	5,846	0
11 1010-23300 Purchasing	594	0	0	594	0	0	0	0	0	891
12 1010-26500 Buildings and Grounds	167,915	0	0	0	40,067	148,277	22,360	0	65,435	0
13 1010-26600 Corporation Counsel	5,705	0	0	0	0	0	0	0	2,191	0
14 1010-27000 Personnel & Employee Re	9,611	522	391	271	0	12,633	4,903	261	18,225	0
15 1010-24900 Printing/Postage	927	0	0	0	26	2,956	223	0	3,555	0
16 1010-30100 Sheriff's Office	117,966	0	0	0	28,148	104,106	15,708	0	45,961	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	259	0	0	0	62	229	35	0	101	0
19 1010-20300 Risk Management	8,393	291	218	151	1,120	9,524	2,660	145	9,543	0
20 1010-20350 Wellness Program	1,744	137	103	71	0	2,537	959	68	3,636	0
21 1010-20500 Retirees Health/Life Insura	29,738	323	237	245	0	182,851	73,265	200	144,924	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	483,581	7,882	6,833	7,838	82,977	611,217	157,638	5,372	351,064	126,290
Less: Prior Year Allocations	449,081	6,304	5,137	0	59,770	438,571	111,603	4,684	279,696	101,705
Carry-Forward	34,500	1,578	1,696	0	23,207	172,646	46,035	688	71,368	24,585
Proposed Costs	\$518,081	\$9,460	\$8,528	\$7,838	\$106,183	\$783,864	\$203,673	\$6,060	\$422,432	\$150,875

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Summary Schedule

Department	1010-29200 Law Library	1010-28299 Jury/Judicial Council	1010-29400 Probate Court	1010-29402 Public Guardian	1010-29405 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
1 Building Depreciation	\$2,439	\$0	\$23,962	\$0	\$0	\$476	\$912	\$0	\$0	\$0
2 Equipment Depreciation	0	0	16,284	0	0	94	157	0	0	0
3 1010-25300 Treasurer	0	1,059	5,807	546	0	244	5,635	323	0	0
4 1010-10100 Board of Commissioners	16	648	1,723	94	0	591	1,506	421	0	0
5 1010-19100 Accounting Department	142	2,567	7,248	361	0	2,266	5,779	1,617	0	0
6 1010-20200 Payroll	15	492	5,816	0	0	1,240	1,908	477	0	0
7 1010-21200 Budget Department	175	642	2,666	71	0	403	998	268	0	0
8 1010-27200 Administrative Services	0	142	1,694	0	0	369	567	142	0	0
9 1010-22800 Information Systems Divis	0	5,397	135,394	0	0	7,818	18,181	3,888	0	0
10 Financial System MUNIS	34	1,359	3,612	197	0	1,238	3,157	883	0	0
11 1010-23300 Purchasing	0	0	891	0	0	594	1,187	0	0	0
12 1010-26500 Buildings and Grounds	10,627	0	104,398	0	0	36,118	67,751	0	0	0
13 1010-26600 Corporation Counsel	0	0	2,191	0	0	62,544	13,862	0	0	0
14 1010-27000 Personnel & Employee Re	0	1,459	10,136	0	0	4,012	3,025	522	0	0
15 1010-24900 Printing/Postage	0	3,133	931	0	0	3	735	1	0	0
16 1010-30100 Sheriff's Office	7,466	0	73,343	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:	16	361	522	0	0	204	382	0	0	0
19 1010-20300 Risk Management	297	1,087	7,184	0	0	2,282	4,025	291	0	0
20 1010-20350 Wellness Program	0	137	1,636	0	0	356	548	137	0	0
21 1010-20500 Retirees Health/Life Insura	0	14,309	63,178	0	0	5,721	27,319	340	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	21,229	32,792	468,615	1,269	0	126,573	157,634	9,310	0	0
Less: Prior Year Allocations	14,695	22,598	341,582	1,182	0	125,690	144,385	7,568	0	209
Carry-Forward	6,534	10,194	127,033	87	0	883	13,249	1,742	0	(209)
Proposed Costs	\$27,763	\$42,986	\$595,648	\$1,357	\$0	\$127,455	\$170,884	\$11,051	\$0	\$(209)

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Summary Schedule

Department	1010-25419 2019 Delq Tax Property Sales	1010-25420 2020 Delq Tax Property Sales	1010-25700 Equalization Department	1010-26200 Elections	1010-26201 Board of Canvassers	1010-296XX Prosecuting Attorney	Prosecuting Attorney DP	1010-71100 Register of Deeds	1010-27100 Department of Criminal Defense	1010-27101 Indigent Attorney
1 Building Depreciation	\$0	\$0	\$132	\$0	\$0	\$20,651	\$0	\$366	\$0	\$0
2 Equipment Depreciation	0	0	94	0	0	659	1,628	188	220	0
3 1010-25300 Treasurer	0	39	479	118	107	2,336	0	9,060	0	6,009
4 1010-10100 Board of Commissioners	0	11	607	45	35	2,113	0	2,001	49	2,017
5 1010-19100 Accounting Department	0	43	2,647	571	135	8,267	0	7,839	188	8,378
6 1010-20200 Payroll	0	0	1,353	76	0	8,520	0	2,286	0	121
7 1010-21200 Budget Department	0	6	1,163	910	65	1,882	0	1,433	24	4,941
8 1010-27200 Administrative Services	0	0	384	0	0	2,525	0	671	0	0
9 1010-22800 Information Systems Divis	0	0	35,386	216	0	28,178	64,153	18,144	(1,009)	(75)
10 Financial System MUNIS	0	24	1,272	95	74	4,429	0	4,195	103	4,229
11 1010-23300 Purchasing	0	0	1,781	1,187	0	1,781	0	297	0	0
12 1010-26500 Buildings and Grounds	0	0	10,050	0	0	89,379	0	26,956	0	0
13 1010-26600 Corporation Counsel	0	0	3,965	0	0	3,513	0	1,983	1,322	0
14 1010-27000 Personnel & Employee Re	0	0	1,727	0	0	12,570	0	3,250	1,093	0
15 1010-24900 Printing/Postage	0	0	4,380	6,942	0	1,445	0	42	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	62,711	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	57	0	0	138	0	152	0	0
19 1010-20300 Risk Management	0	0	1,212	0	0	7,669	0	2,514	0	0
20 1010-20350 Wellness Program	0	0	371	0	0	2,439	0	648	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	4,315	0	0	128,479	0	36,662	16	38
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	122	71,376	10,159	415	389,685	65,782	118,686	2,005	25,659
Less: Prior Year Allocations	0	0	54,648	1,127	1,040	332,551	48,829	88,655	27,993	12,915
Carry-Forward	0	0	16,728	9,032	(625)	57,134	16,953	30,031	(25,988)	12,744
Proposed Costs	\$0	\$122	\$88,105	\$19,192	\$(210)	\$446,819	\$82,734	\$148,718	\$(23,983)	\$38,403

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Department	1010-27102 Department of Public Defender	1010-44200 Drain Commissioner	1010-27160 Department Of Indigent Defense	1010-27400 Retirement Board	1010-27401 Vol Employee Benefit	1010-44207 Drain - County at Large	1010-24501 County Survey/Remo numeration	1010-27303 Bldg Auth- MH Grp Home,Parker	1010-27309 Bldg Auth- MH Grp Home,Zielins	1010-27310 Bldg Auth- MH Grp Home,Bango
1 Building Depreciation	\$4,845	\$363	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
2 Equipment Depreciation	188	126	0	0	0	0	31	0	0	0
3 1010-25300 Treasurer	285	1,021	21	51	51	0	2,232	57	11	12
4 1010-10100 Board of Commissioners	461	890	13	15	15	6	767	24	6	4
5 1010-19100 Accounting Department	1,771	3,416	128	58	58	104	2,945	171	183	173
6 1010-20200 Payroll	477	3,420	15	0	0	15	0	15	30	30
7 1010-21200 Budget Department	358	605	173	8	8	170	390	204	342	339
8 1010-27200 Administrative Services	142	1,017	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	7,461	20,285	0	0	0	0	0	0	0	0
10 Financial System MUNIS	967	1,866	26	32	32	13	1,609	50	13	8
11 1010-23300 Purchasing	0	0	0	0	0	891	0	297	0	297
12 1010-26500 Buildings and Grounds	21,109	27,568	0	0	0	0	807	3,705	3,705	3,705
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	522	4,992	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	63	185	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	14,830	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:	394	3,765	0	0	0	0	5	0	0	0
19 1010-20300 Risk Management	1,677	11,211	0	0	0	0	34	426	855	606
20 1010-20350 Wellness Program	137	982	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	554	30,027	0	0	0	0	3,039	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	427	112	45
Total Current Allocations	56,242	111,739	376	163	163	1,199	11,869	5,377	5,260	5,220
Less: Prior Year Allocations	40,091	87,402	174	199	199	92	10,814	2,130	2,377	2,274
Carry-Forward	16,151	24,337	202	(36)	(36)	1,107	1,055	3,247	2,883	2,946
Proposed Costs	\$72,393	\$136,075	\$579	\$127	\$127	\$2,306	\$12,925	\$8,624	\$8,142	\$8,165

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Department	1010-27311 Bldg Auth- MH Grp Home,Fisher	1010-27312 Bldg Auth- MH Grp Home,Hickor	1010-27319 Bldg Auth- MH Grp Home,Mcnall	1010-27320 Bldg Auth- MH Grp Home,Grove	1010-27321 Bldg Auth- MH Grp Home,Almont	1010-27322 Bldg Auth- MH Grp Home,Almont	1010-56800 Soil Conservation	1010-71000 M.S.U. Extension	1010-71800 Environment al Affairs	1010-71803 Euclid Linear Park
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$473	\$114	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	282	63	0
3 1010-25300 Treasurer	57	76	27	8	27	84	845	129	232	19
4 1010-10100 Board of Commissioners	21	28	11	5	9	28	132	58	559	6
5 1010-19100 Accounting Department	161	185	123	178	113	106	505	221	2,146	24
6 1010-20200 Payroll	15	15	15	30	15	0	0	0	954	0
7 1010-21200 Budget Department	203	215	185	340	183	51	66	87	383	12
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	284	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	3,235	7,035	0
10 Financial System MUNIS	45	58	24	11	18	58	276	121	1,172	13
11 1010-23300 Purchasing	0	297	0	0	0	297	0	0	891	0
12 1010-26500 Buildings and Grounds	3,705	3,705	3,705	3,705	3,705	3,705	0	35,949	8,665	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	661	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	2,137	0
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	39	3	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	203	49	0
19 1010-20300 Risk Management	829	837	775	558	566	813	0	1,518	947	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	274	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	19,288	0
22 1010-27300 Building Authority	382	495	202	90	157	495	0	0	0	0
Total Current Allocations	5,419	5,911	5,067	4,925	4,795	5,636	1,824	42,315	45,857	74
Less: Prior Year Allocations	3,373	2,384	2,550	2,194	2,328	2,523	2,033	36,942	44,605	68
Carry-Forward	2,046	3,527	2,517	2,731	2,467	3,113	(209)	5,373	1,252	6
Proposed Costs	\$7,465	\$9,438	\$7,584	\$7,656	\$7,261	\$8,749	\$1,615	\$47,688	\$47,110	\$80

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Department	1010-71804 Environment al Grant	1010-71806 Bay Co/Partnersh ip Watershed	1010-71807 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
1 Building Depreciation	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	63	0	0	0	0	0	0
3 1010-25300 Treasurer	11	0	0	106	65	0	1,805	0	170	107
4 1010-10100 Board of Commissioners	5	0	0	401	464	0	1,169	0	504	288
5 1010-19100 Accounting Department	19	0	0	1,540	1,780	0	5,041	0	1,934	1,107
6 1010-20200 Payroll	0	0	0	782	477	0	9,245	0	1,431	420
7 1010-21200 Budget Department	8	0	0	229	260	0	2,498	0	302	173
8 1010-27200 Administrative Services	0	0	0	233	142	0	2,718	0	426	125
9 1010-22800 Information Systems Divis	0	0	0	27,321	2,378	0	66,381	0	7,566	2,602
10 Financial System MUNIS	11	0	0	841	973	0	2,450	0	1,057	605
11 1010-23300 Purchasing	594	0	0	0	0	0	5,937	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	3,662	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	661	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	856	522	0	16,403	0	1,566	459
15 1010-24900 Printing/Postage	0	0	0	0	0	65	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	21	0	0	0	0	0	0
19 1010-20300 Risk Management	0	0	0	631	2,475	0	47,420	0	7,425	2,178
20 1010-20350 Wellness Program	0	0	0	225	137	0	2,625	0	411	121
21 1010-20500 Retirees Health/Life Insura	0	0	0	(576)	15,620	0	94,022	0	3,768	9,912
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	648	0	0	37,044	25,293	65	257,713	0	26,559	18,096
Less: Prior Year Allocations	122	0	0	7,471	18,160	0	222,088	0	28,675	9,316
Carry-Forward	526	0	0	29,573	7,133	0	35,625	0	(2,116)	8,780
Proposed Costs	\$1,173	\$0	\$0	\$66,617	\$32,426	\$65	\$293,338	\$0	\$24,443	\$26,877

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Department	1010-31505 2nd Rd Ptrl- Williams Twp	1010-31506 2nd Rd Patrol- Monitor Twp	1010-31507 2nd Rd Patrol - City of	1010-31508 2nd Road Patrol- Pinconning	1010-31509 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
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	139	131	101	196	77	131	108	118	0	74
4 1010-10100 Board of Commissioners	473	418	397	587	187	408	345	419	0	485
5 1010-19100 Accounting Department	1,814	1,602	1,525	4,478	717	1,564	1,323	1,607	0	1,862
6 1010-20200 Payroll	954	744	477	1,855	0	477	477	477	0	954
7 1010-21200 Budget Department	275	244	220	5,034	108	225	199	231	0	268
8 1010-27200 Administrative Services	284	221	142	426	0	142	142	142	0	284
9 1010-22800 Information Systems Divis	5,835	3,779	1,947	6,919	0	4,535	1,731	1,947	0	6,266
10 Financial System MUNIS	991	875	833	1,230	392	854	723	878	0	1,017
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,044	814	522	1,566	0	522	522	522	0	1,044
15 1010-24900 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 1010-20300 Risk Management	4,950	3,861	2,475	5,241	0	291	291	2,475	0	4,950
20 1010-20350 Wellness Program	274	214	137	411	0	137	137	137	0	274
21 1010-20500 Retirees Health/Life Insura	15,254	622	331	31,072	0	12,031	451	15,294	0	15,610
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	32,286	13,526	9,108	59,014	1,481	21,316	6,449	24,246	0	33,088
Less: Prior Year Allocations	32,698	18,306	8,949	23,575	9,379	14,217	17,558	9,344	1,615	32,530
Carry-Forward	(412)	(4,780)	159	35,439	(7,898)	7,099	(11,109)	14,902	(1,615)	558
Proposed Costs	\$31,874	\$8,746	\$9,267	\$94,453	\$(6,417)	\$28,415	\$(4,660)	\$39,149	\$(1,615)	\$33,645

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Department	1010-31700 Township Road Patrol	1010-31701 Township Road Patrol April-Dec	1010-31902 Drive MI Safely/Task Force	1010-31903 O.W.I. Alcohol Enforcement	1010-31904 Youth Alcohol Enforcement	1010-31905 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
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	115	0	21	0	0	4	27	0	60	150
4 1010-10100 Board of Commissioners	391	0	307	0	0	1	19	0	18	203
5 1010-19100 Accounting Department	1,501	0	1,179	0	0	5	72	0	67	1,177
6 1010-20200 Payroll	954	0	0	0	0	0	0	0	0	348
7 1010-21200 Budget Department	195	0	153	0	0	1	20	0	9	989
8 1010-27200 Administrative Services	284	0	0	0	0	0	0	0	0	81
9 1010-22800 Information Systems Divis	3,894	0	0	0	0	0	0	0	(890)	987
10 Financial System MUNIS	820	0	644	0	0	3	39	0	37	426
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	594
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,044	0	0	0	0	0	0	0	4,373	298
15 1010-24900 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 1010-20300 Risk Management	581	0	0	0	0	0	0	0	0	1,411
20 1010-20350 Wellness Program	274	0	0	0	0	0	0	0	0	78
21 1010-20500 Retirees Health/Life Insura	1,338	0	0	0	0	0	0	0	0	94
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	11,392	0	2,305	0	0	14	177	0	3,673	6,835
Less: Prior Year Allocations	7,632	0	873	1,755	0	618	457	0	10,790	6,524
Carry-Forward	3,760	0	1,432	(1,755)	0	(604)	(280)	0	(7,117)	311
Proposed Costs	\$15,152	\$0	\$3,737	\$(1,755)	\$0	\$(591)	\$(103)	\$0	\$(3,444)	\$7,146

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Department	1010-33101 Marine Safety	1010-33102 Port Security	1010-33103 Marine Slow No Wake Program	1010-33200 Snowmobile Law Enforcement	1010-33300 Operations Stone Garden	1010-33301 Operation Stone Garden FY	1010-33302 Operation Stone Garden FY	1010-33350 Sheriff Covid	1010-35100 Corrections Department / Jail	1010-36481 Comm Corrections Plan
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	38	0	0	0	0	0	121	0	524	0
4 1010-10100 Board of Commissioners	16	0	0	25	23	0	51	0	150	15
5 1010-19100 Accounting Department	63	0	0	96	564	318	436	0	577	137
6 1010-20200 Payroll	0	0	0	0	91	61	45	0	0	15
7 1010-21200 Budget Department	25	0	0	13	1,013	668	569	0	214	175
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	34	0	0	53	47	0	108	0	315	32
11 1010-23300 Purchasing	0	0	297	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	3,436	0	0	0	0	0	0	0	7,964	0
15 1010-24900 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 1010-20300 Risk Management	0	0	0	0	0	0	0	0	0	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	142	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,612	0	297	186	1,738	1,047	1,472	0	9,746	374
Less: Prior Year Allocations	876	0	1,588	976	1,437	1,034	1,297	0	4,157	0
Carry-Forward	2,736	0	(1,291)	(790)	301	13	175	0	5,589	0
Proposed Costs	\$6,348	\$0	\$(994)	\$(603)	\$2,039	\$1,059	\$1,648	\$0	\$15,335	\$374

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Department	1010-42600 Off of Emerg Serv-Civil	1010-42601 Local Emergency Planning	1010-42602 Homeland Security Activity	1010-42603 Hazard Mitigation Grant	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-
1 Building Depreciation	\$1,101	\$0	\$0	\$0	\$0	\$19,670	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	1,097	0	0	0	0
3 1010-25300 Treasurer	214	0	36	0	53	263	63	63	0	0
4 1010-10100 Board of Commissioners	420	0	14	0	10	169	20	35	0	0
5 1010-19100 Accounting Department	1,612	0	768	0	198	650	77	294	0	0
6 1010-20200 Payroll	477	0	136	0	30	0	0	30	0	0
7 1010-21200 Budget Department	255	0	1,520	0	339	124	30	352	0	0
8 1010-27200 Administrative Services	142	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	3,025	0	0	0	0	2,585	0	0	0	0
10 Financial System MUNIS	881	0	29	0	21	355	42	74	0	0
11 1010-23300 Purchasing	297	0	891	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	918	0	0	0	0	18,561	0	0	0	0
13 1010-26600 Corporation Counsel	0	661	0	0	0	9,253	0	0	0	0
14 1010-27000 Personnel & Employee Re	522	0	0	0	0	1,562	0	0	0	0
15 1010-24900 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	1,444	10,654	0	0	0
19 1010-20300 Risk Management	357	0	0	0	0	4,821	0	0	0	0
20 1010-20350 Wellness Program	137	0	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	339	0	0	0	0	0	0	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	10,697	661	3,394	0	651	60,551	10,887	847	0	0
Less: Prior Year Allocations	9,078	1,747	149	185	176	161,483	9,878	1,630	53	95
Carry-Forward	1,619	(1,086)	3,245	(185)	475	(100,932)	1,009	(783)	(53)	(95)
Proposed Costs	\$12,316	\$(425)	\$6,639	\$(185)	\$1,125	\$(40,381)	\$11,895	\$64	\$(53)	\$(95)

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Department	1010-64800 Medical Examiner	1010-64900 Mental Health	1010-65100 Ambulance	1010-66801 Michigan Works!	1010-67000 Mi Dept Human Serv- Bay County	1010-67100 Social Services- Med Care	1010-68100 Veterans Burial	1010-68900 Veterans Relief	1010-69200 Center Ridge Arms Housing	1010-70200 Center Ridge Arms-Admin
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	705	15	0	0	0	51	0	82	229	0
4 1010-10100 Board of Commissioners	162	5	0	0	15	15	3	26	83	0
5 1010-19100 Accounting Department	780	19	0	0	58	58	10	101	318	0
6 1010-20200 Payroll	30	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	546	9	0	0	8	8	1	27	62	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	(306)	0	0	0
10 Financial System MUNIS	339	11	0	0	32	32	5	55	173	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	0	0	0	0	0	0	0	468	0	0
15 1010-24900 Printing/Postage	36	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	1,444	0	0
19 1010-20300 Risk Management	0	0	0	0	0	0	0	3,185	0	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,598	59	0	0	112	163	(287)	5,388	864	0
Less: Prior Year Allocations	4,595	107	68	298	148	199	68	0	14,145	0
Carry-Forward	(1,997)	(48)	(68)	(298)	(36)	(36)	(355)	0	(13,281)	0
Proposed Costs	\$601	\$12	\$(68)	\$(298)	\$76	\$127	\$(642)	\$5,388	\$(12,416)	\$0

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Department	1010-72101 Transportation Planning	1010-72181 Trans. Planning - Oct.-Dec.	1010-75100 Recreation/Parks Department	1010-75104 Juv Community Based	1010-75105 Juv Gender Specific Services	1010-75108 Veterans Park Softball	1010-75700 Community Center	1010-75800 Swimming Pool	1010-75900 County Market	1010-76150 Fairgrounds
1 Building Depreciation	\$97	\$0	\$0	\$0	\$0	\$0	\$35,551	\$0	\$0	\$10,897
2 Equipment Depreciation	63	0	0	0	0	0	31	0	0	0
3 1010-25300 Treasurer	34	305	349	43	43	115	4,451	54	0	1,093
4 1010-10100 Board of Commissioners	13	576	104	29	26	248	1,414	16	0	342
5 1010-19100 Accounting Department	684	2,209	479	111	101	1,748	5,984	142	0	1,314
6 1010-20200 Payroll	121	0	573	0	0	152	1,890	15	0	0
7 1010-21200 Budget Department	1,342	387	243	14	13	1,843	2,231	196	0	536
8 1010-27200 Administrative Services	0	0	166	0	0	0	531	0	0	0
9 1010-22800 Information Systems Divis	0	0	2,025	0	0	0	13,591	0	0	0
10 Financial System MUNIS	26	1,207	218	60	55	520	2,965	34	0	718
11 1010-23300 Purchasing	0	594	0	0	0	0	891	297	0	297
12 1010-26500 Buildings and Grounds	7,324	0	0	0	0	0	85,926	0	0	29,592
13 1010-26600 Corporation Counsel	661	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	1,235	0	0	0	2,421	0	0	0
15 1010-24900 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	24,574	6,143	0	3,072
18 1010-75112 Parks/Recreation Mainten:	41	0	76,462	0	0	5,413	626	0	0	39,476
19 1010-20300 Risk Management	309	0	340	0	0	0	9,620	0	0	3,542
20 1010-20350 Wellness Program	0	0	160	0	0	0	512	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	4,736	161	0	0	88	16,043	0	0	179
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	10,716	10,013	82,516	257	239	10,127	209,253	6,897	0	91,057
Less: Prior Year Allocations	8,063	11,368	109,626	274	274	3,989	120,690	12,040	0	49,759
Carry-Forward	2,653	(1,355)	(27,110)	(17)	(35)	6,138	88,563	(5,143)	0	41,298
Proposed Costs	\$13,370	\$8,657	\$55,407	\$240	\$203	\$16,265	\$297,815	\$1,755	\$0	\$132,355

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Department	1010-762XX Civic Arena	1010-76300 Pinconning Park	1010-79000 Library	1010-20250 401(K) Savings Plan Admin	1010- 20400/20401 Self Insurance	1010-10300 Midland-Bay- Saginaw Airport	2010 County Road Fund	2210 Health Dept - Dist Health	2210-605XX Bioterrorism	2340 Animal Service Adoption Millage
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,658	\$0	\$0
2 Equipment Depreciation	157	31	0	0	0	0	0	1,915	0	0
3 1010-25300 Treasurer	31,260	7,731	51	111	51	0	1,070	22,387	13	5,000
4 1010-10100 Board of Commissioners	6,798	1,930	15	80	15	0	293	13,976	517	1,822
5 1010-19100 Accounting Department	27,442	7,644	58	308	58	0	1,126	75,975	5,004	7,707
6 1010-20200 Payroll	3,253	1,596	0	0	0	0	0	22,444	2,379	3,871
7 1010-21200 Budget Department	7,965	1,990	8	40	8	0	146	66,578	6,605	3,324
8 1010-27200 Administrative Services	891	461	0	0	0	0	0	5,410	536	1,111
9 1010-22800 Information Systems Divis	18,420	7,352	0	0	0	0	0	126,018	10,426	24,769
10 Financial System MUNIS	14,252	4,045	32	168	32	0	615	29,299	1,083	3,819
11 1010-23300 Purchasing	2,375	594	0	0	0	0	0	40,968	3,859	1,484
12 1010-26500 Buildings and Grounds	66,067	24,433	35	0	0	0	0	200,060	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	26,854	0	0
14 1010-27000 Personnel & Employee Re	5,776	1,696	0	0	0	0	0	27,553	1,973	4,087
15 1010-24900 Printing/Postage	(42)	0	0	0	0	0	0	1,735	0	246
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	43,004	18,430	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	3,987	3,634	0	0	0	0	0	5,904	0	573
19 1010-20300 Risk Management	18,600	3,552	0	0	0	0	0	(37,748)	1,099	2,276
20 1010-20350 Wellness Program	860	445	0	0	0	0	0	5,224	518	1,073
21 1010-20500 Retirees Health/Life Insura	16,544	1,315	0	0	0	0	0	113,976	2,275	25,674
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	267,610	86,880	198	708	163	0	3,251	791,185	36,286	86,837
Less: Prior Year Allocations	153,157	62,388	199	68	264	360	3,250	616,514	4,404	0
Carry-Forward	114,453	24,492	(1)	640	(101)	(360)	1	174,671	31,882	0
Proposed Costs	\$382,062	\$111,371	\$196	\$1,348	\$62	\$(360)	\$3,252	\$965,855	\$68,167	\$86,837

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Department	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	2630 Concealed Pistol Licensing Fd	2640 Local C.F.O. Training Fund	2650 Drug Law Enforcement Fund	2651 Drug Law Enforcement- Bayanet
1 Building Depreciation	\$115	\$0	\$0	\$0	\$0	\$12,143	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	220	0	0	0	188	0	0	0	0
3 1010-25300 Treasurer	1,349	3,451	268	0	1,417	3,300	2,053	12	8	0
4 1010-10100 Board of Commissioners	799	1,607	128	0	1,146	1,609	781	49	1	0
5 1010-19100 Accounting Department	3,224	6,169	650	0	4,875	6,651	2,998	188	5	0
6 1010-20200 Payroll	984	6,368	30	0	5,557	9,540	358	0	0	0
7 1010-21200 Budget Department	829	1,751	449	0	2,184	2,577	397	28	1	0
8 1010-27200 Administrative Services	284	1,894	0	0	1,626	2,811	106	0	0	0
9 1010-22800 Information Systems Divis	6,482	39,042	0	0	46,365	65,997	3,239	0	0	0
10 Financial System MUNIS	1,674	3,370	268	0	2,403	3,373	1,638	103	3	0
11 1010-23300 Purchasing	1,781	9,797	5,344	0	3,266	11,875	0	0	0	0
12 1010-26500 Buildings and Grounds	8,723	14,101	0	0	0	27,416	0	0	0	0
13 1010-26600 Corporation Counsel	0	2,418	0	0	0	7,027	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,044	10,872	0	0	6,606	10,339	391	0	0	0
15 1010-24900 Printing/Postage	38	81	0	0	425	(244)	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:	410	14,269	0	0	0	1,594	0	0	0	0
19 1010-20300 Risk Management	1,746	32,680	0	0	3,331	7,731	218	0	0	0
20 1010-20350 Wellness Program	274	1,829	0	0	1,570	2,714	103	0	0	0
21 1010-20500 Retirees Health/Life Insura	4,275	23,880	0	0	(9,278)	61,964	3,083	123	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	34,032	173,799	7,137	0	71,492	238,603	15,365	502	17	0
Less: Prior Year Allocations	26,309	120,885	19,275	0	61,481	187,696	8,500	1,378	71	7,619
Carry-Forward	7,723	52,914	(12,138)	0	10,011	50,907	6,865	(876)	(54)	(7,619)
Proposed Costs	\$41,754	\$226,712	\$(5,001)	\$0	\$81,504	\$289,510	\$22,229	\$(374)	\$(36)	\$(7,619)

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Department	2651-31200 BAYANET	2690 Law Library Fund	2700 Historical Comm/Museum	2710 Library Fund	2740 Community Corrections Fund	2760 Department On Aging Fund	2770 Home Rehabilitation Fund	2779 Septic Sys Repl	2860 American Rescue Plan (ARPA)	2900 Social Welfare Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$374	\$821	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	879	0	0	0	0
3 1010-25300 Treasurer	0	224	894	443	445	25,069	8	4	789	207
4 1010-10100 Board of Commissioners	0	73	159	168	576	11,159	3	1	567	71
5 1010-19100 Accounting Department	0	677	1,406	645	5,945	50,459	328	5	5,355	274
6 1010-20200 Payroll	0	76	152	0	1,986	23,300	61	0	606	0
7 1010-21200 Budget Department	0	944	1,751	104	8,275	26,009	671	1	7,293	105
8 1010-27200 Administrative Services	0	0	0	0	379	6,498	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	7,602	113,545	0	0	0	0
10 Financial System MUNIS	0	152	334	352	1,207	23,395	5	3	1,188	150
11 1010-23300 Purchasing	0	0	0	0	297	16,328	0	0	594	0
12 1010-26500 Buildings and Grounds	0	0	0	0	1,628	66,611	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	5,705	14,297	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	1,394	36,085	0	0	0	0
15 1010-24900 Printing/Postage	0	0	0	0	(27)	1,009	0	0	84	0
16 1010-30100 Sheriff's Office	0	0	0	0	1,144	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	3	352	0	0	0	0
19 1010-20300 Risk Management	0	0	0	0	6,654	15,946	0	0	0	0
20 1010-20350 Wellness Program	0	0	0	0	366	6,274	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	712	69,279	0	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	2,146	4,696	1,713	44,661	507,314	1,075	14	16,476	808
Less: Prior Year Allocations	0	1,108	0	2,555	24,853	319,816	1,679	0	0	1,116
Carry-Forward	0	1,038	0	(842)	19,808	187,498	(604)	0	0	(308)
Proposed Costs	\$0	\$3,183	\$4,696	\$870	\$64,470	\$694,811	\$470	\$14	\$16,476	\$500

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Department	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	2920-75104 Juv.Community Based Treatment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	63	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	803	4,241	174	51	133	217	140	439	271
4 1010-10100 Board of Commissioners	0	224	2,234	92	30	569	751	593	765	533
5 1010-19100 Accounting Department	1,113	941	11,199	351	115	2,344	2,882	2,594	3,174	2,045
6 1010-20200 Payroll	212	15	10,655	0	0	30	358	61	2,335	954
7 1010-21200 Budget Department	2,338	389	7,832	68	15	662	407	998	1,013	324
8 1010-27200 Administrative Services	0	0	3,021	0	0	0	106	0	681	284
9 1010-22800 Information Systems Divis	0	0	53,031	0	0	0	1,298	0	14,348	3,678
10 Financial System MUNIS	0	471	4,684	192	63	1,193	1,575	1,243	1,603	1,117
11 1010-23300 Purchasing	0	0	3,562	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	3,739	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	11,112	0	0	0	391	0	2,505	1,044
15 1010-24900 Printing/Postage	0	0	(65)	0	0	14	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	2,156	0	0	0	0	0	0	0
19 1010-20300 Risk Management	0	0	15,069	0	0	0	218	0	1,395	581
20 1010-20350 Wellness Program	0	0	2,917	0	0	0	103	0	658	274
21 1010-20500 Retirees Health/Life Insura	0	0	29,042	0	0	612	(5,243)	612	34,543	10,524
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,664	2,844	164,492	876	275	5,557	3,064	6,242	63,459	21,629
Less: Prior Year Allocations	0	2,729	113,528	980	408	435	6,883	11,733	38,824	29,323
Carry-Forward	0	115	50,964	(104)	(133)	5,122	(3,819)	(5,491)	24,635	(7,694)
Proposed Costs	\$3,664	\$2,958	\$215,455	\$772	\$142	\$10,680	\$(755)	\$750	\$88,094	\$13,934

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Department	2920-75105 Juv.Gender Specific Services	Juvenile Detention Building Use	2921 Child Care/Social Services	2930 Soldier's Relief	2940 Veterans Trust Board	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	\$66,710	\$0	\$279	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	63	0	0	0	0	0	63
3 1010-25300 Treasurer	419	0	0	2,719	0	212	0	0	0	3,451
4 1010-10100 Board of Commissioners	612	0	0	1,565	0	39	0	0	0	1,253
5 1010-19100 Accounting Department	2,348	0	0	6,323	0	944	0	0	0	4,966
6 1010-20200 Payroll	954	0	0	771	0	152	0	0	0	1,771
7 1010-21200 Budget Department	429	0	0	2,075	0	1,690	0	0	0	1,514
8 1010-27200 Administrative Services	284	0	0	211	0	0	0	0	0	518
9 1010-22800 Information Systems Divis	4,756	(1,944)	0	7,324	0	0	0	0	0	6,534
10 Financial System MUNIS	1,283	0	0	3,281	0	81	0	0	0	2,626
11 1010-23300 Purchasing	297	0	0	1,187	0	0	0	0	0	9,500
12 1010-26500 Buildings and Grounds	0	34,402	0	21,180	0	0	0	0	0	7,726
13 1010-26600 Corporation Counsel	0	0	0	1,983	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,044	4,216	0	778	0	0	0	0	0	2,530
15 1010-24900 Printing/Postage	6	0	0	27	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	120	0	0	0	0	0	2,558
19 1010-20300 Risk Management	581	0	0	1,328	0	0	0	0	0	1,174
20 1010-20350 Wellness Program	274	0	0	204	0	0	0	0	0	500
21 1010-20500 Retirees Health/Life Insura	10,448	0	0	3,258	0	0	0	0	0	938
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	23,735	103,384	0	54,677	0	3,117	0	0	0	47,621
Less: Prior Year Allocations	21,166	35,821	0	57,368	0	2,949	0	0	0	38,976
Carry-Forward	2,569	67,563	0	(2,691)	0	168	0	0	0	8,645
Proposed Costs	\$26,305	\$170,947	\$0	\$51,986	\$0	\$3,286	\$0	\$0	\$0	\$56,266

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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	0	0	0	0	0
3 1010-25300 Treasurer	137	7,856	8,656	5,076	8,907	0	107	304	227	698
4 1010-10100 Board of Commissioners	61	1,883	1,769	1,352	1,645	0	45	95	807	344
5 1010-19100 Accounting Department	236	7,705	7,982	6,062	6,949	0	491	366	3,099	1,318
6 1010-20200 Payroll	0	1,965	227	458	388	0	61	0	0	0
7 1010-21200 Budget Department	92	2,224	3,397	2,563	2,289	0	691	48	416	277
8 1010-27200 Administrative Services	0	558	0	87	79	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	9,823	0	1,272	969	0	0	0	0	0
10 Financial System MUNIS	129	3,948	3,709	2,834	3,449	0	95	200	1,693	720
11 1010-23300 Purchasing	0	891	0	0	594	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	1,598	1,413	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	3,144	0	318	292	0	0	0	0	0
15 1010-24900 Printing/Postage	0	0	0	1,201	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	6	8	0
19 1010-20300 Risk Management	0	2,889	0	177	163	0	0	127	60	0
20 1010-20350 Wellness Program	0	538	0	84	77	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	803	0	199	87	0	0	0	12,570	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	655	44,227	25,740	21,681	25,889	0	1,489	3,994	20,311	3,357
Less: Prior Year Allocations	769	37,628	20,033	25,615	27,819	25,350	862	4,158	9,653	4,732
Carry-Forward	(114)	6,599	5,707	(3,934)	(1,930)	(25,350)	627	(164)	10,658	(1,375)
Proposed Costs	\$541	\$50,825	\$31,447	\$17,747	\$23,959	\$(25,350)	\$2,116	\$3,829	\$30,970	\$1,982

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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	56	0	0	0	3,092
4 1010-10100 Board of Commissioners	0	0	3	3	3	18	0	0	0	1,601
5 1010-19100 Accounting Department	0	0	10	328	10	67	0	0	0	48,946
6 1010-20200 Payroll	0	0	0	61	0	0	0	0	0	2,845
7 1010-21200 Budget Department	0	0	1	669	1	9	0	0	0	994
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	142
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	3,241
10 Financial System MUNIS	0	0	5	5	5	37	0	0	0	3,357
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	10,612
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	97,085
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	62,475
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	93
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	60
19 1010-20300 Risk Management	0	0	0	0	0	0	0	0	0	739
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	137
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	0	172
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	23	1,070	23	186	0	0	0	235,730
Less: Prior Year Allocations	0	0	126	126	126	390	0	0	0	185,173
Carry-Forward	0	0	(103)	944	(103)	(204)	0	0	0	50,557
Proposed Costs	\$0	\$0	\$(80)	\$2,013	\$(80)	\$(18)	\$0	\$0	\$0	\$286,286

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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	1,387	0	0	0	3,125	827	134	1,930	0	325
4 1010-10100 Board of Commissioners	470	0	0	0	1,162	260	58	634	0	93
5 1010-19100 Accounting Department	11,383	0	0	0	5,097	996	221	2,594	0	356
6 1010-20200 Payroll	0	0	0	0	121	0	0	30	0	0
7 1010-21200 Budget Department	279	0	0	0	2,410	425	51	1,352	0	46
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	986	0	0	0	2,437	544	121	1,330	0	195
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	1,096	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	0
15 1010-24900 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 1010-20300 Risk Management	0	0	0	0	14,462	0	0	0	0	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	14,505	0	0	0	29,910	3,052	585	7,871	0	1,015
Less: Prior Year Allocations	6,193	0	0	83	29,176	2,804	611	8,481	0	1,064
Carry-Forward	8,312	0	0	(83)	734	248	(26)	(610)	0	(49)
Proposed Costs	\$22,817	\$0	\$0	\$(83)	\$30,644	\$3,300	\$559	\$7,260	\$0	\$966

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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	\$47,527	\$3,488	\$0	\$399,675
2 Equipment Depreciation	0	0	0	188	0	63,273
3 1010-25300 Treasurer	163	4	0	489	0	231,663
4 1010-10100 Board of Commissioners	218	16	0	33	0	100,575
5 1010-19100 Accounting Department	837	63	0	4,339	0	510,783
6 1010-20200 Payroll	0	0	0	803	0	191,419
7 1010-21200 Budget Department	109	8	0	8,870	0	240,629
8 1010-27200 Administrative Services	0	0	0	0	0	52,127
9 1010-22800 Information Systems Divis	0	0	0	77,894	0	1,449,736
10 Financial System MUNIS	457	34	0	68	0	210,846
11 1010-23300 Purchasing	0	0	0	6,531	0	144,574
12 1010-26500 Buildings and Grounds	0	0	60,681	107,155	0	1,716,604
13 1010-26600 Corporation Counsel	0	0	0	9,310	0	278,685
14 1010-27000 Personnel & Employee Re	0	0	0	781	0	340,392
15 1010-24900 Printing/Postage	0	0	0	(13)	0	30,259
16 1010-30100 Sheriff's Office	0	0	0	8,906	0	480,291
17 1010-75110 Recreation & Facilities	0	0	0	0	0	95,224
18 1010-75112 Parks/Recreation Mainten:	0	0	218	3,390	0	181,754
19 1010-20300 Risk Management	0	0	4,813	6,653	0	295,597
20 1010-20350 Wellness Program	0	0	0	0	0	50,336
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	1,413,988
22 1010-27300 Building Authority	0	0	0	0	0	2,406
Total Current Allocations	1,784	125	113,239	238,885	0	8,480,835
Less: Prior Year Allocations	5,078	88	107,000	117,430	0	6,547,808
Carry-Forward	(3,294)	37	6,239	121,455	0	1,807,555
Proposed Costs	\$(1,509)	\$163	\$119,479	\$360,340	\$0	\$10,288,390

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
23 1010-28300 Circuit Court	483,581	449,081	34,500	0	518,081
24 1010-28301 Circuit Court - SSSPP Gra	7,882	6,304	1,578	0	9,460
25 1010-28331 Circuit-Adult Drug Court G	6,833	5,137	1,696	0	8,528
26 1010-28341 Circuit Ct Blog Response I	7,838	0	0	0	7,838
27 1010-28400 Circuit Court Adult Probati	82,977	59,770	23,207	0	106,183
28 1010-28600 District Court	611,217	438,571	172,646	0	783,864
29 1010-28700 District Court Adult Probat	157,638	111,603	46,035	0	203,673
30 1010-28701 Dist.Ct OWI Treatment Oc	5,372	4,684	688	0	6,060
31 1010-28900 & 2150 FOC	351,064	279,696	71,368	0	422,432
32 1010-28900 & 2150 FOC DP	126,290	101,705	24,585	0	150,875
33 1010-29200 Law Library	21,229	14,695	6,534	0	27,763
34 1010-28299 Jury/Judicial Council	32,792	22,598	10,194	0	42,986
35 1010-29400 Probate Court	468,615	341,582	127,033	0	595,648
36 1010-29402 Public Guardian	1,269	1,182	87	0	1,357
37 1010-29405 Probate Ct. Safe Havens	0	0	0	0	0
38 1010-17100 County Executive	126,573	125,690	883	0	127,455
39 1010-21500 Clerk	157,634	144,385	13,249	0	170,884
40 1010-22900 Community Outreach / Me	9,310	7,568	1,742	0	11,051
41 1010-25416 2016 Delq Tax Property Si	0	0	0	0	0
42 1010-25417 2017 Delq Tax Property Si	0	209	(209)	0	(209)
43 1010-25419 2019 Delq Tax Property Si	0	0	0	0	0
44 1010-25420 2020 Delq Tax Property Si	122	0	0	0	122
45 1010-25700 Equalization Department	71,376	54,648	16,728	0	88,105
46 1010-26200 Elections	10,159	1,127	9,032	0	19,192
47 1010-26201 Board of Canvassers	415	1,040	(625)	0	(210)
48 1010-296XX Prosecuting Attorney	389,685	332,551	57,134	0	446,819
49 Prosecuting Attorney DP	65,782	48,829	16,953	0	82,734
50 1010-71100 Register of Deeds	118,686	88,655	30,031	0	148,718
51 1010-27100 Department of Criminal De	2,005	27,993	(25,988)	0	(23,983)
52 1010-27101 Indigent Attorney	25,659	12,915	12,744	0	38,403
53 1010-27102 Department of Public Defe	56,242	40,091	16,151	0	72,393
54 1010-44200 Drain Commissioner	111,739	87,402	24,337	0	136,075
55 1010-27160 Department Of Indigent De	376	174	202	0	579
56 1010-27400 Retirement Board	163	199	(36)	0	127
57 1010-27401 Vol Employee Benefit Ass	163	199	(36)	0	127
58 1010-44207 Drain - County at Large	1,199	92	1,107	0	2,306
59 1010-24501 County Survey/Remonum	11,869	10,814	1,055	0	12,925
60 1010-27303 Bldg Auth-MH Grp Home, f	5,377	2,130	3,247	0	8,624
61 1010-27309 Bldg Auth-MH Grp Home, z	5,260	2,377	2,883	0	8,142
62 1010-27310 Bldg Auth-MH Grp Home, f	5,220	2,274	2,946	0	8,165

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
63 1010-27311 Bldg Auth-MH Grp Home,I	5,419	3,373	2,046	0	7,465
64 1010-27312 Bldg Auth-MH Grp Home,I	5,911	2,384	3,527	0	9,438
65 1010-27319 Bldg Auth-MH Grp Home,I	5,067	2,550	2,517	0	7,584
66 1010-27320 Bldg Auth-MH Grp Home,C	4,925	2,194	2,731	0	7,656
67 1010-27321 Bldg Auth-MH Grp Home,I	4,795	2,328	2,467	0	7,261
68 1010-27322 Bldg Auth-MH Grp Home,I	5,636	2,523	3,113	0	8,749
69 1010-56800 Soil Conservation	1,824	2,033	(209)	0	1,615
70 1010-71000 M.S.U. Extension	42,315	36,942	5,373	0	47,688
71 1010-71800 Environmental Affairs	45,857	44,605	1,252	0	47,110
72 1010-71803 Euclid Linear Park	74	68	6	0	80
73 1010-71804 Environmental Grant	648	122	526	0	1,173
74 1010-71806 Bay Co/Partnership Water	0	0	0	0	0
75 1010-71807 Phragmites Treatment 201	0	0	0	0	0
76 1010-28800 Geographic Information S)	37,044	7,471	29,573	0	66,617
77 1010-31100 Circuit Court Warrant Offic	25,293	18,160	7,133	0	32,426
78 1010-31200 B.A.Y.A.N.E.T.	65	0	0	0	65
79 1010-31500 Secondary Road Patrol	257,713	222,088	35,625	0	293,338
80 1010-31502 2nd Rd Patr-Monitor Cops	0	0	0	0	0
81 1010-31503 2nd Rd Patrol-Bangor Tw	26,559	28,675	(2,116)	0	24,443
82 1010-31504 2nd Rd Patr-Portsmouth	18,096	9,316	8,780	0	26,877
83 1010-31505 2nd Rd Patr-Williams Twp	32,286	32,698	(412)	0	31,874
84 1010-31506 2nd Rd Patrol-Monitor Tw	13,526	18,306	(4,780)	0	8,746
85 1010-31507 2nd Rd Patrol - City of	9,108	8,949	159	0	9,267
86 1010-31508 2nd Road Patrol-Pinconni	59,014	23,575	35,439	0	94,453
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	1,481	9,379	(7,898)	0	(6,417)
88 1010-31510 Bangor Twps Schools & B	21,316	14,217	7,099	0	28,415
89 1010-31516 2nd Rd.Pat-Bay City Schc	6,449	17,558	(11,109)	0	(4,660)
90 1010-31517 2nd Patrol-Frankenlust & k	24,246	9,344	14,902	0	39,149
91 1010-31600 Secondary Road Patrol Gr	0	1,615	(1,615)	0	(1,615)
92 1010-31681 Road Patrol Grant Oct-De	33,088	32,530	558	0	33,645
93 1010-31700 Township Road Patrol	11,392	7,632	3,760	0	15,152
94 1010-31701 Township Road Patrol Apr	0	0	0	0	0
95 1010-31902 Drive MI Safely/Task Forc	2,305	873	1,432	0	3,737
96 1010-31903 O.W.I. Alcohol Enforceme	0	1,755	(1,755)	0	(1,755)
97 1010-31904 Youth Alcohol Enforcemer	0	0	0	0	0
98 1010-31905 Dre Drug Recogn.Expert C	14	618	(604)	0	(591)
99 1010-32100 Michigan Justice Training	177	457	(280)	0	(103)
100 1010-32200 Medical Marihuana Enforc	0	0	0	0	0
101 1010-32500 911 Central Dispatch	3,673	10,790	(7,117)	0	(3,444)
102 1010-33100 Marine Law Enforcement C	6,835	6,524	311	0	7,146

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
103 1010-33101 Marine Safety	3,612	876	2,736	0	6,348
104 1010-33102 Port Security	0	0	0	0	0
105 1010-33103 Marine Slow No Wake Pro	297	1,588	(1,291)	0	(994)
106 1010-33200 Snowmobile Law Enforcer	186	976	(790)	0	(603)
107 1010-33300 Operations Stone Garden	1,738	1,437	301	0	2,039
108 1010-33301 Operation Stone Garden F	1,047	1,034	13	0	1,059
109 1010-33302 Operation Stone Garden F	1,472	1,297	175	0	1,648
110 1010-33350 Sheriff Covid	0	0	0	0	0
111 1010-35100 Corrections Department / .	9,746	4,157	5,589	0	15,335
112 1010-36481 Comm Corrections Plan	374	0	0	0	374
113 1010-42600 Off of Emerg Serv-Civil	10,697	9,078	1,619	0	12,316
114 1010-42601 Local Emergency Planning	661	1,747	(1,086)	0	(425)
115 1010-42602 Homeland Security Activity	3,394	149	3,245	0	6,639
116 1010-42603 Hazard Mitigation Grant	0	185	(185)	0	(185)
117 1010-42650 AA (Active Assult) Task Fc	651	176	475	0	1,125
118 1010-43000 Animal Services & Adoptic	60,551	161,483	(100,932)	0	(40,381)
119 1010-58000 Pere Marquette Parking	10,887	9,878	1,009	0	11,895
120 1010-60100 Health Dept-Admin	847	1,630	(783)	0	64
121 1010-61700 Personal Care - Private	0	53	(53)	0	(53)
122 1010-61731 Personal Care-Grant/Oct-I	0	95	(95)	0	(95)
123 1010-64800 Medical Examiner	2,598	4,595	(1,997)	0	601
124 1010-64900 Mental Health	59	107	(48)	0	12
125 1010-65100 Ambulance	0	68	(68)	0	(68)
126 1010-66801 Michigan Works!	0	298	(298)	0	(298)
127 1010-67000 Mi Dept Human Serv-Bay	112	148	(36)	0	76
128 1010-67100 Social Services-Med Care	163	199	(36)	0	127
129 1010-68100 Veterans Burial	(287)	68	(355)	0	(642)
130 1010-68900 Veterans Relief	5,388	0	0	0	5,388
131 1010-69200 Center Ridge Arms Housir	864	14,145	(13,281)	0	(12,416)
132 1010-70200 Center Ridge Arms-Admin	0	0	0	0	0
133 1010-72101 Transportation Planning	10,716	8,063	2,653	0	13,370
134 1010-72181 Trans. Planning - Oct.-Dec	10,013	11,368	(1,355)	0	8,657
135 1010-75100 Recreation/Parks Departm	82,516	109,626	(27,110)	0	55,407
136 1010-75104 Juv Community Based Tre	257	274	(17)	0	240
137 1010-75105 Juv Gender Specific Servi	239	274	(35)	0	203
138 1010-75108 Veterans Park Softball	10,127	3,989	6,138	0	16,265
139 1010-75700 Community Center	209,253	120,690	88,563	0	297,815
140 1010-75800 Swimming Pool	6,897	12,040	(5,143)	0	1,755
141 1010-75900 County Market	0	0	0	0	0
142 1010-76150 Fairgrounds	91,057	49,759	41,298	0	132,355

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
143 1010-762XX Civic Arena	267,610	153,157	114,453	0	382,062
144 1010-76300 Pinconning Park	86,880	62,388	24,492	0	111,371
145 1010-79000 Library	198	199	(1)	0	196
146 1010-20250 401(K) Savings Plan Admi	708	68	640	0	1,348
147 1010-20400/20401 Self Insurance Adr	163	264	(101)	0	62
148 1010-10300 Midland-Bay-Saginaw Airp	0	360	(360)	0	(360)
149 2010 County Road Fund	3,251	3,250	1	0	3,252
150 2210 Health Dept - Dist Health	791,185	616,514	174,671	0	965,855
151 2210-605XX Bioterrorism	36,286	4,404	31,882	0	68,167
152 2340 Animal Service Adoption Millage	86,837	0	0	0	86,837
153 2380 Gypsy Moth Control Fund	34,032	26,309	7,723	0	41,754
154 2400 Mosquito Control Fund	173,799	120,885	52,914	0	226,712
155 2560 Regist of Deeds Automation Fnd	7,137	19,275	(12,138)	0	(5,001)
156 2570 Budget Stabilization Fund	0	0	0	0	0
157 2600 Indigent Defense Fund	71,492	61,481	10,011	0	81,504
158 2610 911 Service Fund	238,603	187,696	50,907	0	289,510
159 2630 Concealed Pistol Licensing Fd	15,365	8,500	6,865	0	22,229
160 2640 Local C.F.O. Training Fund	502	1,378	(876)	0	(374)
161 2650 Drug Law Enforcement Fund	17	71	(54)	0	(36)
162 2651 Drug Law Enforcement-Bayanet	0	7,619	(7,619)	0	(7,619)
163 2651-31200 BAYANET	0	0	0	0	0
164 2690 Law Library Fund	2,146	1,108	1,038	0	3,183
165 2700 Historical Comm/Museum	4,696	0	0	0	4,696
166 2710 Library Fund	1,713	2,555	(842)	0	870
167 2740 Community Corrections Fund	44,661	24,853	19,808	0	64,470
168 2760 Department On Aging Fund	507,314	319,816	187,498	0	694,811
169 2770 Home Rehabilitation Fund	1,075	1,679	(604)	0	470
170 2779 Septic Sys Repl	14	0	0	0	14
171 2860 American Rescue Plan (ARPA)	16,476	0	0	0	16,476
172 2900 Social Welfare Fund	808	1,116	(308)	0	500
173 2902 Soc. Welf.-Protective Services	3,664	0	0	0	3,664
174 2920-66200 Child Care-Probate (Child	2,844	2,729	115	0	2,958
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	164,492	113,528	50,964	0	215,455
176 2920-66205 CCF-Casa Ct.Appointed S	876	980	(104)	0	772
177 2920-66300 Child Care-D.S.S. (State V	275	408	(133)	0	142
178 2920-66400 In-Home Care-Intensive P	5,557	435	5,122	0	10,680
179 2920-66401 Youth & Family Support S	3,064	6,883	(3,819)	0	(755)
180 2920-66402 Juvenile Drug Court	6,242	11,733	(5,491)	0	750
181 2920-66500 Intensive Probation	63,459	38,824	24,635	0	88,094
182 2920-75104 Juv.Community Based Tre	21,629	29,323	(7,694)	0	13,934

**Bay County, MI
Cost Allocation Plan**

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
183 2920-75105 Juv.Gender Specific Servi	23,735	21,166	2,569	0	26,305
184 Juvenile Detention Building Use	103,384	35,821	67,563	0	170,947
185 2921 Child Care/Social Services	0	0	0	0	0
186 2930 Soldier's Relief	54,677	57,368	(2,691)	0	51,986
187 2940 Veterans Trust Board	0	0	0	0	0
188 2970 Historical Preservation	3,117	2,949	168	0	3,286
189 3650 Debt-Water Supply Sys Bay	0	0	0	0	0
190 3690 Bldg Authority Debt Fund	0	0	0	0	0
191 4650 Water Supply Sys Bay-Const	0	0	0	0	0
192 5090-75600 Public Golf Course	47,621	38,976	8,645	0	56,266
193 5090-75601 Public Golf Course-Snack	655	769	(114)	0	541
194 5090-75602 Public Golf Course-Club	44,227	37,628	6,599	0	50,825
195 5120-67100 Medical Care Facility Func	25,740	20,033	5,707	0	31,447
196 5160 100% Tax Payment Fund (DTR)	21,681	25,615	(3,934)	0	17,747
197 5180 Delq Prop Tax Foreclosure	25,889	27,819	(1,930)	0	23,959
198 5350-70200 Housing Fund	0	25,350	(25,350)	0	(25,350)
199 5920 Water and Sewer Fund	1,489	862	627	0	2,116
200 5950 Commissary Fund	3,994	4,158	(164)	0	3,829
201 6770 Self-Insurance Fund-WC/UC/S&A	20,311	9,653	10,658	0	30,970
202 6771 Self-Insurance Fund-Healthcare	3,357	4,732	(1,375)	0	1,982
203 7010 Trust and Agency	0	0	0	0	0
204 7030 Current Tax Collection Fund	0	0	0	0	0
205 7100 District Court Custodial Fund	23	126	(103)	0	(80)
206 7110 Probate Court Custodial Fund	1,070	126	944	0	2,013
207 7120 Trial Court Custodial Fund	23	126	(103)	0	(80)
208 7140 Inmates Custodial Fund	186	390	(204)	0	(18)
209 7210 Library Penal Fine Fund	0	0	0	0	0
210 7250 Flexible Spending-Section	0	0	0	0	0
211 7260 Employee 457 Def Comp Fund	0	0	0	0	0
212 7310-27400 Retirement System Fund	235,730	185,173	50,557	0	286,286
213 7360-27401 Public Employee Health C	14,505	6,193	8,312	0	22,817
214 7550 Cash and Investment Pool Fund	0	0	0	0	0
215 7610 Probate Court Trust Fund	0	0	0	0	0
216 7640 Inmate Trust Fund	0	83	(83)	0	(83)
217 8010 Drain	29,910	29,176	734	0	30,644
218 8011 Hampton O&M	3,052	2,804	248	0	3,300
219 8012 Portsmouth O&M	585	611	(26)	0	559
220 8014 Bangor O&M	7,871	8,481	(610)	0	7,260
221 8020 Drain Revolving Account	0	0	0	0	0
222 8510 Drain Debt Ret	1,015	1,064	(49)	0	966

**Bay County, MI
Cost Allocation Plan**

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
223 9760 Governmental Full Accrual	1,784	5,078	(3,294)	0	(1,509)
224 9770 Governmentl Full Accrual-Drain	125	88	37	0	163
225 Bay City Department of Public Safety	113,239	107,000	6,239	0	119,479
226 Other	238,885	117,430	121,455	0	360,340
Total	8,480,835	6,547,808	1,807,555	0	10,288,390

**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**

FY 2023
10/3/2024

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	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
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost										
2021 Building Depreciation	P	651,743	0	8,670	42,581	156,632	297,690	66,590	19,635	10,878
Subtotal - Services & Supplies		<u>651,743</u>	<u>0</u>	<u>8,670</u>	<u>42,581</u>	<u>156,632</u>	<u>297,690</u>	<u>66,590</u>	<u>19,635</u>	<u>10,878</u>
Department Cost Total		651,743	0	8,670	42,581	156,632	297,690	66,590	19,635	10,878
Adjustments to Cost										
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		651,743	0	8,670	42,581	156,632	297,690	66,590	19,635	10,878
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		<u><u>\$651,743</u></u>		<u><u>\$8,670</u></u>	<u><u>\$42,581</u></u>	<u><u>\$156,632</u></u>	<u><u>\$297,690</u></u>	<u><u>\$66,590</u></u>	<u><u>\$19,635</u></u>	<u><u>\$10,878</u></u>

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost						
2021 Building Depreciation	P	651,743	694	35,487	360	12,527
Subtotal - Services & Supplies		<hr/> 651,743	<hr/> 694	<hr/> 35,487	<hr/> 360	<hr/> 12,527
Department Cost Total		651,743	694	35,487	360	12,527
Adjustments to Cost						
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		651,743	694	35,487	360	12,527
General Admin Distribution			0	0	0	0
Grand Total		<hr/> <hr/> \$651,743	<hr/> <hr/> \$694	<hr/> <hr/> \$35,487	<hr/> <hr/> \$360	<hr/> <hr/> \$12,527

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$1,169	\$16	\$76	\$281	\$534	\$119	\$35	\$20	\$1
Subtotal - 1010-19100 Accounting Dep	0	1,169	16	76	281	534	119	35	20	1
Total Incoming	0	1,169	16	76	281	534	119	35	20	1
C. Total Allocated		\$652,913	\$8,685	\$42,658	\$156,913	\$298,224	\$66,710	\$19,670	\$10,897	\$695
			1.33%	6.53%	24.03%	45.68%	10.22%	3.01%	1.67%	0.11%

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Community Center	Storage Bldg	Central Dispatch
5 Contract Serv.	\$0	\$1,169	\$64	\$1	\$22
Subtotal - 1010-19100 Accounting Dep	0	1,169	64	1	22
Total Incoming	0	1,169	64	1	22
C. Total Allocated		\$652,913	\$35,551	\$361	\$12,549
			5.44%	0.06%	1.92%

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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	187
8 1010-27200 Administrative Services	435	0.95%	82	0	82	0	83
9 1010-22800 Information Systems Divis	3,210	7.02%	609	0	609	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	366
15 1010-24900 Printing/Postage	838	1.83%	159	0	159	0	159
38 1010-17100 County Executive	2,505	5.48%	475	0	475	1	476
39 1010-21500 Clerk	4,698	10.28%	891	0	891	2	892
45 1010-25700 Equalization Department	697	1.52%	132	0	132	0	132
50 1010-71100 Register of Deeds	1,869	4.09%	354	0	354	1	355
54 1010-44200 Drain Commissioner	1,912	4.18%	363	0	363	1	363
59 1010-24501 County Survey/Remonum	56	0.12%	11	0	11	0	11
70 1010-71000 M.S.U. Extension	2,492	5.45%	473	0	473	1	473
71 1010-71800 Environmental Affairs	601	1.31%	114	0	114	0	114
76 1010-28800 Geographic Information S)	254	0.56%	48	0	48	0	48
133 1010-72101 Transportation Planning	508	1.11%	96	0	96	0	97
153 2380 Gypsy Moth Control Fund	605	1.32%	115	0	115	0	115
168 2760 Department On Aging Fund	4,322	9.45%	820	0	820	1	821
186 2930 Soldier's Relief	1,469	3.21%	279	0	279	0	279
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	19	0	19	0	19
212 7310-27400 Retirement System Fund	736	1.61%	140	0	140	0	140
226 Other	3,043	6.66%	577	0	577	1	578
Subtotal	45,722	100.00%	8,670	0	8,670	16	8,685
Direct Bills					0		0
Total					\$8,670		\$8,685

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Health Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 2210 Health Dept - Dist Health	100	100.00%	\$42,581	\$0	\$42,581	\$76	\$42,658
Subtotal	100	100.00%	42,581	0	42,581	76	42,658
Direct Bills					0		0
Total					\$42,581		\$42,658
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds							

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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 1010-28300 Circuit Court	11,550	24.56%	\$38,471	\$0	\$38,471	\$69	\$38,540
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	9,180	0	9,180	16	9,196
28 1010-28600 District Court	10,193	21.68%	33,951	0	33,951	61	34,012
29 1010-28700 District Court Adult Probat	1,538	3.27%	5,123	0	5,123	9	5,132
31 1010-28900 & 2150 FOC	4,500	9.57%	14,989	0	14,989	27	15,016
33 1010-29200 Law Library	731	1.55%	2,435	0	2,435	4	2,439
35 1010-29400 Probate Court	7,181	15.27%	23,919	0	23,919	43	23,962
48 1010-296XX Prosecuting Attorney	6,140	13.06%	20,451	0	20,451	37	20,488
53 1010-27102 Department of Public Defe	1,452	3.09%	4,836	0	4,836	9	4,845
167 2740 Community Corrections Fund	112	0.24%	373	0	373	1	374
226 Other	872	1.85%	2,904	0	2,904	5	2,910
Subtotal	47,025	100.00%	156,632	0	156,632	281	156,913
Direct Bills					0		0
Total					\$156,632		\$156,913

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	\$447	\$249,446
200 5950 Commissary Fund	288	0.42%	1,249	0	1,249	2	1,251
225 Bay City Department of Public Safety	10,939	15.94%	47,441	0	47,441	85	47,527
Subtotal	68,641	100.00%	297,690	0	297,690	534	298,224
Direct Bills					0		0
Total					\$297,690		\$298,224

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Juv Det Fac Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 Juvenile Detention Building Use	100	100.00%	\$66,590	\$0	\$66,590	\$119	\$66,710
Subtotal	100	100.00%	66,590	0	66,590	119	66,710
Direct Bills					0		0
Total					\$66,590		\$66,710

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Animal Control Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 1010-43000 Animal Services & Adoptic	100	100.00%	\$19,635	\$0	\$19,635	\$35	\$19,670
Subtotal	100	100.00%	19,635	0	19,635	35	19,670
Direct Bills					0		0
Total					\$19,635		\$19,670

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Fairgrounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 1010-76150 Fairgrounds	100	100.00%	\$10,878	\$0	\$10,878	\$20	\$10,897
Subtotal	100	100.00%	10,878	0	10,878	20	10,897
Direct Bills					0		0
Total					\$10,878		\$10,897
Basis Units: Direct Allocation to Fair Grounds							
Source: Buildings and Grounds							

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Office of Emergency Services Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 1010-42600 Off of Emerg Serv-Civil	100	100.00%	\$694	\$0	\$694	\$1	\$695
Subtotal	100	100.00%	694	0	694	1	695
Direct Bills					0		0
Total					\$694		\$695

Basis Units: Direct Allocation to the Office of Emergency Services

Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Community Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 1010-75700 Community Center	100	100.00%	\$35,487	\$0	\$35,487	\$64	\$35,551
Subtotal	100	100.00%	35,487	0	35,487	64	35,551
Direct Bills					0		0
Total					\$35,487		\$35,551

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
28 1010-28600 District Court	630	35.45%	128	0	128	0	128
31 1010-28900 & 2150 FOC	97	5.46%	20	0	20	0	20
39 1010-21500 Clerk	97	5.46%	20	0	20	0	20
48 1010-296XX Prosecuting Attorney	801	45.08%	162	0	162	0	163
50 1010-71100 Register of Deeds	55	3.10%	11	0	11	0	11
Subtotal	1,777	100.00%	360	0	360	1	361
Direct Bills					0		0
Total					\$360		\$361

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Central Dispatch Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$406	\$0	\$406	\$1	\$407
158 2610 911 Service Fund	4,838	96.76%	12,121	0	12,121	22	12,143
Subtotal	5,000	100.00%	12,527	0	12,527	22	12,549
Direct Bills					0		0
Total					\$12,527		\$12,549

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	187	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	83	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	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	366	0	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	159	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	249,446	0	0	0	0	0	20
23 1010-28300 Circuit Court	0	0	38,540	0	0	0	0	0	0	0
27 1010-28400 Circuit Court Adult Probati	0	0	9,196	0	0	0	0	0	0	0
28 1010-28600 District Court	0	0	34,012	0	0	0	0	0	0	128
29 1010-28700 District Court Adult Probat	0	0	5,132	0	0	0	0	0	0	0
31 1010-28900 & 2150 FOC	0	0	15,016	0	0	0	0	0	0	20
33 1010-29200 Law Library	0	0	2,439	0	0	0	0	0	0	0
35 1010-29400 Probate Court	0	0	23,962	0	0	0	0	0	0	0
38 1010-17100 County Executive	476	0	0	0	0	0	0	0	0	0
39 1010-21500 Clerk	892	0	0	0	0	0	0	0	0	20
45 1010-25700 Equalization Department	132	0	0	0	0	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	0	0	20,488	0	0	0	0	0	0	163
50 1010-71100 Register of Deeds	355	0	0	0	0	0	0	0	0	11
53 1010-27102 Department of Public Defe	0	0	4,845	0	0	0	0	0	0	0
54 1010-44200 Drain Commissioner	363	0	0	0	0	0	0	0	0	0
59 1010-24501 County Survey/Remonum	11	0	0	0	0	0	0	0	0	0
70 1010-71000 M.S.U. Extension	473	0	0	0	0	0	0	0	0	0
71 1010-71800 Environmental Affairs	114	0	0	0	0	0	0	0	0	0
76 1010-28800 Geographic Information Sy	48	0	0	0	0	0	0	0	0	0
113 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	695	0	0
118 1010-43000 Animal Services & Adoptic	0	0	0	0	0	19,670	0	0	0	0
133 1010-72101 Transportation Planning	97	0	0	0	0	0	0	0	0	0
139 1010-75700 Community Center	0	0	0	0	0	0	0	0	35,551	0
142 1010-76150 Fairgrounds	0	0	0	0	0	0	10,897	0	0	0
150 2210 Health Dept - Dist Health	0	42,658	0	0	0	0	0	0	0	0
153 2380 Gypsy Moth Control Fund	115	0	0	0	0	0	0	0	0	0
158 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	0
167 2740 Community Corrections Fund	0	0	374	0	0	0	0	0	0	0
168 2760 Department On Aging Fund	821	0	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:1 Building Depreciation

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Office of Emergency Services	Community Center	Storage Bldg
184 Juvenile Detention Building Use	\$0	\$0	\$0	\$0	\$66,710	\$0	\$0	\$0	\$0	\$0
186 2930 Soldier's Relief	279	0	0	0	0	0	0	0	0	0
200 5950 Commissary Fund	0	0	0	1,251	0	0	0	0	0	0
201 6770 Self-Insurance Fund-WC/UC/S&A	19	0	0	0	0	0	0	0	0	0
212 7310-27400 Retirement System Fund	140	0	0	0	0	0	0	0	0	0
225 Bay City Department of Public Safety	0	0	0	47,527	0	0	0	0	0	0
226 Other	578	0	2,910	0	0	0	0	0	0	0
Total	\$8,685	\$42,658	\$156,913	\$298,224	\$66,710	\$19,670	\$10,897	\$695	\$35,551	\$361

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:1 Building Depreciation

Department	Central Dispatch	Total
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	187
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	366
15 1010-24900 Printing/Postage	0	159
16 1010-30100 Sheriff's Office	0	249,466
23 1010-28300 Circuit Court	0	38,540
27 1010-28400 Circuit Court Adult Probati	0	9,196
28 1010-28600 District Court	0	34,140
29 1010-28700 District Court Adult Probat	0	5,132
31 1010-28900 & 2150 FOC	0	15,035
33 1010-29200 Law Library	0	2,439
35 1010-29400 Probate Court	0	23,962
38 1010-17100 County Executive	0	476
39 1010-21500 Clerk	0	912
45 1010-25700 Equalization Department	0	132
48 1010-296XX Prosecuting Attorney	0	20,651
50 1010-71100 Register of Deeds	0	366
53 1010-27102 Department of Public Defe	0	4,845
54 1010-44200 Drain Commissioner	0	363
59 1010-24501 County Survey/Remonum	0	11
70 1010-71000 M.S.U. Extension	0	473
71 1010-71800 Environmental Affairs	0	114
76 1010-28800 Geographic Information Sy	0	48
113 1010-42600 Off of Emerg Serv-Civil	407	1,101
118 1010-43000 Animal Services & Adoptic	0	19,670
133 1010-72101 Transportation Planning	0	97
139 1010-75700 Community Center	0	35,551
142 1010-76150 Fairgrounds	0	10,897
150 2210 Health Dept - Dist Health	0	42,658
153 2380 Gypsy Moth Control Fund	0	115
158 2610 911 Service Fund	12,143	12,143
167 2740 Community Corrections Fund	0	374
168 2760 Department On Aging Fund	0	821

**Bay County, MI
Cost Allocation Plan**

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Dept:1 Building Depreciation

Allocation Summary

Department	Central Dispatch	Total
184 Juvenile Detention Building Use	\$0	\$66,710
186 2930 Soldier's Relief	0	279
200 5950 Commissary Fund	0	1,251
201 6770 Self-Insurance Fund-WC/UC/S&A	0	19
212 7310-27400 Retirement System Fund	0	140
225 Bay City Department of Public Safety	0	47,527
226 Other	0	3,488
Total	\$12,549	\$652,913

**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.

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Imaging Equipment	Telephone Equipment
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost						
2020 Equipment Depreciation	P	376,385	0	299,643	63,445	13,296
Subtotal - Services & Supplies		<hr/> 376,385	<hr/> 0	<hr/> 299,643	<hr/> 63,445	<hr/> 13,296
Department Cost Total		376,385	0	299,643	63,445	13,296
Adjustments to Cost						
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		376,385	0	299,643	63,445	13,296
General Admin Distribution			0	0	0	0
Grand Total		<hr/> <hr/> \$376,385	<hr/> <hr/> \$299,643	<hr/> <hr/> \$63,445	<hr/> <hr/> \$13,296	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	Equipment Depreciation	Imaging Equipment	Telephone Equipment
5 Contract Serv.	\$0	\$319	\$254	\$54	\$11
Subtotal - 1010-19100 Accounting Dep	0	319	254	54	11
Total Incoming	0	319	254	54	11
C. Total Allocated		\$376,704	\$299,897	\$63,499	\$13,308
			79.61%	16.86%	3.53%

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	2,666.67	0.89%	\$2,667	\$0	\$2,667	\$2	\$2,669
8 1010-27200 Administrative Services	10,445.75	3.49%	10,446	0	10,446	9	10,455
9 1010-22800 Information Systems Divis	154,276.62	51.49%	154,277	0	154,277	131	154,407
10 Financial System MUNIS	20,315.80	6.78%	20,316	0	20,316	17	20,333
12 1010-26500 Buildings and Grounds	25,216.08	8.42%	25,216	0	25,216	21	25,237
15 1010-24900 Printing/Postage	1,547.42	0.52%	1,547	0	1,547	1	1,549
16 1010-30100 Sheriff's Office	85,175.09	28.43%	85,175	0	85,175	72	85,247
Subtotal	299,643.43	100.00%	299,643	0	299,643	254	299,897
Direct Bills					0		0
Total					\$299,643		\$299,897

Basis Units: Departmental Depreciation
Source: Fixed Asset Report

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	6	7,327
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 1010-28300 Circuit Court	9	11.54%	7,321	0	7,321	6	7,327
28 1010-28600 District Court	2	2.56%	1,627	0	1,627	1	1,628
32 1010-28900 & 2150 FOC DP	32	41.03%	26,029	0	26,029	22	26,051
35 1010-29400 Probate Court	19	24.36%	15,455	0	15,455	13	15,468
49 Prosecuting Attorney DP	2	2.56%	1,627	0	1,627	1	1,628
118 1010-43000 Animal Services & Adoptic	1	1.28%	813	0	813	1	814
Subtotal	78	100.00%	63,445	0	63,445	54	63,499
Direct Bills					0		0
Total					\$63,445		\$63,499

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

Bay County, MI
Cost Allocation Plan

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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7	1.65%	\$220	\$0	\$220	\$0	\$220
4 1010-10100 Board of Commissioners	3	0.71%	94	0	94	0	94
5 1010-19100 Accounting Department	8	1.89%	251	0	251	0	251
6 1010-20200 Payroll	5	1.18%	157	0	157	0	157
7 1010-21200 Budget Department	2	0.47%	63	0	63	0	63
8 1010-27200 Administrative Services	1	0.24%	31	0	31	0	31
9 1010-22800 Information Systems Divis	10	2.36%	314	0	314	0	314
11 1010-23300 Purchasing	2	0.47%	63	0	63	0	63
12 1010-26500 Buildings and Grounds	14	3.30%	439	0	439	0	439
13 1010-26600 Corporation Counsel	4	0.94%	125	0	125	0	126
14 1010-27000 Personnel & Employee Re	4	0.94%	125	0	125	0	126
15 1010-24900 Printing/Postage	2	0.47%	63	0	63	0	63
16 1010-30100 Sheriff's Office	24	5.66%	753	0	753	1	753
17 1010-75110 Recreation & Facilities	2	0.47%	63	0	63	0	63
18 1010-75112 Parks/Recreation Mainten:	2	0.47%	63	0	63	0	63
19 1010-20300 Risk Management	3	0.71%	94	0	94	0	94
22 1010-27300 Building Authority	1	0.24%	31	0	31	0	31
23 1010-28300 Circuit Court	21	4.95%	659	0	659	1	659
27 1010-28400 Circuit Court Adult Probati	20	4.72%	627	0	627	1	628
28 1010-28600 District Court	26	6.13%	815	0	815	1	816
29 1010-28700 District Court Adult Probat	7	1.65%	220	0	220	0	220
31 1010-28900 & 2150 FOC	29	6.84%	909	0	909	1	910
35 1010-29400 Probate Court	26	6.13%	815	0	815	1	816
38 1010-17100 County Executive	3	0.71%	94	0	94	0	94
39 1010-21500 Clerk	5	1.18%	157	0	157	0	157
45 1010-25700 Equalization Department	3	0.71%	94	0	94	0	94
48 1010-296XX Prosecuting Attorney	21	4.95%	659	0	659	1	659
50 1010-71100 Register of Deeds	6	1.42%	188	0	188	0	188
51 1010-27100 Department of Criminal De	7	1.65%	220	0	220	0	220
53 1010-27102 Department of Public Defe	6	1.42%	188	0	188	0	188
54 1010-44200 Drain Commissioner	4	0.94%	125	0	125	0	126
59 1010-24501 County Survey/Remonum	1	0.24%	31	0	31	0	31
70 1010-71000 M.S.U. Extension	9	2.12%	282	0	282	0	282
71 1010-71800 Environmental Affairs	2	0.47%	63	0	63	0	63
76 1010-28800 Geographic Information Sy	2	0.47%	63	0	63	0	63
118 1010-43000 Animal Services & Adoptic	9	2.12%	282	0	282	0	282
133 1010-72101 Transportation Planning	2	0.47%	63	0	63	0	63
139 1010-75700 Community Center	1	0.24%	31	0	31	0	31
143 1010-762XX Civic Arena	5	1.18%	157	0	157	0	157
144 1010-76300 Pinconning Park	1	0.24%	31	0	31	0	31
150 2210 Health Dept - Dist Health	61	14.39%	1,913	0	1,913	2	1,915
154 2400 Mosquito Control Fund	7	1.65%	220	0	220	0	220

**Bay County, MI
Cost Allocation Plan**

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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
158 2610 911 Service Fund	6	1.42%	\$188	\$0	\$188	\$0	\$188
168 2760 Department On Aging Fund	28	6.60%	878	0	878	1	879
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2	0.47%	63	0	63	0	63
186 2930 Soldier's Relief	2	0.47%	63	0	63	0	63
192 5090-75600 Public Golf Course	2	0.47%	63	0	63	0	63
226 Other	6	1.42%	188	0	188	0	188
Subtotal	424	100.00%	13,296	0	13,296	11	13,308
Direct Bills					0		0
Total					\$13,296		\$13,308

Basis Units: Phone Lines by Department
Source: Phone Directory

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
3 1010-25300 Treasurer	\$2,669	\$0	\$220	\$2,889
4 1010-10100 Board of Commissioners	0	814	94	908
5 1010-19100 Accounting Department	0	0	251	251
6 1010-20200 Payroll	0	814	157	971
7 1010-21200 Budget Department	0	0	63	63
8 1010-27200 Administrative Services	10,455	0	31	10,486
9 1010-22800 Information Systems Divis	154,407	7,327	314	162,048
10 Financial System MUNIS	20,333	0	0	20,333
11 1010-23300 Purchasing	0	0	63	63
12 1010-26500 Buildings and Grounds	25,237	0	439	25,677
13 1010-26600 Corporation Counsel	0	814	126	940
14 1010-27000 Personnel & Employee Re	0	814	126	940
15 1010-24900 Printing/Postage	1,549	0	63	1,612
16 1010-30100 Sheriff's Office	85,247	0	753	86,001
17 1010-75110 Recreation & Facilities	0	0	63	63
18 1010-75112 Parks/Recreation Mainten:	0	0	63	63
19 1010-20300 Risk Management	0	0	94	94
22 1010-27300 Building Authority	0	0	31	31
23 1010-28300 Circuit Court	0	7,327	659	7,986
27 1010-28400 Circuit Court Adult Probati	0	0	628	628
28 1010-28600 District Court	0	1,628	816	2,444
29 1010-28700 District Court Adult Probat	0	0	220	220
31 1010-28900 & 2150 FOC	0	0	910	910
32 1010-28900 & 2150 FOC DP	0	26,051	0	26,051
35 1010-29400 Probate Court	0	15,468	816	16,284
38 1010-17100 County Executive	0	0	94	94
39 1010-21500 Clerk	0	0	157	157
45 1010-25700 Equalization Department	0	0	94	94
48 1010-296XX Prosecuting Attorney	0	0	659	659
49 Prosecuting Attorney DP	0	1,628	0	1,628
50 1010-71100 Register of Deeds	0	0	188	188
51 1010-27100 Department of Criminal De	0	0	220	220
53 1010-27102 Department of Public Defe	0	0	188	188
54 1010-44200 Drain Commissioner	0	0	126	126
59 1010-24501 County Survey/Remonum	0	0	31	31
70 1010-71000 M.S.U. Extension	0	0	282	282
71 1010-71800 Environmental Affairs	0	0	63	63
76 1010-28800 Geographic Information S)	0	0	63	63
118 1010-43000 Animal Services & Adoptic	0	814	282	1,097
133 1010-72101 Transportation Planning	0	0	63	63
139 1010-75700 Community Center	0	0	31	31

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
143 1010-762XX Civic Arena	\$0	\$0	\$157	\$157
144 1010-76300 Pinconning Park	0	0	31	31
150 2210 Health Dept - Dist Health	0	0	1,915	1,915
154 2400 Mosquito Control Fund	0	0	220	220
158 2610 911 Service Fund	0	0	188	188
168 2760 Department On Aging Fund	0	0	879	879
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	63	63
186 2930 Soldier's Relief	0	0	63	63
192 5090-75600 Public Golf Course	0	0	63	63
226 Other	0	0	188	188
Total	\$299,897	\$63,499	\$13,308	\$376,704

**Bay County, MI
Cost Allocation Plan**

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

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

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

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

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

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

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

A. Department Costs

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
Personnel Costs						
Salaries	297,164	32,421	55,035	75,420	16,611	117,677
<i>Salary % Split</i>		<i>10.91%</i>	<i>18.52%</i>	<i>25.38%</i>	<i>5.59%</i>	<i>39.60%</i>
Benefits	117,882	12,861	21,832	29,919	6,590	46,681
Subtotal - Personnel Costs	415,046	45,282	76,867	105,339	23,201	164,358
Services & Supplies Cost						
72700 Office Supplies	2,825	308	523	717	158	1,119
72800 Printing and Binding	1,142	125	211	290	64	452
72900 Postage	4,149	0	0	0	0	4,149
73000 Magazines and Periodicals	0	0	0	0	0	0
74100 Licenses	1,113	121	206	282	62	441
74200 Food Supplies	307	33	57	78	17	122
Gas, Oil, & Grease	0	0	0	0	0	0
75100 Computer Supplies	0	0	0	0	0	0
80200 Contractual Services	316	34	59	80	18	125
81400 Investment/Bank Service Charg	0	0	0	0	0	0
82000 Memberships and Dues	440	48	81	112	25	174
83100 Other Services & Charges	0	0	0	0	0	0
83101 Animal License Processing Fee	5,070	0	0	0	0	5,070
85200 Telephone	3,054	333	566	775	171	1,210
86100 Conference Fees & Expenses	1,914	209	354	486	107	758
90000 Printing/Publishing/Advertising	30	3	6	8	2	12
86500 State Travel Mileage	188	21	35	48	11	75
86600 Local Travel Mileage	86	9	16	22	5	34
Equipment Repaid & Maintenance	0	0	0	0	0	0
93700 Hard/Software Repair & Maint	12,591	1,374	2,332	3,196	704	4,986
94601 Equipment Rental-Copy Machir	1,996	218	370	507	112	790
95500 Miscellaneous	30	3	6	8	2	12
96740 Office Equipment & Furniture E	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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 Expenses	0	0	0	0	0	0
Unrealized Loss on Investments D	41,374	0	0	0	0	0
Subtotal - Services & Supplies	76,626	2,840	4,821	6,607	1,455	19,528
Department Cost Total	491,672	48,122	81,688	111,946	24,656	183,886
Adjustments to Cost						
Unrealized Loss on Investments D	(41,374)	0	0	0	0	0
Subtotal - Adjustments	(41,374)	0	0	0	0	0
Total Costs After Adjustments	450,297	48,122	81,688	111,946	24,656	183,886
General Admin Distribution		(48,122)	9,774	13,395	2,950	22,003
Grand Total	\$450,297		\$91,462	\$125,340	\$27,606	\$205,888
						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 Reconcilia n	Accounting	General Government
1 County Building	\$410	\$1	\$83	\$114	\$25	\$188
Subtotal - Building Depreciation	410	1	83	114	25	188
2 Equipment Depreciation	2,667	2	542	743	164	1,220
2 Telephone Equipment	220	0	45	61	13	100
Subtotal - Equipment Depreciation	2,886	2	587	804	177	1,321
3 Cash Receipts	0	6,025	1,224	1,677	369	2,755
3 Bank Reconciliation	0	5,415	1,100	1,507	332	2,476
Subtotal - 1010-25300 Treasurer	0	11,440	2,324	3,184	701	5,231
4 Annual Audit	0	2,254	458	627	138	1,031
Subtotal - 1010-10100 Board of Comm	0	2,254	458	627	138	1,031
5 Accounting	0	9,435	1,916	2,626	578	4,314
5 Payroll	0	0	0	0	0	0
5 Budgeting	0	133	27	37	8	61
5 Contract Serv.	0	425	86	118	26	194
Subtotal - 1010-19100 Accounting Dep	0	9,992	2,030	2,781	613	4,569
6 Payroll	0	2,905	590	809	178	1,328
6 Budgeting	0	26	5	7	2	12
Subtotal - 1010-20200 Payroll	0	2,931	595	816	180	1,340
7 Budgeting	0	256	52	71	16	117
7 Accts Payable	0	129	26	36	8	59
7 General Accounting	0	1,136	231	316	70	520
Subtotal - 1010-21200 Budget Departm	0	1,521	309	423	93	696
8 Admin Services	0	551	112	153	34	252
Subtotal - 1010-27200 Administrative S	0	551	112	153	34	252
9 Tech Support	0	16,385	3,328	4,561	1,005	7,492
9 Network/Server	0	10,707	2,175	2,980	656	4,895
9 Direct Support	0	(878)	(178)	(244)	(54)	(401)

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconciliatio n	Accounting	General Government
Subtotal - 1010-22800 Information Sys	\$0	\$26,214	\$5,325	\$7,297	\$1,607	\$11,986
10 Accounting	0	5,594	1,136	1,557	343	2,558
Subtotal - Financial System MUNIS	0	5,594	1,136	1,557	343	2,558
11 Purchasing	0	690	140	192	42	315
Subtotal - 1010-23300 Purchasing	0	690	140	192	42	315
12 County Building	0	25,414	5,162	7,074	1,558	11,620
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	25,414	5,162	7,074	1,558	11,620
13 Civil Counsel	0	15,528	3,154	4,322	952	7,100
Subtotal - 1010-26600 Corporation Cot	0	15,528	3,154	4,322	952	7,100
14 Human Resources	0	3,292	669	916	202	1,505
14 Labor Relations	0	1,128	229	314	69	516
14 Education and Training	0	8	2	2	1	4
Subtotal - 1010-27000 Personnel & Err	0	4,428	899	1,233	271	2,025
15 Mail Services	0	742	151	207	45	339
Subtotal - 1010-24900 Printing/Postage	0	742	151	207	45	339
18 Vehicle Maintenance	0	294	60	82	18	134
18 County Building	0	145	30	40	9	66
Subtotal - 1010-75112 Parks/Recreatio	0	439	89	122	27	201
19 General Liability	0	2,033	413	566	125	930
19 Vehicle Insurance	0	795	162	221	49	364
19 County Building	0	1,316	267	366	81	602
Subtotal - 1010-20300 Risk Manageme	0	4,144	842	1,154	254	1,895
20 Wellness Program	0	928	189	258	57	424
Subtotal - 1010-20350 Wellness Progr	0	928	189	258	57	424
21 Term Payoff	0	2,422	492	674	148	1,107
Subtotal - 1010-20500 Retirees Health/	0	2,422	492	674	148	1,107
Total Incoming	3,296	115,238	24,076	32,994	7,267	54,197
C. Total Allocated		\$568,832	\$115,538	\$158,334	\$34,874	\$260,086
			20.31%	27.84%	6.13%	45.72%

**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	1,790	6.54%	\$6,025	\$0	\$6,025	\$0	\$6,025
5 1010-19100 Accounting Department	13	0.05%	44	0	44	12	56
6 1010-20200 Payroll	5	0.02%	17	0	17	5	21
9 1010-22800 Information Systems Divis	24	0.09%	81	0	81	22	103
11 1010-23300 Purchasing	3	0.01%	10	0	10	3	13
12 1010-26500 Buildings and Grounds	83	0.30%	279	0	279	76	355
13 1010-26600 Corporation Counsel	110	0.40%	370	0	370	101	471
15 1010-24900 Printing/Postage	3	0.01%	10	0	10	3	13
16 1010-30100 Sheriff's Office	2,298	8.39%	7,734	0	7,734	2,102	9,837
19 1010-20300 Risk Management	2	0.01%	7	0	7	2	9
20 1010-20350 Wellness Program	1	0.00%	3	0	3	1	4
22 1010-27300 Building Authority	64	0.23%	215	0	215	59	274
23 1010-28300 Circuit Court	681	2.49%	2,292	0	2,292	623	2,915
24 1010-28301 Circuit Court - SSSPP Gra	4	0.01%	13	0	13	4	17
25 1010-28331 Circuit-Adult Drug Court G	10	0.04%	34	0	34	9	43
26 1010-28341 Circuit Ct Blog Response I	3	0.01%	10	0	10	3	13
27 1010-28400 Circuit Court Adult Probati	155	0.57%	522	0	522	142	663
28 1010-28600 District Court	233	0.85%	784	0	784	213	997
30 1010-28701 Dist.Ct OWI Treatment Oc	37	0.14%	125	0	125	34	158
31 1010-28900 & 2150 FOC	622	2.27%	2,093	0	2,093	569	2,662
34 1010-28299 Jury/Judicial Council	91	0.33%	306	0	306	83	390
35 1010-29400 Probate Court	594	2.17%	1,999	0	1,999	543	2,543
36 1010-29402 Public Guardian	61	0.22%	205	0	205	56	261
39 1010-21500 Clerk	639	2.33%	2,151	0	2,151	585	2,735
40 1010-22900 Community Outreach / Me	24	0.09%	81	0	81	22	103
44 1010-25420 2020 Delq Tax Property S:	9	0.03%	30	0	30	8	39
45 1010-25700 Equalization Department	8	0.03%	27	0	27	7	34
48 1010-296XX Prosecuting Attorney	167	0.61%	562	0	562	153	715
50 1010-71100 Register of Deeds	1,104	4.03%	3,716	0	3,716	1,010	4,726
52 1010-27101 Indigent Attorney	25	0.09%	84	0	84	23	107
54 1010-44200 Drain Commissioner	154	0.56%	518	0	518	141	659
55 1010-27160 Department Of Indigent Dc	5	0.02%	17	0	17	5	21
56 1010-27400 Retirement Board	12	0.04%	40	0	40	11	51
57 1010-27401 Vol Employee Benefit Ass:	12	0.04%	40	0	40	11	51
59 1010-24501 County Survey/Remonum:	276	1.01%	929	0	929	253	1,181
62 1010-27310 Bldg Auth-MH Grp Home, I	1	0.00%	3	0	3	1	4
69 1010-56800 Soil Conservation	105	0.38%	353	0	353	96	449
76 1010-28800 Geographic Information S)	6	0.02%	20	0	20	5	26
79 1010-31500 Secondary Road Patrol	27	0.10%	91	0	91	25	116
81 1010-31503 2nd Rd Patrol-Bangor Tw	13	0.05%	44	0	44	12	56
82 1010-31504 2nd Rd Patr-Portsmouth	10	0.04%	34	0	34	9	43
83 1010-31505 2nd Rd Ptrl-Williams Twp	12	0.04%	40	0	40	11	51

**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
84 1010-31506 2nd Rd Patrol-Monitor Tw	12	0.04%	\$40	\$0	\$40	\$11	\$51
85 1010-31507 2nd Rd Patrol - City of	12	0.04%	40	0	40	11	51
86 1010-31508 2nd Road Patrol-Pinconni	12	0.04%	40	0	40	11	51
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	10	0.04%	34	0	34	9	43
88 1010-31510 Bangor Twps Schools & B	19	0.07%	64	0	64	17	81
89 1010-31516 2nd Rd.Pat-Bay City Schc	11	0.04%	37	0	37	10	47
90 1010-31517 2nd Patrol-Frankenlust & P	16	0.06%	54	0	54	15	68
92 1010-31681 Road Patrol Grant Oct-Dec	4	0.01%	13	0	13	4	17
93 1010-31700 Township Road Patrol	26	0.09%	88	0	88	24	111
95 1010-31902 Drive MI Safely/Task Forc	5	0.02%	17	0	17	5	21
98 1010-31905 Dre Drug Recogn.Expert C	1	0.00%	3	0	3	1	4
99 1010-32100 Michigan Justice Training	1	0.00%	3	0	3	1	4
101 1010-32500 911 Central Dispatch	14	0.05%	47	0	47	13	60
102 1010-33100 Marine Law Enforcement C	4	0.01%	13	0	13	4	17
109 1010-33302 Operation Stone Garden F	6	0.02%	20	0	20	5	26
111 1010-35100 Corrections Department / .	38	0.14%	128	0	128	35	163
113 1010-42600 Off of Emerg Serv-Civil	26	0.09%	88	0	88	24	111
115 1010-42602 Homeland Security Activity	3	0.01%	10	0	10	3	13
117 1010-42650 AA (Active Assult) Task Fc	7	0.03%	24	0	24	6	30
118 1010-43000 Animal Services & Adoptic	25	0.09%	84	0	84	23	107
119 1010-58000 Pere Marquette Parking	4	0.01%	13	0	13	4	17
120 1010-60100 Health Dept-Admin	12	0.04%	40	0	40	11	51
123 1010-64800 Medical Examiner	51	0.19%	172	0	172	47	218
128 1010-67100 Social Services-Med Care	12	0.04%	40	0	40	11	51
130 1010-68900 Veterans Relief	12	0.04%	40	0	40	11	51
131 1010-69200 Center Ridge Arms Housir	41	0.15%	138	0	138	38	176
133 1010-72101 Transportation Planning	8	0.03%	27	0	27	7	34
134 1010-72181 Trans. Planning - Oct.-Dec	17	0.06%	57	0	57	16	73
135 1010-75100 Recreation/Parks Departm	37	0.14%	125	0	125	34	158
136 1010-75104 Juv Community Based Tre	10	0.04%	34	0	34	9	43
137 1010-75105 Juv Gender Specific Servi	10	0.04%	34	0	34	9	43
138 1010-75108 Veterans Park Softball	1	0.00%	3	0	3	1	4
139 1010-75700 Community Center	463	1.69%	1,558	0	1,558	424	1,982
140 1010-75800 Swimming Pool	1	0.00%	3	0	3	1	4
142 1010-76150 Fairgrounds	50	0.18%	168	0	168	46	214
143 1010-762XX Civic Arena	3,292	12.03%	11,080	0	11,080	3,012	14,092
144 1010-76300 Pinconning Park	814	2.97%	2,740	0	2,740	745	3,484
145 1010-79000 Library	12	0.04%	40	0	40	11	51
146 1010-20250 401(K) Savings Plan Admi	26	0.09%	88	0	88	24	111
147 1010-20400/20401 Self Insurance Adm	12	0.04%	40	0	40	11	51
149 2010 County Road Fund	146	0.53%	491	0	491	134	625
150 2210 Health Dept - Dist Health	2,326	8.50%	7,829	0	7,829	2,128	9,957

**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
151 2210-605XX Bioterrorism	3	0.01%	\$10	\$0	\$10	\$3	\$13
152 2340 Animal Service Adoption Millage	393	1.44%	1,323	0	1,323	360	1,682
153 2380 Gypsy Moth Control Fund	156	0.57%	525	0	525	143	668
154 2400 Mosquito Control Fund	192	0.70%	646	0	646	176	822
155 2560 Regist of Deeds Automation Fnd	36	0.13%	121	0	121	33	154
157 2600 Indigent Defense Fund	11	0.04%	37	0	37	10	47
158 2610 911 Service Fund	211	0.77%	710	0	710	193	903
159 2630 Concealed Pistol Licensing Fd	260	0.95%	875	0	875	238	1,113
160 2640 Local C.F.O. Training Fund	1	0.00%	3	0	3	1	4
161 2650 Drug Law Enforcement Fund	1	0.00%	3	0	3	1	4
164 2690 Law Library Fund	14	0.05%	47	0	47	13	60
165 2700 Historical Comm/Museum	119	0.43%	401	0	401	109	509
166 2710 Library Fund	92	0.34%	310	0	310	84	394
167 2740 Community Corrections Fund	31	0.11%	104	0	104	28	133
168 2760 Department On Aging Fund	1,980	7.23%	6,664	0	6,664	1,811	8,475
170 2779 Septic Sys Repl	1	0.00%	3	0	3	1	4
171 2860 American Rescue Plan (ARPA)	10	0.04%	34	0	34	9	43
172 2900 Social Welfare Fund	12	0.04%	40	0	40	11	51
174 2920-66200 Child Care-Probate (Child	81	0.30%	273	0	273	74	347
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	356	1.30%	1,198	0	1,198	326	1,524
176 2920-66205 CCF-Casa Ct.Appointed S	29	0.11%	98	0	98	27	124
177 2920-66300 Child Care-D.S.S. (State V	12	0.04%	40	0	40	11	51
178 2920-66400 In-Home Care-Intensive P	7	0.03%	24	0	24	6	30
179 2920-66401 Youth & Family Support S	33	0.12%	111	0	111	30	141
180 2920-66402 Juvenile Drug Court	15	0.05%	50	0	50	14	64
181 2920-66500 Intensive Probation	34	0.12%	114	0	114	31	146
182 2920-75104 Juv.Community Based Tre	33	0.12%	111	0	111	30	141
183 2920-75105 Juv.Gender Specific Servi	33	0.12%	111	0	111	30	141
186 2930 Soldier's Relief	181	0.66%	609	0	609	166	775
188 2970 Historical Preservation	29	0.11%	98	0	98	27	124
192 5090-75600 Public Golf Course	287	1.05%	966	0	966	263	1,229
194 5090-75602 Public Golf Course-Club	813	2.97%	2,736	0	2,736	744	3,480
195 5120-67100 Medical Care Facility Func	1,103	4.03%	3,712	0	3,712	1,009	4,721
196 5160 100% Tax Payment Fund (DTR)	689	2.52%	2,319	0	2,319	630	2,949
197 5180 Delq Prop Tax Foreclosure	1,143	4.18%	3,847	0	3,847	1,046	4,893
199 5920 Water and Sewer Fund	25	0.09%	84	0	84	23	107
200 5950 Commissary Fund	39	0.14%	131	0	131	36	167
201 6770 Self-Insurance Fund-WC/UC/S&A	45	0.16%	151	0	151	41	193
202 6771 Self-Insurance Fund-Healthcare	108	0.39%	363	0	363	99	462
205 7100 District Court Custodial Fund	1	0.00%	3	0	3	1	4
206 7110 Probate Court Custodial Fund	1	0.00%	3	0	3	1	4
207 7120 Trial Court Custodial Fund	1	0.00%	3	0	3	1	4

**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
208 7140 Inmates Custodial Fund	13	0.05%	\$44	\$0	\$44	\$12	\$56
212 7310-27400 Retirement System Fund	620	2.26%	2,087	0	2,087	567	2,654
213 7360-27401 Public Employee Health C	301	1.10%	1,013	0	1,013	275	1,288
217 8010 Drain	387	1.41%	1,303	0	1,303	354	1,657
218 8011 Hampton O&M	27	0.10%	91	0	91	25	116
219 8012 Portsmouth O&M	18	0.07%	61	0	61	16	77
220 8014 Bangor O&M	74	0.27%	249	0	249	68	317
222 8510 Drain Debt Ret	60	0.22%	202	0	202	55	257
223 9760 Governmental Full Accrual	38	0.14%	128	0	128	35	163
224 9770 Governmentl Full Accrual-Drain	1	0.00%	3	0	3	1	4
226 Other	109	0.40%	367	0	367	100	467
Subtotal	27,374	100.00%	92,131	0	92,131	23,407	115,538
Direct Bills					0		0
Total					\$92,131		\$115,538

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

**Bay County, MI
Cost Allocation Plan**

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Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,801	4.29%	\$5,415	\$0	\$5,415	\$0	\$5,415
4 1010-10100 Board of Commissioners	90	0.21%	271	0	271	72	342
5 1010-19100 Accounting Department	105	0.25%	316	0	316	84	400
6 1010-20200 Payroll	54	0.13%	162	0	162	43	205
7 1010-21200 Budget Department	83	0.20%	250	0	250	66	316
8 1010-27200 Administrative Services	15	0.04%	45	0	45	12	57
9 1010-22800 Information Systems Divis	310	0.74%	932	0	932	247	1,180
11 1010-23300 Purchasing	66	0.16%	198	0	198	53	251
12 1010-26500 Buildings and Grounds	1,199	2.86%	3,605	0	3,605	957	4,562
13 1010-26600 Corporation Counsel	185	0.44%	556	0	556	148	704
14 1010-27000 Personnel & Employee Re	108	0.26%	325	0	325	86	411
15 1010-24900 Printing/Postage	16	0.04%	48	0	48	13	61
16 1010-30100 Sheriff's Office	2,716	6.47%	8,167	0	8,167	2,168	10,334
17 1010-75110 Recreation & Facilities	33	0.08%	99	0	99	26	126
18 1010-75112 Parks/Recreation Mainten:	152	0.36%	457	0	457	121	578
19 1010-20300 Risk Management	6	0.01%	18	0	18	5	23
20 1010-20350 Wellness Program	17	0.04%	51	0	51	14	65
23 1010-28300 Circuit Court	933	2.22%	2,805	0	2,805	745	3,550
24 1010-28301 Circuit Court - SSSPP Gra	8	0.02%	24	0	24	6	30
25 1010-28331 Circuit-Adult Drug Court G	62	0.15%	186	0	186	49	236
26 1010-28341 Circuit Ct Blog Response I	11	0.03%	33	0	33	9	42
27 1010-28400 Circuit Court Adult Probati	208	0.50%	625	0	625	166	791
28 1010-28600 District Court	462	1.10%	1,389	0	1,389	369	1,758
29 1010-28700 District Court Adult Probat	55	0.13%	165	0	165	44	209
30 1010-28701 Dist.Ct OWI Treatment Oc	64	0.15%	192	0	192	51	244
31 1010-28900 & 2150 FOC	859	2.05%	2,583	0	2,583	686	3,268
34 1010-28299 Jury/Judicial Council	176	0.42%	529	0	529	140	670
35 1010-29400 Probate Court	858	2.04%	2,580	0	2,580	685	3,265
36 1010-29402 Public Guardian	75	0.18%	226	0	226	60	285
38 1010-17100 County Executive	64	0.15%	192	0	192	51	244
39 1010-21500 Clerk	762	1.81%	2,291	0	2,291	608	2,899
40 1010-22900 Community Outreach / Me	58	0.14%	174	0	174	46	221
45 1010-25700 Equalization Department	117	0.28%	352	0	352	93	445
46 1010-26200 Elections	31	0.07%	93	0	93	25	118
47 1010-26201 Board of Canvassers	28	0.07%	84	0	84	22	107
48 1010-296XX Prosecuting Attorney	426	1.01%	1,281	0	1,281	340	1,621
50 1010-71100 Register of Deeds	1,139	2.71%	3,425	0	3,425	909	4,334
52 1010-27101 Indigent Attorney	1,551	3.69%	4,664	0	4,664	1,238	5,902
53 1010-27102 Department of Public Defe	75	0.18%	226	0	226	60	285
54 1010-44200 Drain Commissioner	95	0.23%	286	0	286	76	361
59 1010-24501 County Survey/Remonum	276	0.66%	830	0	830	220	1,050
60 1010-27303 Bldg Auth-MH Grp Home,I	15	0.04%	45	0	45	12	57

**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
61 1010-27309 Bldg Auth-MH Grp Home,2	3	0.01%	\$9	\$0	\$9	\$2	\$11
62 1010-27310 Bldg Auth-MH Grp Home,f	2	0.00%	6	0	6	2	8
63 1010-27311 Bldg Auth-MH Grp Home,f	15	0.04%	45	0	45	12	57
64 1010-27312 Bldg Auth-MH Grp Home,l	20	0.05%	60	0	60	16	76
65 1010-27319 Bldg Auth-MH Grp Home,l	7	0.02%	21	0	21	6	27
66 1010-27320 Bldg Auth-MH Grp Home,(	2	0.00%	6	0	6	2	8
67 1010-27321 Bldg Auth-MH Grp Home,/	7	0.02%	21	0	21	6	27
68 1010-27322 Bldg Auth-MH Grp Home,/	22	0.05%	66	0	66	18	84
69 1010-56800 Soil Conservation	104	0.25%	313	0	313	83	396
70 1010-71000 M.S.U. Extension	34	0.08%	102	0	102	27	129
71 1010-71800 Environmental Affairs	61	0.15%	183	0	183	49	232
72 1010-71803 Euclid Linear Park	5	0.01%	15	0	15	4	19
73 1010-71804 Environmental Grant	3	0.01%	9	0	9	2	11
76 1010-28800 Geographic Information Sy	21	0.05%	63	0	63	17	80
77 1010-31100 Circuit Court Warrant Offic	17	0.04%	51	0	51	14	65
79 1010-31500 Secondary Road Patrol	444	1.06%	1,335	0	1,335	354	1,689
81 1010-31503 2nd Rd Patrol-Bangor Tw	30	0.07%	90	0	90	24	114
82 1010-31504 2nd Rd Patr-Portsmouth	17	0.04%	51	0	51	14	65
83 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.05%	69	0	69	18	88
84 1010-31506 2nd Rd Patrol-Monitor Tw	21	0.05%	63	0	63	17	80
85 1010-31507 2nd Rd Patrol - City of	13	0.03%	39	0	39	10	49
86 1010-31508 2nd Road Patrol-Pinconni	38	0.09%	114	0	114	30	145
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	9	0.02%	27	0	27	7	34
88 1010-31510 Bangor Twps Schools & B	13	0.03%	39	0	39	10	49
89 1010-31516 2nd Rd.Pat-Bay City Schc	16	0.04%	48	0	48	13	61
90 1010-31517 2nd Patrol-Frankenlust & P	13	0.03%	39	0	39	10	49
92 1010-31681 Road Patrol Grant Oct-De	15	0.04%	45	0	45	12	57
93 1010-31700 Township Road Patrol	1	0.00%	3	0	3	1	4
99 1010-32100 Michigan Justice Training	6	0.01%	18	0	18	5	23
102 1010-33100 Marine Law Enforcement (	35	0.08%	105	0	105	28	133
103 1010-33101 Marine Safety	10	0.02%	30	0	30	8	38
109 1010-33302 Operation Stone Garden F	25	0.06%	75	0	75	20	95
111 1010-35100 Corrections Department / .	95	0.23%	286	0	286	76	361
113 1010-42600 Off of Emerg Serv-Civil	27	0.06%	81	0	81	22	103
115 1010-42602 Homeland Security Activity	6	0.01%	18	0	18	5	23
117 1010-42650 AA (Active Assult) Task Fc	6	0.01%	18	0	18	5	23
118 1010-43000 Animal Services & Adoptic	41	0.10%	123	0	123	33	156
119 1010-58000 Pere Marquette Parking	12	0.03%	36	0	36	10	46
120 1010-60100 Health Dept-Admin	3	0.01%	9	0	9	2	11
123 1010-64800 Medical Examiner	128	0.30%	385	0	385	102	487
124 1010-64900 Mental Health	4	0.01%	12	0	12	3	15
130 1010-68900 Veterans Relief	8	0.02%	24	0	24	6	30

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
131 1010-69200 Center Ridge Arms Housir	14	0.03%	\$42	\$0	\$42	\$11	\$53
134 1010-72181 Trans. Planning - Oct.-Dec	61	0.15%	183	0	183	49	232
135 1010-75100 Recreation/Parks Departm	50	0.12%	150	0	150	40	190
138 1010-75108 Veterans Park Softball	29	0.07%	87	0	87	23	110
139 1010-75700 Community Center	649	1.55%	1,951	0	1,951	518	2,469
140 1010-75800 Swimming Pool	13	0.03%	39	0	39	10	49
142 1010-76150 Fairgrounds	231	0.55%	695	0	695	184	879
143 1010-762XX Civic Arena	4,512	10.75%	13,567	0	13,567	3,601	17,168
144 1010-76300 Pinconning Park	1,116	2.66%	3,356	0	3,356	891	4,246
149 2010 County Road Fund	117	0.28%	352	0	352	93	445
150 2210 Health Dept - Dist Health	3,267	7.78%	9,823	0	9,823	2,608	12,431
152 2340 Animal Service Adoption Millage	872	2.08%	2,622	0	2,622	696	3,318
153 2380 Gypsy Moth Control Fund	179	0.43%	538	0	538	143	681
154 2400 Mosquito Control Fund	691	1.65%	2,078	0	2,078	552	2,629
155 2560 Regist of Deeds Automation Fnd	30	0.07%	90	0	90	24	114
157 2600 Indigent Defense Fund	360	0.86%	1,082	0	1,082	287	1,370
158 2610 911 Service Fund	630	1.50%	1,894	0	1,894	503	2,397
159 2630 Concealed Pistol Licensing Fd	247	0.59%	743	0	743	197	940
160 2640 Local C.F.O. Training Fund	2	0.00%	6	0	6	2	8
161 2650 Drug Law Enforcement Fund	1	0.00%	3	0	3	1	4
164 2690 Law Library Fund	43	0.10%	129	0	129	34	164
165 2700 Historical Comm/Museum	101	0.24%	304	0	304	81	384
166 2710 Library Fund	13	0.03%	39	0	39	10	49
167 2740 Community Corrections Fund	82	0.20%	247	0	247	65	312
168 2760 Department On Aging Fund	4,361	10.39%	13,113	0	13,113	3,481	16,594
169 2770 Home Rehabilitation Fund	2	0.00%	6	0	6	2	8
171 2860 American Rescue Plan (ARPA)	196	0.47%	589	0	589	156	746
172 2900 Social Welfare Fund	41	0.10%	123	0	123	33	156
174 2920-66200 Child Care-Probate (Child	120	0.29%	361	0	361	96	457
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	714	1.70%	2,147	0	2,147	570	2,717
176 2920-66205 CCF-Casa Ct.Appointed S	13	0.03%	39	0	39	10	49
178 2920-66400 In-Home Care-Intensive P	27	0.06%	81	0	81	22	103
179 2920-66401 Youth & Family Support S	20	0.05%	60	0	60	16	76
180 2920-66402 Juvenile Drug Court	20	0.05%	60	0	60	16	76
181 2920-66500 Intensive Probation	77	0.18%	232	0	232	61	293
182 2920-75104 Juv.Community Based Tre	34	0.08%	102	0	102	27	129
183 2920-75105 Juv.Gender Specific Servi	73	0.17%	220	0	220	58	278
186 2930 Soldier's Relief	511	1.22%	1,537	0	1,537	408	1,944
188 2970 Historical Preservation	23	0.05%	69	0	69	18	88
192 5090-75600 Public Golf Course	584	1.39%	1,756	0	1,756	466	2,222
193 5090-75601 Public Golf Course-Snack	36	0.09%	108	0	108	29	137
194 5090-75602 Public Golf Course-Club	1,150	2.74%	3,458	0	3,458	918	4,376

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
195 5120-67100 Medical Care Facility Func	1,034	2.46%	\$3,109	\$0	\$3,109	\$825	\$3,934
196 5160 100% Tax Payment Fund (DTR)	559	1.33%	1,681	0	1,681	446	2,127
197 5180 Delq Prop Tax Foreclosure	1,055	2.51%	3,172	0	3,172	842	4,014
200 5950 Commissary Fund	36	0.09%	108	0	108	29	137
201 6770 Self-Insurance Fund-WC/UC/S&I	9	0.02%	27	0	27	7	34
202 6771 Self-Insurance Fund-Healthcare	62	0.15%	186	0	186	49	236
212 7310-27400 Retirement System Fund	115	0.27%	346	0	346	92	438
213 7360-27401 Public Employee Health C	26	0.06%	78	0	78	21	99
217 8010 Drain	386	0.92%	1,161	0	1,161	308	1,469
218 8011 Hampton O&M	187	0.45%	562	0	562	149	712
219 8012 Portsmouth O&M	15	0.04%	45	0	45	12	57
220 8014 Bangor O&M	424	1.01%	1,275	0	1,275	338	1,613
222 8510 Drain Debt Ret	18	0.04%	54	0	54	14	68
226 Other	6	0.01%	18	0	18	5	23
Subtotal	41,990	100.00%	126,258	0	126,258	32,077	158,334
Direct Bills					0		0
Total					\$126,258		\$158,334

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

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	100	100.00%	\$27,809	\$0	\$27,809	\$7,065	\$34,874
Subtotal	100	100.00%	27,809	0	27,809	7,065	34,874
Direct Bills					0		0
Total					\$27,809		\$34,874

Basis Units: Direct to Accounting Function Within Finance

Source:

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	\$6,025	\$5,415	\$0	\$0	\$11,440
4 1010-10100 Board of Commissioners	0	342	0	0	342
5 1010-19100 Accounting Department	56	400	34,874	0	35,329
6 1010-20200 Payroll	21	205	0	0	227
7 1010-21200 Budget Department	0	316	0	0	316
8 1010-27200 Administrative Services	0	57	0	0	57
9 1010-22800 Information Systems Divis	103	1,180	0	0	1,282
11 1010-23300 Purchasing	13	251	0	0	264
12 1010-26500 Buildings and Grounds	355	4,562	0	0	4,917
13 1010-26600 Corporation Counsel	471	704	0	0	1,175
14 1010-27000 Personnel & Employee Re	0	411	0	0	411
15 1010-24900 Printing/Postage	13	61	0	0	74
16 1010-30100 Sheriff's Office	9,837	10,334	0	0	20,171
17 1010-75110 Recreation & Facilities	0	126	0	0	126
18 1010-75112 Parks/Recreation Mainten:	0	578	0	0	578
19 1010-20300 Risk Management	9	23	0	0	31
20 1010-20350 Wellness Program	4	65	0	0	69
22 1010-27300 Building Authority	274	0	0	0	274
23 1010-28300 Circuit Court	2,915	3,550	0	0	6,465
24 1010-28301 Circuit Court - SSSPP Gra	17	30	0	0	48
25 1010-28331 Circuit-Adult Drug Court G	43	236	0	0	279
26 1010-28341 Circuit Ct Blog Response I	13	42	0	0	55
27 1010-28400 Circuit Court Adult Probati	663	791	0	0	1,455
28 1010-28600 District Court	997	1,758	0	0	2,755
29 1010-28700 District Court Adult Probat	0	209	0	0	209
30 1010-28701 Dist.Ct OWI Treatment Oc	158	244	0	0	402
31 1010-28900 & 2150 FOC	2,662	3,268	0	0	5,931
34 1010-28299 Jury/Judicial Council	390	670	0	0	1,059
35 1010-29400 Probate Court	2,543	3,265	0	0	5,807
36 1010-29402 Public Guardian	261	285	0	0	546
38 1010-17100 County Executive	0	244	0	0	244
39 1010-21500 Clerk	2,735	2,899	0	0	5,635
40 1010-22900 Community Outreach / Me	103	221	0	0	323
44 1010-25420 2020 Delq Tax Property S:	39	0	0	0	39
45 1010-25700 Equalization Department	34	445	0	0	479
46 1010-26200 Elections	0	118	0	0	118
47 1010-26201 Board of Canvassers	0	107	0	0	107
48 1010-296XX Prosecuting Attorney	715	1,621	0	0	2,336
50 1010-71100 Register of Deeds	4,726	4,334	0	0	9,060
52 1010-27101 Indigent Attorney	107	5,902	0	0	6,009
53 1010-27102 Department of Public Defe	0	285	0	0	285

**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
54 1010-44200 Drain Commissioner	\$659	\$361	\$0	\$0	\$1,021
55 1010-27160 Department Of Indigent De	21	0	0	0	21
56 1010-27400 Retirement Board	51	0	0	0	51
57 1010-27401 Vol Employee Benefit Ass	51	0	0	0	51
59 1010-24501 County Survey/Remonum	1,181	1,050	0	0	2,232
60 1010-27303 Bldg Auth-MH Grp Home,f	0	57	0	0	57
61 1010-27309 Bldg Auth-MH Grp Home,z	0	11	0	0	11
62 1010-27310 Bldg Auth-MH Grp Home,f	4	8	0	0	12
63 1010-27311 Bldg Auth-MH Grp Home,f	0	57	0	0	57
64 1010-27312 Bldg Auth-MH Grp Home,f	0	76	0	0	76
65 1010-27319 Bldg Auth-MH Grp Home,l	0	27	0	0	27
66 1010-27320 Bldg Auth-MH Grp Home,c	0	8	0	0	8
67 1010-27321 Bldg Auth-MH Grp Home,u	0	27	0	0	27
68 1010-27322 Bldg Auth-MH Grp Home,u	0	84	0	0	84
69 1010-56800 Soil Conservation	449	396	0	0	845
70 1010-71000 M.S.U. Extension	0	129	0	0	129
71 1010-71800 Environmental Affairs	0	232	0	0	232
72 1010-71803 Euclid Linear Park	0	19	0	0	19
73 1010-71804 Environmental Grant	0	11	0	0	11
76 1010-28800 Geographic Information Sy	26	80	0	0	106
77 1010-31100 Circuit Court Warrant Offic	0	65	0	0	65
79 1010-31500 Secondary Road Patrol	116	1,689	0	0	1,805
81 1010-31503 2nd Rd Patrol-Bangor Tw	56	114	0	0	170
82 1010-31504 2nd Rd Patr-Portsmouth	43	65	0	0	107
83 1010-31505 2nd Rd Patr-Williams Twp	51	88	0	0	139
84 1010-31506 2nd Rd Patrol-Monitor Tw	51	80	0	0	131
85 1010-31507 2nd Rd Patrol - City of	51	49	0	0	101
86 1010-31508 2nd Road Patrol-Pinconni	51	145	0	0	196
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	43	34	0	0	77
88 1010-31510 Bangor Twps Schools & B	81	49	0	0	131
89 1010-31516 2nd Rd.Pat-Bay City Sch	47	61	0	0	108
90 1010-31517 2nd Patrol-Frankenlust & l	68	49	0	0	118
92 1010-31681 Road Patrol Grant Oct-De	17	57	0	0	74
93 1010-31700 Township Road Patrol	111	4	0	0	115
95 1010-31902 Drive MI Safely/Task Forc	21	0	0	0	21
98 1010-31905 Dre Drug Recogn.Expert C	4	0	0	0	4
99 1010-32100 Michigan Justice Training	4	23	0	0	27
101 1010-32500 911 Central Dispatch	60	0	0	0	60
102 1010-33100 Marine Law Enforcement (	17	133	0	0	150
103 1010-33101 Marine Safety	0	38	0	0	38
109 1010-33302 Operation Stone Garden F	26	95	0	0	121

**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
111 1010-35100 Corrections Department /	\$163	\$361	\$0	\$0	\$524
113 1010-42600 Off of Emerg Serv-Civil	111	103	0	0	214
115 1010-42602 Homeland Security Activity	13	23	0	0	36
117 1010-42650 AA (Active Assult) Task Fc	30	23	0	0	53
118 1010-43000 Animal Services & Adoptic	107	156	0	0	263
119 1010-58000 Pere Marquette Parking	17	46	0	0	63
120 1010-60100 Health Dept-Admin	51	11	0	0	63
123 1010-64800 Medical Examiner	218	487	0	0	705
124 1010-64900 Mental Health	0	15	0	0	15
128 1010-67100 Social Services-Med Care	51	0	0	0	51
130 1010-68900 Veterans Relief	51	30	0	0	82
131 1010-69200 Center Ridge Arms Housir	176	53	0	0	229
133 1010-72101 Transportation Planning	34	0	0	0	34
134 1010-72181 Trans. Planning - Oct.-Dec	73	232	0	0	305
135 1010-75100 Recreation/Parks Departr	158	190	0	0	349
136 1010-75104 Juv Community Based Tre	43	0	0	0	43
137 1010-75105 Juv Gender Specific Servi	43	0	0	0	43
138 1010-75108 Veterans Park Softball	4	110	0	0	115
139 1010-75700 Community Center	1,982	2,469	0	0	4,451
140 1010-75800 Swimming Pool	4	49	0	0	54
142 1010-76150 Fairgrounds	214	879	0	0	1,093
143 1010-762XX Civic Arena	14,092	17,168	0	0	31,260
144 1010-76300 Pinconning Park	3,484	4,246	0	0	7,731
145 1010-79000 Library	51	0	0	0	51
146 1010-20250 401(K) Savings Plan Admi	111	0	0	0	111
147 1010-20400/20401 Self Insurance Adr	51	0	0	0	51
149 2010 County Road Fund	625	445	0	0	1,070
150 2210 Health Dept - Dist Health	9,957	12,431	0	0	22,387
151 2210-605XX Bioterrorism	13	0	0	0	13
152 2340 Animal Service Adoption Millage	1,682	3,318	0	0	5,000
153 2380 Gypsy Moth Control Fund	668	681	0	0	1,349
154 2400 Mosquito Control Fund	822	2,629	0	0	3,451
155 2560 Regist of Deeds Automation Fnd	154	114	0	0	268
157 2600 Indigent Defense Fund	47	1,370	0	0	1,417
158 2610 911 Service Fund	903	2,397	0	0	3,300
159 2630 Concealed Pistol Licensing Fd	1,113	940	0	0	2,053
160 2640 Local C.F.O. Training Fund	4	8	0	0	12
161 2650 Drug Law Enforcement Fund	4	4	0	0	8
164 2690 Law Library Fund	60	164	0	0	224
165 2700 Historical Comm/Museum	509	384	0	0	894
166 2710 Library Fund	394	49	0	0	443

**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
167 2740 Community Corrections Fund	\$133	\$312	\$0	\$0	\$445
168 2760 Department On Aging Fund	8,475	16,594	0	0	25,069
169 2770 Home Rehabilitation Fund	0	8	0	0	8
170 2779 Septic Sys Repl	4	0	0	0	4
171 2860 American Rescue Plan (ARPA)	43	746	0	0	789
172 2900 Social Welfare Fund	51	156	0	0	207
174 2920-66200 Child Care-Probate (Child	347	457	0	0	803
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,524	2,717	0	0	4,241
176 2920-66205 CCF-Casa Ct.Appointed S	124	49	0	0	174
177 2920-66300 Child Care-D.S.S. (State V	51	0	0	0	51
178 2920-66400 In-Home Care-Intensive P	30	103	0	0	133
179 2920-66401 Youth & Family Support S	141	76	0	0	217
180 2920-66402 Juvenile Drug Court	64	76	0	0	140
181 2920-66500 Intensive Probation	146	293	0	0	439
182 2920-75104 Juv.Community Based Tre	141	129	0	0	271
183 2920-75105 Juv.Gender Specific Servi	141	278	0	0	419
186 2930 Soldier's Relief	775	1,944	0	0	2,719
188 2970 Historical Preservation	124	88	0	0	212
192 5090-75600 Public Golf Course	1,229	2,222	0	0	3,451
193 5090-75601 Public Golf Course-Snack	0	137	0	0	137
194 5090-75602 Public Golf Course-Club	3,480	4,376	0	0	7,856
195 5120-67100 Medical Care Facility Func	4,721	3,934	0	0	8,656
196 5160 100% Tax Payment Fund (DTR)	2,949	2,127	0	0	5,076
197 5180 Delq Prop Tax Foreclosure	4,893	4,014	0	0	8,907
199 5920 Water and Sewer Fund	107	0	0	0	107
200 5950 Commissary Fund	167	137	0	0	304
201 6770 Self-Insurance Fund-WC/UC/S&A	193	34	0	0	227
202 6771 Self-Insurance Fund-Healthcare	462	236	0	0	698
205 7100 District Court Custodial Fund	4	0	0	0	4
206 7110 Probate Court Custodial Fund	4	0	0	0	4
207 7120 Trial Court Custodial Fund	4	0	0	0	4
208 7140 Inmates Custodial Fund	56	0	0	0	56
212 7310-27400 Retirement System Fund	2,654	438	0	0	3,092
213 7360-27401 Public Employee Health C	1,288	99	0	0	1,387
217 8010 Drain	1,657	1,469	0	0	3,125
218 8011 Hampton O&M	116	712	0	0	827
219 8012 Portsmouth O&M	77	57	0	0	134
220 8014 Bangor O&M	317	1,613	0	0	1,930
222 8510 Drain Debt Ret	257	68	0	0	325
223 9760 Governmental Full Accrual	163	0	0	0	163
224 9770 Governmentl Full Accrual-Drain	4	0	0	0	4

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliation	Accounting	General Government	Total
226 Other	\$467	\$23	\$0	\$0	\$489
Total	\$115,538	\$158,334	\$34,874	\$0	\$308,746

**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 2023
10/3/2024

A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description		Amount	General Admin	Annual Audit	General Government
Personnel Costs					
Salaries	S1	279,022	0	0	279,022
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	95,901	0	0	95,901
Subtotal - Personnel Costs		374,923	0	0	374,923
Services & Supplies Cost					
71603 Retiree Health Care Contribut.	D	5,396	0	0	0
72700 Office Supplies	S	430	0	0	430
72800 Printing And Binding	S	269	0	0	269
72900 Postage	S	24	0	0	24
73000 Magazines and Periodicals	S	1,300	0	0	1,300
74200 Food Supplies	S	196	0	0	196
75100 Computer Supplies	S	716	0	0	716
79900 Other Supplies	S	795	0	0	795
81800 Audit Fees	P	89,680	0	89,680	0
82000 Memberships and Dues	P	30,052	0	0	30,052
85200 Telephone	S	20	0	0	20
86100 Conference Fees & Expenses	S	5,114	0	0	5,114
86500 State Travel Mileage	S	0	0	0	0
86600 Local Travel Mileage	S	212	0	0	212
90000 Printing/Publishing/Advertising	S	108	0	0	108
93700 Hard/Software Repair & Maint	S	0	0	0	0
93100 Equipment Repair & Maintenanc	S	135	0	0	135
94601 Equipment Rental-Copy Machir	S	3,910	0	0	3,910
95500 Miscellaneous	S	0	0	0	0
95507 Flowers, Wreaths, Plaques Etc.	P	1,371	0	0	1,371
967141 Computer Hardware Expense	S	2,158	0	0	2,158
96742 Computer Software Expense	S	265	0	0	265
96900 Contributions - Other	P	75,000	0	0	75,000

**Bay County, MI
Cost Allocation Plan**

FY 2023
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A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	General Government
98500 Audio Visual P	0	0	0	0
Subtotal - Services & Supplies	217,151	0	89,680	122,075
Department Cost Total	592,074	0	89,680	496,998
Adjustments to Cost				
71603 Retiree Health Care Contribut. D	(5,396)	0	0	0
Subtotal - Adjustments	(5,396)	0	0	0
Total Costs After Adjustments	586,678	0	89,680	496,998
General Admin Distribution		0	0	0
Grand Total	\$586,678		\$89,680	\$496,998
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2023
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B. Incoming Costs - (Default Spread Expense%)

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	General Government
1 County Building	\$841	\$2	\$129	\$714
Subtotal - Building Depreciation	841	2	129	714
2 Imaging Equipment	813	1	124	690
2 Telephone Equipment	94	0	14	80
Subtotal - Equipment Depreciation	907	1	139	769
3 Bank Reconciliation	271	72	52	290
Subtotal - 1010-25300 Treasurer	271	72	52	290
4 Annual Audit	0	478	73	405
Subtotal - 1010-10100 Board of Comm	0	478	73	405
5 Accounting	0	1,999	306	1,693
5 Payroll	0	0	0	0
5 Budgeting	0	2,187	334	1,853
5 Contract Serv.	0	213	33	180
Subtotal - 1010-19100 Accounting Dep	0	4,398	672	3,726
6 Payroll	0	4,540	694	3,846
6 Budgeting	0	436	67	369
Subtotal - 1010-20200 Payroll	0	4,976	761	4,215
7 Budgeting	0	4,218	645	3,573
7 Accts Payable	0	116	18	98
7 General Accounting	0	241	37	204
Subtotal - 1010-21200 Budget Departr	0	4,575	699	3,875
8 Admin Services	0	861	132	730
Subtotal - 1010-27200 Administrative S	0	861	132	730
9 Tech Support	0	11,489	1,756	9,732
9 Network/Server	0	16,733	2,558	14,175
9 Imaging	0	517	79	438
9 Direct Support	0	(503)	(77)	(426)

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$28,236	\$4,316	\$23,920
10 Accounting	0	1,185	181	1,004
Subtotal - Financial System MUNIS	0	1,185	181	1,004
12 County Building	0	52,121	7,967	44,154
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	52,121	7,967	44,154
13 Civil Counsel	0	56,517	8,639	47,878
Subtotal - 1010-26600 Corporation Cot	0	56,517	8,639	47,878
14 Human Resources	0	5,145	786	4,358
14 Labor Relations	0	1,551	237	1,314
14 Education and Training	0	13	2	11
Subtotal - 1010-27000 Personnel & Em	0	6,709	1,026	5,683
15 Mail Services	0	4	1	4
15 Office Max Rebate	0	(16)	(2)	(14)
Subtotal - 1010-24900 Printing/Postage	0	(12)	(2)	(10)
18 County Building	0	298	46	252
Subtotal - 1010-75112 Parks/Recreatio	0	298	46	252
19 General Liability	0	3,177	486	2,692
19 County Building	0	2,699	413	2,286
Subtotal - 1010-20300 Risk Manageme	0	5,876	898	4,978
20 Wellness Program	0	1,450	222	1,229
Subtotal - 1010-20350 Wellness Progr	0	1,450	222	1,229
21 Current Retiree Fringe Benefits	0	15,191	2,322	12,869
21 Future Retiree Fringe Benefits	0	1	0	1
21 Term Payoff	0	1,624	248	1,376
Subtotal - 1010-20500 Retirees Health/	0	16,817	2,571	14,246
Total Incoming	2,019	184,559	28,520	158,058
C. Total Allocated		\$773,256	\$118,200	\$655,056
			15.29%	84.71%

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	2,379	2.50%	\$2,254	\$0	\$2,254	\$0	\$2,254
4 1010-10100 Board of Commissioners	504	0.53%	478	0	478	0	478
5 1010-19100 Accounting Department	522	0.55%	495	0	495	160	655
6 1010-20200 Payroll	456	0.48%	432	0	432	140	572
7 1010-21200 Budget Department	446	0.47%	423	0	423	137	559
8 1010-27200 Administrative Services	372	0.39%	352	0	352	114	466
9 1010-22800 Information Systems Divis	804	0.85%	762	0	762	246	1,008
11 1010-23300 Purchasing	396	0.42%	375	0	375	121	497
12 1010-26500 Buildings and Grounds	1,780	1.87%	1,687	0	1,687	545	2,232
13 1010-26600 Corporation Counsel	551	0.58%	522	0	522	169	691
14 1010-27000 Personnel & Employee Re	505	0.53%	478	0	478	155	633
15 1010-24900 Printing/Postage	255	0.27%	242	0	242	78	320
16 1010-30100 Sheriff's Office	4,432	4.67%	4,199	0	4,199	1,358	5,557
17 1010-75110 Recreation & Facilities	424	0.45%	402	0	402	130	532
18 1010-75112 Parks/Recreation Mainten:	471	0.50%	446	0	446	144	591
19 1010-20300 Risk Management	8	0.01%	8	0	8	2	10
20 1010-20350 Wellness Program	323	0.34%	306	0	306	99	405
21 1010-20500 Retirees Health/Life Insura	69	0.07%	65	0	65	21	87
22 1010-27300 Building Authority	64	0.07%	61	0	61	20	80
23 1010-28300 Circuit Court	1,473	1.55%	1,396	0	1,396	451	1,847
24 1010-28301 Circuit Court - SSSPP Gra	315	0.33%	298	0	298	97	395
25 1010-28331 Circuit-Adult Drug Court G	286	0.30%	271	0	271	88	359
26 1010-28341 Circuit Ct Blog Response I	70	0.07%	66	0	66	21	88
27 1010-28400 Circuit Court Adult Probati	234	0.25%	222	0	222	72	293
28 1010-28600 District Court	1,005	1.06%	952	0	952	308	1,260
29 1010-28700 District Court Adult Probat	452	0.48%	428	0	428	138	567
30 1010-28701 Dist.Ct OWI Treatment Oc	281	0.30%	266	0	266	86	352
31 1010-28900 & 2150 FOC	2,224	2.34%	2,107	0	2,107	681	2,789
33 1010-29200 Law Library	13	0.01%	12	0	12	4	16
34 1010-28299 Jury/Judicial Council	517	0.54%	490	0	490	158	648
35 1010-29400 Probate Court	1,374	1.45%	1,302	0	1,302	421	1,723
36 1010-29402 Public Guardian	75	0.08%	71	0	71	23	94
38 1010-17100 County Executive	471	0.50%	446	0	446	144	591
39 1010-21500 Clerk	1,201	1.26%	1,138	0	1,138	368	1,506
40 1010-22900 Community Outreach / Me	336	0.35%	318	0	318	103	421
44 1010-25420 2020 Delq Tax Property S:	9	0.01%	9	0	9	3	11
45 1010-25700 Equalization Department	484	0.51%	459	0	459	148	607
46 1010-26200 Elections	36	0.04%	34	0	34	11	45
47 1010-26201 Board of Canvassers	28	0.03%	27	0	27	9	35
48 1010-296XX Prosecuting Attorney	1,685	1.77%	1,597	0	1,597	516	2,113
50 1010-71100 Register of Deeds	1,596	1.68%	1,512	0	1,512	489	2,001
51 1010-27100 Department of Criminal De	39	0.04%	37	0	37	12	49

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
52 1010-27101 Indigent Attorney	1,609	1.69%	\$1,525	\$0	\$1,525	\$493	\$2,017
53 1010-27102 Department of Public Defe	368	0.39%	349	0	349	113	461
54 1010-44200 Drain Commissioner	710	0.75%	673	0	673	218	890
55 1010-27160 Department Of Indigent De	10	0.01%	9	0	9	3	13
56 1010-27400 Retirement Board	12	0.01%	11	0	11	4	15
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	11	0	11	4	15
58 1010-44207 Drain - County at Large	5	0.01%	5	0	5	2	6
59 1010-24501 County Survey/Remonum	612	0.64%	580	0	580	187	767
60 1010-27303 Bldg Auth-MH Grp Home,l	19	0.02%	18	0	18	6	24
61 1010-27309 Bldg Auth-MH Grp Home,z	5	0.01%	5	0	5	2	6
62 1010-27310 Bldg Auth-MH Grp Home,l	3	0.00%	3	0	3	1	4
63 1010-27311 Bldg Auth-MH Grp Home,l	17	0.02%	16	0	16	5	21
64 1010-27312 Bldg Auth-MH Grp Home,l	22	0.02%	21	0	21	7	28
65 1010-27319 Bldg Auth-MH Grp Home,l	9	0.01%	9	0	9	3	11
66 1010-27320 Bldg Auth-MH Grp Home,(	4	0.00%	4	0	4	1	5
67 1010-27321 Bldg Auth-MH Grp Home,)	7	0.01%	7	0	7	2	9
68 1010-27322 Bldg Auth-MH Grp Home,)	22	0.02%	21	0	21	7	28
69 1010-56800 Soil Conservation	105	0.11%	99	0	99	32	132
70 1010-71000 M.S.U. Extension	46	0.05%	44	0	44	14	58
71 1010-71800 Environmental Affairs	446	0.47%	423	0	423	137	559
72 1010-71803 Euclid Linear Park	5	0.01%	5	0	5	2	6
73 1010-71804 Environmental Grant	4	0.00%	4	0	4	1	5
76 1010-28800 Geographic Information Sy	320	0.34%	303	0	303	98	401
77 1010-31100 Circuit Court Warrant Offic	370	0.39%	351	0	351	113	464
79 1010-31500 Secondary Road Patrol	932	0.98%	883	0	883	286	1,169
81 1010-31503 2nd Rd Patrol-Bangor Tw	402	0.42%	381	0	381	123	504
82 1010-31504 2nd Rd Patr-Portsmouth	230	0.24%	218	0	218	70	288
83 1010-31505 2nd Rd Ptrl-Williams Twp	377	0.40%	357	0	357	115	473
84 1010-31506 2nd Rd Patrol-Monitor Tw	333	0.35%	316	0	316	102	418
85 1010-31507 2nd Rd Patrol - City of	317	0.33%	300	0	300	97	397
86 1010-31508 2nd Road Patrol-Pinconni	468	0.49%	443	0	443	143	587
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	149	0.16%	141	0	141	46	187
88 1010-31510 Bangor Twps Schools & B	325	0.34%	308	0	308	100	408
89 1010-31516 2nd Rd.Pat-Bay City Schc	275	0.29%	261	0	261	84	345
90 1010-31517 2nd Patrol-Frankenlust & t	334	0.35%	316	0	316	102	419
92 1010-31681 Road Patrol Grant Oct-De	387	0.41%	367	0	367	119	485
93 1010-31700 Township Road Patrol	312	0.33%	296	0	296	96	391
95 1010-31902 Drive MI Safely/Task Forc	245	0.26%	232	0	232	75	307
98 1010-31905 Dre Drug Recogn.Expert C	1	0.00%	1	0	1	0	1
99 1010-32100 Michigan Justice Training	15	0.02%	14	0	14	5	19
101 1010-32500 911 Central Dispatch	14	0.01%	13	0	13	4	18
102 1010-33100 Marine Law Enforcement (162	0.17%	153	0	153	50	203

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-33101 Marine Safety	13	0.01%	\$12	\$0	\$12	\$4	\$16
106 1010-33200 Snowmobile Law Enforcer	20	0.02%	19	0	19	6	25
107 1010-33300 Operations Stone Garden	18	0.02%	17	0	17	6	23
109 1010-33302 Operation Stone Garden F	41	0.04%	39	0	39	13	51
111 1010-35100 Corrections Department /	120	0.13%	114	0	114	37	150
112 1010-36481 Comm Corrections Plan	12	0.01%	11	0	11	4	15
113 1010-42600 Off of Emerg Serv-Civil	335	0.35%	317	0	317	103	420
115 1010-42602 Homeland Security Activity	11	0.01%	10	0	10	3	14
117 1010-42650 AA (Active Assult) Task Fc	8	0.01%	8	0	8	2	10
118 1010-43000 Animal Services & Adoptic	135	0.14%	128	0	128	41	169
119 1010-58000 Pere Marquette Parking	16	0.02%	15	0	15	5	20
120 1010-60100 Health Dept-Admin	28	0.03%	27	0	27	9	35
123 1010-64800 Medical Examiner	129	0.14%	122	0	122	40	162
124 1010-64900 Mental Health	4	0.00%	4	0	4	1	5
127 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	11	0	11	4	15
128 1010-67100 Social Services-Med Care	12	0.01%	11	0	11	4	15
129 1010-68100 Veterans Burial	2	0.00%	2	0	2	1	3
130 1010-68900 Veterans Relief	21	0.02%	20	0	20	6	26
131 1010-69200 Center Ridge Arms Housir	66	0.07%	63	0	63	20	83
133 1010-72101 Transportation Planning	10	0.01%	9	0	9	3	13
134 1010-72181 Trans. Planning - Oct.-Dec	459	0.48%	435	0	435	141	576
135 1010-75100 Recreation/Parks Departnr	83	0.09%	79	0	79	25	104
136 1010-75104 Juv Community Based Tre	23	0.02%	22	0	22	7	29
137 1010-75105 Juv Gender Specific Servit	21	0.02%	20	0	20	6	26
138 1010-75108 Veterans Park Softball	198	0.21%	188	0	188	61	248
139 1010-75700 Community Center	1,128	1.19%	1,069	0	1,069	346	1,414
140 1010-75800 Swimming Pool	13	0.01%	12	0	12	4	16
142 1010-76150 Fairgrounds	273	0.29%	259	0	259	84	342
143 1010-762XX Civic Arena	5,422	5.71%	5,137	0	5,137	1,661	6,798
144 1010-76300 Pinconning Park	1,539	1.62%	1,458	0	1,458	471	1,930
145 1010-79000 Library	12	0.01%	11	0	11	4	15
146 1010-20250 401(K) Savings Plan Admi	64	0.07%	61	0	61	20	80
147 1010-20400/20401 Self Insurance Adr	12	0.01%	11	0	11	4	15
149 2010 County Road Fund	234	0.25%	222	0	222	72	293
150 2210 Health Dept - Dist Health	11,146	11.74%	10,561	0	10,561	3,415	13,976
151 2210-605XX Bioterrorism	412	0.43%	390	0	390	126	517
152 2340 Animal Service Adoption Millage	1,453	1.53%	1,377	0	1,377	445	1,822
153 2380 Gypsy Moth Control Fund	637	0.67%	604	0	604	195	799
154 2400 Mosquito Control Fund	1,282	1.35%	1,215	0	1,215	393	1,607
155 2560 Regist of Deeds Automation Fnd	102	0.11%	97	0	97	31	128
157 2600 Indigent Defense Fund	914	0.96%	866	0	866	280	1,146
158 2610 911 Service Fund	1,283	1.35%	1,216	0	1,216	393	1,609

Bay County, MI
Cost Allocation Plan

FY 2023
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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
159 2630 Concealed Pistol Licensing Fd	623	0.66%	\$590	\$0	\$590	\$191	\$781
160 2640 Local C.F.O. Training Fund	39	0.04%	37	0	37	12	49
161 2650 Drug Law Enforcement Fund	1	0.00%	1	0	1	0	1
164 2690 Law Library Fund	58	0.06%	55	0	55	18	73
165 2700 Historical Comm/Museum	127	0.13%	120	0	120	39	159
166 2710 Library Fund	134	0.14%	127	0	127	41	168
167 2740 Community Corrections Fund	459	0.48%	435	0	435	141	576
168 2760 Department On Aging Fund	8,900	9.37%	8,433	0	8,433	2,727	11,159
169 2770 Home Rehabilitation Fund	2	0.00%	2	0	2	1	3
170 2779 Septic Sys Repl	1	0.00%	1	0	1	0	1
171 2860 American Rescue Plan (ARPA)	452	0.48%	428	0	428	138	567
172 2900 Social Welfare Fund	57	0.06%	54	0	54	17	71
174 2920-66200 Child Care-Probate (Child	179	0.19%	170	0	170	55	224
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,782	1.88%	1,688	0	1,688	546	2,234
176 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	69	0	69	22	92
177 2920-66300 Child Care-D.S.S. (State V	24	0.03%	23	0	23	7	30
178 2920-66400 In-Home Care-Intensive P	454	0.48%	430	0	430	139	569
179 2920-66401 Youth & Family Support S	599	0.63%	568	0	568	184	751
180 2920-66402 Juvenile Drug Court	473	0.50%	448	0	448	145	593
181 2920-66500 Intensive Probation	610	0.64%	578	0	578	187	765
182 2920-75104 Juv.Community Based Tre	425	0.45%	403	0	403	130	533
183 2920-75105 Juv.Gender Specific Servi	488	0.51%	462	0	462	149	612
186 2930 Soldier's Relief	1,248	1.31%	1,183	0	1,183	382	1,565
188 2970 Historical Preservation	31	0.03%	29	0	29	9	39
192 5090-75600 Public Golf Course	999	1.05%	947	0	947	306	1,253
193 5090-75601 Public Golf Course-Snack	49	0.05%	46	0	46	15	61
194 5090-75602 Public Golf Course-Club	1,502	1.58%	1,423	0	1,423	460	1,883
195 5120-67100 Medical Care Facility Func	1,411	1.49%	1,337	0	1,337	432	1,769
196 5160 100% Tax Payment Fund (DTR)	1,078	1.14%	1,021	0	1,021	330	1,352
197 5180 Delq Prop Tax Foreclosure	1,312	1.38%	1,243	0	1,243	402	1,645
199 5920 Water and Sewer Fund	36	0.04%	34	0	34	11	45
200 5950 Commissary Fund	76	0.08%	72	0	72	23	95
201 6770 Self-Insurance Fund-WC/UC/S&I	644	0.68%	610	0	610	197	807
202 6771 Self-Insurance Fund-Healthcare	274	0.29%	260	0	260	84	344
205 7100 District Court Custodial Fund	2	0.00%	2	0	2	1	3
206 7110 Probate Court Custodial Fund	2	0.00%	2	0	2	1	3
207 7120 Trial Court Custodial Fund	2	0.00%	2	0	2	1	3
208 7140 Inmates Custodial Fund	14	0.01%	13	0	13	4	18
212 7310-27400 Retirement System Fund	1,277	1.34%	1,210	0	1,210	391	1,601
213 7360-27401 Public Employee Health C	375	0.39%	355	0	355	115	470
217 8010 Drain	927	0.98%	878	0	878	284	1,162
218 8011 Hampton O&M	207	0.22%	196	0	196	63	260

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
219 8012 Portsmouth O&M	46	0.05%	\$44	\$0	\$44	\$14	\$58
220 8014 Bangor O&M	506	0.53%	479	0	479	155	634
222 8510 Drain Debt Ret	74	0.08%	70	0	70	23	93
223 9760 Governmental Full Accrual	174	0.18%	165	0	165	53	218
224 9770 Governmentl Full Accrual-Drain	13	0.01%	12	0	12	4	16
226 Other	26	0.03%	25	0	25	8	33
Subtotal	94,973	100.00%	89,989	0	89,989	28,212	118,200
Direct Bills					0		0
Total					\$89,989		\$118,200

Basis Units: Accounting Transactions
Source: GL Transaction History

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
3 1010-25300 Treasurer	\$2,254	\$0	\$2,254
4 1010-10100 Board of Commissioners	478	0	478
5 1010-19100 Accounting Department	655	0	655
6 1010-20200 Payroll	572	0	572
7 1010-21200 Budget Department	559	0	559
8 1010-27200 Administrative Services	466	0	466
9 1010-22800 Information Systems Divis	1,008	0	1,008
11 1010-23300 Purchasing	497	0	497
12 1010-26500 Buildings and Grounds	2,232	0	2,232
13 1010-26600 Corporation Counsel	691	0	691
14 1010-27000 Personnel & Employee Re	633	0	633
15 1010-24900 Printing/Postage	320	0	320
16 1010-30100 Sheriff's Office	5,557	0	5,557
17 1010-75110 Recreation & Facilities	532	0	532
18 1010-75112 Parks/Recreation Mainten:	591	0	591
19 1010-20300 Risk Management	10	0	10
20 1010-20350 Wellness Program	405	0	405
21 1010-20500 Retirees Health/Life Insura	87	0	87
22 1010-27300 Building Authority	80	0	80
23 1010-28300 Circuit Court	1,847	0	1,847
24 1010-28301 Circuit Court - SSSPP Gra	395	0	395
25 1010-28331 Circuit-Adult Drug Court G	359	0	359
26 1010-28341 Circuit Ct Blog Response I	88	0	88
27 1010-28400 Circuit Court Adult Probati	293	0	293
28 1010-28600 District Court	1,260	0	1,260
29 1010-28700 District Court Adult Probat	567	0	567
30 1010-28701 Dist.Ct OWI Treatment Oc	352	0	352
31 1010-28900 & 2150 FOC	2,789	0	2,789
33 1010-29200 Law Library	16	0	16
34 1010-28299 Jury/Judicial Council	648	0	648
35 1010-29400 Probate Court	1,723	0	1,723
36 1010-29402 Public Guardian	94	0	94
38 1010-17100 County Executive	591	0	591
39 1010-21500 Clerk	1,506	0	1,506
40 1010-22900 Community Outreach / Me	421	0	421
44 1010-25420 2020 Delq Tax Property S:	11	0	11
45 1010-25700 Equalization Department	607	0	607
46 1010-26200 Elections	45	0	45
47 1010-26201 Board of Canvassers	35	0	35
48 1010-296XX Prosecuting Attorney	2,113	0	2,113
50 1010-71100 Register of Deeds	2,001	0	2,001

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
51 1010-27100 Department of Criminal De	\$49	\$0	\$49
52 1010-27101 Indigent Attorney	2,017	0	2,017
53 1010-27102 Department of Public Defe	461	0	461
54 1010-44200 Drain Commissioner	890	0	890
55 1010-27160 Department Of Indigent De	13	0	13
56 1010-27400 Retirement Board	15	0	15
57 1010-27401 Vol Employee Benefit Ass	15	0	15
58 1010-44207 Drain - County at Large	6	0	6
59 1010-24501 County Survey/Remonum	767	0	767
60 1010-27303 Bldg Auth-MH Grp Home,f	24	0	24
61 1010-27309 Bldg Auth-MH Grp Home,z	6	0	6
62 1010-27310 Bldg Auth-MH Grp Home,f	4	0	4
63 1010-27311 Bldg Auth-MH Grp Home,f	21	0	21
64 1010-27312 Bldg Auth-MH Grp Home,f	28	0	28
65 1010-27319 Bldg Auth-MH Grp Home,l	11	0	11
66 1010-27320 Bldg Auth-MH Grp Home,(	5	0	5
67 1010-27321 Bldg Auth-MH Grp Home,/	9	0	9
68 1010-27322 Bldg Auth-MH Grp Home,/	28	0	28
69 1010-56800 Soil Conservation	132	0	132
70 1010-71000 M.S.U. Extension	58	0	58
71 1010-71800 Environmental Affairs	559	0	559
72 1010-71803 Euclid Linear Park	6	0	6
73 1010-71804 Environmental Grant	5	0	5
76 1010-28800 Geographic Information Sy	401	0	401
77 1010-31100 Circuit Court Warrant Offic	464	0	464
79 1010-31500 Secondary Road Patrol	1,169	0	1,169
81 1010-31503 2nd Rd Patrol-Bangor Tw	504	0	504
82 1010-31504 2nd Rd Patr-Portsmouth	288	0	288
83 1010-31505 2nd Rd Ptrl-Williams Twp	473	0	473
84 1010-31506 2nd Rd Patrol-Monitor Tw	418	0	418
85 1010-31507 2nd Rd Patrol - City of	397	0	397
86 1010-31508 2nd Road Patrol-Pinconni	587	0	587
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	187	0	187
88 1010-31510 Bangor Twps Schools & B	408	0	408
89 1010-31516 2nd Rd.Pat-Bay City Schc	345	0	345
90 1010-31517 2nd Patrol-Frankenlust & l	419	0	419
92 1010-31681 Road Patrol Grant Oct-De	485	0	485
93 1010-31700 Township Road Patrol	391	0	391
95 1010-31902 Drive MI Safely/Task Forc	307	0	307
98 1010-31905 Dre Drug Recogn.Expert C	1	0	1
99 1010-32100 Michigan Justice Training	19	0	19

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
101 1010-32500 911 Central Dispatch	\$18	\$0	\$18
102 1010-33100 Marine Law Enforcement (	203	0	203
103 1010-33101 Marine Safety	16	0	16
106 1010-33200 Snowmobile Law Enforcer	25	0	25
107 1010-33300 Operations Stone Garden	23	0	23
109 1010-33302 Operation Stone Garden F	51	0	51
111 1010-35100 Corrections Department / .	150	0	150
112 1010-36481 Comm Corrections Plan	15	0	15
113 1010-42600 Off of Emerg Serv-Civil	420	0	420
115 1010-42602 Homeland Security Activity	14	0	14
117 1010-42650 AA (Active Assult) Task Fc	10	0	10
118 1010-43000 Animal Services & Adoptic	169	0	169
119 1010-58000 Pere Marquette Parking	20	0	20
120 1010-60100 Health Dept-Admin	35	0	35
123 1010-64800 Medical Examiner	162	0	162
124 1010-64900 Mental Health	5	0	5
127 1010-67000 Mi Dept Human Serv-Bay	15	0	15
128 1010-67100 Social Services-Med Care	15	0	15
129 1010-68100 Veterans Burial	3	0	3
130 1010-68900 Veterans Relief	26	0	26
131 1010-69200 Center Ridge Arms Housir	83	0	83
133 1010-72101 Transportation Planning	13	0	13
134 1010-72181 Trans. Planning - Oct.-Dec	576	0	576
135 1010-75100 Recreation/Parks Departnr	104	0	104
136 1010-75104 Juv Community Based Tre	29	0	29
137 1010-75105 Juv Gender Specific Servi	26	0	26
138 1010-75108 Veterans Park Softball	248	0	248
139 1010-75700 Community Center	1,414	0	1,414
140 1010-75800 Swimming Pool	16	0	16
142 1010-76150 Fairgrounds	342	0	342
143 1010-762XX Civic Arena	6,798	0	6,798
144 1010-76300 Pinconning Park	1,930	0	1,930
145 1010-79000 Library	15	0	15
146 1010-20250 401(K) Savings Plan Admi	80	0	80
147 1010-20400/20401 Self Insurance Adrr	15	0	15
149 2010 County Road Fund	293	0	293
150 2210 Health Dept - Dist Health	13,976	0	13,976
151 2210-605XX Bioterrorism	517	0	517
152 2340 Animal Service Adoption Millage	1,822	0	1,822
153 2380 Gypsy Moth Control Fund	799	0	799
154 2400 Mosquito Control Fund	1,607	0	1,607

**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
155 2560 Regist of Deeds Automation Fnd	\$128	\$0	\$128
157 2600 Indigent Defense Fund	1,146	0	1,146
158 2610 911 Service Fund	1,609	0	1,609
159 2630 Concealed Pistol Licensing Fd	781	0	781
160 2640 Local C.F.O. Training Fund	49	0	49
161 2650 Drug Law Enforcement Fund	1	0	1
164 2690 Law Library Fund	73	0	73
165 2700 Historical Comm/Museum	159	0	159
166 2710 Library Fund	168	0	168
167 2740 Community Corrections Fund	576	0	576
168 2760 Department On Aging Fund	11,159	0	11,159
169 2770 Home Rehabilitation Fund	3	0	3
170 2779 Septic Sys Repl	1	0	1
171 2860 American Rescue Plan (ARPA)	567	0	567
172 2900 Social Welfare Fund	71	0	71
174 2920-66200 Child Care-Probate (Child	224	0	224
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,234	0	2,234
176 2920-66205 CCF-Casa Ct.Appointed S	92	0	92
177 2920-66300 Child Care-D.S.S. (State V	30	0	30
178 2920-66400 In-Home Care-Intensive P	569	0	569
179 2920-66401 Youth & Family Support S	751	0	751
180 2920-66402 Juvenile Drug Court	593	0	593
181 2920-66500 Intensive Probation	765	0	765
182 2920-75104 Juv.Community Based Tre	533	0	533
183 2920-75105 Juv.Gender Specific Servi	612	0	612
186 2930 Soldier's Relief	1,565	0	1,565
188 2970 Historical Preservation	39	0	39
192 5090-75600 Public Golf Course	1,253	0	1,253
193 5090-75601 Public Golf Course-Snack	61	0	61
194 5090-75602 Public Golf Course-Club	1,883	0	1,883
195 5120-67100 Medical Care Facility Func	1,769	0	1,769
196 5160 100% Tax Payment Fund (DTR)	1,352	0	1,352
197 5180 Delq Prop Tax Foreclosure	1,645	0	1,645
199 5920 Water and Sewer Fund	45	0	45
200 5950 Commissary Fund	95	0	95
201 6770 Self-Insurance Fund-WC/UC/S&A	807	0	807
202 6771 Self-Insurance Fund-Healthcare	344	0	344
205 7100 District Court Custodial Fund	3	0	3
206 7110 Probate Court Custodial Fund	3	0	3
207 7120 Trial Court Custodial Fund	3	0	3
208 7140 Inmates Custodial Fund	18	0	18

**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
212 7310-27400 Retirement System Fund	\$1,601	\$0	\$1,601
213 7360-27401 Public Employee Health C	470	0	470
217 8010 Drain	1,162	0	1,162
218 8011 Hampton O&M	260	0	260
219 8012 Portsmouth O&M	58	0	58
220 8014 Bangor O&M	634	0	634
222 8510 Drain Debt Ret	93	0	93
223 9760 Governmental Full Accrual	218	0	218
224 9770 Governmentl Full Accrual-Drain	16	0	16
226 Other	33	0	33
Total	\$118,200	\$0	\$118,200

**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 2023
10/3/2024

A. Department Costs

Dept:5 1010-19100 Accounting Department

Description		Amount	General Admin	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Personnel Costs										
Salaries	S1	362,930	15,570	225,379	0	41,701	20,760	0	59,520	0
<i>Salary % Split</i>			<i>4.29%</i>	<i>62.10%</i>	<i>.00%</i>	<i>11.49%</i>	<i>5.72%</i>	<i>.00%</i>	<i>16.40%</i>	<i>.00%</i>
Benefits	S	159,515	6,843	99,059	0	18,328	9,124	0	26,161	0
Subtotal - Personnel Costs		522,445	22,413	324,438	0	60,029	29,884	0	85,681	0
Services & Supplies Cost										
Termination Vacation Pay	D	27	0	0	0	0	0	0	0	0
72700 Office Supplies	S	1,491	64	926	0	171	85	0	244	0
72800 Printing And Binding	S	0	0	0	0	0	0	0	0	0
72702 Book Supplies	S	93	4	58	0	11	5	0	15	0
72900 Postage	S	955	41	593	0	110	55	0	157	0
73000 Magazines and Periodicals	S	100	4	62	0	11	6	0	16	0
74200 Food Supplies	S	174	7	108	0	20	10	0	29	0
75000 Gas, Oil And Grease	S	0	0	0	0	0	0	0	0	0
95100 Computer Supplies	S	30	1	19	0	3	2	0	5	0
80100 Professional Services	S	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	10,560	0	0	0	0	0	10,560	0	0
82000 Memberships and Dues	S	2,015	86	1,252	0	232	115	0	331	0
85200 Telephone	S	640	27	398	0	74	37	0	105	0
85201 Cellphone	S	0	0	0	0	0	0	0	0	0
86100 Conference Fees & Expenses	S	2,226	95	1,382	0	256	127	0	365	0
86500 State Travel Mileage	S	127	5	79	0	15	7	0	21	0
94601 Equipment Rental-Copy Machir	S	1,728	74	1,073	0	198	99	0	283	0
95500 Miscellaneous	S	429	18	267	0	49	25	0	70	0
95505 Bad Debts/Write Offs	S	4,057	174	2,519	0	466	232	0	665	0
96000 Education & Training	S	0	0	0	0	0	0	0	0	0
96741 Computer Hardware Expense	S	0	0	0	0	0	0	0	0	0
96770 Book Expense	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		24,651	603	8,734	0	1,616	805	10,560	2,307	0
Department Cost Total		547,097	23,016	333,173	0	61,645	30,688	10,560	87,988	0
Adjustments to Cost										
Termination Vacation Pay	D	(27)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	(27)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	547,070	23,016	333,173	0	61,645	30,688	10,560	87,988	0
General Admin Distribution		(23,016)	14,633	0	2,707	1,348	464	3,864	0
Grand Total	\$547,070		\$347,806	\$0	\$64,352	\$32,036	\$11,024	\$91,852	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$328	\$0	\$61	\$30	\$10	\$87	\$0
Subtotal - Building Depreciation	515	1	328	0	61	30	10	87	0
2 Telephone Equipment	251	0	160	0	30	15	5	42	0
Subtotal - Equipment Depreciation	251	0	160	0	30	15	5	42	0
3 Cash Receipts	44	12	35	0	7	3	1	9	0
3 Bank Reconciliation	316	84	254	0	47	23	8	67	0
3 Accounting *	27,809	7,065	34,874	0	0	0	0	0	0
Subtotal - 1010-25300 Treasurer	28,168	7,161	35,163	0	54	27	9	76	0
4 Annual Audit	495	160	416	0	77	38	13	110	0
Subtotal - 1010-10100 Board of Comm	495	160	416	0	77	38	13	110	0
5 Accounting *	0	2,070	2,070	0	0	0	0	0	0
5 Payroll	0	0	0	0	0	0	0	0	0
5 Budgeting	0	66	42	0	8	4	1	11	0
5 Contract Serv.	0	744	473	0	88	44	15	125	0
Subtotal - 1010-19100 Accounting Dep	0	2,881	2,585	0	95	47	16	136	0
6 Payroll	0	2,245	1,427	0	264	131	45	377	0
6 Budgeting	0	13	8	0	2	1	0	2	0
Subtotal - 1010-20200 Payroll	0	2,258	1,436	0	266	132	46	379	0
7 Budgeting	0	128	81	0	15	7	3	21	0
7 Accts Payable	0	137	87	0	16	8	3	23	0
7 General Accounting	0	249	159	0	29	15	5	42	0
Subtotal - 1010-21200 Budget Departm	0	514	327	0	60	30	10	86	0
8 Admin Services	0	426	271	0	50	25	9	72	0
Subtotal - 1010-27200 Administrative S	0	426	271	0	50	25	9	72	0
9 Tech Support	0	20,905	13,291	0	2,459	1,224	421	3,510	0
9 Network/Server	0	8,275	5,261	0	973	485	167	1,389	0
9 Specific Services	0	248	157	0	29	15	5	42	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Subtotal - 1010-22800 Information Sys	\$0	\$29,428	\$18,709	\$0	\$3,462	\$1,723	\$593	\$4,941	\$0
10 Accounting *	0	1,228	1,228	0	0	0	0	0	0
Subtotal - Financial System MUNIS	0	1,228	1,228	0	0	0	0	0	0
11 Purchasing	0	2,299	1,461	0	270	135	46	386	0
Subtotal - 1010-23300 Purchasing	0	2,299	1,461	0	270	135	46	386	0
12 County Building	0	31,915	20,290	0	3,754	1,869	643	5,358	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	31,915	20,290	0	3,754	1,869	643	5,358	0
13 Civil Counsel	0	11,452	7,281	0	1,347	671	231	1,923	0
Subtotal - 1010-26600 Corporation Col	0	11,452	7,281	0	1,347	671	231	1,923	0
14 Human Resources	0	2,544	1,618	0	299	149	51	427	0
14 Labor Relations	0	2,256	1,434	0	265	132	45	379	0
14 Education and Training	0	6	4	0	1	0	0	1	0
Subtotal - 1010-27000 Personnel & Err	0	4,807	3,056	0	565	281	97	807	0
15 Mail Services	0	171	109	0	20	10	3	29	0
15 Office Max Rebate	0	(142)	(90)	0	(17)	(8)	(3)	(24)	0
Subtotal - 1010-24900 Printing/Postage	0	29	18	0	3	2	1	5	0
18 County Building	0	183	116	0	21	11	4	31	0
Subtotal - 1010-75112 Parks/Recreatio	0	183	116	0	21	11	4	31	0
19 General Liability	0	1,571	999	0	185	92	32	264	0
19 County Building	0	1,652	1,051	0	194	97	33	277	0
Subtotal - 1010-20300 Risk Manageme	0	3,224	2,049	0	379	189	65	541	0
20 Wellness Program	0	717	456	0	84	42	14	120	0
Subtotal - 1010-20350 Wellness Progr	0	717	456	0	84	42	14	120	0
21 Current Retiree Fringe Benefits	0	15,191	9,658	0	1,787	890	306	2,551	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
21 Future Retiree Fringe Benefits	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
21 Term Payoff	0	2,058	1,308	0	242	121	41	345	0
Subtotal - 1010-20500 Retirees Health/	0	17,250	10,967	0	2,029	1,010	348	2,896	0
Total Incoming	29,428	115,931	106,317	0	12,609	6,277	2,160	17,997	0
C. Total Allocated		\$692,429	\$454,122	\$0	\$76,961	\$38,313	\$13,184	\$109,849	\$0
			65.58%		11.11%	5.53%	1.90%	15.86%	

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
3 1010-25300 Treasurer	2,379	2.50%	\$9,435	\$0	\$9,435	\$0	\$9,435
4 1010-10100 Board of Commissioners	504	0.53%	1,999	0	1,999	0	1,999
5 1010-19100 Accounting Department	522	0.55%	2,070	0	2,070	0	2,070
6 1010-20200 Payroll	456	0.48%	1,808	0	1,808	386	2,194
7 1010-21200 Budget Department	446	0.47%	1,769	0	1,769	377	2,146
8 1010-27200 Administrative Services	372	0.39%	1,475	0	1,475	315	1,790
9 1010-22800 Information Systems Divis	804	0.85%	3,189	0	3,189	680	3,869
11 1010-23300 Purchasing	396	0.42%	1,570	0	1,570	335	1,906
12 1010-26500 Buildings and Grounds	1,780	1.87%	7,059	0	7,059	1,506	8,565
13 1010-26600 Corporation Counsel	551	0.58%	2,185	0	2,185	466	2,651
14 1010-27000 Personnel & Employee Re	505	0.53%	2,003	0	2,003	427	2,430
15 1010-24900 Printing/Postage	255	0.27%	1,011	0	1,011	216	1,227
16 1010-30100 Sheriff's Office	4,432	4.67%	17,576	0	17,576	3,750	21,326
17 1010-75110 Recreation & Facilities	424	0.45%	1,681	0	1,681	359	2,040
18 1010-75112 Parks/Recreation Mainten:	471	0.50%	1,868	0	1,868	399	2,266
19 1010-20300 Risk Management	8	0.01%	32	0	32	7	38
20 1010-20350 Wellness Program	323	0.34%	1,281	0	1,281	273	1,554
21 1010-20500 Retirees Health/Life Insura	69	0.07%	274	0	274	58	332
22 1010-27300 Building Authority	64	0.07%	254	0	254	54	308
23 1010-28300 Circuit Court	1,473	1.55%	5,842	0	5,842	1,246	7,088
24 1010-28301 Circuit Court - SSSPP Gra	315	0.33%	1,249	0	1,249	267	1,516
25 1010-28331 Circuit-Adult Drug Court G	286	0.30%	1,134	0	1,134	242	1,376
26 1010-28341 Circuit Ct Blog Response I	70	0.07%	278	0	278	59	337
27 1010-28400 Circuit Court Adult Probati	234	0.25%	928	0	928	198	1,126
28 1010-28600 District Court	1,005	1.06%	3,986	0	3,986	850	4,836
29 1010-28700 District Court Adult Probat	452	0.48%	1,793	0	1,793	382	2,175
30 1010-28701 Dist.Ct OWI Treatment Oc	281	0.30%	1,114	0	1,114	238	1,352
31 1010-28900 & 2150 FOC	2,224	2.34%	8,820	0	8,820	1,882	10,702
33 1010-29200 Law Library	13	0.01%	52	0	52	11	63
34 1010-28299 Jury/Judicial Council	517	0.54%	2,050	0	2,050	437	2,488
35 1010-29400 Probate Court	1,374	1.45%	5,449	0	5,449	1,163	6,612
36 1010-29402 Public Guardian	75	0.08%	297	0	297	63	361
38 1010-17100 County Executive	471	0.50%	1,868	0	1,868	399	2,266
39 1010-21500 Clerk	1,201	1.26%	4,763	0	4,763	1,016	5,779
40 1010-22900 Community Outreach / Me	336	0.35%	1,333	0	1,333	284	1,617
44 1010-25420 2020 Delq Tax Property S:	9	0.01%	36	0	36	8	43
45 1010-25700 Equalization Department	484	0.51%	1,919	0	1,919	410	2,329
46 1010-26200 Elections	36	0.04%	143	0	143	30	173
47 1010-26201 Board of Canvassers	28	0.03%	111	0	111	24	135
48 1010-296XX Prosecuting Attorney	1,685	1.77%	6,682	0	6,682	1,426	8,108
50 1010-71100 Register of Deeds	1,596	1.68%	6,329	0	6,329	1,350	7,680
51 1010-27100 Department of Criminal De	39	0.04%	155	0	155	33	188

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	1,609	1.69%	\$6,381	\$0	\$6,381	\$1,361	\$7,742
53 1010-27102 Department of Public Defe	368	0.39%	1,459	0	1,459	311	1,771
54 1010-44200 Drain Commissioner	710	0.75%	2,816	0	2,816	601	3,416
55 1010-27160 Department Of Indigent De	10	0.01%	40	0	40	8	48
56 1010-27400 Retirement Board	12	0.01%	48	0	48	10	58
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	48	0	48	10	58
58 1010-44207 Drain - County at Large	5	0.01%	20	0	20	4	24
59 1010-24501 County Survey/Remonum	612	0.64%	2,427	0	2,427	518	2,945
60 1010-27303 Bldg Auth-MH Grp Home,l	19	0.02%	75	0	75	16	91
61 1010-27309 Bldg Auth-MH Grp Home,z	5	0.01%	20	0	20	4	24
62 1010-27310 Bldg Auth-MH Grp Home,l	3	0.00%	12	0	12	3	14
63 1010-27311 Bldg Auth-MH Grp Home,l	17	0.02%	67	0	67	14	82
64 1010-27312 Bldg Auth-MH Grp Home,l	22	0.02%	87	0	87	19	106
65 1010-27319 Bldg Auth-MH Grp Home,l	9	0.01%	36	0	36	8	43
66 1010-27320 Bldg Auth-MH Grp Home,(	4	0.00%	16	0	16	3	19
67 1010-27321 Bldg Auth-MH Grp Home,)	7	0.01%	28	0	28	6	34
68 1010-27322 Bldg Auth-MH Grp Home,)	22	0.02%	87	0	87	19	106
69 1010-56800 Soil Conservation	105	0.11%	416	0	416	89	505
70 1010-71000 M.S.U. Extension	46	0.05%	182	0	182	39	221
71 1010-71800 Environmental Affairs	446	0.47%	1,769	0	1,769	377	2,146
72 1010-71803 Euclid Linear Park	5	0.01%	20	0	20	4	24
73 1010-71804 Environmental Grant	4	0.00%	16	0	16	3	19
76 1010-28800 Geographic Information Sy	320	0.34%	1,269	0	1,269	271	1,540
77 1010-31100 Circuit Court Warrant Offic	370	0.39%	1,467	0	1,467	313	1,780
79 1010-31500 Secondary Road Patrol	932	0.98%	3,696	0	3,696	789	4,485
81 1010-31503 2nd Rd Patrol-Bangor Tw	402	0.42%	1,594	0	1,594	340	1,934
82 1010-31504 2nd Rd Patr-Portsmouth	230	0.24%	912	0	912	195	1,107
83 1010-31505 2nd Rd Ptrl-Williams Twp	377	0.40%	1,495	0	1,495	319	1,814
84 1010-31506 2nd Rd Patrol-Monitor Tw	333	0.35%	1,321	0	1,321	282	1,602
85 1010-31507 2nd Rd Patrol - City of	317	0.33%	1,257	0	1,257	268	1,525
86 1010-31508 2nd Road Patrol-Pinconni	468	0.49%	1,856	0	1,856	396	2,252
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	149	0.16%	591	0	591	126	717
88 1010-31510 Bangor Twps Schools & B	325	0.34%	1,289	0	1,289	275	1,564
89 1010-31516 2nd Rd.Pat-Bay City Schc	275	0.29%	1,091	0	1,091	233	1,323
90 1010-31517 2nd Patrol-Frankenlust & t	334	0.35%	1,325	0	1,325	283	1,607
92 1010-31681 Road Patrol Grant Oct-De	387	0.41%	1,535	0	1,535	327	1,862
93 1010-31700 Township Road Patrol	312	0.33%	1,237	0	1,237	264	1,501
95 1010-31902 Drive MI Safely/Task Forc	245	0.26%	972	0	972	207	1,179
98 1010-31905 Dre Drug Recogn.Expert C	1	0.00%	4	0	4	1	5
99 1010-32100 Michigan Justice Training	15	0.02%	59	0	59	13	72
101 1010-32500 911 Central Dispatch	14	0.01%	56	0	56	12	67
102 1010-33100 Marine Law Enforcement (	162	0.17%	642	0	642	137	780

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-33101 Marine Safety	13	0.01%	\$52	\$0	\$52	\$11	\$63
106 1010-33200 Snowmobile Law Enforcer	20	0.02%	79	0	79	17	96
107 1010-33300 Operations Stone Garden	18	0.02%	71	0	71	15	87
109 1010-33302 Operation Stone Garden F	41	0.04%	163	0	163	35	197
111 1010-35100 Corrections Department /	120	0.13%	476	0	476	102	577
112 1010-36481 Comm Corrections Plan	12	0.01%	48	0	48	10	58
113 1010-42600 Off of Emerg Serv-Civil	335	0.35%	1,329	0	1,329	283	1,612
115 1010-42602 Homeland Security Activity	11	0.01%	44	0	44	9	53
117 1010-42650 AA (Active Assult) Task Fc	8	0.01%	32	0	32	7	38
118 1010-43000 Animal Services & Adoptic	135	0.14%	535	0	535	114	650
119 1010-58000 Pere Marquette Parking	16	0.02%	63	0	63	14	77
120 1010-60100 Health Dept-Admin	28	0.03%	111	0	111	24	135
123 1010-64800 Medical Examiner	129	0.14%	512	0	512	109	621
124 1010-64900 Mental Health	4	0.00%	16	0	16	3	19
127 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	48	0	48	10	58
128 1010-67100 Social Services-Med Care	12	0.01%	48	0	48	10	58
129 1010-68100 Veterans Burial	2	0.00%	8	0	8	2	10
130 1010-68900 Veterans Relief	21	0.02%	83	0	83	18	101
131 1010-69200 Center Ridge Arms Housir	66	0.07%	262	0	262	56	318
133 1010-72101 Transportation Planning	10	0.01%	40	0	40	8	48
134 1010-72181 Trans. Planning - Oct.-Dec	459	0.48%	1,820	0	1,820	388	2,209
135 1010-75100 Recreation/Parks Departnr	83	0.09%	329	0	329	70	399
136 1010-75104 Juv Community Based Tre	23	0.02%	91	0	91	19	111
137 1010-75105 Juv Gender Specific Servit	21	0.02%	83	0	83	18	101
138 1010-75108 Veterans Park Softball	198	0.21%	785	0	785	168	953
139 1010-75700 Community Center	1,128	1.19%	4,473	0	4,473	954	5,428
140 1010-75800 Swimming Pool	13	0.01%	52	0	52	11	63
142 1010-76150 Fairgrounds	273	0.29%	1,083	0	1,083	231	1,314
143 1010-762XX Civic Arena	5,422	5.71%	21,503	0	21,503	4,588	26,090
144 1010-76300 Pinconning Park	1,539	1.62%	6,103	0	6,103	1,302	7,406
145 1010-79000 Library	12	0.01%	48	0	48	10	58
146 1010-20250 401(K) Savings Plan Admi	64	0.07%	254	0	254	54	308
147 1010-20400/20401 Self Insurance Adr	12	0.01%	48	0	48	10	58
149 2010 County Road Fund	234	0.25%	928	0	928	198	1,126
150 2210 Health Dept - Dist Health	11,146	11.74%	44,203	0	44,203	9,431	53,634
151 2210-605XX Bioterrorism	412	0.43%	1,634	0	1,634	349	1,983
152 2340 Animal Service Adoption Millage	1,453	1.53%	5,762	0	5,762	1,229	6,992
153 2380 Gypsy Moth Control Fund	637	0.67%	2,526	0	2,526	539	3,065
154 2400 Mosquito Control Fund	1,282	1.35%	5,084	0	5,084	1,085	6,169
155 2560 Regist of Deeds Automation Fnd	102	0.11%	405	0	405	86	491
157 2600 Indigent Defense Fund	914	0.96%	3,625	0	3,625	773	4,398
158 2610 911 Service Fund	1,283	1.35%	5,088	0	5,088	1,086	6,174

Bay County, MI
Cost Allocation Plan

FY 2023
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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
159 2630 Concealed Pistol Licensing Fd	623	0.66%	\$2,471	\$0	\$2,471	\$527	\$2,998
160 2640 Local C.F.O. Training Fund	39	0.04%	155	0	155	33	188
161 2650 Drug Law Enforcement Fund	1	0.00%	4	0	4	1	5
164 2690 Law Library Fund	58	0.06%	230	0	230	49	279
165 2700 Historical Comm/Museum	127	0.13%	504	0	504	107	611
166 2710 Library Fund	134	0.14%	531	0	531	113	645
167 2740 Community Corrections Fund	459	0.48%	1,820	0	1,820	388	2,209
168 2760 Department On Aging Fund	8,900	9.37%	35,296	0	35,296	7,531	42,826
169 2770 Home Rehabilitation Fund	2	0.00%	8	0	8	2	10
170 2779 Septic Sys Repl	1	0.00%	4	0	4	1	5
171 2860 American Rescue Plan (ARPA)	452	0.48%	1,793	0	1,793	382	2,175
172 2900 Social Welfare Fund	57	0.06%	226	0	226	48	274
174 2920-66200 Child Care-Probate (Child	179	0.19%	710	0	710	151	861
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,782	1.88%	7,067	0	7,067	1,508	8,575
176 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	290	0	290	62	351
177 2920-66300 Child Care-D.S.S. (State V	24	0.03%	95	0	95	20	115
178 2920-66400 In-Home Care-Intensive P	454	0.48%	1,800	0	1,800	384	2,185
179 2920-66401 Youth & Family Support S	599	0.63%	2,376	0	2,376	507	2,882
180 2920-66402 Juvenile Drug Court	473	0.50%	1,876	0	1,876	400	2,276
181 2920-66500 Intensive Probation	610	0.64%	2,419	0	2,419	516	2,935
182 2920-75104 Juv.Community Based Tre	425	0.45%	1,685	0	1,685	360	2,045
183 2920-75105 Juv.Gender Specific Servi	488	0.51%	1,935	0	1,935	413	2,348
186 2930 Soldier's Relief	1,248	1.31%	4,949	0	4,949	1,056	6,005
188 2970 Historical Preservation	31	0.03%	123	0	123	26	149
192 5090-75600 Public Golf Course	999	1.05%	3,962	0	3,962	845	4,807
193 5090-75601 Public Golf Course-Snack	49	0.05%	194	0	194	41	236
194 5090-75602 Public Golf Course-Club	1,502	1.58%	5,957	0	5,957	1,271	7,228
195 5120-67100 Medical Care Facility Func	1,411	1.49%	5,596	0	5,596	1,194	6,790
196 5160 100% Tax Payment Fund (DTR)	1,078	1.14%	4,275	0	4,275	912	5,187
197 5180 Delq Prop Tax Foreclosure	1,312	1.38%	5,203	0	5,203	1,110	6,313
199 5920 Water and Sewer Fund	36	0.04%	143	0	143	30	173
200 5950 Commissary Fund	76	0.08%	301	0	301	64	366
201 6770 Self-Insurance Fund-WC/UC/S&I	644	0.68%	2,554	0	2,554	545	3,099
202 6771 Self-Insurance Fund-Healthcare	274	0.29%	1,087	0	1,087	232	1,318
205 7100 District Court Custodial Fund	2	0.00%	8	0	8	2	10
206 7110 Probate Court Custodial Fund	2	0.00%	8	0	8	2	10
207 7120 Trial Court Custodial Fund	2	0.00%	8	0	8	2	10
208 7140 Inmates Custodial Fund	14	0.01%	56	0	56	12	67
212 7310-27400 Retirement System Fund	1,277	1.34%	5,064	0	5,064	1,081	6,145
213 7360-27401 Public Employee Health C	375	0.39%	1,487	0	1,487	317	1,804
217 8010 Drain	927	0.98%	3,676	0	3,676	784	4,461
218 8011 Hampton O&M	207	0.22%	821	0	821	175	996

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
219 8012 Portsmouth O&M	46	0.05%	\$182	\$0	\$182	\$39	\$221
220 8014 Bangor O&M	506	0.53%	2,007	0	2,007	428	2,435
222 8510 Drain Debt Ret	74	0.08%	293	0	293	63	356
223 9760 Governmental Full Accrual	174	0.18%	690	0	690	147	837
224 9770 Governmentl Full Accrual-Drain	13	0.01%	52	0	52	11	63
226 Other	26	0.03%	103	0	103	22	125
Subtotal	94,973	100.00%	376,644	0	376,644	77,479	454,122
Direct Bills					0		0
Total					\$376,644		\$454,122

Basis Units: Accounting Transactions
Source: Transaction History Detail

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	7.00	1.44%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	10.94	2.24%	0	0	0	0	0
5 1010-19100 Accounting Department	5.41	1.11%	0	0	0	0	0
6 1010-20200 Payroll	2.15	0.44%	0	0	0	0	0
7 1010-21200 Budget Department	2.00	0.41%	0	0	0	0	0
9 1010-22800 Information Systems Divis	9.00	1.85%	0	0	0	0	0
11 1010-23300 Purchasing	0.99	0.20%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	19.01	3.90%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4.00	0.82%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	2.82	0.58%	0	0	0	0	0
16 1010-30100 Sheriff's Office	52.25	10.72%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	1.00	0.21%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	0	0	0	0	0
20 1010-20350 Wellness Program	1.00	0.21%	0	0	0	0	0
23 1010-28300 Circuit Court	12.73	2.61%	0	0	0	0	0
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	0	0	0	0	0
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	0	0	0	0	0
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	0	0	0	0	0
28 1010-28600 District Court	18.52	3.80%	0	0	0	0	0
29 1010-28700 District Court Adult Probat	7.00	1.44%	0	0	0	0	0
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	0	0	0	0	0
31 1010-28900 & 2150 FOC	26.54	5.44%	0	0	0	0	0
34 1010-28299 Jury/Judicial Council	1.00	0.21%	0	0	0	0	0
35 1010-29400 Probate Court	11.94	2.45%	0	0	0	0	0
38 1010-17100 County Executive	2.60	0.53%	0	0	0	0	0
39 1010-21500 Clerk	4.00	0.82%	0	0	0	0	0
40 1010-22900 Community Outreach / Me	1.00	0.21%	0	0	0	0	0
45 1010-25700 Equalization Department	2.71	0.56%	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	17.80	3.65%	0	0	0	0	0
50 1010-71100 Register of Deeds	4.73	0.97%	0	0	0	0	0
53 1010-27102 Department of Public Defe	1.00	0.21%	0	0	0	0	0
54 1010-44200 Drain Commissioner	7.17	1.47%	0	0	0	0	0
71 1010-71800 Environmental Affairs	2.00	0.41%	0	0	0	0	0
76 1010-28800 Geographic Information S)	1.64	0.34%	0	0	0	0	0
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	0	0	0	0	0
79 1010-31500 Secondary Road Patrol	19.16	3.93%	0	0	0	0	0
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	0	0	0	0	0
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	0	0	0	0	0
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	0	0	0	0	0
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	0	0	0	0	0
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	0	0	0	0	0
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	0	0	0	0	0

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$0	\$0	\$0	\$0	\$0
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	0	0	0	0	0
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	0	0	0	0	0
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	0	0	0	0	0
93 1010-31700 Township Road Patrol	2.00	0.41%	0	0	0	0	0
102 1010-33100 Marine Law Enforcement C	0.57	0.12%	0	0	0	0	0
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	0	0	0	0	0
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	0	0	0	0	0
139 1010-75700 Community Center	3.74	0.77%	0	0	0	0	0
143 1010-762XX Civic Arena	6.28	1.29%	0	0	0	0	0
144 1010-76300 Pinconning Park	3.25	0.67%	0	0	0	0	0
150 2210 Health Dept - Dist Health	38.13	7.82%	0	0	0	0	0
151 2210-605XX Bioterrorism	3.78	0.78%	0	0	0	0	0
152 2340 Animal Service Adoption Millage	7.83	1.61%	0	0	0	0	0
153 2380 Gypsy Moth Control Fund	2.00	0.41%	0	0	0	0	0
154 2400 Mosquito Control Fund	13.35	2.74%	0	0	0	0	0
157 2600 Indigent Defense Fund	11.46	2.35%	0	0	0	0	0
158 2610 911 Service Fund	19.81	4.06%	0	0	0	0	0
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	0	0	0	0	0
167 2740 Community Corrections Fund	2.67	0.55%	0	0	0	0	0
168 2760 Department On Aging Fund	45.80	9.40%	0	0	0	0	0
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	0	0	0	0	0
179 2920-66401 Youth & Family Support S	0.75	0.15%	0	0	0	0	0
181 2920-66500 Intensive Probation	4.80	0.98%	0	0	0	0	0
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	0	0	0	0	0
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	0	0	0	0	0
186 2930 Soldier's Relief	1.49	0.31%	0	0	0	0	0
192 5090-75600 Public Golf Course	3.65	0.75%	0	0	0	0	0
194 5090-75602 Public Golf Course-Club	3.93	0.81%	0	0	0	0	0
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	0	0	0	0	0
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	0	0	0	0	0
212 7310-27400 Retirement System Fund	1.00	0.21%	0	0	0	0	0
Subtotal	487.46	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	2	0.21%	\$133	\$0	\$133	\$0	\$133
4 1010-10100 Board of Commissioners	33	3.39%	2,187	0	2,187	0	2,187
5 1010-19100 Accounting Department	1	0.10%	66	0	66	0	66
9 1010-22800 Information Systems Divis	3	0.31%	199	0	199	40	239
12 1010-26500 Buildings and Grounds	14	1.44%	928	0	928	185	1,113
16 1010-30100 Sheriff's Office	10	1.03%	663	0	663	132	795
23 1010-28300 Circuit Court	3	0.31%	199	0	199	40	239
24 1010-28301 Circuit Court - SSSPP Gra	4	0.41%	265	0	265	53	318
26 1010-28341 Circuit Ct Blog Response I	10	1.03%	663	0	663	132	795
28 1010-28600 District Court	4	0.41%	265	0	265	53	318
33 1010-29200 Law Library	1	0.10%	66	0	66	13	80
34 1010-28299 Jury/Judicial Council	1	0.10%	66	0	66	13	80
35 1010-29400 Probate Court	8	0.82%	530	0	530	106	636
45 1010-25700 Equalization Department	4	0.41%	265	0	265	53	318
46 1010-26200 Elections	5	0.51%	331	0	331	66	398
48 1010-296XX Prosecuting Attorney	2	0.21%	133	0	133	26	159
50 1010-71100 Register of Deeds	2	0.21%	133	0	133	26	159
52 1010-27101 Indigent Attorney	8	0.82%	530	0	530	106	636
55 1010-27160 Department Of Indigent De	1	0.10%	66	0	66	13	80
58 1010-44207 Drain - County at Large	1	0.10%	66	0	66	13	80
60 1010-27303 Bldg Auth-MH Grp Home,f	1	0.10%	66	0	66	13	80
61 1010-27309 Bldg Auth-MH Grp Home,z	2	0.21%	133	0	133	26	159
62 1010-27310 Bldg Auth-MH Grp Home,f	2	0.21%	133	0	133	26	159
63 1010-27311 Bldg Auth-MH Grp Home,f	1	0.10%	66	0	66	13	80
64 1010-27312 Bldg Auth-MH Grp Home,f	1	0.10%	66	0	66	13	80
65 1010-27319 Bldg Auth-MH Grp Home,l	1	0.10%	66	0	66	13	80
66 1010-27320 Bldg Auth-MH Grp Home,(	2	0.21%	133	0	133	26	159
67 1010-27321 Bldg Auth-MH Grp Home,u	1	0.10%	66	0	66	13	80
79 1010-31500 Secondary Road Patrol	7	0.72%	464	0	464	93	557
86 1010-31508 2nd Road Patrol-Pinconni	28	2.87%	1,855	0	1,855	371	2,226
102 1010-33100 Marine Law Enforcement (	5	0.51%	331	0	331	66	398
107 1010-33300 Operations Stone Garden	6	0.62%	398	0	398	79	477
108 1010-33301 Operation Stone Garden F	4	0.41%	265	0	265	53	318
109 1010-33302 Operation Stone Garden F	3	0.31%	199	0	199	40	239
112 1010-36481 Comm Corrections Plan	1	0.10%	66	0	66	13	80
115 1010-42602 Homeland Security Activity	9	0.92%	596	0	596	119	716
117 1010-42650 AA (Active Assult) Task Fc	2	0.21%	133	0	133	26	159
120 1010-60100 Health Dept-Admin	2	0.21%	133	0	133	26	159
123 1010-64800 Medical Examiner	2	0.21%	133	0	133	26	159
133 1010-72101 Transportation Planning	8	0.82%	530	0	530	106	636
135 1010-75100 Recreation/Parks Departre	1	0.10%	66	0	66	13	80
138 1010-75108 Veterans Park Softball	10	1.03%	663	0	663	132	795

**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
139 1010-75700 Community Center	7	0.72%	\$464	\$0	\$464	\$93	\$557
140 1010-75800 Swimming Pool	1	0.10%	66	0	66	13	80
143 1010-762XX Civic Arena	17	1.75%	1,127	0	1,127	225	1,352
144 1010-76300 Pinconning Park	3	0.31%	199	0	199	40	239
150 2210 Health Dept - Dist Health	281	28.85%	18,621	0	18,621	3,720	22,341
151 2210-605XX Bioterrorism	38	3.90%	2,518	0	2,518	503	3,021
152 2340 Animal Service Adoption Millage	9	0.92%	596	0	596	119	716
153 2380 Gypsy Moth Control Fund	2	0.21%	133	0	133	26	159
155 2560 Regist of Deeds Automation Fnd	2	0.21%	133	0	133	26	159
157 2600 Indigent Defense Fund	6	0.62%	398	0	398	79	477
158 2610 911 Service Fund	6	0.62%	398	0	398	79	477
164 2690 Law Library Fund	5	0.51%	331	0	331	66	398
165 2700 Historical Comm/Museum	10	1.03%	663	0	663	132	795
167 2740 Community Corrections Fund	47	4.83%	3,114	0	3,114	622	3,737
168 2760 Department On Aging Fund	96	9.86%	6,362	0	6,362	1,271	7,632
169 2770 Home Rehabilitation Fund	4	0.41%	265	0	265	53	318
171 2860 American Rescue Plan (ARPA)	40	4.11%	2,651	0	2,651	530	3,180
173 2902 Soc. Welf.-Protective Services	14	1.44%	928	0	928	185	1,113
174 2920-66200 Child Care-Probate (Child	1	0.10%	66	0	66	13	80
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	33	3.39%	2,187	0	2,187	437	2,624
178 2920-66400 In-Home Care-Intensive P	2	0.21%	133	0	133	26	159
180 2920-66402 Juvenile Drug Court	4	0.41%	265	0	265	53	318
181 2920-66500 Intensive Probation	3	0.31%	199	0	199	40	239
186 2930 Soldier's Relief	4	0.41%	265	0	265	53	318
188 2970 Historical Preservation	10	1.03%	663	0	663	132	795
192 5090-75600 Public Golf Course	2	0.21%	133	0	133	26	159
194 5090-75602 Public Golf Course-Club	6	0.62%	398	0	398	79	477
195 5120-67100 Medical Care Facility Func	15	1.54%	994	0	994	199	1,193
196 5160 100% Tax Payment Fund (DTR)	11	1.13%	729	0	729	146	875
197 5180 Delq Prop Tax Foreclosure	8	0.82%	530	0	530	106	636
199 5920 Water and Sewer Fund	4	0.41%	265	0	265	53	318
206 7110 Probate Court Custodial Fund	4	0.41%	265	0	265	53	318
217 8010 Drain	8	0.82%	530	0	530	106	636
220 8014 Bangor O&M	2	0.21%	133	0	133	26	159
226 Other	53	5.44%	3,512	0	3,512	702	4,214

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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
Subtotal	974	100.00%	64,543	0	64,543	12,418	76,961
Direct Bills					0		0
Total					\$64,543		\$76,961

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%	\$32,131	\$0	\$32,131	\$6,182	\$38,313
Subtotal	100	100.00%	32,131	0	32,131	6,182	38,313
Direct Bills					0		0
Total					\$32,131		\$38,313

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	11	10.58%	\$1,169	\$0	\$1,169	\$0	\$1,169
2 Equipment Depreciation	3	2.88%	319	0	319	0	319
3 1010-25300 Treasurer	4	3.85%	425	0	425	0	425
4 1010-10100 Board of Commissioners	2	1.92%	213	0	213	0	213
5 1010-19100 Accounting Department	7	6.73%	744	0	744	0	744
6 1010-20200 Payroll	3	2.88%	319	0	319	83	402
7 1010-21200 Budget Department	5	4.81%	532	0	532	138	670
8 1010-27200 Administrative Services	3	2.88%	319	0	319	83	402
9 1010-22800 Information Systems Divis	8	7.69%	850	0	850	221	1,072
10 Financial System MUNIS	1	0.96%	106	0	106	28	134
11 1010-23300 Purchasing	2	1.92%	213	0	213	55	268
12 1010-26500 Buildings and Grounds	19	18.27%	2,020	0	2,020	525	2,545
13 1010-26600 Corporation Counsel	3	2.88%	319	0	319	83	402
14 1010-27000 Personnel & Employee Re	7	6.73%	744	0	744	193	938
15 1010-24900 Printing/Postage	2	1.92%	213	0	213	55	268
16 1010-30100 Sheriff's Office	2	1.92%	213	0	213	55	268
17 1010-75110 Recreation & Facilities	1	0.96%	106	0	106	28	134
18 1010-75112 Parks/Recreation Mainten:	7	6.73%	744	0	744	193	938
19 1010-20300 Risk Management	9	8.65%	957	0	957	249	1,205
20 1010-20350 Wellness Program	1	0.96%	106	0	106	28	134
21 1010-20500 Retirees Health/Life Insura	3	2.88%	319	0	319	83	402
22 1010-27300 Building Authority	1	0.96%	106	0	106	28	134
Subtotal	104	100.00%	11,056	0	11,056	2,127	13,184
Direct Bills					0		0
Total					\$11,056		\$13,184

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
9 1010-22800 Information Systems Divis	29,189.00	52.32%	\$48,196	\$0	\$48,196	\$9,273	\$57,469
212 7310-27400 Retirement System Fund	21,738.85	38.96%	35,895	0	35,895	6,906	42,801
213 7360-27401 Public Employee Health C	4,864.83	8.72%	8,033	0	8,033	1,545	9,578
Subtotal	55,792.68	100.00%	92,124	0	92,124	17,725	109,849
Direct Bills					0		0
Total					\$92,124		\$109,849

Basis Units: Dollar Amount of Wages

Source: Time Study

**Bay County, MI
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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,169	\$0	\$0	\$1,169
2 Equipment Depreciation	0	0	0	0	319	0	0	319
3 1010-25300 Treasurer	9,435	0	133	0	425	0	0	9,992
4 1010-10100 Board of Commissioners	1,999	0	2,187	0	213	0	0	4,398
5 1010-19100 Accounting Department	2,070	0	66	0	744	0	0	2,881
6 1010-20200 Payroll	2,194	0	0	0	402	0	0	2,596
7 1010-21200 Budget Department	2,146	0	0	0	670	0	0	2,816
8 1010-27200 Administrative Services	1,790	0	0	0	402	0	0	2,192
9 1010-22800 Information Systems Divis	3,869	0	239	0	1,072	57,469	0	62,648
10 Financial System MUNIS	0	0	0	0	134	0	0	134
11 1010-23300 Purchasing	1,906	0	0	38,313	268	0	0	40,486
12 1010-26500 Buildings and Grounds	8,565	0	1,113	0	2,545	0	0	12,223
13 1010-26600 Corporation Counsel	2,651	0	0	0	402	0	0	3,053
14 1010-27000 Personnel & Employee Re	2,430	0	0	0	938	0	0	3,368
15 1010-24900 Printing/Postage	1,227	0	0	0	268	0	0	1,495
16 1010-30100 Sheriff's Office	21,326	0	795	0	268	0	0	22,389
17 1010-75110 Recreation & Facilities	2,040	0	0	0	134	0	0	2,174
18 1010-75112 Parks/Recreation Mainten:	2,266	0	0	0	938	0	0	3,204
19 1010-20300 Risk Management	38	0	0	0	1,205	0	0	1,244
20 1010-20350 Wellness Program	1,554	0	0	0	134	0	0	1,688
21 1010-20500 Retirees Health/Life Insura	332	0	0	0	402	0	0	734
22 1010-27300 Building Authority	308	0	0	0	134	0	0	442
23 1010-28300 Circuit Court	7,088	0	239	0	0	0	0	7,326
24 1010-28301 Circuit Court - SSSPP Gra	1,516	0	318	0	0	0	0	1,834
25 1010-28331 Circuit-Adult Drug Court G	1,376	0	0	0	0	0	0	1,376
26 1010-28341 Circuit Ct Blog Response I	337	0	795	0	0	0	0	1,132
27 1010-28400 Circuit Court Adult Probati	1,126	0	0	0	0	0	0	1,126
28 1010-28600 District Court	4,836	0	318	0	0	0	0	5,154
29 1010-28700 District Court Adult Probat	2,175	0	0	0	0	0	0	2,175
30 1010-28701 Dist.Ct OWI Treatment Oc	1,352	0	0	0	0	0	0	1,352
31 1010-28900 & 2150 FOC	10,702	0	0	0	0	0	0	10,702
33 1010-29200 Law Library	63	0	80	0	0	0	0	142
34 1010-28299 Jury/Judicial Council	2,488	0	80	0	0	0	0	2,567
35 1010-29400 Probate Court	6,612	0	636	0	0	0	0	7,248
36 1010-29402 Public Guardian	361	0	0	0	0	0	0	361
38 1010-17100 County Executive	2,266	0	0	0	0	0	0	2,266
39 1010-21500 Clerk	5,779	0	0	0	0	0	0	5,779
40 1010-22900 Community Outreach / Me	1,617	0	0	0	0	0	0	1,617
44 1010-25420 2020 Delq Tax Property S:	43	0	0	0	0	0	0	43
45 1010-25700 Equalization Department	2,329	0	318	0	0	0	0	2,647
46 1010-26200 Elections	173	0	398	0	0	0	0	571

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
47 1010-26201 Board of Canvassers	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$135
48 1010-296XX Prosecuting Attorney	8,108	0	159	0	0	0	0	8,267
50 1010-71100 Register of Deeds	7,680	0	159	0	0	0	0	7,839
51 1010-27100 Department of Criminal De	188	0	0	0	0	0	0	188
52 1010-27101 Indigent Attorney	7,742	0	636	0	0	0	0	8,378
53 1010-27102 Department of Public Defe	1,771	0	0	0	0	0	0	1,771
54 1010-44200 Drain Commissioner	3,416	0	0	0	0	0	0	3,416
55 1010-27160 Department Of Indigent De	48	0	80	0	0	0	0	128
56 1010-27400 Retirement Board	58	0	0	0	0	0	0	58
57 1010-27401 Vol Employee Benefit Ass	58	0	0	0	0	0	0	58
58 1010-44207 Drain - County at Large	24	0	80	0	0	0	0	104
59 1010-24501 County Survey/Remonum	2,945	0	0	0	0	0	0	2,945
60 1010-27303 Bldg Auth-MH Grp Home,f	91	0	80	0	0	0	0	171
61 1010-27309 Bldg Auth-MH Grp Home,z	24	0	159	0	0	0	0	183
62 1010-27310 Bldg Auth-MH Grp Home,f	14	0	159	0	0	0	0	173
63 1010-27311 Bldg Auth-MH Grp Home,f	82	0	80	0	0	0	0	161
64 1010-27312 Bldg Auth-MH Grp Home,f	106	0	80	0	0	0	0	185
65 1010-27319 Bldg Auth-MH Grp Home,l	43	0	80	0	0	0	0	123
66 1010-27320 Bldg Auth-MH Grp Home,c	19	0	159	0	0	0	0	178
67 1010-27321 Bldg Auth-MH Grp Home,u	34	0	80	0	0	0	0	113
68 1010-27322 Bldg Auth-MH Grp Home,u	106	0	0	0	0	0	0	106
69 1010-56800 Soil Conservation	505	0	0	0	0	0	0	505
70 1010-71000 M.S.U. Extension	221	0	0	0	0	0	0	221
71 1010-71800 Environmental Affairs	2,146	0	0	0	0	0	0	2,146
72 1010-71803 Euclid Linear Park	24	0	0	0	0	0	0	24
73 1010-71804 Environmental Grant	19	0	0	0	0	0	0	19
76 1010-28800 Geographic Information Sy	1,540	0	0	0	0	0	0	1,540
77 1010-31100 Circuit Court Warrant Offic	1,780	0	0	0	0	0	0	1,780
79 1010-31500 Secondary Road Patrol	4,485	0	557	0	0	0	0	5,041
81 1010-31503 2nd Rd Patrol-Bangor Tw	1,934	0	0	0	0	0	0	1,934
82 1010-31504 2nd Rd Patr-Portsmouth	1,107	0	0	0	0	0	0	1,107
83 1010-31505 2nd Rd Ptrl-Williams Twp	1,814	0	0	0	0	0	0	1,814
84 1010-31506 2nd Rd Patrol-Monitor Tw	1,602	0	0	0	0	0	0	1,602
85 1010-31507 2nd Rd Patrol - City of	1,525	0	0	0	0	0	0	1,525
86 1010-31508 2nd Road Patrol-Pinconni	2,252	0	2,226	0	0	0	0	4,478
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	717	0	0	0	0	0	0	717
88 1010-31510 Bangor Twps Schools & B	1,564	0	0	0	0	0	0	1,564
89 1010-31516 2nd Rd.Pat-Bay City Sch	1,323	0	0	0	0	0	0	1,323
90 1010-31517 2nd Patrol-Frankenlust & l	1,607	0	0	0	0	0	0	1,607
92 1010-31681 Road Patrol Grant Oct-Der	1,862	0	0	0	0	0	0	1,862
93 1010-31700 Township Road Patrol	1,501	0	0	0	0	0	0	1,501

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
95 1010-31902 Drive MI Safely/Task Forc	\$1,179	\$0	\$0	\$0	\$0	\$0	\$0	\$1,179
98 1010-31905 Dre Drug Recogn.Expert C	5	0	0	0	0	0	0	5
99 1010-32100 Michigan Justice Training	72	0	0	0	0	0	0	72
101 1010-32500 911 Central Dispatch	67	0	0	0	0	0	0	67
102 1010-33100 Marine Law Enforcement (	780	0	398	0	0	0	0	1,177
103 1010-33101 Marine Safety	63	0	0	0	0	0	0	63
106 1010-33200 Snowmobile Law Enforcer	96	0	0	0	0	0	0	96
107 1010-33300 Operations Stone Garden	87	0	477	0	0	0	0	564
108 1010-33301 Operation Stone Garden F	0	0	318	0	0	0	0	318
109 1010-33302 Operation Stone Garden F	197	0	239	0	0	0	0	436
111 1010-35100 Corrections Department / .	577	0	0	0	0	0	0	577
112 1010-36481 Comm Corrections Plan	58	0	80	0	0	0	0	137
113 1010-42600 Off of Emerg Serv-Civil	1,612	0	0	0	0	0	0	1,612
115 1010-42602 Homeland Security Activity	53	0	716	0	0	0	0	768
117 1010-42650 AA (Active Assult) Task Fc	38	0	159	0	0	0	0	198
118 1010-43000 Animal Services & Adoptic	650	0	0	0	0	0	0	650
119 1010-58000 Pere Marquette Parking	77	0	0	0	0	0	0	77
120 1010-60100 Health Dept-Admin	135	0	159	0	0	0	0	294
123 1010-64800 Medical Examiner	621	0	159	0	0	0	0	780
124 1010-64900 Mental Health	19	0	0	0	0	0	0	19
127 1010-67000 Mi Dept Human Serv-Bay	58	0	0	0	0	0	0	58
128 1010-67100 Social Services-Med Care	58	0	0	0	0	0	0	58
129 1010-68100 Veterans Burial	10	0	0	0	0	0	0	10
130 1010-68900 Veterans Relief	101	0	0	0	0	0	0	101
131 1010-69200 Center Ridge Arms Housir	318	0	0	0	0	0	0	318
133 1010-72101 Transportation Planning	48	0	636	0	0	0	0	684
134 1010-72181 Trans. Planning - Oct.-Dec	2,209	0	0	0	0	0	0	2,209
135 1010-75100 Recreation/Parks Departre	399	0	80	0	0	0	0	479
136 1010-75104 Juv Community Based Tre	111	0	0	0	0	0	0	111
137 1010-75105 Juv Gender Specific Servi	101	0	0	0	0	0	0	101
138 1010-75108 Veterans Park Softball	953	0	795	0	0	0	0	1,748
139 1010-75700 Community Center	5,428	0	557	0	0	0	0	5,984
140 1010-75800 Swimming Pool	63	0	80	0	0	0	0	142
142 1010-76150 Fairgrounds	1,314	0	0	0	0	0	0	1,314
143 1010-762XX Civic Arena	26,090	0	1,352	0	0	0	0	27,442
144 1010-76300 Pinconning Park	7,406	0	239	0	0	0	0	7,644
145 1010-79000 Library	58	0	0	0	0	0	0	58
146 1010-20250 401(K) Savings Plan Admi	308	0	0	0	0	0	0	308
147 1010-20400/20401 Self Insurance Adr	58	0	0	0	0	0	0	58
149 2010 County Road Fund	1,126	0	0	0	0	0	0	1,126
150 2210 Health Dept - Dist Health	53,634	0	22,341	0	0	0	0	75,975

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
151 2210-605XX Bioterrorism	\$1,983	\$0	\$3,021	\$0	\$0	\$0	\$0	\$5,004
152 2340 Animal Service Adoption Millage	6,992	0	716	0	0	0	0	7,707
153 2380 Gypsy Moth Control Fund	3,065	0	159	0	0	0	0	3,224
154 2400 Mosquito Control Fund	6,169	0	0	0	0	0	0	6,169
155 2560 Regist of Deeds Automation Fnd	491	0	159	0	0	0	0	650
157 2600 Indigent Defense Fund	4,398	0	477	0	0	0	0	4,875
158 2610 911 Service Fund	6,174	0	477	0	0	0	0	6,651
159 2630 Concealed Pistol Licensing Fd	2,998	0	0	0	0	0	0	2,998
160 2640 Local C.F.O. Training Fund	188	0	0	0	0	0	0	188
161 2650 Drug Law Enforcement Fund	5	0	0	0	0	0	0	5
164 2690 Law Library Fund	279	0	398	0	0	0	0	677
165 2700 Historical Comm/Museum	611	0	795	0	0	0	0	1,406
166 2710 Library Fund	645	0	0	0	0	0	0	645
167 2740 Community Corrections Fund	2,209	0	3,737	0	0	0	0	5,945
168 2760 Department On Aging Fund	42,826	0	7,632	0	0	0	0	50,459
169 2770 Home Rehabilitation Fund	10	0	318	0	0	0	0	328
170 2779 Septic Sys Repl	5	0	0	0	0	0	0	5
171 2860 American Rescue Plan (ARPA)	2,175	0	3,180	0	0	0	0	5,355
172 2900 Social Welfare Fund	274	0	0	0	0	0	0	274
173 2902 Soc. Welf.-Protective Services	0	0	1,113	0	0	0	0	1,113
174 2920-66200 Child Care-Probate (Child	861	0	80	0	0	0	0	941
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	8,575	0	2,624	0	0	0	0	11,199
176 2920-66205 CCF-Casa Ct.Appointed S	351	0	0	0	0	0	0	351
177 2920-66300 Child Care-D.S.S. (State V	115	0	0	0	0	0	0	115
178 2920-66400 In-Home Care-Intensive P	2,185	0	159	0	0	0	0	2,344
179 2920-66401 Youth & Family Support S	2,882	0	0	0	0	0	0	2,882
180 2920-66402 Juvenile Drug Court	2,276	0	318	0	0	0	0	2,594
181 2920-66500 Intensive Probation	2,935	0	239	0	0	0	0	3,174
182 2920-75104 Juv.Community Based Tre	2,045	0	0	0	0	0	0	2,045
183 2920-75105 Juv.Gender Specific Servi	2,348	0	0	0	0	0	0	2,348
186 2930 Soldier's Relief	6,005	0	318	0	0	0	0	6,323
188 2970 Historical Preservation	149	0	795	0	0	0	0	944
192 5090-75600 Public Golf Course	4,807	0	159	0	0	0	0	4,966
193 5090-75601 Public Golf Course-Snack	236	0	0	0	0	0	0	236
194 5090-75602 Public Golf Course-Club	7,228	0	477	0	0	0	0	7,705
195 5120-67100 Medical Care Facility Func	6,790	0	1,193	0	0	0	0	7,982
196 5160 100% Tax Payment Fund (DTR)	5,187	0	875	0	0	0	0	6,062
197 5180 Delq Prop Tax Foreclosure	6,313	0	636	0	0	0	0	6,949
199 5920 Water and Sewer Fund	173	0	318	0	0	0	0	491
200 5950 Commissary Fund	366	0	0	0	0	0	0	366
201 6770 Self-Insurance Fund-WC/UC/S&I	3,099	0	0	0	0	0	0	3,099

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
202 6771 Self-Insurance Fund-Healthcare	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
205 7100 District Court Custodial Fund	10	0	0	0	0	0	0	10
206 7110 Probate Court Custodial Fund	10	0	318	0	0	0	0	328
207 7120 Trial Court Custodial Fund	10	0	0	0	0	0	0	10
208 7140 Inmates Custodial Fund	67	0	0	0	0	0	0	67
212 7310-27400 Retirement System Fund	6,145	0	0	0	0	42,801	0	48,946
213 7360-27401 Public Employee Health C	1,804	0	0	0	0	9,578	0	11,383
217 8010 Drain	4,461	0	636	0	0	0	0	5,097
218 8011 Hampton O&M	996	0	0	0	0	0	0	996
219 8012 Portsmouth O&M	221	0	0	0	0	0	0	221
220 8014 Bangor O&M	2,435	0	159	0	0	0	0	2,594
222 8510 Drain Debt Ret	356	0	0	0	0	0	0	356
223 9760 Governmental Full Accrual	837	0	0	0	0	0	0	837
224 9770 Governmentl Full Accrual-Drain	63	0	0	0	0	0	0	63
226 Other	125	0	4,214	0	0	0	0	4,339
Total	\$454,122	\$0	\$76,961	\$38,313	\$13,184	\$109,849	\$0	\$692,429

**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 2023
10/3/2024

A. Department Costs

Dept:6 1010-20200 Payroll

Description		Amount	General Admin	Payroll	Retirement	Budgeting
Personnel Costs						
Salaries	S1	137,056	0	128,860	0	8,196
<i>Salary % Split</i>			<i>.00%</i>	<i>94.02%</i>	<i>.00%</i>	<i>5.98%</i>
Benefits	S	45,712	0	42,978	0	2,734
Subtotal - Personnel Costs		<u>182,768</u>	0	<u>171,839</u>	0	<u>10,930</u>
Services & Supplies Cost						
72700 Office Supplies	S	445	0	418	0	27
72800 Printing and Binding	S	149	0	140	0	9
72900 Postage	S	1,814	0	1,705	0	108
74200 Food Supplies	S	126	0	118	0	8
75100 Computer Supplies	S	866	0	814	0	52
80100 Professional Services	S	50	0	47	0	3
81400 Investment/Bank Service Charg	S	5	0	5	0	0
81900 Consultants	S	25,000	0	23,505	0	1,495
85200 Telephone	S	144	0	135	0	9
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	58	0	55	0	3
95500 Miscellaneous	S	40	0	38	0	2
96500 Insurance and Bonds	P	2,037	0	0	2,037	0
1010-20210 Contributions - Other	D	0	0	0	0	0
63700 Department Services	S	(175)	0	(165)	0	(10)
Subtotal - Services & Supplies		<u>30,559</u>	0	<u>26,816</u>	<u>2,037</u>	<u>1,706</u>
Department Cost Total		213,328	0	198,655	2,037	12,635
Adjustments to Cost						
1010-20210 Contributions - Other	D	0	0	0	0	0
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		213,328	0	198,655	2,037	12,635
General Admin Distribution			0	0	0	0
Grand Total		<u><u>\$213,328</u></u>		<u><u>\$198,655</u></u>	<u><u>\$2,037</u></u>	<u><u>\$12,635</u></u>

**Bay County, MI
Cost Allocation Plan**

FY 2023
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B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
1 County Building	\$198	\$0	\$185	\$2	\$12
Subtotal - Building Depreciation	198	0	185	2	12
2 Imaging Equipment	813	1	758	8	48
2 Telephone Equipment	157	0	146	1	9
Subtotal - Equipment Depreciation	970	1	904	9	58
3 Cash Receipts	17	5	20	0	1
3 Bank Reconciliation	162	43	191	2	12
Subtotal - 1010-25300 Treasurer	179	48	211	2	13
4 Annual Audit	432	140	532	5	34
Subtotal - 1010-10100 Board of Comm	432	140	532	5	34
5 Accounting	1,808	386	2,043	21	130
5 Payroll	0	0	0	0	0
5 Contract Serv.	319	83	374	4	24
Subtotal - 1010-19100 Accounting Dep	2,127	469	2,418	25	154
6 Payroll	0	892	831	9	53
Subtotal - 1010-20200 Payroll	0	892	831	9	53
7 Accts Payable	0	64	60	1	4
7 General Accounting	0	218	203	2	13
Subtotal - 1010-21200 Budget Departm	0	282	262	3	17
8 Admin Services	0	169	158	2	10
Subtotal - 1010-27200 Administrative S	0	169	158	2	10
9 Tech Support	0	6,968	6,489	67	413
9 Network/Server	0	3,289	3,062	31	195
9 Specific Services	0	257	239	2	15
9 Imaging	0	517	482	5	31
Subtotal - 1010-22800 Information Sys	0	11,031	10,272	105	653
10 Accounting	0	1,072	999	10	64

**Bay County, MI
Cost Allocation Plan**

FY 2023
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B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
Subtotal - Financial System MUNIS	\$0	\$1,072	\$999	\$10	\$64
12 County Building	0	12,284	11,439	117	728
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	12,284	11,439	117	728
14 Human Resources	0	1,011	942	10	60
14 Labor Relations	0	564	525	5	33
14 Education and Training	0	3	2	0	0
Subtotal - 1010-27000 Personnel & Err	0	1,578	1,469	15	93
15 Mail Services	0	324	302	3	19
Subtotal - 1010-24900 Printing/Postage	0	324	302	3	19
18 County Building	0	70	65	1	4
Subtotal - 1010-75112 Parks/Recreatio	0	70	65	1	4
19 General Liability	0	624	582	6	37
19 County Building	0	636	592	6	38
Subtotal - 1010-20300 Risk Manageme	0	1,260	1,174	12	75
20 Wellness Program	0	285	265	3	17
Subtotal - 1010-20350 Wellness Progr	0	285	265	3	17
21 Term Payoff	0	839	781	8	50
Subtotal - 1010-20500 Retirees Health/	0	839	781	8	50
Total Incoming	3,907	30,744	32,268	331	2,052
C. Total Allocated		\$247,979	\$230,923	\$2,368	\$14,688
			93.12%	0.95%	5.92%

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7.00	1.44%	\$2,905	\$0	\$2,905	\$0	\$2,905
4 1010-10100 Board of Commissioners	10.94	2.24%	4,540	0	4,540	0	4,540
5 1010-19100 Accounting Department	5.41	1.11%	2,245	0	2,245	0	2,245
6 1010-20200 Payroll	2.15	0.44%	892	0	892	0	892
7 1010-21200 Budget Department	2.00	0.41%	830	0	830	124	954
9 1010-22800 Information Systems Divis	9.00	1.85%	3,735	0	3,735	558	4,293
11 1010-23300 Purchasing	0.99	0.20%	411	0	411	61	472
12 1010-26500 Buildings and Grounds	19.01	3.90%	7,889	0	7,889	1,178	9,067
13 1010-26600 Corporation Counsel	4.00	0.82%	1,660	0	1,660	248	1,908
14 1010-27000 Personnel & Employee Re	2.82	0.58%	1,170	0	1,170	175	1,345
16 1010-30100 Sheriff's Office	52.25	10.72%	21,683	0	21,683	3,238	24,922
17 1010-75110 Recreation & Facilities	1.00	0.21%	415	0	415	62	477
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	1,025	0	1,025	153	1,178
20 1010-20350 Wellness Program	1.00	0.21%	415	0	415	62	477
23 1010-28300 Circuit Court	12.73	2.61%	5,283	0	5,283	789	6,072
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	415	0	415	62	477
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	311	0	311	46	358
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	216	0	216	32	248
28 1010-28600 District Court	18.52	3.80%	7,686	0	7,686	1,148	8,833
29 1010-28700 District Court Adult Probat	7.00	1.44%	2,905	0	2,905	434	3,339
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	207	0	207	31	238
31 1010-28900 & 2150 FOC	26.54	5.44%	11,014	0	11,014	1,645	12,659
34 1010-28299 Jury/Judicial Council	1.00	0.21%	415	0	415	62	477
35 1010-29400 Probate Court	11.94	2.45%	4,955	0	4,955	740	5,695
38 1010-17100 County Executive	2.60	0.53%	1,079	0	1,079	161	1,240
39 1010-21500 Clerk	4.00	0.82%	1,660	0	1,660	248	1,908
40 1010-22900 Community Outreach / Me	1.00	0.21%	415	0	415	62	477
45 1010-25700 Equalization Department	2.71	0.56%	1,125	0	1,125	168	1,293
48 1010-296XX Prosecuting Attorney	17.80	3.65%	7,387	0	7,387	1,103	8,490
50 1010-71100 Register of Deeds	4.73	0.97%	1,963	0	1,963	293	2,256
53 1010-27102 Department of Public Defe	1.00	0.21%	415	0	415	62	477
54 1010-44200 Drain Commissioner	7.17	1.47%	2,976	0	2,976	444	3,420
71 1010-71800 Environmental Affairs	2.00	0.41%	830	0	830	124	954
76 1010-28800 Geographic Information S)	1.64	0.34%	681	0	681	102	782
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	415	0	415	62	477
79 1010-31500 Secondary Road Patrol	19.16	3.93%	7,951	0	7,951	1,187	9,139
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	1,245	0	1,245	186	1,431
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	365	0	365	55	420
83 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.41%	830	0	830	124	954
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	647	0	647	97	744
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	415	0	415	62	477
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	1,245	0	1,245	186	1,431

**Bay County, MI
Cost Allocation Plan**

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Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$415	\$0	\$415	\$62	\$477
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	415	0	415	62	477
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	415	0	415	62	477
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	830	0	830	124	954
93 1010-31700 Township Road Patrol	2.00	0.41%	830	0	830	124	954
102 1010-33100 Marine Law Enforcement C	0.57	0.12%	237	0	237	35	272
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	415	0	415	62	477
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	486	0	486	73	558
139 1010-75700 Community Center	3.74	0.77%	1,552	0	1,552	232	1,784
143 1010-762XX Civic Arena	6.28	1.29%	2,606	0	2,606	389	2,995
144 1010-76300 Pinconning Park	3.25	0.67%	1,349	0	1,349	201	1,550
150 2210 Health Dept - Dist Health	38.13	7.82%	15,824	0	15,824	2,363	18,187
151 2210-605XX Bioterrorism	3.78	0.78%	1,569	0	1,569	234	1,803
152 2340 Animal Service Adoption Millage	7.83	1.61%	3,249	0	3,249	485	3,735
153 2380 Gypsy Moth Control Fund	2.00	0.41%	830	0	830	124	954
154 2400 Mosquito Control Fund	13.35	2.74%	5,540	0	5,540	827	6,368
157 2600 Indigent Defense Fund	11.46	2.35%	4,756	0	4,756	710	5,466
158 2610 911 Service Fund	19.81	4.06%	8,221	0	8,221	1,228	9,449
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	311	0	311	46	358
167 2740 Community Corrections Fund	2.67	0.55%	1,108	0	1,108	165	1,274
168 2760 Department On Aging Fund	45.80	9.40%	19,007	0	19,007	2,838	21,845
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	8,835	0	8,835	1,319	10,155
179 2920-66401 Youth & Family Support S	0.75	0.15%	311	0	311	46	358
181 2920-66500 Intensive Probation	4.80	0.98%	1,992	0	1,992	297	2,289
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	830	0	830	124	954
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	830	0	830	124	954
186 2930 Soldier's Relief	1.49	0.31%	618	0	618	92	711
192 5090-75600 Public Golf Course	3.65	0.75%	1,515	0	1,515	226	1,741
194 5090-75602 Public Golf Course-Club	3.93	0.81%	1,631	0	1,631	244	1,874
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	253	0	253	38	291
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	232	0	232	35	267
212 7310-27400 Retirement System Fund	1.00	0.21%	415	0	415	62	477
Subtotal	487.46	100.00%	202,294	0	202,294	28,630	230,923
Direct Bills					0		0
Total					\$202,294		\$230,923

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
212 7310-27400 Retirement System Fund	100	100.00%	\$2,074	\$0	\$2,074	\$294	\$2,368
Subtotal	100	100.00%	2,074	0	2,074	294	2,368
Direct Bills					0		0
Total					\$2,074		\$2,368
Basis Units: Direct to Retirement							
Source:							

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	2	0.21%	\$26	\$0	\$26	\$0	\$26
4 1010-10100 Board of Commissioners	33	3.39%	436	0	436	0	436
5 1010-19100 Accounting Department	1	0.10%	13	0	13	0	13
9 1010-22800 Information Systems Divis	3	0.31%	40	0	40	6	45
12 1010-26500 Buildings and Grounds	14	1.44%	185	0	185	27	212
16 1010-30100 Sheriff's Office	10	1.03%	132	0	132	19	152
23 1010-28300 Circuit Court	3	0.31%	40	0	40	6	45
24 1010-28301 Circuit Court - SSSPP Gra	4	0.41%	53	0	53	8	61
26 1010-28341 Circuit Ct Blog Response I	10	1.03%	132	0	132	19	152
28 1010-28600 District Court	4	0.41%	53	0	53	8	61
33 1010-29200 Law Library	1	0.10%	13	0	13	2	15
34 1010-28299 Jury/Judicial Council	1	0.10%	13	0	13	2	15
35 1010-29400 Probate Court	8	0.82%	106	0	106	16	121
45 1010-25700 Equalization Department	4	0.41%	53	0	53	8	61
46 1010-26200 Elections	5	0.51%	66	0	66	10	76
48 1010-296XX Prosecuting Attorney	2	0.21%	26	0	26	4	30
50 1010-71100 Register of Deeds	2	0.21%	26	0	26	4	30
52 1010-27101 Indigent Attorney	8	0.82%	106	0	106	16	121
55 1010-27160 Department Of Indigent De	1	0.10%	13	0	13	2	15
58 1010-44207 Drain - County at Large	1	0.10%	13	0	13	2	15
60 1010-27303 Bldg Auth-MH Grp Home,f	1	0.10%	13	0	13	2	15
61 1010-27309 Bldg Auth-MH Grp Home,z	2	0.21%	26	0	26	4	30
62 1010-27310 Bldg Auth-MH Grp Home,l	2	0.21%	26	0	26	4	30
63 1010-27311 Bldg Auth-MH Grp Home,l	1	0.10%	13	0	13	2	15
64 1010-27312 Bldg Auth-MH Grp Home,l	1	0.10%	13	0	13	2	15
65 1010-27319 Bldg Auth-MH Grp Home,l	1	0.10%	13	0	13	2	15
66 1010-27320 Bldg Auth-MH Grp Home,(	2	0.21%	26	0	26	4	30
67 1010-27321 Bldg Auth-MH Grp Home,u	1	0.10%	13	0	13	2	15
79 1010-31500 Secondary Road Patrol	7	0.72%	92	0	92	14	106
86 1010-31508 2nd Road Patrol-Pinconni	28	2.87%	370	0	370	54	424
102 1010-33100 Marine Law Enforcement (	5	0.51%	66	0	66	10	76
107 1010-33300 Operations Stone Garden	6	0.62%	79	0	79	12	91
108 1010-33301 Operation Stone Garden F	4	0.41%	53	0	53	8	61
109 1010-33302 Operation Stone Garden F	3	0.31%	40	0	40	6	45
112 1010-36481 Comm Corrections Plan	1	0.10%	13	0	13	2	15
115 1010-42602 Homeland Security Activity	9	0.92%	119	0	119	17	136
117 1010-42650 AA (Active Assult) Task Fc	2	0.21%	26	0	26	4	30
120 1010-60100 Health Dept-Admin	2	0.21%	26	0	26	4	30
123 1010-64800 Medical Examiner	2	0.21%	26	0	26	4	30
133 1010-72101 Transportation Planning	8	0.82%	106	0	106	16	121
135 1010-75100 Recreation/Parks Departm	1	0.10%	13	0	13	2	15
138 1010-75108 Veterans Park Softball	10	1.03%	132	0	132	19	152

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 1010-75700 Community Center	7	0.72%	\$92	\$0	\$92	\$14	\$106
140 1010-75800 Swimming Pool	1	0.10%	13	0	13	2	15
143 1010-762XX Civic Arena	17	1.75%	225	0	225	33	258
144 1010-76300 Pinconning Park	3	0.31%	40	0	40	6	45
150 2210 Health Dept - Dist Health	281	28.85%	3,712	0	3,712	546	4,258
151 2210-605XX Bioterrorism	38	3.90%	502	0	502	74	576
152 2340 Animal Service Adoption Millage	9	0.92%	119	0	119	17	136
153 2380 Gypsy Moth Control Fund	2	0.21%	26	0	26	4	30
155 2560 Regist of Deeds Automation Fnd	2	0.21%	26	0	26	4	30
157 2600 Indigent Defense Fund	6	0.62%	79	0	79	12	91
158 2610 911 Service Fund	6	0.62%	79	0	79	12	91
164 2690 Law Library Fund	5	0.51%	66	0	66	10	76
165 2700 Historical Comm/Museum	10	1.03%	132	0	132	19	152
167 2740 Community Corrections Fund	47	4.83%	621	0	621	91	712
168 2760 Department On Aging Fund	96	9.86%	1,268	0	1,268	186	1,455
169 2770 Home Rehabilitation Fund	4	0.41%	53	0	53	8	61
171 2860 American Rescue Plan (ARPA)	40	4.11%	528	0	528	78	606
173 2902 Soc. Welf.-Protective Services	14	1.44%	185	0	185	27	212
174 2920-66200 Child Care-Probate (Child	1	0.10%	13	0	13	2	15
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	33	3.39%	436	0	436	64	500
178 2920-66400 In-Home Care-Intensive P	2	0.21%	26	0	26	4	30
180 2920-66402 Juvenile Drug Court	4	0.41%	53	0	53	8	61
181 2920-66500 Intensive Probation	3	0.31%	40	0	40	6	45
186 2930 Soldier's Relief	4	0.41%	53	0	53	8	61
188 2970 Historical Preservation	10	1.03%	132	0	132	19	152
192 5090-75600 Public Golf Course	2	0.21%	26	0	26	4	30
194 5090-75602 Public Golf Course-Club	6	0.62%	79	0	79	12	91
195 5120-67100 Medical Care Facility Func	15	1.54%	198	0	198	29	227
196 5160 100% Tax Payment Fund (DTR)	11	1.13%	145	0	145	21	167
197 5180 Delq Prop Tax Foreclosure	8	0.82%	106	0	106	16	121
199 5920 Water and Sewer Fund	4	0.41%	53	0	53	8	61
206 7110 Probate Court Custodial Fund	4	0.41%	53	0	53	8	61
217 8010 Drain	8	0.82%	106	0	106	16	121
220 8014 Bangor O&M	2	0.21%	26	0	26	4	30
226 Other	53	5.44%	700	0	700	103	803

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	974	100.00%	12,867	0	12,867	1,821	14,688
Direct Bills					0		0
Total					\$12,867		\$14,688

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
3 1010-25300 Treasurer	\$2,905	\$0	\$26	\$2,931
4 1010-10100 Board of Commissioners	4,540	0	436	4,976
5 1010-19100 Accounting Department	2,245	0	13	2,258
6 1010-20200 Payroll	892	0	0	892
7 1010-21200 Budget Department	954	0	0	954
9 1010-22800 Information Systems Divis	4,293	0	45	4,338
11 1010-23300 Purchasing	472	0	0	472
12 1010-26500 Buildings and Grounds	9,067	0	212	9,279
13 1010-26600 Corporation Counsel	1,908	0	0	1,908
14 1010-27000 Personnel & Employee Re	1,345	0	0	1,345
16 1010-30100 Sheriff's Office	24,922	0	152	25,073
17 1010-75110 Recreation & Facilities	477	0	0	477
18 1010-75112 Parks/Recreation Mainten:	1,178	0	0	1,178
20 1010-20350 Wellness Program	477	0	0	477
23 1010-28300 Circuit Court	6,072	0	45	6,117
24 1010-28301 Circuit Court - SSSPP Gra	477	0	61	538
25 1010-28331 Circuit-Adult Drug Court G	358	0	0	358
26 1010-28341 Circuit Ct Blog Response I	248	0	152	400
28 1010-28600 District Court	8,833	0	61	8,894
29 1010-28700 District Court Adult Probat	3,339	0	0	3,339
30 1010-28701 Dist.Ct OWI Treatment Oc	238	0	0	238
31 1010-28900 & 2150 FOC	12,659	0	0	12,659
33 1010-29200 Law Library	0	0	15	15
34 1010-28299 Jury/Judicial Council	477	0	15	492
35 1010-29400 Probate Court	5,695	0	121	5,816
38 1010-17100 County Executive	1,240	0	0	1,240
39 1010-21500 Clerk	1,908	0	0	1,908
40 1010-22900 Community Outreach / Me	477	0	0	477
45 1010-25700 Equalization Department	1,293	0	61	1,353
46 1010-26200 Elections	0	0	76	76
48 1010-296XX Prosecuting Attorney	8,490	0	30	8,520
50 1010-71100 Register of Deeds	2,256	0	30	2,286
52 1010-27101 Indigent Attorney	0	0	121	121
53 1010-27102 Department of Public Defe	477	0	0	477
54 1010-44200 Drain Commissioner	3,420	0	0	3,420
55 1010-27160 Department Of Indigent Dc	0	0	15	15
58 1010-44207 Drain - County at Large	0	0	15	15
60 1010-27303 Bldg Auth-MH Grp Home,f	0	0	15	15
61 1010-27309 Bldg Auth-MH Grp Home,z	0	0	30	30
62 1010-27310 Bldg Auth-MH Grp Home,f	0	0	30	30
63 1010-27311 Bldg Auth-MH Grp Home,f	0	0	15	15

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
64 1010-27312 Bldg Auth-MH Grp Home,I	\$0	\$0	\$15	\$15
65 1010-27319 Bldg Auth-MH Grp Home,I	0	0	15	15
66 1010-27320 Bldg Auth-MH Grp Home,(	0	0	30	30
67 1010-27321 Bldg Auth-MH Grp Home,(	0	0	15	15
71 1010-71800 Environmental Affairs	954	0	0	954
76 1010-28800 Geographic Information Sy	782	0	0	782
77 1010-31100 Circuit Court Warrant Offic	477	0	0	477
79 1010-31500 Secondary Road Patrol	9,139	0	106	9,245
81 1010-31503 2nd Rd Patrol-Bangor Tw	1,431	0	0	1,431
82 1010-31504 2nd Rd Patr-Portsmouth	420	0	0	420
83 1010-31505 2nd Rd Ptrl-Williams Twp	954	0	0	954
84 1010-31506 2nd Rd Patrol-Monitor Tw	744	0	0	744
85 1010-31507 2nd Rd Patrol - City of	477	0	0	477
86 1010-31508 2nd Road Patrol-Pinconni	1,431	0	424	1,855
88 1010-31510 Bangor Twps Schools & B	477	0	0	477
89 1010-31516 2nd Rd.Pat-Bay City Sch	477	0	0	477
90 1010-31517 2nd Patrol-Frankenlust & l	477	0	0	477
92 1010-31681 Road Patrol Grant Oct-De	954	0	0	954
93 1010-31700 Township Road Patrol	954	0	0	954
102 1010-33100 Marine Law Enforcement (	272	0	76	348
107 1010-33300 Operations Stone Garden	0	0	91	91
108 1010-33301 Operation Stone Garden F	0	0	61	61
109 1010-33302 Operation Stone Garden F	0	0	45	45
112 1010-36481 Comm Corrections Plan	0	0	15	15
113 1010-42600 Off of Emerg Serv-Civil	477	0	0	477
115 1010-42602 Homeland Security Activity	0	0	136	136
117 1010-42650 AA (Active Assult) Task Fc	0	0	30	30
120 1010-60100 Health Dept-Admin	0	0	30	30
123 1010-64800 Medical Examiner	0	0	30	30
133 1010-72101 Transportation Planning	0	0	121	121
135 1010-75100 Recreation/Parks Departnr	558	0	15	573
138 1010-75108 Veterans Park Softball	0	0	152	152
139 1010-75700 Community Center	1,784	0	106	1,890
140 1010-75800 Swimming Pool	0	0	15	15
143 1010-762XX Civic Arena	2,995	0	258	3,253
144 1010-76300 Pinconning Park	1,550	0	45	1,596
150 2210 Health Dept - Dist Health	18,187	0	4,258	22,444
151 2210-605XX Bioterrorism	1,803	0	576	2,379
152 2340 Animal Service Adoption Millage	3,735	0	136	3,871
153 2380 Gypsy Moth Control Fund	954	0	30	984
154 2400 Mosquito Control Fund	6,368	0	0	6,368

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
155 2560 Regist of Deeds Automation Fnd	\$0	\$0	\$30	\$30
157 2600 Indigent Defense Fund	5,466	0	91	5,557
158 2610 911 Service Fund	9,449	0	91	9,540
159 2630 Concealed Pistol Licensing Fd	358	0	0	358
164 2690 Law Library Fund	0	0	76	76
165 2700 Historical Comm/Museum	0	0	152	152
167 2740 Community Corrections Fund	1,274	0	712	1,986
168 2760 Department On Aging Fund	21,845	0	1,455	23,300
169 2770 Home Rehabilitation Fund	0	0	61	61
171 2860 American Rescue Plan (ARPA)	0	0	606	606
173 2902 Soc. Welf.-Protective Services	0	0	212	212
174 2920-66200 Child Care-Probate (Child	0	0	15	15
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	10,155	0	500	10,655
178 2920-66400 In-Home Care-Intensive P	0	0	30	30
179 2920-66401 Youth & Family Support S	358	0	0	358
180 2920-66402 Juvenile Drug Court	0	0	61	61
181 2920-66500 Intensive Probation	2,289	0	45	2,335
182 2920-75104 Juv.Community Based Tre	954	0	0	954
183 2920-75105 Juv.Gender Specific Servi	954	0	0	954
186 2930 Soldier's Relief	711	0	61	771
188 2970 Historical Preservation	0	0	152	152
192 5090-75600 Public Golf Course	1,741	0	30	1,771
194 5090-75602 Public Golf Course-Club	1,874	0	91	1,965
195 5120-67100 Medical Care Facility Func	0	0	227	227
196 5160 100% Tax Payment Fund (DTR)	291	0	167	458
197 5180 Delq Prop Tax Foreclosure	267	0	121	388
199 5920 Water and Sewer Fund	0	0	61	61
206 7110 Probate Court Custodial Fund	0	0	61	61
212 7310-27400 Retirement System Fund	477	2,368	0	2,845
217 8010 Drain	0	0	121	121
220 8014 Bangor O&M	0	0	30	30
226 Other	0	0	803	803
Total	\$230,923	\$2,368	\$14,688	\$247,979

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

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

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:7 1010-21200 Budget Department

Description		Amount	General Admin	Budgeting	Accts Payable	General Accounting	Specific	General Government
Personnel Costs								
Salaries	S1	130,919	3,443	76,692	16,299	27,951	6,533	0
<i>Salary % Split</i>			<i>2.63%</i>	<i>58.58%</i>	<i>12.45%</i>	<i>21.35%</i>	<i>4.99%</i>	<i>.00%</i>
Benefits	S	67,307	1,770	39,429	8,380	14,370	3,359	0
Subtotal - Personnel Costs		198,226	5,213	116,121	24,679	42,321	9,891	0
Services & Supplies Cost								
72700 Office Supplies	S	1,201	32	703	149	256	60	0
72702 Book Supplies	S	129	3	76	16	28	6	0
72800 Printing and Binding	S	0	0	0	0	0	0	0
72900 Postage	S	242	6	142	30	52	12	0
74200 Food Supplies	S	144	4	84	18	31	7	0
75100 Computer Supplies	S	586	15	343	73	125	29	0
80100 Professional Services	S	0	0	0	0	0	0	0
82000 Memberships and Dues	S	130	3	76	16	28	6	0
85200 Telephone	S	301	8	176	37	64	15	0
86100 Conference Fees & Expenses	S	169	4	99	21	36	8	0
86500 State Travel Mileage	S	0	0	0	0	0	0	0
90100 Legal Notices	S	58	2	34	7	12	3	0
94601 Equipment Rental-Copy Machir	S	1,508	40	883	188	322	75	0
95500 Miscellaneous	S	0	0	0	0	0	0	0
96740 Office Equip & Furn Expense	S	170	4	100	21	36	8	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
96770 Book Expense	S	0	0	0	0	0	0	0
Subtotal - Services & Supplies		4,637	122	2,716	577	990	231	0
Department Cost Total		202,863	5,335	118,837	25,256	43,311	10,123	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		202,863	5,335	118,837	25,256	43,311	10,123	0
General Admin Distribution			(5,335)	3,210	682	1,170	273	0
Grand Total		\$202,863		\$122,047	\$25,939	\$44,481	\$10,396	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	\$113	\$24	\$41	\$10	\$0
Subtotal - Building Depreciation	187	0	113	24	41	10	0
2 Telephone Equipment	63	0	38	8	14	3	0
Subtotal - Equipment Depreciation	63	0	38	8	14	3	0
3 Bank Reconciliation	250	66	190	40	69	16	0
Subtotal - 1010-25300 Treasurer	250	66	190	40	69	16	0
4 Annual Audit	423	137	336	72	123	29	0
Subtotal - 1010-10100 Board of Comm	423	137	336	72	123	29	0
5 Accounting	1,769	377	1,291	274	471	110	0
5 Payroll	0	0	0	0	0	0	0
5 Contract Serv.	532	138	403	86	147	34	0
Subtotal - 1010-19100 Accounting Dep	2,300	516	1,694	360	617	144	0
6 Payroll	830	124	574	122	209	49	0
Subtotal - 1010-20200 Payroll	830	124	574	122	209	49	0
7 Accts Payable	0	108	65	14	24	6	0
7 General Accounting	0	213	128	27	47	11	0
Subtotal - 1010-21200 Budget Departm	0	321	193	41	70	16	0
8 Admin Services	0	157	95	20	35	8	0
Subtotal - 1010-27200 Administrative S	0	157	95	20	35	8	0
9 Tech Support	0	12,054	7,252	1,541	2,643	618	0
9 Network/Server	0	3,059	1,840	391	671	157	0
9 Direct Support	0	(2,002)	(1,205)	(256)	(439)	(103)	0
Subtotal - 1010-22800 Information Syst	0	13,110	7,887	1,676	2,875	672	0
10 Accounting	0	1,049	631	134	230	54	0
Subtotal - Financial System MUNIS	0	1,049	631	134	230	54	0
11 Purchasing	0	230	138	29	50	12	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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 - 1010-23300 Purchasing	\$0	\$230	\$138	\$29	\$50	\$12	\$0
12 County Building	0	11,602	6,980	1,483	2,544	595	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	11,602	6,980	1,483	2,544	595	0
14 Human Resources	0	941	566	120	206	48	0
14 Labor Relations	0	141	85	18	31	7	0
14 Education and Training	0	2	1	0	1	0	0
Subtotal - 1010-27000 Personnel & Err	0	1,084	652	139	238	56	0
15 Mail Services	0	43	26	6	9	2	0
Subtotal - 1010-24900 Printing/Postage	0	43	26	6	9	2	0
18 County Building	0	66	40	8	15	3	0
Subtotal - 1010-75112 Parks/Recreatio	0	66	40	8	15	3	0
19 General Liability	0	581	349	74	127	30	0
19 County Building	0	601	361	77	132	31	0
Subtotal - 1010-20300 Risk Manageme	0	1,182	711	151	259	61	0
20 Wellness Program	0	265	160	34	58	14	0
Subtotal - 1010-20350 Wellness Progr	0	265	160	34	58	14	0
21 Current Retiree Fringe Benefits	0	30,382	18,278	3,885	6,662	1,557	0
21 Future Retiree Fringe Benefits	0	3	2	0	1	0	0
21 Term Payoff	0	802	483	103	176	41	0
Subtotal - 1010-20500 Retirees Health/	0	31,187	18,763	3,988	6,838	1,598	0
Total Incoming	4,052	61,140	39,221	8,336	14,294	3,341	0
C. Total Allocated		\$268,055	\$161,268	\$34,274	\$58,776	\$13,737	\$0
			60.16%	12.79%	21.93%	5.12%	

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	2	0.21%	\$256	\$0	\$256	\$0	\$256
4 1010-10100 Board of Commissioners	33	3.39%	4,218	0	4,218	0	4,218
5 1010-19100 Accounting Department	1	0.10%	128	0	128	0	128
9 1010-22800 Information Systems Divis	3	0.31%	383	0	383	118	501
12 1010-26500 Buildings and Grounds	14	1.44%	1,789	0	1,789	549	2,338
16 1010-30100 Sheriff's Office	10	1.03%	1,278	0	1,278	392	1,670
23 1010-28300 Circuit Court	3	0.31%	383	0	383	118	501
24 1010-28301 Circuit Court - SSSPP Gra	4	0.41%	511	0	511	157	668
26 1010-28341 Circuit Ct Blog Response I	10	1.03%	1,278	0	1,278	392	1,670
28 1010-28600 District Court	4	0.41%	511	0	511	157	668
33 1010-29200 Law Library	1	0.10%	128	0	128	39	167
34 1010-28299 Jury/Judicial Council	1	0.10%	128	0	128	39	167
35 1010-29400 Probate Court	8	0.82%	1,022	0	1,022	314	1,336
45 1010-25700 Equalization Department	4	0.41%	511	0	511	157	668
46 1010-26200 Elections	5	0.51%	639	0	639	196	835
48 1010-296XX Prosecuting Attorney	2	0.21%	256	0	256	78	334
50 1010-71100 Register of Deeds	2	0.21%	256	0	256	78	334
52 1010-27101 Indigent Attorney	8	0.82%	1,022	0	1,022	314	1,336
55 1010-27160 Department Of Indigent De	1	0.10%	128	0	128	39	167
58 1010-44207 Drain - County at Large	1	0.10%	128	0	128	39	167
60 1010-27303 Bldg Auth-MH Grp Home,f	1	0.10%	128	0	128	39	167
61 1010-27309 Bldg Auth-MH Grp Home,z	2	0.21%	256	0	256	78	334
62 1010-27310 Bldg Auth-MH Grp Home,f	2	0.21%	256	0	256	78	334
63 1010-27311 Bldg Auth-MH Grp Home,f	1	0.10%	128	0	128	39	167
64 1010-27312 Bldg Auth-MH Grp Home,f	1	0.10%	128	0	128	39	167
65 1010-27319 Bldg Auth-MH Grp Home,l	1	0.10%	128	0	128	39	167
66 1010-27320 Bldg Auth-MH Grp Home,(	2	0.21%	256	0	256	78	334
67 1010-27321 Bldg Auth-MH Grp Home,u	1	0.10%	128	0	128	39	167
79 1010-31500 Secondary Road Patrol	7	0.72%	895	0	895	275	1,169
86 1010-31508 2nd Road Patrol-Pinconni	28	2.87%	3,579	0	3,579	1,098	4,677
102 1010-33100 Marine Law Enforcement (	5	0.51%	639	0	639	196	835
107 1010-33300 Operations Stone Garden	6	0.62%	767	0	767	235	1,002
108 1010-33301 Operation Stone Garden F	4	0.41%	511	0	511	157	668
109 1010-33302 Operation Stone Garden F	3	0.31%	383	0	383	118	501
112 1010-36481 Comm Corrections Plan	1	0.10%	128	0	128	39	167
115 1010-42602 Homeland Security Activity	9	0.92%	1,150	0	1,150	353	1,503
117 1010-42650 AA (Active Assult) Task Fc	2	0.21%	256	0	256	78	334
120 1010-60100 Health Dept-Admin	2	0.21%	256	0	256	78	334
123 1010-64800 Medical Examiner	2	0.21%	256	0	256	78	334
133 1010-72101 Transportation Planning	8	0.82%	1,022	0	1,022	314	1,336
135 1010-75100 Recreation/Parks Departre	1	0.10%	128	0	128	39	167
138 1010-75108 Veterans Park Softball	10	1.03%	1,278	0	1,278	392	1,670

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
139 1010-75700 Community Center	7	0.72%	\$895	\$0	\$895	\$275	\$1,169
140 1010-75800 Swimming Pool	1	0.10%	128	0	128	39	167
143 1010-762XX Civic Arena	17	1.75%	2,173	0	2,173	667	2,839
144 1010-76300 Pinconning Park	3	0.31%	383	0	383	118	501
150 2210 Health Dept - Dist Health	281	28.85%	35,914	0	35,914	11,019	46,933
151 2210-605XX Bioterrorism	38	3.90%	4,857	0	4,857	1,490	6,347
152 2340 Animal Service Adoption Millage	9	0.92%	1,150	0	1,150	353	1,503
153 2380 Gypsy Moth Control Fund	2	0.21%	256	0	256	78	334
155 2560 Regist of Deeds Automation Fnd	2	0.21%	256	0	256	78	334
157 2600 Indigent Defense Fund	6	0.62%	767	0	767	235	1,002
158 2610 911 Service Fund	6	0.62%	767	0	767	235	1,002
164 2690 Law Library Fund	5	0.51%	639	0	639	196	835
165 2700 Historical Comm/Museum	10	1.03%	1,278	0	1,278	392	1,670
167 2740 Community Corrections Fund	47	4.83%	6,007	0	6,007	1,843	7,850
168 2760 Department On Aging Fund	96	9.86%	12,270	0	12,270	3,765	16,034
169 2770 Home Rehabilitation Fund	4	0.41%	511	0	511	157	668
171 2860 American Rescue Plan (ARPA)	40	4.11%	5,112	0	5,112	1,569	6,681
173 2902 Soc. Welf.-Protective Services	14	1.44%	1,789	0	1,789	549	2,338
174 2920-66200 Child Care-Probate (Child	1	0.10%	128	0	128	39	167
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	33	3.39%	4,218	0	4,218	1,294	5,512
178 2920-66400 In-Home Care-Intensive P	2	0.21%	256	0	256	78	334
180 2920-66402 Juvenile Drug Court	4	0.41%	511	0	511	157	668
181 2920-66500 Intensive Probation	3	0.31%	383	0	383	118	501
186 2930 Soldier's Relief	4	0.41%	511	0	511	157	668
188 2970 Historical Preservation	10	1.03%	1,278	0	1,278	392	1,670
192 5090-75600 Public Golf Course	2	0.21%	256	0	256	78	334
194 5090-75602 Public Golf Course-Club	6	0.62%	767	0	767	235	1,002
195 5120-67100 Medical Care Facility Func	15	1.54%	1,917	0	1,917	588	2,505
196 5160 100% Tax Payment Fund (DTR)	11	1.13%	1,406	0	1,406	431	1,837
197 5180 Delq Prop Tax Foreclosure	8	0.82%	1,022	0	1,022	314	1,336
199 5920 Water and Sewer Fund	4	0.41%	511	0	511	157	668
206 7110 Probate Court Custodial Fund	4	0.41%	511	0	511	157	668
217 8010 Drain	8	0.82%	1,022	0	1,022	314	1,336
220 8014 Bangor O&M	2	0.21%	256	0	256	78	334
226 Other	53	5.44%	6,774	0	6,774	2,078	8,852

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	974	100.00%	124,485	0	124,485	36,783	161,268
Direct Bills					0		0
Total					\$124,485		\$161,268

Basis Units: Budget Transactions by Department less Drain Fund
Source: GL Report

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	99	0.49%	\$129	\$0	\$129	\$0	\$129
4 1010-10100 Board of Commissioners	89	0.44%	116	0	116	0	116
5 1010-19100 Accounting Department	105	0.52%	137	0	137	0	137
6 1010-20200 Payroll	49	0.24%	64	0	64	0	64
7 1010-21200 Budget Department	83	0.41%	108	0	108	0	108
8 1010-27200 Administrative Services	15	0.07%	20	0	20	6	25
9 1010-22800 Information Systems Divis	300	1.48%	391	0	391	118	509
11 1010-23300 Purchasing	63	0.31%	82	0	82	25	107
12 1010-26500 Buildings and Grounds	1,148	5.66%	1,498	0	1,498	452	1,950
13 1010-26600 Corporation Counsel	77	0.38%	100	0	100	30	131
14 1010-27000 Personnel & Employee Re	106	0.52%	138	0	138	42	180
15 1010-24900 Printing/Postage	14	0.07%	18	0	18	6	24
16 1010-30100 Sheriff's Office	1,553	7.66%	2,026	0	2,026	611	2,637
17 1010-75110 Recreation & Facilities	33	0.16%	43	0	43	13	56
18 1010-75112 Parks/Recreation Mainten:	152	0.75%	198	0	198	60	258
19 1010-20300 Risk Management	6	0.03%	8	0	8	2	10
20 1010-20350 Wellness Program	17	0.08%	22	0	22	7	29
23 1010-28300 Circuit Court	270	1.33%	352	0	352	106	459
24 1010-28301 Circuit Court - SSSPP Gra	8	0.04%	10	0	10	3	14
25 1010-28331 Circuit-Adult Drug Court G	58	0.29%	76	0	76	23	98
26 1010-28341 Circuit Ct Blog Response I	11	0.05%	14	0	14	4	19
27 1010-28400 Circuit Court Adult Probati	55	0.27%	72	0	72	22	93
28 1010-28600 District Court	263	1.30%	343	0	343	104	447
29 1010-28700 District Court Adult Probat	55	0.27%	72	0	72	22	93
30 1010-28701 Dist.Ct OWI Treatment Oc	41	0.20%	53	0	53	16	70
31 1010-28900 & 2150 FOC	285	1.41%	372	0	372	112	484
34 1010-28299 Jury/Judicial Council	89	0.44%	116	0	116	35	151
35 1010-29400 Probate Court	277	1.37%	361	0	361	109	470
36 1010-29402 Public Guardian	14	0.07%	18	0	18	6	24
38 1010-17100 County Executive	64	0.32%	83	0	83	25	109
39 1010-21500 Clerk	145	0.71%	189	0	189	57	246
40 1010-22900 Community Outreach / Me	34	0.17%	44	0	44	13	58
45 1010-25700 Equalization Department	113	0.56%	147	0	147	44	192
46 1010-26200 Elections	31	0.15%	40	0	40	12	53
47 1010-26201 Board of Canvassers	28	0.14%	37	0	37	11	48
48 1010-296XX Prosecuting Attorney	291	1.43%	380	0	380	115	494
50 1010-71100 Register of Deeds	59	0.29%	77	0	77	23	100
52 1010-27101 Indigent Attorney	1,530	7.54%	1,996	0	1,996	602	2,598
53 1010-27102 Department of Public Defe	75	0.37%	98	0	98	30	127
54 1010-44200 Drain Commissioner	95	0.47%	124	0	124	37	161
59 1010-24501 County Survey/Remonum	4	0.02%	5	0	5	2	7
60 1010-27303 Bldg Auth-MH Grp Home,I	15	0.07%	20	0	20	6	25

**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
61 1010-27309 Bldg Auth-MH Grp Home,2	3	0.01%	\$4	\$0	\$4	\$1	\$5
62 1010-27310 Bldg Auth-MH Grp Home,f	2	0.01%	3	0	3	1	3
63 1010-27311 Bldg Auth-MH Grp Home,f	15	0.07%	20	0	20	6	25
64 1010-27312 Bldg Auth-MH Grp Home,l	20	0.10%	26	0	26	8	34
65 1010-27319 Bldg Auth-MH Grp Home,l	7	0.03%	9	0	9	3	12
66 1010-27320 Bldg Auth-MH Grp Home,(	2	0.01%	3	0	3	1	3
67 1010-27321 Bldg Auth-MH Grp Home,/	7	0.03%	9	0	9	3	12
68 1010-27322 Bldg Auth-MH Grp Home,/	22	0.11%	29	0	29	9	37
70 1010-71000 M.S.U. Extension	34	0.17%	44	0	44	13	58
71 1010-71800 Environmental Affairs	61	0.30%	80	0	80	24	104
72 1010-71803 Euclid Linear Park	5	0.02%	7	0	7	2	8
73 1010-71804 Environmental Grant	3	0.01%	4	0	4	1	5
76 1010-28800 Geographic Information Sy	17	0.08%	22	0	22	7	29
77 1010-31100 Circuit Court Warrant Offic	17	0.08%	22	0	22	7	29
79 1010-31500 Secondary Road Patrol	439	2.16%	573	0	573	173	746
81 1010-31503 2nd Rd Patrol-Bangor Tw	30	0.15%	39	0	39	12	51
82 1010-31504 2nd Rd Patr-Portsmouth	17	0.08%	22	0	22	7	29
83 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.11%	30	0	30	9	39
84 1010-31506 2nd Rd Patrol-Monitor Tw	21	0.10%	27	0	27	8	36
85 1010-31507 2nd Rd Patrol - City of	13	0.06%	17	0	17	5	22
86 1010-31508 2nd Road Patrol-Pinconni	38	0.19%	50	0	50	15	65
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	9	0.04%	12	0	12	4	15
88 1010-31510 Bangor Twps Schools & B	13	0.06%	17	0	17	5	22
89 1010-31516 2nd Rd.Pat-Bay City Schc	16	0.08%	21	0	21	6	27
90 1010-31517 2nd Patrol-Frankenlust & l	13	0.06%	17	0	17	5	22
92 1010-31681 Road Patrol Grant Oct-Dec	15	0.07%	20	0	20	6	25
99 1010-32100 Michigan Justice Training	6	0.03%	8	0	8	2	10
102 1010-33100 Marine Law Enforcement (	31	0.15%	40	0	40	12	53
103 1010-33101 Marine Safety	10	0.05%	13	0	13	4	17
109 1010-33302 Operation Stone Garden F	25	0.12%	33	0	33	10	42
111 1010-35100 Corrections Department / .	82	0.40%	107	0	107	32	139
113 1010-42600 Off of Emerg Serv-Civil	27	0.13%	35	0	35	11	46
115 1010-42602 Homeland Security Activity	6	0.03%	8	0	8	2	10
118 1010-43000 Animal Services & Adoptic	23	0.11%	30	0	30	9	39
119 1010-58000 Pere Marquette Parking	12	0.06%	16	0	16	5	20
123 1010-64800 Medical Examiner	77	0.38%	100	0	100	30	131
124 1010-64900 Mental Health	4	0.02%	5	0	5	2	7
130 1010-68900 Veterans Relief	8	0.04%	10	0	10	3	14
131 1010-69200 Center Ridge Arms Housir	12	0.06%	16	0	16	5	20
134 1010-72181 Trans. Planning - Oct.-Dec	59	0.29%	77	0	77	23	100
135 1010-75100 Recreation/Parks Departre	14	0.07%	18	0	18	6	24
138 1010-75108 Veterans Park Softball	29	0.14%	38	0	38	11	49

**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
139 1010-75700 Community Center	210	1.04%	\$274	\$0	\$274	\$83	\$357
140 1010-75800 Swimming Pool	12	0.06%	16	0	16	5	20
142 1010-76150 Fairgrounds	215	1.06%	280	0	280	85	365
143 1010-762XX Civic Arena	1,021	5.03%	1,332	0	1,332	402	1,734
144 1010-76300 Pinconning Park	310	1.53%	404	0	404	122	526
150 2210 Health Dept - Dist Health	1,285	6.34%	1,676	0	1,676	506	2,182
152 2340 Animal Service Adoption Millage	537	2.65%	701	0	701	211	912
153 2380 Gypsy Moth Control Fund	57	0.28%	74	0	74	22	97
154 2400 Mosquito Control Fund	559	2.76%	729	0	729	220	949
155 2560 Regist of Deeds Automation Fnd	30	0.15%	39	0	39	12	51
157 2600 Indigent Defense Fund	359	1.77%	468	0	468	141	610
158 2610 911 Service Fund	455	2.24%	594	0	594	179	773
159 2630 Concealed Pistol Licensing Fd	4	0.02%	5	0	5	2	7
160 2640 Local C.F.O. Training Fund	2	0.01%	3	0	3	1	3
164 2690 Law Library Fund	43	0.21%	56	0	56	17	73
165 2700 Historical Comm/Museum	1	0.00%	1	0	1	0	2
166 2710 Library Fund	12	0.06%	16	0	16	5	20
167 2740 Community Corrections Fund	81	0.40%	106	0	106	32	138
168 2760 Department On Aging Fund	2,595	12.80%	3,385	0	3,385	1,022	4,407
169 2770 Home Rehabilitation Fund	1	0.00%	1	0	1	0	2
171 2860 American Rescue Plan (ARPA)	194	0.96%	253	0	253	76	329
172 2900 Social Welfare Fund	41	0.20%	53	0	53	16	70
174 2920-66200 Child Care-Probate (Child	65	0.32%	85	0	85	26	110
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	710	3.50%	926	0	926	280	1,206
176 2920-66205 CCF-Casa Ct.Appointed S	13	0.06%	17	0	17	5	22
178 2920-66400 In-Home Care-Intensive P	26	0.13%	34	0	34	10	44
179 2920-66401 Youth & Family Support S	19	0.09%	25	0	25	7	32
180 2920-66402 Juvenile Drug Court	20	0.10%	26	0	26	8	34
181 2920-66500 Intensive Probation	77	0.38%	100	0	100	30	131
182 2920-75104 Juv.Community Based Tre	34	0.17%	44	0	44	13	58
183 2920-75105 Juv.Gender Specific Servi	73	0.36%	95	0	95	29	124
186 2930 Soldier's Relief	369	1.82%	481	0	481	145	627
192 5090-75600 Public Golf Course	327	1.61%	427	0	427	129	555
193 5090-75601 Public Golf Course-Snack	36	0.18%	47	0	47	14	61
194 5090-75602 Public Golf Course-Club	166	0.82%	217	0	217	65	282
195 5120-67100 Medical Care Facility Func	5	0.02%	7	0	7	2	8
196 5160 100% Tax Payment Fund (DTR)	30	0.15%	39	0	39	12	51
197 5180 Delq Prop Tax Foreclosure	78	0.38%	102	0	102	31	132
201 6770 Self-Insurance Fund-WC/UC/S&/	8	0.04%	10	0	10	3	14
202 6771 Self-Insurance Fund-Healthcare	62	0.31%	81	0	81	24	105
212 7310-27400 Retirement System Fund	115	0.57%	150	0	150	45	195
213 7360-27401 Public Employee Health C	26	0.13%	34	0	34	10	44

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
217 8010 Drain	291	1.43%	\$380	\$0	\$380	\$115	\$494
218 8011 Hampton O&M	174	0.86%	227	0	227	69	295
219 8012 Portsmouth O&M	13	0.06%	17	0	17	5	22
220 8014 Bangor O&M	413	2.04%	539	0	539	163	701
226 Other	1	0.00%	1	0	1	0	2
Subtotal	20,281	100.00%	26,457	0	26,457	7,818	34,274
Direct Bills					0		0
Total					\$26,457		\$34,274

Basis Units: Number of Accounts Payable Transactions by Department

Source: GL Report

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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	2,379	2.50%	\$1,136	\$0	\$1,136	\$0	\$1,136
4 1010-10100 Board of Commissioners	504	0.53%	241	0	241	0	241
5 1010-19100 Accounting Department	522	0.55%	249	0	249	0	249
6 1010-20200 Payroll	456	0.48%	218	0	218	0	218
7 1010-21200 Budget Department	446	0.47%	213	0	213	0	213
8 1010-27200 Administrative Services	372	0.39%	178	0	178	55	233
9 1010-22800 Information Systems Divis	804	0.85%	384	0	384	119	503
11 1010-23300 Purchasing	396	0.42%	189	0	189	59	248
12 1010-26500 Buildings and Grounds	1,780	1.87%	850	0	850	263	1,114
13 1010-26600 Corporation Counsel	551	0.58%	263	0	263	81	345
14 1010-27000 Personnel & Employee Re	505	0.53%	241	0	241	75	316
15 1010-24900 Printing/Postage	255	0.27%	122	0	122	38	160
16 1010-30100 Sheriff's Office	4,432	4.67%	2,117	0	2,117	655	2,773
17 1010-75110 Recreation & Facilities	424	0.45%	203	0	203	63	265
18 1010-75112 Parks/Recreation Mainten:	471	0.50%	225	0	225	70	295
19 1010-20300 Risk Management	8	0.01%	4	0	4	1	5
20 1010-20350 Wellness Program	323	0.34%	154	0	154	48	202
21 1010-20500 Retirees Health/Life Insura	69	0.07%	33	0	33	10	43
22 1010-27300 Building Authority	64	0.07%	31	0	31	9	40
23 1010-28300 Circuit Court	1,473	1.55%	704	0	704	218	921
24 1010-28301 Circuit Court - SSSPP Gra	315	0.33%	150	0	150	47	197
25 1010-28331 Circuit-Adult Drug Court G	286	0.30%	137	0	137	42	179
26 1010-28341 Circuit Ct Blog Response I	70	0.07%	33	0	33	10	44
27 1010-28400 Circuit Court Adult Probati	234	0.25%	112	0	112	35	146
28 1010-28600 District Court	1,005	1.06%	480	0	480	149	629
29 1010-28700 District Court Adult Probat	452	0.48%	216	0	216	67	283
30 1010-28701 Dist.Ct OWI Treatment Oc	281	0.30%	134	0	134	42	176
31 1010-28900 & 2150 FOC	2,224	2.34%	1,062	0	1,062	329	1,391
33 1010-29200 Law Library	13	0.01%	6	0	6	2	8
34 1010-28299 Jury/Judicial Council	517	0.54%	247	0	247	76	323
35 1010-29400 Probate Court	1,374	1.45%	656	0	656	203	860
36 1010-29402 Public Guardian	75	0.08%	36	0	36	11	47
38 1010-17100 County Executive	471	0.50%	225	0	225	70	295
39 1010-21500 Clerk	1,201	1.26%	574	0	574	178	751
40 1010-22900 Community Outreach / Me	336	0.35%	161	0	161	50	210
44 1010-25420 2020 Delq Tax Property S:	9	0.01%	4	0	4	1	6
45 1010-25700 Equalization Department	484	0.51%	231	0	231	72	303
46 1010-26200 Elections	36	0.04%	17	0	17	5	23
47 1010-26201 Board of Canvassers	28	0.03%	13	0	13	4	18
48 1010-296XX Prosecuting Attorney	1,685	1.77%	805	0	805	249	1,054
50 1010-71100 Register of Deeds	1,596	1.68%	762	0	762	236	998
51 1010-27100 Department of Criminal De	39	0.04%	19	0	19	6	24

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
52 1010-27101 Indigent Attorney	1,609	1.69%	\$769	\$0	\$769	\$238	\$1,007
53 1010-27102 Department of Public Defe	368	0.39%	176	0	176	54	230
54 1010-44200 Drain Commissioner	710	0.75%	339	0	339	105	444
55 1010-27160 Department Of Indigent De	10	0.01%	5	0	5	1	6
56 1010-27400 Retirement Board	12	0.01%	6	0	6	2	8
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	6	0	6	2	8
58 1010-44207 Drain - County at Large	5	0.01%	2	0	2	1	3
59 1010-24501 County Survey/Remonum	612	0.64%	292	0	292	90	383
60 1010-27303 Bldg Auth-MH Grp Home,l	19	0.02%	9	0	9	3	12
61 1010-27309 Bldg Auth-MH Grp Home,z	5	0.01%	2	0	2	1	3
62 1010-27310 Bldg Auth-MH Grp Home,l	3	0.00%	1	0	1	0	2
63 1010-27311 Bldg Auth-MH Grp Home,l	17	0.02%	8	0	8	3	11
64 1010-27312 Bldg Auth-MH Grp Home,l	22	0.02%	11	0	11	3	14
65 1010-27319 Bldg Auth-MH Grp Home,l	9	0.01%	4	0	4	1	6
66 1010-27320 Bldg Auth-MH Grp Home,(	4	0.00%	2	0	2	1	3
67 1010-27321 Bldg Auth-MH Grp Home,)	7	0.01%	3	0	3	1	4
68 1010-27322 Bldg Auth-MH Grp Home,)	22	0.02%	11	0	11	3	14
69 1010-56800 Soil Conservation	105	0.11%	50	0	50	16	66
70 1010-71000 M.S.U. Extension	46	0.05%	22	0	22	7	29
71 1010-71800 Environmental Affairs	446	0.47%	213	0	213	66	279
72 1010-71803 Euclid Linear Park	5	0.01%	2	0	2	1	3
73 1010-71804 Environmental Grant	4	0.00%	2	0	2	1	3
76 1010-28800 Geographic Information Sy	320	0.34%	153	0	153	47	200
77 1010-31100 Circuit Court Warrant Offic	370	0.39%	177	0	177	55	231
79 1010-31500 Secondary Road Patrol	932	0.98%	445	0	445	138	583
81 1010-31503 2nd Rd Patrol-Bangor Tw	402	0.42%	192	0	192	59	251
82 1010-31504 2nd Rd Patr-Portsmouth	230	0.24%	110	0	110	34	144
83 1010-31505 2nd Rd Ptrl-Williams Twp	377	0.40%	180	0	180	56	236
84 1010-31506 2nd Rd Patrol-Monitor Tw	333	0.35%	159	0	159	49	208
85 1010-31507 2nd Rd Patrol - City of	317	0.33%	151	0	151	47	198
86 1010-31508 2nd Road Patrol-Pinconni	468	0.49%	224	0	224	69	293
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	149	0.16%	71	0	71	22	93
88 1010-31510 Bangor Twps Schools & B	325	0.34%	155	0	155	48	203
89 1010-31516 2nd Rd.Pat-Bay City Schc	275	0.29%	131	0	131	41	172
90 1010-31517 2nd Patrol-Frankenlust & t	334	0.35%	160	0	160	49	209
92 1010-31681 Road Patrol Grant Oct-De	387	0.41%	185	0	185	57	242
93 1010-31700 Township Road Patrol	312	0.33%	149	0	149	46	195
95 1010-31902 Drive MI Safely/Task Forc	245	0.26%	117	0	117	36	153
98 1010-31905 Dre Drug Recogn.Expert C	1	0.00%	0	0	0	0	1
99 1010-32100 Michigan Justice Training	15	0.02%	7	0	7	2	9
101 1010-32500 911 Central Dispatch	14	0.01%	7	0	7	2	9
102 1010-33100 Marine Law Enforcement (162	0.17%	77	0	77	24	101

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
103 1010-33101 Marine Safety	13	0.01%	\$6	\$0	\$6	\$2	\$8
106 1010-33200 Snowmobile Law Enforcer	20	0.02%	10	0	10	3	13
107 1010-33300 Operations Stone Garden	18	0.02%	9	0	9	3	11
109 1010-33302 Operation Stone Garden F	41	0.04%	20	0	20	6	26
111 1010-35100 Corrections Department /	120	0.13%	57	0	57	18	75
112 1010-36481 Comm Corrections Plan	12	0.01%	6	0	6	2	8
113 1010-42600 Off of Emerg Serv-Civil	335	0.35%	160	0	160	50	210
115 1010-42602 Homeland Security Activity	11	0.01%	5	0	5	2	7
117 1010-42650 AA (Active Assult) Task Fc	8	0.01%	4	0	4	1	5
118 1010-43000 Animal Services & Adoptic	135	0.14%	64	0	64	20	84
119 1010-58000 Pere Marquette Parking	16	0.02%	8	0	8	2	10
120 1010-60100 Health Dept-Admin	28	0.03%	13	0	13	4	18
123 1010-64800 Medical Examiner	129	0.14%	62	0	62	19	81
124 1010-64900 Mental Health	4	0.00%	2	0	2	1	3
127 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	6	0	6	2	8
128 1010-67100 Social Services-Med Care	12	0.01%	6	0	6	2	8
129 1010-68100 Veterans Burial	2	0.00%	1	0	1	0	1
130 1010-68900 Veterans Relief	21	0.02%	10	0	10	3	13
131 1010-69200 Center Ridge Arms Housir	66	0.07%	32	0	32	10	41
133 1010-72101 Transportation Planning	10	0.01%	5	0	5	1	6
134 1010-72181 Trans. Planning - Oct.-Dec	459	0.48%	219	0	219	68	287
135 1010-75100 Recreation/Parks Departnr	83	0.09%	40	0	40	12	52
136 1010-75104 Juv Community Based Tre	23	0.02%	11	0	11	3	14
137 1010-75105 Juv Gender Specific Servi	21	0.02%	10	0	10	3	13
138 1010-75108 Veterans Park Softball	198	0.21%	95	0	95	29	124
139 1010-75700 Community Center	1,128	1.19%	539	0	539	167	706
140 1010-75800 Swimming Pool	13	0.01%	6	0	6	2	8
142 1010-76150 Fairgrounds	273	0.29%	130	0	130	40	171
143 1010-762XX Civic Arena	5,422	5.71%	2,590	0	2,590	802	3,392
144 1010-76300 Pinconning Park	1,539	1.62%	735	0	735	228	963
145 1010-79000 Library	12	0.01%	6	0	6	2	8
146 1010-20250 401(K) Savings Plan Admi	64	0.07%	31	0	31	9	40
147 1010-20400/20401 Self Insurance Adr	12	0.01%	6	0	6	2	8
149 2010 County Road Fund	234	0.25%	112	0	112	35	146
150 2210 Health Dept - Dist Health	11,146	11.74%	5,325	0	5,325	1,648	6,973
151 2210-605XX Bioterrorism	412	0.43%	197	0	197	61	258
152 2340 Animal Service Adoption Millage	1,453	1.53%	694	0	694	215	909
153 2380 Gypsy Moth Control Fund	637	0.67%	304	0	304	94	398
154 2400 Mosquito Control Fund	1,282	1.35%	612	0	612	190	802
155 2560 Regist of Deeds Automation Fnd	102	0.11%	49	0	49	15	64
157 2600 Indigent Defense Fund	914	0.96%	437	0	437	135	572
158 2610 911 Service Fund	1,283	1.35%	613	0	613	190	803

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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
159 2630 Concealed Pistol Licensing Fd	623	0.66%	\$298	\$0	\$298	\$92	\$390
160 2640 Local C.F.O. Training Fund	39	0.04%	19	0	19	6	24
161 2650 Drug Law Enforcement Fund	1	0.00%	0	0	0	0	1
164 2690 Law Library Fund	58	0.06%	28	0	28	9	36
165 2700 Historical Comm/Museum	127	0.13%	61	0	61	19	79
166 2710 Library Fund	134	0.14%	64	0	64	20	84
167 2740 Community Corrections Fund	459	0.48%	219	0	219	68	287
168 2760 Department On Aging Fund	8,900	9.37%	4,252	0	4,252	1,316	5,568
169 2770 Home Rehabilitation Fund	2	0.00%	1	0	1	0	1
170 2779 Septic Sys Repl	1	0.00%	0	0	0	0	1
171 2860 American Rescue Plan (ARPA)	452	0.48%	216	0	216	67	283
172 2900 Social Welfare Fund	57	0.06%	27	0	27	8	36
174 2920-66200 Child Care-Probate (Child	179	0.19%	86	0	86	26	112
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,782	1.88%	851	0	851	263	1,115
176 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	35	0	35	11	46
177 2920-66300 Child Care-D.S.S. (State V	24	0.03%	11	0	11	4	15
178 2920-66400 In-Home Care-Intensive P	454	0.48%	217	0	217	67	284
179 2920-66401 Youth & Family Support S	599	0.63%	286	0	286	89	375
180 2920-66402 Juvenile Drug Court	473	0.50%	226	0	226	70	296
181 2920-66500 Intensive Probation	610	0.64%	291	0	291	90	382
182 2920-75104 Juv.Community Based Tre	425	0.45%	203	0	203	63	266
183 2920-75105 Juv.Gender Specific Servi	488	0.51%	233	0	233	72	305
186 2930 Soldier's Relief	1,248	1.31%	596	0	596	185	781
188 2970 Historical Preservation	31	0.03%	15	0	15	5	19
192 5090-75600 Public Golf Course	999	1.05%	477	0	477	148	625
193 5090-75601 Public Golf Course-Snack	49	0.05%	23	0	23	7	31
194 5090-75602 Public Golf Course-Club	1,502	1.58%	718	0	718	222	940
195 5120-67100 Medical Care Facility Func	1,411	1.49%	674	0	674	209	883
196 5160 100% Tax Payment Fund (DTR)	1,078	1.14%	515	0	515	159	674
197 5180 Delq Prop Tax Foreclosure	1,312	1.38%	627	0	627	194	821
199 5920 Water and Sewer Fund	36	0.04%	17	0	17	5	23
200 5950 Commissary Fund	76	0.08%	36	0	36	11	48
201 6770 Self-Insurance Fund-WC/UC/S&I	644	0.68%	308	0	308	95	403
202 6771 Self-Insurance Fund-Healthcare	274	0.29%	131	0	131	41	171
205 7100 District Court Custodial Fund	2	0.00%	1	0	1	0	1
206 7110 Probate Court Custodial Fund	2	0.00%	1	0	1	0	1
207 7120 Trial Court Custodial Fund	2	0.00%	1	0	1	0	1
208 7140 Inmates Custodial Fund	14	0.01%	7	0	7	2	9
212 7310-27400 Retirement System Fund	1,277	1.34%	610	0	610	189	799
213 7360-27401 Public Employee Health C	375	0.39%	179	0	179	55	235
217 8010 Drain	927	0.98%	443	0	443	137	580
218 8011 Hampton O&M	207	0.22%	99	0	99	31	129

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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
219 8012 Portsmouth O&M	46	0.05%	\$22	\$0	\$22	\$7	\$29
220 8014 Bangor O&M	506	0.53%	242	0	242	75	317
222 8510 Drain Debt Ret	74	0.08%	35	0	35	11	46
223 9760 Governmental Full Accrual	174	0.18%	83	0	83	26	109
224 9770 Governmentl Full Accrual-Drain	13	0.01%	6	0	6	2	8
226 Other	26	0.03%	12	0	12	4	16
Subtotal	94,973	100.00%	45,370	0	45,370	13,406	58,776
Direct Bills					0		0
Total					\$45,370		\$58,776

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	1,543.27	23.64%	\$2,507	\$0	\$2,507	\$741	\$3,247
150 2210 Health Dept - Dist Health	4,985.06	76.36%	8,097	0	8,097	2,393	10,490
Subtotal	6,528.33	100.00%	10,604	0	10,604	3,133	13,737
Direct Bills					0		0
Total					\$10,604		\$13,737

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	\$256	\$129	\$1,136	\$0	\$0	\$1,521
4 1010-10100 Board of Commissioners	4,218	116	241	0	0	4,575
5 1010-19100 Accounting Department	128	137	249	0	0	514
6 1010-20200 Payroll	0	64	218	0	0	282
7 1010-21200 Budget Department	0	108	213	0	0	321
8 1010-27200 Administrative Services	0	25	233	0	0	258
9 1010-22800 Information Systems Divis	501	509	503	3,247	0	4,761
11 1010-23300 Purchasing	0	107	248	0	0	355
12 1010-26500 Buildings and Grounds	2,338	1,950	1,114	0	0	5,401
13 1010-26600 Corporation Counsel	0	131	345	0	0	475
14 1010-27000 Personnel & Employee Re	0	180	316	0	0	496
15 1010-24900 Printing/Postage	0	24	160	0	0	183
16 1010-30100 Sheriff's Office	1,670	2,637	2,773	0	0	7,080
17 1010-75110 Recreation & Facilities	0	56	265	0	0	321
18 1010-75112 Parks/Recreation Mainten:	0	258	295	0	0	553
19 1010-20300 Risk Management	0	10	5	0	0	15
20 1010-20350 Wellness Program	0	29	202	0	0	231
21 1010-20500 Retirees Health/Life Insura	0	0	43	0	0	43
22 1010-27300 Building Authority	0	0	40	0	0	40
23 1010-28300 Circuit Court	501	459	921	0	0	1,881
24 1010-28301 Circuit Court - SSSPP Gra	668	14	197	0	0	879
25 1010-28331 Circuit-Adult Drug Court G	0	98	179	0	0	277
26 1010-28341 Circuit Ct Blog Response I	1,670	19	44	0	0	1,733
27 1010-28400 Circuit Court Adult Probati	0	93	146	0	0	240
28 1010-28600 District Court	668	447	629	0	0	1,743
29 1010-28700 District Court Adult Probat	0	93	283	0	0	376
30 1010-28701 Dist.Ct OWI Treatment Oc	0	70	176	0	0	245
31 1010-28900 & 2150 FOC	0	484	1,391	0	0	1,875
33 1010-29200 Law Library	167	0	8	0	0	175
34 1010-28299 Jury/Judicial Council	167	151	323	0	0	642
35 1010-29400 Probate Court	1,336	470	860	0	0	2,666
36 1010-29402 Public Guardian	0	24	47	0	0	71
38 1010-17100 County Executive	0	109	295	0	0	403
39 1010-21500 Clerk	0	246	751	0	0	998
40 1010-22900 Community Outreach / Me	0	58	210	0	0	268
44 1010-25420 2020 Delq Tax Property S:	0	0	6	0	0	6
45 1010-25700 Equalization Department	668	192	303	0	0	1,163
46 1010-26200 Elections	835	53	23	0	0	910
47 1010-26201 Board of Canvassers	0	48	18	0	0	65
48 1010-296XX Prosecuting Attorney	334	494	1,054	0	0	1,882
50 1010-71100 Register of Deeds	334	100	998	0	0	1,433

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
51 1010-27100 Department of Criminal De	\$0	\$0	\$24	\$0	\$0	\$24
52 1010-27101 Indigent Attorney	1,336	2,598	1,007	0	0	4,941
53 1010-27102 Department of Public Defe	0	127	230	0	0	358
54 1010-44200 Drain Commissioner	0	161	444	0	0	605
55 1010-27160 Department Of Indigent De	167	0	6	0	0	173
56 1010-27400 Retirement Board	0	0	8	0	0	8
57 1010-27401 Vol Employee Benefit Ass	0	0	8	0	0	8
58 1010-44207 Drain - County at Large	167	0	3	0	0	170
59 1010-24501 County Survey/Remonum	0	7	383	0	0	390
60 1010-27303 Bldg Auth-MH Grp Home,f	167	25	12	0	0	204
61 1010-27309 Bldg Auth-MH Grp Home,z	334	5	3	0	0	342
62 1010-27310 Bldg Auth-MH Grp Home,f	334	3	2	0	0	339
63 1010-27311 Bldg Auth-MH Grp Home,f	167	25	11	0	0	203
64 1010-27312 Bldg Auth-MH Grp Home,f	167	34	14	0	0	215
65 1010-27319 Bldg Auth-MH Grp Home,l	167	12	6	0	0	185
66 1010-27320 Bldg Auth-MH Grp Home,(	334	3	3	0	0	340
67 1010-27321 Bldg Auth-MH Grp Home,/	167	12	4	0	0	183
68 1010-27322 Bldg Auth-MH Grp Home,/	0	37	14	0	0	51
69 1010-56800 Soil Conservation	0	0	66	0	0	66
70 1010-71000 M.S.U. Extension	0	58	29	0	0	87
71 1010-71800 Environmental Affairs	0	104	279	0	0	383
72 1010-71803 Euclid Linear Park	0	8	3	0	0	12
73 1010-71804 Environmental Grant	0	5	3	0	0	8
76 1010-28800 Geographic Information Sy	0	29	200	0	0	229
77 1010-31100 Circuit Court Warrant Offic	0	29	231	0	0	260
79 1010-31500 Secondary Road Patrol	1,169	746	583	0	0	2,498
81 1010-31503 2nd Rd Patrol-Bangor Tw	0	51	251	0	0	302
82 1010-31504 2nd Rd Patr-Portsmouth	0	29	144	0	0	173
83 1010-31505 2nd Rd Ptrl-Williams Twp	0	39	236	0	0	275
84 1010-31506 2nd Rd Patrol-Monitor Tw	0	36	208	0	0	244
85 1010-31507 2nd Rd Patrol - City of	0	22	198	0	0	220
86 1010-31508 2nd Road Patrol-Pinconni	4,677	65	293	0	0	5,034
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	0	15	93	0	0	108
88 1010-31510 Bangor Twps Schools & B	0	22	203	0	0	225
89 1010-31516 2nd Rd.Pat-Bay City Schc	0	27	172	0	0	199
90 1010-31517 2nd Patrol-Frankenlust & l	0	22	209	0	0	231
92 1010-31681 Road Patrol Grant Oct-De	0	25	242	0	0	268
93 1010-31700 Township Road Patrol	0	0	195	0	0	195
95 1010-31902 Drive MI Safely/Task Forc	0	0	153	0	0	153
98 1010-31905 Dre Drug Recogn.Expert C	0	0	1	0	0	1
99 1010-32100 Michigan Justice Training	0	10	9	0	0	20

**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
101 1010-32500 911 Central Dispatch	\$0	\$0	\$9	\$0	\$0	\$9
102 1010-33100 Marine Law Enforcement (	835	53	101	0	0	989
103 1010-33101 Marine Safety	0	17	8	0	0	25
106 1010-33200 Snowmobile Law Enforcer	0	0	13	0	0	13
107 1010-33300 Operations Stone Garden	1,002	0	11	0	0	1,013
108 1010-33301 Operation Stone Garden F	668	0	0	0	0	668
109 1010-33302 Operation Stone Garden F	501	42	26	0	0	569
111 1010-35100 Corrections Department / .	0	139	75	0	0	214
112 1010-36481 Comm Corrections Plan	167	0	8	0	0	175
113 1010-42600 Off of Emerg Serv-Civil	0	46	210	0	0	255
115 1010-42602 Homeland Security Activity	1,503	10	7	0	0	1,520
117 1010-42650 AA (Active Assult) Task Fc	334	0	5	0	0	339
118 1010-43000 Animal Services & Adoptic	0	39	84	0	0	124
119 1010-58000 Pere Marquette Parking	0	20	10	0	0	30
120 1010-60100 Health Dept-Admin	334	0	18	0	0	352
123 1010-64800 Medical Examiner	334	131	81	0	0	546
124 1010-64900 Mental Health	0	7	3	0	0	9
127 1010-67000 Mi Dept Human Serv-Bay	0	0	8	0	0	8
128 1010-67100 Social Services-Med Care	0	0	8	0	0	8
129 1010-68100 Veterans Burial	0	0	1	0	0	1
130 1010-68900 Veterans Relief	0	14	13	0	0	27
131 1010-69200 Center Ridge Arms Housir	0	20	41	0	0	62
133 1010-72101 Transportation Planning	1,336	0	6	0	0	1,342
134 1010-72181 Trans. Planning - Oct.-Dec	0	100	287	0	0	387
135 1010-75100 Recreation/Parks Departrr	167	24	52	0	0	243
136 1010-75104 Juv Community Based Tre	0	0	14	0	0	14
137 1010-75105 Juv Gender Specific Servi	0	0	13	0	0	13
138 1010-75108 Veterans Park Softball	1,670	49	124	0	0	1,843
139 1010-75700 Community Center	1,169	357	706	0	0	2,231
140 1010-75800 Swimming Pool	167	20	8	0	0	196
142 1010-76150 Fairgrounds	0	365	171	0	0	536
143 1010-762XX Civic Arena	2,839	1,734	3,392	0	0	7,965
144 1010-76300 Pinconning Park	501	526	963	0	0	1,990
145 1010-79000 Library	0	0	8	0	0	8
146 1010-20250 401(K) Savings Plan Admi	0	0	40	0	0	40
147 1010-20400/20401 Self Insurance Adr	0	0	8	0	0	8
149 2010 County Road Fund	0	0	146	0	0	146
150 2210 Health Dept - Dist Health	46,933	2,182	6,973	10,490	0	66,578
151 2210-605XX Bioterrorism	6,347	0	258	0	0	6,605
152 2340 Animal Service Adoption Millage	1,503	912	909	0	0	3,324
153 2380 Gypsy Moth Control Fund	334	97	398	0	0	829

**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
154 2400 Mosquito Control Fund	\$0	\$949	\$802	\$0	\$0	\$1,751
155 2560 Regist of Deeds Automation Fnd	334	51	64	0	0	449
157 2600 Indigent Defense Fund	1,002	610	572	0	0	2,184
158 2610 911 Service Fund	1,002	773	803	0	0	2,577
159 2630 Concealed Pistol Licensing Fd	0	7	390	0	0	397
160 2640 Local C.F.O. Training Fund	0	3	24	0	0	28
161 2650 Drug Law Enforcement Fund	0	0	1	0	0	1
164 2690 Law Library Fund	835	73	36	0	0	944
165 2700 Historical Comm/Museum	1,670	2	79	0	0	1,751
166 2710 Library Fund	0	20	84	0	0	104
167 2740 Community Corrections Fund	7,850	138	287	0	0	8,275
168 2760 Department On Aging Fund	16,034	4,407	5,568	0	0	26,009
169 2770 Home Rehabilitation Fund	668	2	1	0	0	671
170 2779 Septic Sys Repl	0	0	1	0	0	1
171 2860 American Rescue Plan (ARPA)	6,681	329	283	0	0	7,293
172 2900 Social Welfare Fund	0	70	36	0	0	105
173 2902 Soc. Welf.-Protective Services	2,338	0	0	0	0	2,338
174 2920-66200 Child Care-Probate (Child	167	110	112	0	0	389
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	5,512	1,206	1,115	0	0	7,832
176 2920-66205 CCF-Casa Ct.Appointed S	0	22	46	0	0	68
177 2920-66300 Child Care-D.S.S. (State V	0	0	15	0	0	15
178 2920-66400 In-Home Care-Intensive P	334	44	284	0	0	662
179 2920-66401 Youth & Family Support S	0	32	375	0	0	407
180 2920-66402 Juvenile Drug Court	668	34	296	0	0	998
181 2920-66500 Intensive Probation	501	131	382	0	0	1,013
182 2920-75104 Juv.Community Based Tre	0	58	266	0	0	324
183 2920-75105 Juv.Gender Specific Servi	0	124	305	0	0	429
186 2930 Soldier's Relief	668	627	781	0	0	2,075
188 2970 Historical Preservation	1,670	0	19	0	0	1,690
192 5090-75600 Public Golf Course	334	555	625	0	0	1,514
193 5090-75601 Public Golf Course-Snack	0	61	31	0	0	92
194 5090-75602 Public Golf Course-Club	1,002	282	940	0	0	2,224
195 5120-67100 Medical Care Facility Func	2,505	8	883	0	0	3,397
196 5160 100% Tax Payment Fund (DTR)	1,837	51	674	0	0	2,563
197 5180 Delq Prop Tax Foreclosure	1,336	132	821	0	0	2,289
199 5920 Water and Sewer Fund	668	0	23	0	0	691
200 5950 Commissary Fund	0	0	48	0	0	48
201 6770 Self-Insurance Fund-WC/UC/S&A	0	14	403	0	0	416
202 6771 Self-Insurance Fund-Healthcare	0	105	171	0	0	277
205 7100 District Court Custodial Fund	0	0	1	0	0	1
206 7110 Probate Court Custodial Fund	668	0	1	0	0	669

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
207 7120 Trial Court Custodial Fund	\$0	\$0	\$1	\$0	\$0	\$1
208 7140 Inmates Custodial Fund	0	0	9	0	0	9
212 7310-27400 Retirement System Fund	0	195	799	0	0	994
213 7360-27401 Public Employee Health C	0	44	235	0	0	279
217 8010 Drain	1,336	494	580	0	0	2,410
218 8011 Hampton O&M	0	295	129	0	0	425
219 8012 Portsmouth O&M	0	22	29	0	0	51
220 8014 Bangor O&M	334	701	317	0	0	1,352
222 8510 Drain Debt Ret	0	0	46	0	0	46
223 9760 Governmental Full Accrual	0	0	109	0	0	109
224 9770 Governmentl Full Accrual-Drain	0	0	8	0	0	8
226 Other	8,852	2	16	0	0	8,870
Total	\$161,268	\$34,274	\$58,776	\$13,737	\$0	\$268,055

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

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

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

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

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

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

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

A. Department Costs

Dept:8 1010-27200 Administrative Services

Description	Amount	General Admin	Admin Services	Support Service	Vendor Services
Personnel Costs					
Salaries	16,664	0	16,664	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	6,820	0	6,820	0	0
Subtotal - Personnel Costs	23,485	0	23,485	0	0
Services & Supplies Cost					
72700 Office Supplies	115	0	115	0	0
72800 Printing And Binding	33	0	33	0	0
72900 Postage	0	0	0	0	0
73000 Magazines & Periodicals	0	0	0	0	0
74200 Food Supplies	0	0	0	0	0
75000 Gas, Oil, and Grease	0	0	0	0	0
75500 Conference/Meeting Supplies	0	0	0	0	0
79900 Other Supplies	0	0	0	0	0
80200 Contractual Services	0	0	0	0	0
82000 Memberships and Dues	119	0	119	0	0
Filing Fees	0	0	0	0	0
85200 Telephone	19	0	19	0	0
86100 Conference Fees & Expenses	0	0	0	0	0
86500 State Travel Mileage	0	0	0	0	0
94600 Equipment Rental	0	0	0	0	0
94601 Equipment Rental-Copy Machir	1,659	0	1,659	0	0
67607 Reimbursement - FOIA Request	0	0	0	0	0
Subtotal - Services & Supplies	1,945	0	1,945	0	0
Department Cost Total	25,430	0	25,430	0	0
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	25,430	0	25,430	0	0
General Admin Distribution		0	0	0	0
Grand Total	\$25,430		\$25,430	\$0	\$0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	\$83	\$0	\$0
Subtotal - Building Depreciation	82	0	83	0	0
2 Equipment Depreciation	10,446	9	10,455	0	0
2 Telephone Equipment	31	0	31	0	0
Subtotal - Equipment Depreciation	10,477	9	10,486	0	0
3 Bank Reconciliation	45	12	57	0	0
Subtotal - 1010-25300 Treasurer	45	12	57	0	0
4 Annual Audit	352	114	466	0	0
Subtotal - 1010-10100 Board of Comm	352	114	466	0	0
5 Accounting	1,475	315	1,790	0	0
5 Contract Serv.	319	83	402	0	0
Subtotal - 1010-19100 Accounting Dep	1,794	398	2,192	0	0
7 Accts Payable	20	6	25	0	0
7 General Accounting	178	55	233	0	0
Subtotal - 1010-21200 Budget Departm	197	61	258	0	0
9 Specific Services	0	16,829	16,829	0	0
Subtotal - 1010-22800 Information Sys	0	16,829	16,829	0	0
10 Accounting	0	875	875	0	0
Subtotal - Financial System MUNIS	0	875	875	0	0
12 County Building	0	5,113	5,113	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	5,113	5,113	0	0
13 Civil Counsel	0	3,688	3,688	0	0
Subtotal - 1010-26600 Corporation Cou	0	3,688	3,688	0	0
14 Labor Relations	0	141	141	0	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
Subtotal - 1010-27000 Personnel & Err	\$0	\$141	\$141	\$0	\$0
18 County Building	0	29	29	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	29	29	0	0
19 County Building	0	265	265	0	0
Subtotal - 1010-20300 Risk Manageme	0	265	265	0	0
21 Current Retiree Fringe Benefits	0	1,509	1,509	0	0
21 Future Retiree Fringe Benefits	0	0	0	0	0
Subtotal - 1010-20500 Retirees Health/	0	1,509	1,509	0	0
Total Incoming	12,949	29,043	41,991	0	0
C. Total Allocated		\$67,422	\$67,422	\$0	\$0
		100.00%			

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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	7.00	1.44%	\$551	\$0	\$551	\$0	\$551
4 1010-10100 Board of Commissioners	10.94	2.24%	861	0	861	0	861
5 1010-19100 Accounting Department	5.41	1.11%	426	0	426	0	426
6 1010-20200 Payroll	2.15	0.44%	169	0	169	0	169
7 1010-21200 Budget Department	2.00	0.41%	157	0	157	0	157
9 1010-22800 Information Systems Divis	9.00	1.85%	709	0	709	568	1,277
11 1010-23300 Purchasing	0.99	0.20%	78	0	78	63	140
12 1010-26500 Buildings and Grounds	19.01	3.90%	1,497	0	1,497	1,200	2,697
13 1010-26600 Corporation Counsel	4.00	0.82%	315	0	315	253	567
14 1010-27000 Personnel & Employee Re	2.82	0.58%	222	0	222	178	400
16 1010-30100 Sheriff's Office	52.25	10.72%	4,114	0	4,114	3,299	7,413
17 1010-75110 Recreation & Facilities	1.00	0.21%	79	0	79	63	142
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	194	0	194	156	350
20 1010-20350 Wellness Program	1.00	0.21%	79	0	79	63	142
23 1010-28300 Circuit Court	12.73	2.61%	1,002	0	1,002	804	1,806
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	79	0	79	63	142
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	59	0	59	47	106
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	41	0	41	33	74
28 1010-28600 District Court	18.52	3.80%	1,458	0	1,458	1,169	2,628
29 1010-28700 District Court Adult Probat	7.00	1.44%	551	0	551	442	993
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	39	0	39	32	71
31 1010-28900 & 2150 FOC	26.54	5.44%	2,090	0	2,090	1,676	3,765
34 1010-28299 Jury/Judicial Council	1.00	0.21%	79	0	79	63	142
35 1010-29400 Probate Court	11.94	2.45%	940	0	940	754	1,694
38 1010-17100 County Executive	2.60	0.53%	205	0	205	164	369
39 1010-21500 Clerk	4.00	0.82%	315	0	315	253	567
40 1010-22900 Community Outreach / Me	1.00	0.21%	79	0	79	63	142
45 1010-25700 Equalization Department	2.71	0.56%	213	0	213	171	384
48 1010-296XX Prosecuting Attorney	17.80	3.65%	1,401	0	1,401	1,124	2,525
50 1010-71100 Register of Deeds	4.73	0.97%	372	0	372	299	671
53 1010-27102 Department of Public Defe	1.00	0.21%	79	0	79	63	142
54 1010-44200 Drain Commissioner	7.17	1.47%	565	0	565	453	1,017
71 1010-71800 Environmental Affairs	2.00	0.41%	157	0	157	126	284
76 1010-28800 Geographic Information S)	1.64	0.34%	129	0	129	104	233
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	79	0	79	63	142
79 1010-31500 Secondary Road Patrol	19.16	3.93%	1,509	0	1,509	1,210	2,718
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	236	0	236	189	426
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	69	0	69	56	125
83 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.41%	157	0	157	126	284
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	123	0	123	99	221
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	79	0	79	63	142
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	236	0	236	189	426

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$79	\$0	\$79	\$63	\$142
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	79	0	79	63	142
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	79	0	79	63	142
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	157	0	157	126	284
93 1010-31700 Township Road Patrol	2.00	0.41%	157	0	157	126	284
102 1010-33100 Marine Law Enforcement C	0.57	0.12%	45	0	45	36	81
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	79	0	79	63	142
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	92	0	92	74	166
139 1010-75700 Community Center	3.74	0.77%	294	0	294	236	531
143 1010-762XX Civic Arena	6.28	1.29%	494	0	494	397	891
144 1010-76300 Pinconning Park	3.25	0.67%	256	0	256	205	461
150 2210 Health Dept - Dist Health	38.13	7.82%	3,002	0	3,002	2,408	5,410
151 2210-605XX Bioterrorism	3.78	0.78%	298	0	298	239	536
152 2340 Animal Service Adoption Millage	7.83	1.61%	616	0	616	494	1,111
153 2380 Gypsy Moth Control Fund	2.00	0.41%	157	0	157	126	284
154 2400 Mosquito Control Fund	13.35	2.74%	1,051	0	1,051	843	1,894
157 2600 Indigent Defense Fund	11.46	2.35%	902	0	902	724	1,626
158 2610 911 Service Fund	19.81	4.06%	1,560	0	1,560	1,251	2,811
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	59	0	59	47	106
167 2740 Community Corrections Fund	2.67	0.55%	210	0	210	169	379
168 2760 Department On Aging Fund	45.80	9.40%	3,606	0	3,606	2,892	6,498
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	1,676	0	1,676	1,344	3,021
179 2920-66401 Youth & Family Support S	0.75	0.15%	59	0	59	47	106
181 2920-66500 Intensive Probation	4.80	0.98%	378	0	378	303	681
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	157	0	157	126	284
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	157	0	157	126	284
186 2930 Soldier's Relief	1.49	0.31%	117	0	117	94	211
192 5090-75600 Public Golf Course	3.65	0.75%	287	0	287	230	518
194 5090-75602 Public Golf Course-Club	3.93	0.81%	309	0	309	248	558
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	48	0	48	39	87
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	44	0	44	35	79
212 7310-27400 Retirement System Fund	1.00	0.21%	79	0	79	63	142
Subtotal	487.46	100.00%	38,379	0	38,379	29,043	67,422
Direct Bills					0		0
Total					\$38,379		\$67,422

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Support Service Allocations

Dept:8 1010-27200 Administrative Services

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

Basis Units: Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Vendor Services Allocations

Dept:8 1010-27200 Administrative Services

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

Basis Units: Direct to ISD
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
3 1010-25300 Treasurer	\$551	\$0	\$0	\$551
4 1010-10100 Board of Commissioners	861	0	0	861
5 1010-19100 Accounting Department	426	0	0	426
6 1010-20200 Payroll	169	0	0	169
7 1010-21200 Budget Department	157	0	0	157
9 1010-22800 Information Systems Divis	1,277	0	0	1,277
11 1010-23300 Purchasing	140	0	0	140
12 1010-26500 Buildings and Grounds	2,697	0	0	2,697
13 1010-26600 Corporation Counsel	567	0	0	567
14 1010-27000 Personnel & Employee Re	400	0	0	400
16 1010-30100 Sheriff's Office	7,413	0	0	7,413
17 1010-75110 Recreation & Facilities	142	0	0	142
18 1010-75112 Parks/Recreation Mainten:	350	0	0	350
20 1010-20350 Wellness Program	142	0	0	142
23 1010-28300 Circuit Court	1,806	0	0	1,806
24 1010-28301 Circuit Court - SSSPP Gra	142	0	0	142
25 1010-28331 Circuit-Adult Drug Court G	106	0	0	106
26 1010-28341 Circuit Ct Blog Response I	74	0	0	74
28 1010-28600 District Court	2,628	0	0	2,628
29 1010-28700 District Court Adult Probat	993	0	0	993
30 1010-28701 Dist.Ct OWI Treatment Oc	71	0	0	71
31 1010-28900 & 2150 FOC	3,765	0	0	3,765
34 1010-28299 Jury/Judicial Council	142	0	0	142
35 1010-29400 Probate Court	1,694	0	0	1,694
38 1010-17100 County Executive	369	0	0	369
39 1010-21500 Clerk	567	0	0	567
40 1010-22900 Community Outreach / Me	142	0	0	142
45 1010-25700 Equalization Department	384	0	0	384
48 1010-296XX Prosecuting Attorney	2,525	0	0	2,525
50 1010-71100 Register of Deeds	671	0	0	671
53 1010-27102 Department of Public Defe	142	0	0	142
54 1010-44200 Drain Commissioner	1,017	0	0	1,017
71 1010-71800 Environmental Affairs	284	0	0	284
76 1010-28800 Geographic Information S)	233	0	0	233
77 1010-31100 Circuit Court Warrant Offic	142	0	0	142
79 1010-31500 Secondary Road Patrol	2,718	0	0	2,718
81 1010-31503 2nd Rd Patrol-Bangor Tw	426	0	0	426
82 1010-31504 2nd Rd Patr-Portsmouth	125	0	0	125
83 1010-31505 2nd Rd Ptrl-Williams Twp	284	0	0	284
84 1010-31506 2nd Rd Patrol-Monitor Tw	221	0	0	221
85 1010-31507 2nd Rd Patrol - City of	142	0	0	142

**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
86 1010-31508 2nd Road Patrol-Pinconni	\$426	\$0	\$0	\$426
88 1010-31510 Bangor Twps Schools & B	142	0	0	142
89 1010-31516 2nd Rd.Pat-Bay City Schc	142	0	0	142
90 1010-31517 2nd Patrol-Frankenlust & P	142	0	0	142
92 1010-31681 Road Patrol Grant Oct-De	284	0	0	284
93 1010-31700 Township Road Patrol	284	0	0	284
102 1010-33100 Marine Law Enforcement (	81	0	0	81
113 1010-42600 Off of Emerg Serv-Civil	142	0	0	142
135 1010-75100 Recreation/Parks Departm	166	0	0	166
139 1010-75700 Community Center	531	0	0	531
143 1010-762XX Civic Arena	891	0	0	891
144 1010-76300 Pinconning Park	461	0	0	461
150 2210 Health Dept - Dist Health	5,410	0	0	5,410
151 2210-605XX Bioterrorism	536	0	0	536
152 2340 Animal Service Adoption Millage	1,111	0	0	1,111
153 2380 Gypsy Moth Control Fund	284	0	0	284
154 2400 Mosquito Control Fund	1,894	0	0	1,894
157 2600 Indigent Defense Fund	1,626	0	0	1,626
158 2610 911 Service Fund	2,811	0	0	2,811
159 2630 Concealed Pistol Licensing Fd	106	0	0	106
167 2740 Community Corrections Fund	379	0	0	379
168 2760 Department On Aging Fund	6,498	0	0	6,498
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,021	0	0	3,021
179 2920-66401 Youth & Family Support S	106	0	0	106
181 2920-66500 Intensive Probation	681	0	0	681
182 2920-75104 Juv.Community Based Tre	284	0	0	284
183 2920-75105 Juv.Gender Specific Servi	284	0	0	284
186 2930 Soldier's Relief	211	0	0	211
192 5090-75600 Public Golf Course	518	0	0	518
194 5090-75602 Public Golf Course-Club	558	0	0	558
196 5160 100% Tax Payment Fund (DTR)	87	0	0	87
197 5180 Delq Prop Tax Foreclosure	79	0	0	79
212 7310-27400 Retirement System Fund	142	0	0	142
Total	\$67,422	\$0	\$0	\$67,422

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

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

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

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

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

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

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

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

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	General Admin	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras
Personnel Costs										
Salaries	S1	587,062	87,296	460,081	0	0	39,685	0	0	0
<i>Salary % Split</i>			<i>14.87%</i>	<i>78.37%</i>	<i>.00%</i>	<i>.00%</i>	<i>6.76%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	281,555	41,867	220,655	0	0	19,033	0	0	0
Subtotal - Personnel Costs		868,618	129,163	680,736	0	0	58,719	0	0	0
Services & Supplies Cost										
Termination Pay	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	346	51	271	0	0	23	0	0	0
72900 Postage	S	142	21	112	0	0	10	0	0	0
74000 Operating Supplies	S	0	0	0	0	0	0	0	0	0
74200 Food Supplies	S	536	80	420	0	0	36	0	0	0
75000 Gas, Oil and Grease	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	3,766	560	2,951	0	0	255	0	0	0
79900 Other Supplies	S	0	0	0	0	0	0	0	0	0
80100 Professional Services	P	17,093	0	12,343	0	4,750	0	0	0	0
80200 Contractual Services	P	38,630	0	18,138	0	0	20,493	0	0	0
81301 Internet/Cable Services	S	4,377	651	3,430	0	0	296	0	0	0
82000 Memberships and Dues	S	0	0	0	0	0	0	0	0	0
83100 Other Services & Charges	S	2,318	345	1,817	0	0	157	0	0	0
85000 Communications	S	738	110	578	0	0	50	0	0	0
85200 Telephone	S	1,139	169	893	0	0	77	0	0	0
85201 Cellphone	S	3,823	568	2,996	0	0	258	0	0	0
86100 Conference Fees & Expenses	S	900	134	705	0	0	61	0	0	0
86500 State Travel Mileage	S	812	121	637	0	0	55	0	0	0
86600 Local Travel Mileage	S	49	7	39	0	0	3	0	0	0
93100 Equipment Repair & Maintenance	S	0	0	0	0	0	0	0	0	0
93700 Hard/Software Repair & Maint	P	707,173	0	1,868	448,516	161,756	61,935	33,098	0	0
94601 Equipment Rental-Copy Machir	S	1,267	188	993	0	0	86	0	0	0
95502 Contingency	S	0	0	0	0	0	0	0	0	0

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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
96000 Education & Training S	1,490	222	1,168	0	0	101	0	0	0
96408 Reimbursements S	(1,024)	(152)	(802)	0	0	(69)	0	0	0
96741 Computer Hardware Expense P	122,472	0	0	103,217	0	19,255	0	0	0
96742 Computer Software Expense P	37,569	0	0	37,181	0	388	0	0	0
96760 Audio/Visual Expense P	801	0	0	801	0	0	0	0	0
98001 Computer Software S	0	0	0	0	0	0	0	0	0
98002 Computer Hardware P	22,100	0	0	22,100	0	0	0	0	0
98301 Leases - Other D	0	0	0	0	0	0	0	0	0
98306 Leases Other - GASB96 D	107,754	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	79,400	0	0	0	0	0	0	0	0
99120 Principal Pymt Capital Lease (G D	10,748	0	0	0	0	0	0	0	0
99126 Principal Pymt Capital Lease (G D	36,950	0	0	0	0	0	0	0	0
99420 Lease Interest Payment (GASB-D	52	0	0	0	0	0	0	0	0
63700 Department Services P	(22,661)	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
69106 Other Fin Source Leases - GAS D	(107,754)	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	(47,048)	0	0	0	0	0	0	(47,048)	0
Subtotal - Services & Supplies	1,023,959	3,075	48,555	611,815	166,506	103,468	33,098	(47,048)	0
Department Cost Total	1,892,577	132,239	729,291	611,815	166,506	162,187	33,098	(47,048)	0
Adjustments to Cost									
Termination Pay D	0	0	0	0	0	0	0	0	0
98301 Leases - Other D	0	0	0	0	0	0	0	0	0
98306 Leases Other - GASB96 D	(107,754)	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	(79,400)	0	0	0	0	0	0	0	0
99120 Principal Pymt Capital Lease (G D	(10,748)	0	0	0	0	0	0	0	0
99126 Principal Pymt Capital Lease (G D	(36,950)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
99420 Lease Interest Payment (GASB-D	(52)	0	0	0	0	0	0	0	0
69106 Other Fin Source Leases - GAS D	107,754	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(127,150)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,765,427	132,239	729,291	611,815	166,506	162,187	33,098	(47,048)	0
General Admin Distribution		(132,239)	59,050	49,538	13,482	13,132	2,680	(3,809)	0
Grand Total	\$1,765,427		\$788,341	\$661,354	\$179,988	\$175,319	\$35,778	\$(50,858)	\$0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	Outside Services
Personnel Costs			
Salaries	S1	587,062	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	281,555	0
Subtotal - Personnel Costs		868,618	0
Services & Supplies Cost			
Termination Pay	D	0	0
72700 Office Supplies	S	346	0
72900 Postage	S	142	0
74000 Operating Supplies	S	0	0
74200 Food Supplies	S	536	0
75000 Gas, Oil and Grease	S	0	0
75100 Computer Supplies	S	3,766	0
79900 Other Supplies	S	0	0
80100 Professional Services	P	17,093	0
80200 Contractual Services	P	38,630	0
81301 Internet/Cable Services	S	4,377	0
82000 Memberships and Dues	S	0	0
83100 Other Services & Charges	S	2,318	0
85000 Communications	S	738	0
85200 Telephone	S	1,139	0
85201 Cellphone	S	3,823	0
86100 Conference Fees & Expenses	S	900	0
86500 State Travel Mileage	S	812	0
86600 Local Travel Mileage	S	49	0
93100 Equipment Repair & Maintenance	S	0	0
93700 Hard/Software Repair & Maint	P	707,173	0
94601 Equipment Rental-Copy Machir	S	1,267	0
95502 Contingency	S	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	Outside Services
96000 Education & Training S	1,490	0
96408 Reimbursements S	(1,024)	0
96741 Computer Hardware Expense P	122,472	0
96742 Computer Software Expense P	37,569	0
96760 Audio/Visual Expense P	801	0
98001 Computer Software S	0	0
98002 Computer Hardware P	22,100	0
98301 Leases - Other D	0	0
98306 Leases Other - GASB96 D	107,754	0
99101 Principal Pymt Capital Lease D	79,400	0
99120 Principal Pymt Capital Lease (G D	10,748	0
99126 Principal Pymt Capital Lease (G D	36,950	0
99420 Lease Interest Payment (GASB-D	52	0
63700 Department Services P	(22,661)	(22,661)
67601 Reimbursement Individuals S	0	0
67607 Reimbursement-FOIA Request S	0	0
69106 Other Fin Source Leases - GAS D	(107,754)	0
69600 Insurance Recoveries/Proceeds S	0	0
69900 Transfers In From Other Funds P	(47,048)	0
Subtotal - Services & Supplies	1,023,959	(22,661)
Department Cost Total	1,892,577	(22,661)
Adjustments to Cost		
Termination Pay D	0	0
98301 Leases - Other D	0	0
98306 Leases Other - GASB96 D	(107,754)	0
99101 Principal Pymt Capital Lease D	(79,400)	0
99120 Principal Pymt Capital Lease (G D	(10,748)	0
99126 Principal Pymt Capital Lease (G D	(36,950)	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	Outside Services
99420 Lease Interest Payment (GASB-D	(52)	0
69106 Other Fin Source Leases - GAS D	107,754	0
Subtotal - Adjustments	(127,150)	0
Total Costs After Adjustments	1,765,427	(22,661)
General Admin Distribution		(1,835)
Grand Total	\$1,765,427	\$(24,496) not allocated

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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
1 County Building	\$609	\$1	\$272	\$228	\$62	\$61	\$12	\$(18)	\$0	\$(8)
Subtotal - Building Depreciation	609	1	272	228	62	61	12	(18)	0	(8)
2 Equipment Depreciation	154,277	131	68,950	57,843	15,742	15,334	3,129	(4,448)	0	(2,142)
2 Imaging Equipment	7,321	6	3,272	2,745	747	728	148	(211)	0	(102)
2 Telephone Equipment	314	0	140	118	32	31	6	(9)	0	(4)
Subtotal - Equipment Depreciation	161,911	137	72,362	60,705	16,521	16,092	3,284	(4,668)	0	(2,249)
3 Cash Receipts	81	22	46	38	10	10	2	(3)	0	(1)
3 Bank Reconciliation	932	247	527	442	120	117	24	(34)	0	(16)
Subtotal - 1010-25300 Treasurer	1,013	269	573	480	131	127	26	(37)	0	(18)
4 Annual Audit	762	246	450	378	103	100	20	(29)	0	(14)
Subtotal - 1010-10100 Board of Comm	762	246	450	378	103	100	20	(29)	0	(14)
5 Accounting	3,189	680	1,728	1,449	394	384	78	(111)	0	(54)
5 Payroll	0	0	0	0	0	0	0	0	0	0
5 Budgeting	199	40	107	89	24	24	5	(7)	0	(3)
5 Contract Serv.	850	221	478	401	109	106	22	(31)	0	(15)
5 Special Proj	48,196	9,273	25,663	21,529	5,859	5,707	1,165	(1,656)	0	(797)
Subtotal - 1010-19100 Accounting Dep	52,434	10,214	27,975	23,469	6,387	6,221	1,270	(1,805)	0	(869)
6 Payroll	3,735	558	1,917	1,608	438	426	87	(124)	0	(60)
6 Budgeting	40	6	20	17	5	5	1	(1)	0	(1)
Subtotal - 1010-20200 Payroll	3,775	564	1,937	1,625	442	431	88	(125)	0	(60)
7 Budgeting	383	118	224	188	51	50	10	(14)	0	(7)
7 Accts Payable	391	118	227	191	52	51	10	(15)	0	(7)
7 General Accounting	384	119	225	188	51	50	10	(14)	0	(7)
7 Specific	2,507	741	1,450	1,217	331	322	66	(94)	0	(45)
Subtotal - 1010-21200 Budget Departm	3,666	1,095	2,126	1,784	485	473	96	(137)	0	(66)
8 Admin Services	709	568	570	478	130	127	26	(37)	0	(18)
8 Vendor Services	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-27200 Administrative S	709	568	570	478	130	127	26	(37)	0	(18)
9 Tech Support	0	73,828	32,967	27,657	7,527	7,332	1,496	(2,127)	0	(1,024)

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
9 Network/Server	\$0	\$13,766	\$6,147	\$5,157	\$1,403	\$1,367	\$279	\$(397)	\$0	\$(191)
9 Imaging	0	4,654	2,078	1,743	474	462	94	(134)	0	(65)
Subtotal - 1010-22800 Information Sys	0	92,248	41,193	34,557	9,405	9,161	1,869	(2,657)	0	(1,280)
10 Accounting	0	1,891	844	708	193	188	38	(54)	0	(26)
Subtotal - Financial System MUNIS	0	1,891	844	708	193	188	38	(54)	0	(26)
11 Purchasing	0	12,643	5,646	4,736	1,289	1,256	256	(364)	0	(175)
Subtotal - 1010-23300 Purchasing	0	12,643	5,646	4,736	1,289	1,256	256	(364)	0	(175)
12 County Building	0	37,733	16,850	14,135	3,847	3,747	765	(1,087)	0	(524)
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	37,733	16,850	14,135	3,847	3,747	765	(1,087)	0	(524)
13 Civil Counsel	0	9,802	4,377	3,672	999	973	199	(282)	0	(136)
Subtotal - 1010-26600 Corporation Cou	0	9,802	4,377	3,672	999	973	199	(282)	0	(136)
14 Human Resources	0	4,233	1,890	1,586	432	420	86	(122)	0	(59)
14 Labor Relations	0	987	441	370	101	98	20	(28)	0	(14)
14 Education and Training	0	11	5	4	1	1	0	(0)	0	(0)
Subtotal - 1010-27000 Personnel & Err	0	5,230	2,336	1,959	533	519	106	(151)	0	(73)
15 Mail Services	0	25	11	10	3	3	1	(1)	0	(0)
15 Office Max Rebate	0	(14)	(6)	(5)	(1)	(1)	(0)	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	12	5	4	1	1	0	(0)	0	(0)
18 County Building	0	216	96	81	22	21	4	(6)	0	(3)
Subtotal - 1010-75112 Parks/Recreatio	0	216	96	81	22	21	4	(6)	0	(3)
19 General Liability	0	2,614	1,167	979	267	260	53	(75)	0	(36)
19 County Building	0	1,954	872	732	199	194	40	(56)	0	(27)
Subtotal - 1010-20300 Risk Manageme	0	4,568	2,040	1,711	466	454	93	(132)	0	(63)
20 Wellness Program	0	1,193	533	447	122	118	24	(34)	0	(17)
Subtotal - 1010-20350 Wellness Progr	0	1,193	533	447	122	118	24	(34)	0	(17)
21 Current Retiree Fringe Benefits	0	60,764	27,134	22,763	6,195	6,034	1,231	(1,750)	0	(843)

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
21 Future Retiree Fringe Benefits	\$0	\$6	\$3	\$2	\$1	\$1	\$0	\$(0)	\$0	\$(0)
21 Term Payoff	0	3,326	1,485	1,246	339	330	67	(96)	0	(46)
Subtotal - 1010-20500 Retirees Health/	0	64,096	28,622	24,011	6,535	6,365	1,299	(1,846)	0	(889)
Total Incoming	224,877	242,727	208,806	175,171	47,673	46,436	9,476	(13,471)	0	(6,488)
C. Total Allocated		\$2,233,031	\$997,147	\$836,525	\$227,662	\$221,756	\$45,255	\$(64,328)	\$0	\$(30,985)
			44.65%	37.46%	10.20%	9.93%	2.03%	(2.88)%		(1.39)%

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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	87	1.84%	\$16,385	\$0	\$16,385	\$0	\$16,385
4 1010-10100 Board of Commissioners	61	1.29%	11,489	0	11,489	0	11,489
5 1010-19100 Accounting Department	111	2.35%	20,905	0	20,905	0	20,905
6 1010-20200 Payroll	37	0.78%	6,968	0	6,968	0	6,968
7 1010-21200 Budget Department	64	1.36%	12,054	0	12,054	0	12,054
9 1010-22800 Information Systems Divis	392	8.31%	73,828	0	73,828	0	73,828
11 1010-23300 Purchasing	34	0.72%	6,403	0	6,403	929	7,332
12 1010-26500 Buildings and Grounds	71	1.50%	13,372	0	13,372	1,940	15,312
13 1010-26600 Corporation Counsel	11	0.23%	2,072	0	2,072	301	2,372
14 1010-27000 Personnel & Employee Re	127	2.69%	23,919	0	23,919	3,470	27,389
16 1010-30100 Sheriff's Office	309	6.55%	58,196	0	58,196	8,443	66,639
17 1010-75110 Recreation & Facilities	28	0.59%	5,273	0	5,273	765	6,038
18 1010-75112 Parks/Recreation Mainten:	1	0.02%	188	0	188	27	216
20 1010-20350 Wellness Program	8	0.17%	1,507	0	1,507	219	1,725
23 1010-28300 Circuit Court	177	3.75%	33,336	0	33,336	4,836	38,172
24 1010-28301 Circuit Court - SSSPP Gra	1	0.02%	188	0	188	27	216
25 1010-28331 Circuit-Adult Drug Court G	5	0.11%	942	0	942	137	1,078
26 1010-28341 Circuit Ct Blog Response I	9	0.19%	1,695	0	1,695	246	1,941
28 1010-28600 District Court	277	5.87%	52,169	0	52,169	7,568	59,737
29 1010-28700 District Court Adult Probat	46	0.97%	8,663	0	8,663	1,257	9,920
30 1010-28701 Dist.Ct OWI Treatment Oc	2	0.04%	377	0	377	55	431
32 1010-28900 & 2150 FOC DP	160	3.39%	30,134	0	30,134	4,372	34,505
34 1010-28299 Jury/Judicial Council	17	0.36%	3,202	0	3,202	464	3,666
35 1010-29400 Probate Court	334	7.08%	62,904	0	62,904	9,126	72,030
38 1010-17100 County Executive	25	0.53%	4,708	0	4,708	683	5,391
39 1010-21500 Clerk	56	1.19%	10,547	0	10,547	1,530	12,077
40 1010-22900 Community Outreach / Me	10	0.21%	1,883	0	1,883	273	2,157
45 1010-25700 Equalization Department	42	0.89%	7,910	0	7,910	1,148	9,058
46 1010-26200 Elections	1	0.02%	188	0	188	27	216
49 Prosecuting Attorney DP	292	6.19%	54,994	0	54,994	7,978	62,972
50 1010-71100 Register of Deeds	52	1.10%	9,793	0	9,793	1,421	11,214
54 1010-44200 Drain Commissioner	39	0.83%	7,345	0	7,345	1,066	8,411
70 1010-71000 M.S.U. Extension	15	0.32%	2,825	0	2,825	410	3,235
71 1010-71800 Environmental Affairs	24	0.51%	4,520	0	4,520	656	5,176
76 1010-28800 Geographic Information Sy	25	0.53%	4,708	0	4,708	683	5,391
77 1010-31100 Circuit Court Warrant Offic	3	0.06%	565	0	565	82	647
79 1010-31500 Secondary Road Patrol	154	3.26%	29,004	0	29,004	4,208	33,211
81 1010-31503 2nd Rd Patrol-Bangor Tw	11	0.23%	2,072	0	2,072	301	2,372
82 1010-31504 2nd Rd Patr-Portsmouth	5	0.11%	942	0	942	137	1,078
83 1010-31505 2nd Rd Patr-Williams Twp	11	0.23%	2,072	0	2,072	301	2,372
84 1010-31506 2nd Rd Patrol-Monitor Tw	5	0.11%	942	0	942	137	1,078
85 1010-31507 2nd Rd Patrol - City of	1	0.02%	188	0	188	27	216

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Tech Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	8	0.17%	\$1,507	\$0	\$1,507	\$219	\$1,725
88 1010-31510 Bangor Twps Schools & B	13	0.28%	2,448	0	2,448	355	2,804
90 1010-31517 2nd Patrol-Frankenlust & P	1	0.02%	188	0	188	27	216
92 1010-31681 Road Patrol Grant Oct-De	13	0.28%	2,448	0	2,448	355	2,804
93 1010-31700 Township Road Patrol	2	0.04%	377	0	377	55	431
113 1010-42600 Off of Emerg Serv-Civil	6	0.13%	1,130	0	1,130	164	1,294
139 1010-75700 Community Center	33	0.70%	6,215	0	6,215	902	7,117
143 1010-762XX Civic Arena	35	0.74%	6,592	0	6,592	956	7,548
144 1010-76300 Pinconning Park	8	0.17%	1,507	0	1,507	219	1,725
150 2210 Health Dept - Dist Health	298	6.31%	56,124	0	56,124	8,142	64,266
151 2210-605XX Bioterrorism	18	0.38%	3,390	0	3,390	492	3,882
152 2340 Animal Service Adoption Millage	52	1.10%	9,793	0	9,793	1,421	11,214
153 2380 Gypsy Moth Control Fund	14	0.30%	2,637	0	2,637	383	3,019
154 2400 Mosquito Control Fund	83	1.76%	15,632	0	15,632	2,268	17,900
157 2600 Indigent Defense Fund	123	2.61%	23,165	0	23,165	3,361	26,526
158 2610 911 Service Fund	147	3.12%	27,685	0	27,685	4,016	31,702
159 2630 Concealed Pistol Licensing Fd	9	0.19%	1,695	0	1,695	246	1,941
167 2740 Community Corrections Fund	15	0.32%	2,825	0	2,825	410	3,235
168 2760 Department On Aging Fund	179	3.79%	33,712	0	33,712	4,891	38,603
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	75	1.59%	14,125	0	14,125	2,049	16,174
181 2920-66500 Intensive Probation	28	0.59%	5,273	0	5,273	765	6,038
182 2920-75104 Juv.Community Based Tre	1	0.02%	188	0	188	27	216
183 2920-75105 Juv.Gender Specific Servi	6	0.13%	1,130	0	1,130	164	1,294
186 2930 Soldier's Relief	22	0.47%	4,143	0	4,143	601	4,744
192 5090-75600 Public Golf Course	1	0.02%	188	0	188	27	216
194 5090-75602 Public Golf Course-Club	14	0.30%	2,637	0	2,637	383	3,019
196 5160 100% Tax Payment Fund (DTR)	1	0.02%	188	0	188	27	216
212 7310-27400 Retirement System Fund	7	0.15%	1,318	0	1,318	191	1,510
226 Other	367	7.78%	69,119	0	69,119	10,027	79,147
Subtotal	4,719	100.00%	888,759	0	888,759	108,388	997,147
Direct Bills					0		0
Total					\$888,759		\$997,147

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

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7.00	1.44%	\$10,707	\$0	\$10,707	\$0	\$10,707
4 1010-10100 Board of Commissioners	10.94	2.24%	16,733	0	16,733	0	16,733
5 1010-19100 Accounting Department	5.41	1.11%	8,275	0	8,275	0	8,275
6 1010-20200 Payroll	2.15	0.44%	3,289	0	3,289	0	3,289
7 1010-21200 Budget Department	2.00	0.41%	3,059	0	3,059	0	3,059
9 1010-22800 Information Systems Divis	9.00	1.85%	13,766	0	13,766	0	13,766
11 1010-23300 Purchasing	0.99	0.20%	1,514	0	1,514	200	1,714
12 1010-26500 Buildings and Grounds	19.01	3.90%	29,077	0	29,077	3,833	32,910
13 1010-26600 Corporation Counsel	4.00	0.82%	6,118	0	6,118	807	6,925
14 1010-27000 Personnel & Employee Re	2.82	0.58%	4,313	0	4,313	569	4,882
16 1010-30100 Sheriff's Office	52.25	10.72%	79,919	0	79,919	10,535	90,455
17 1010-75110 Recreation & Facilities	1.00	0.21%	1,530	0	1,530	202	1,731
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	3,778	0	3,778	498	4,276
20 1010-20350 Wellness Program	1.00	0.21%	1,530	0	1,530	202	1,731
23 1010-28300 Circuit Court	12.73	2.61%	19,471	0	19,471	2,567	22,038
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	1,530	0	1,530	202	1,731
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	1,147	0	1,147	151	1,298
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	795	0	795	105	900
28 1010-28600 District Court	18.52	3.80%	28,327	0	28,327	3,734	32,062
29 1010-28700 District Court Adult Probat	7.00	1.44%	10,707	0	10,707	1,411	12,118
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	765	0	765	101	866
32 1010-28900 & 2150 FOC DP	26.54	5.44%	40,594	0	40,594	5,351	45,946
34 1010-28299 Jury/Judicial Council	1.00	0.21%	1,530	0	1,530	202	1,731
35 1010-29400 Probate Court	11.94	2.45%	18,263	0	18,263	2,408	20,670
38 1010-17100 County Executive	2.60	0.53%	3,977	0	3,977	524	4,501
39 1010-21500 Clerk	4.00	0.82%	6,118	0	6,118	807	6,925
40 1010-22900 Community Outreach / Me	1.00	0.21%	1,530	0	1,530	202	1,731
45 1010-25700 Equalization Department	2.71	0.56%	4,145	0	4,145	546	4,692
48 1010-296XX Prosecuting Attorney	17.80	3.65%	27,226	0	27,226	3,589	30,815
50 1010-71100 Register of Deeds	4.73	0.97%	7,235	0	7,235	954	8,189
53 1010-27102 Department of Public Defe	1.00	0.21%	1,530	0	1,530	202	1,731
54 1010-44200 Drain Commissioner	7.17	1.47%	10,967	0	10,967	1,446	12,413
71 1010-71800 Environmental Affairs	2.00	0.41%	3,059	0	3,059	403	3,462
76 1010-28800 Geographic Information S)	1.64	0.34%	2,508	0	2,508	331	2,839
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	1,530	0	1,530	202	1,731
79 1010-31500 Secondary Road Patrol	19.16	3.93%	29,306	0	29,306	3,863	33,170
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	4,589	0	4,589	605	5,194
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	1,346	0	1,346	177	1,523
83 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.41%	3,059	0	3,059	403	3,462
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	2,386	0	2,386	315	2,701
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	1,530	0	1,530	202	1,731
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	4,589	0	4,589	605	5,194

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$1,530	\$0	\$1,530	\$202	\$1,731
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	1,530	0	1,530	202	1,731
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	1,530	0	1,530	202	1,731
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	3,059	0	3,059	403	3,462
93 1010-31700 Township Road Patrol	2.00	0.41%	3,059	0	3,059	403	3,462
102 1010-33100 Marine Law Enforcement (	0.57	0.12%	872	0	872	115	987
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	1,530	0	1,530	202	1,731
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	1,790	0	1,790	236	2,025
139 1010-75700 Community Center	3.74	0.77%	5,721	0	5,721	754	6,475
143 1010-762XX Civic Arena	6.28	1.29%	9,606	0	9,606	1,266	10,872
144 1010-76300 Pinconning Park	3.25	0.67%	4,971	0	4,971	655	5,626
150 2210 Health Dept - Dist Health	38.13	7.82%	58,322	0	58,322	7,688	66,010
151 2210-605XX Bioterrorism	3.78	0.78%	5,782	0	5,782	762	6,544
152 2340 Animal Service Adoption Millage	7.83	1.61%	11,976	0	11,976	1,579	13,555
153 2380 Gypsy Moth Control Fund	2.00	0.41%	3,059	0	3,059	403	3,462
154 2400 Mosquito Control Fund	13.35	2.74%	20,420	0	20,420	2,692	23,111
157 2600 Indigent Defense Fund	11.46	2.35%	17,529	0	17,529	2,311	19,839
158 2610 911 Service Fund	19.81	4.06%	30,300	0	30,300	3,994	34,295
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	1,147	0	1,147	151	1,298
167 2740 Community Corrections Fund	2.67	0.55%	4,084	0	4,084	538	4,622
168 2760 Department On Aging Fund	45.80	9.40%	70,054	0	70,054	9,235	79,288
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	32,564	0	32,564	4,293	36,857
179 2920-66401 Youth & Family Support S	0.75	0.15%	1,147	0	1,147	151	1,298
181 2920-66500 Intensive Probation	4.80	0.98%	7,342	0	7,342	968	8,310
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	3,059	0	3,059	403	3,462
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	3,059	0	3,059	403	3,462
186 2930 Soldier's Relief	1.49	0.31%	2,279	0	2,279	300	2,579
192 5090-75600 Public Golf Course	3.65	0.75%	5,583	0	5,583	736	6,319
194 5090-75602 Public Golf Course-Club	3.93	0.81%	6,011	0	6,011	792	6,804
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	933	0	933	123	1,056
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	857	0	857	113	969
212 7310-27400 Retirement System Fund	1.00	0.21%	1,530	0	1,530	202	1,731
Subtotal	487.46	100.00%	745,596	0	745,596	90,929	836,525
Direct Bills					0		0
Total					\$745,596		\$836,525

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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%	\$202,915	\$0	\$202,915	\$24,746	\$227,662
Subtotal	100	100.00%	202,915	0	202,915	24,746	227,662
Direct Bills					0		0
Total					\$202,915		\$227,662

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Specific Services Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	127.89	0.13%	\$248	\$0	\$248	\$0	\$248
6 1010-20200 Payroll	132.55	0.13%	257	0	257	0	257
8 1010-27200 Administrative Services	8,690.63	8.51%	16,829	0	16,829	0	16,829
12 1010-26500 Buildings and Grounds	10,209.08	10.00%	19,769	0	19,769	2,643	22,412
14 1010-27000 Personnel & Employee Re	6,400.00	6.27%	12,393	0	12,393	1,657	14,050
16 1010-30100 Sheriff's Office	28,467.12	27.89%	55,124	0	55,124	7,369	62,493
18 1010-75112 Parks/Recreation Mainten:	5,535.00	5.42%	10,718	0	10,718	1,433	12,151
23 1010-28300 Circuit Court	2,054.47	2.01%	3,978	0	3,978	532	4,510
29 1010-28700 District Court Adult Probat	759.98	0.74%	1,472	0	1,472	197	1,668
35 1010-29400 Probate Court	16,184.62	15.86%	31,340	0	31,340	4,189	35,530
45 1010-25700 Equalization Department	10,090.00	9.89%	19,538	0	19,538	2,612	22,150
48 1010-296XX Prosecuting Attorney	759.05	0.74%	1,470	0	1,470	196	1,666
53 1010-27102 Department of Public Defe	2,749.56	2.69%	5,324	0	5,324	712	6,036
76 1010-28800 Geographic Information S)	8,696.00	8.52%	16,839	0	16,839	2,251	19,090
118 1010-43000 Animal Services & Adoptic	1,214.50	1.19%	2,352	0	2,352	314	2,666
Subtotal	102,070.45	100.00%	197,651	0	197,651	24,104	221,756
Direct Bills					0		0
Total					\$197,651		\$221,756

Basis Units: Dollar of Services by Department

Source: Paid Invoices

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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%	\$517	\$0	\$517	\$0	\$517
6 1010-20200 Payroll	1	1.28%	517	0	517	0	517
9 1010-22800 Information Systems Divis	9	11.54%	4,654	0	4,654	0	4,654
13 1010-26600 Corporation Counsel	1	1.28%	517	0	517	73	591
14 1010-27000 Personnel & Employee Re	1	1.28%	517	0	517	73	591
23 1010-28300 Circuit Court	9	11.54%	4,654	0	4,654	661	5,315
28 1010-28600 District Court	2	2.56%	1,034	0	1,034	147	1,181
32 1010-28900 & 2150 FOC DP	32	41.03%	16,548	0	16,548	2,349	18,897
35 1010-29400 Probate Court	19	24.36%	9,825	0	9,825	1,395	11,220
49 Prosecuting Attorney DP	2	2.56%	1,034	0	1,034	147	1,181
118 1010-43000 Animal Services & Adoptic	1	1.28%	517	0	517	73	591
Subtotal	78	100.00%	40,336	0	40,336	4,919	45,255
Direct Bills					0		0
Total					\$40,336		\$45,255

Basis Units: Licenses by Department
Source:

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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	16.05	1.53%	\$(878)	\$0	\$(878)	\$0	\$(878)
4 1010-10100 Board of Commissioners	9.20	0.88%	(503)	0	(503)	0	(503)
7 1010-21200 Budget Department	36.62	3.49%	(2,002)	0	(2,002)	0	(2,002)
12 1010-26500 Buildings and Grounds	2.10	0.20%	(115)	0	(115)	(15)	(130)
13 1010-26600 Corporation Counsel	0.88	0.08%	(48)	0	(48)	(6)	(54)
14 1010-27000 Personnel & Employee Re	54.32	5.18%	(2,970)	0	(2,970)	(385)	(3,355)
16 1010-30100 Sheriff's Office	153.10	14.60%	(8,372)	0	(8,372)	(1,085)	(9,457)
17 1010-75110 Recreation & Facilities	22.90	2.18%	(1,252)	0	(1,252)	(162)	(1,414)
23 1010-28300 Circuit Court	83.30	7.94%	(4,555)	0	(4,555)	(590)	(5,145)
28 1010-28600 District Court	105.85	10.09%	(5,788)	0	(5,788)	(750)	(6,538)
29 1010-28700 District Court Adult Probat	6.15	0.59%	(336)	0	(336)	(44)	(380)
31 1010-28900 & 2150 FOC	32.68	3.12%	(1,787)	0	(1,787)	(232)	(2,019)
35 1010-29400 Probate Court	65.67	6.26%	(3,591)	0	(3,591)	(465)	(4,056)
38 1010-17100 County Executive	33.58	3.20%	(1,836)	0	(1,836)	(238)	(2,074)
39 1010-21500 Clerk	13.28	1.27%	(726)	0	(726)	(94)	(820)
45 1010-25700 Equalization Department	8.32	0.79%	(455)	0	(455)	(59)	(514)
48 1010-296XX Prosecuting Attorney	69.67	6.64%	(3,810)	0	(3,810)	(494)	(4,303)
50 1010-71100 Register of Deeds	20.38	1.94%	(1,114)	0	(1,114)	(144)	(1,259)
51 1010-27100 Department of Criminal De	16.33	1.56%	(893)	0	(893)	(116)	(1,009)
52 1010-27101 Indigent Attorney	1.22	0.12%	(67)	0	(67)	(9)	(75)
53 1010-27102 Department of Public Defe	4.95	0.47%	(271)	0	(271)	(35)	(306)
54 1010-44200 Drain Commissioner	8.72	0.83%	(477)	0	(477)	(62)	(539)
71 1010-71800 Environmental Affairs	25.95	2.47%	(1,419)	0	(1,419)	(184)	(1,603)
101 1010-32500 911 Central Dispatch	14.41	1.37%	(788)	0	(788)	(102)	(890)
118 1010-43000 Animal Services & Adoptic	10.88	1.04%	(595)	0	(595)	(77)	(672)
129 1010-68100 Veterans Burial	4.95	0.47%	(271)	0	(271)	(35)	(306)
150 2210 Health Dept - Dist Health	68.95	6.58%	(3,770)	0	(3,770)	(489)	(4,259)
154 2400 Mosquito Control Fund	31.88	3.04%	(1,743)	0	(1,743)	(226)	(1,969)
167 2740 Community Corrections Fund	4.13	0.39%	(226)	0	(226)	(29)	(255)
168 2760 Department On Aging Fund	70.37	6.71%	(3,848)	0	(3,848)	(499)	(4,347)
184 Juvenile Detention Building Use	31.48	3.00%	(1,721)	0	(1,721)	(223)	(1,944)
226 Other	20.28	1.93%	(1,109)	0	(1,109)	(144)	(1,253)
Subtotal	1,048.55	100.00%	(57,336)	0	(57,336)	(6,992)	(64,328)
Direct Bills					0		0
Total					\$(57,336)		\$(64,328)

Basis Units: Time Study
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Juvenile Home Cameras Allocations

Dept:9 1010-22800 Information Systems Division

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

Basis Units: Direct to Juvenile Home
Source: Direct

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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	\$16,385	\$10,707	\$0	\$0	\$0	\$(878)	\$0	\$0	\$26,214
4 1010-10100 Board of Commissioners	11,489	16,733	0	0	517	(503)	0	0	28,236
5 1010-19100 Accounting Department	20,905	8,275	0	248	0	0	0	0	29,428
6 1010-20200 Payroll	6,968	3,289	0	257	517	0	0	0	11,031
7 1010-21200 Budget Department	12,054	3,059	0	0	0	(2,002)	0	0	13,110
8 1010-27200 Administrative Services	0	0	0	16,829	0	0	0	0	16,829
9 1010-22800 Information Systems Divis	73,828	13,766	0	0	4,654	0	0	0	92,248
10 Financial System MUNIS	0	0	227,662	0	0	0	0	0	227,662
11 1010-23300 Purchasing	7,332	1,714	0	0	0	0	0	0	9,046
12 1010-26500 Buildings and Grounds	15,312	32,910	0	22,412	0	(130)	0	0	70,504
13 1010-26600 Corporation Counsel	2,372	6,925	0	0	591	(54)	0	0	9,833
14 1010-27000 Personnel & Employee Re	27,389	4,882	0	14,050	591	(3,355)	0	0	43,556
16 1010-30100 Sheriff's Office	66,639	90,455	0	62,493	0	(9,457)	0	0	210,130
17 1010-75110 Recreation & Facilities	6,038	1,731	0	0	0	(1,414)	0	0	6,355
18 1010-75112 Parks/Recreation Mainten:	216	4,276	0	12,151	0	0	0	0	16,643
20 1010-20350 Wellness Program	1,725	1,731	0	0	0	0	0	0	3,456
23 1010-28300 Circuit Court	38,172	22,038	0	4,510	5,315	(5,145)	0	0	64,889
24 1010-28301 Circuit Court - SSSPP Gra	216	1,731	0	0	0	0	0	0	1,947
25 1010-28331 Circuit-Adult Drug Court G	1,078	1,298	0	0	0	0	0	0	2,377
26 1010-28341 Circuit Ct Blog Response I	1,941	900	0	0	0	0	0	0	2,841
28 1010-28600 District Court	59,737	32,062	0	0	1,181	(6,538)	0	0	86,442
29 1010-28700 District Court Adult Probat	9,920	12,118	0	1,668	0	(380)	0	0	23,327
30 1010-28701 Dist.Ct OWI Treatment Oc	431	866	0	0	0	0	0	0	1,297
31 1010-28900 & 2150 FOC	0	0	0	0	0	(2,019)	0	0	(2,019)
32 1010-28900 & 2150 FOC DP	34,505	45,946	0	0	18,897	0	0	0	99,348
34 1010-28299 Jury/Judicial Council	3,666	1,731	0	0	0	0	0	0	5,397
35 1010-29400 Probate Court	72,030	20,670	0	35,530	11,220	(4,056)	0	0	135,394
38 1010-17100 County Executive	5,391	4,501	0	0	0	(2,074)	0	0	7,818
39 1010-21500 Clerk	12,077	6,925	0	0	0	(820)	0	0	18,181
40 1010-22900 Community Outreach / Me	2,157	1,731	0	0	0	0	0	0	3,888
45 1010-25700 Equalization Department	9,058	4,692	0	22,150	0	(514)	0	0	35,386
46 1010-26200 Elections	216	0	0	0	0	0	0	0	216
48 1010-296XX Prosecuting Attorney	0	30,815	0	1,666	0	(4,303)	0	0	28,178
49 Prosecuting Attorney DP	62,972	0	0	0	1,181	0	0	0	64,153
50 1010-71100 Register of Deeds	11,214	8,189	0	0	0	(1,259)	0	0	18,144
51 1010-27100 Department of Criminal De	0	0	0	0	0	(1,009)	0	0	(1,009)
52 1010-27101 Indigent Attorney	0	0	0	0	0	(75)	0	0	(75)
53 1010-27102 Department of Public Defe	0	1,731	0	6,036	0	(306)	0	0	7,461
54 1010-44200 Drain Commissioner	8,411	12,413	0	0	0	(539)	0	0	20,285
70 1010-71000 M.S.U. Extension	3,235	0	0	0	0	0	0	0	3,235
71 1010-71800 Environmental Affairs	5,176	3,462	0	0	0	(1,603)	0	0	7,035

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
76 1010-28800 Geographic Information Sy	\$5,391	\$2,839	\$0	\$19,090	\$0	\$0	\$0	\$0	\$27,321
77 1010-31100 Circuit Court Warrant Offic	647	1,731	0	0	0	0	0	0	2,378
79 1010-31500 Secondary Road Patrol	33,211	33,170	0	0	0	0	0	0	66,381
81 1010-31503 2nd Rd Patrol-Bangor Tw	2,372	5,194	0	0	0	0	0	0	7,566
82 1010-31504 2nd Rd Patr-Portsmouth	1,078	1,523	0	0	0	0	0	0	2,602
83 1010-31505 2nd Rd Ptrl-Williams Twp	2,372	3,462	0	0	0	0	0	0	5,835
84 1010-31506 2nd Rd Patrol-Monitor Tw	1,078	2,701	0	0	0	0	0	0	3,779
85 1010-31507 2nd Rd Patrol - City of	216	1,731	0	0	0	0	0	0	1,947
86 1010-31508 2nd Road Patrol-Pinconni	1,725	5,194	0	0	0	0	0	0	6,919
88 1010-31510 Bangor Twps Schools & B	2,804	1,731	0	0	0	0	0	0	4,535
89 1010-31516 2nd Rd.Pat-Bay City Schc	0	1,731	0	0	0	0	0	0	1,731
90 1010-31517 2nd Patrol-Frankenlust & t	216	1,731	0	0	0	0	0	0	1,947
92 1010-31681 Road Patrol Grant Oct-De	2,804	3,462	0	0	0	0	0	0	6,266
93 1010-31700 Township Road Patrol	431	3,462	0	0	0	0	0	0	3,894
101 1010-32500 911 Central Dispatch	0	0	0	0	0	(890)	0	0	(890)
102 1010-33100 Marine Law Enforcement (	0	987	0	0	0	0	0	0	987
113 1010-42600 Off of Emerg Serv-Civil	1,294	1,731	0	0	0	0	0	0	3,025
118 1010-43000 Animal Services & Adoptic	0	0	0	2,666	591	(672)	0	0	2,585
129 1010-68100 Veterans Burial	0	0	0	0	0	(306)	0	0	(306)
135 1010-75100 Recreation/Parks Departm	0	2,025	0	0	0	0	0	0	2,025
139 1010-75700 Community Center	7,117	6,475	0	0	0	0	0	0	13,591
143 1010-762XX Civic Arena	7,548	10,872	0	0	0	0	0	0	18,420
144 1010-76300 Pinconning Park	1,725	5,626	0	0	0	0	0	0	7,352
150 2210 Health Dept - Dist Health	64,266	66,010	0	0	0	(4,259)	0	0	126,018
151 2210-605XX Bioterrorism	3,882	6,544	0	0	0	0	0	0	10,426
152 2340 Animal Service Adoption Millage	11,214	13,555	0	0	0	0	0	0	24,769
153 2380 Gypsy Moth Control Fund	3,019	3,462	0	0	0	0	0	0	6,482
154 2400 Mosquito Control Fund	17,900	23,111	0	0	0	(1,969)	0	0	39,042
157 2600 Indigent Defense Fund	26,526	19,839	0	0	0	0	0	0	46,365
158 2610 911 Service Fund	31,702	34,295	0	0	0	0	0	0	65,997
159 2630 Concealed Pistol Licensing Fd	1,941	1,298	0	0	0	0	0	0	3,239
167 2740 Community Corrections Fund	3,235	4,622	0	0	0	(255)	0	0	7,602
168 2760 Department On Aging Fund	38,603	79,288	0	0	0	(4,347)	0	0	113,545
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	16,174	36,857	0	0	0	0	0	0	53,031
179 2920-66401 Youth & Family Support S	0	1,298	0	0	0	0	0	0	1,298
181 2920-66500 Intensive Probation	6,038	8,310	0	0	0	0	0	0	14,348
182 2920-75104 Juv.Community Based Tre	216	3,462	0	0	0	0	0	0	3,678
183 2920-75105 Juv.Gender Specific Servi	1,294	3,462	0	0	0	0	0	0	4,756
184 Juvenile Detention Building Use	0	0	0	0	0	(1,944)	0	0	(1,944)
186 2930 Soldier's Relief	4,744	2,579	0	0	0	0	0	0	7,324
192 5090-75600 Public Golf Course	216	6,319	0	0	0	0	0	0	6,534

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
194 5090-75602 Public Golf Course-Club	\$3,019	\$6,804	\$0	\$0	\$0	\$0	\$0	\$0	\$9,823
196 5160 100% Tax Payment Fund (DTR)	216	1,056	0	0	0	0	0	0	1,272
197 5180 Delq Prop Tax Foreclosure	0	969	0	0	0	0	0	0	969
212 7310-27400 Retirement System Fund	1,510	1,731	0	0	0	0	0	0	3,241
226 Other	79,147	0	0	0	0	(1,253)	0	0	77,894
Total	\$997,147	\$836,525	\$227,662	\$221,756	\$45,255	\$(64,328)	\$0	\$0	\$2,264,016

**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 2023
10/3/2024

A. Department Costs

Dept:10 Financial System MUNIS

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	\$17	\$20,333
Subtotal - Equipment Depreciation	20,316	17	20,333
5 Contract Serv.	106	28	134
Subtotal - 1010-19100 Accounting Dep	106	28	134
9 MUNIS System	202,915	24,746	227,662
Subtotal - 1010-22800 Information Syste	202,915	24,746	227,662
Total Incoming	223,337	24,791	248,128
C. Total Allocated		\$248,128	\$248,128
			100.00%

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,379	2.50%	\$5,594	\$0	\$5,594	\$0	\$5,594
4 1010-10100 Board of Commissioners	504	0.53%	1,185	0	1,185	0	1,185
5 1010-19100 Accounting Department	522	0.55%	1,228	0	1,228	0	1,228
6 1010-20200 Payroll	456	0.48%	1,072	0	1,072	0	1,072
7 1010-21200 Budget Department	446	0.47%	1,049	0	1,049	0	1,049
8 1010-27200 Administrative Services	372	0.39%	875	0	875	0	875
9 1010-22800 Information Systems Divis	804	0.85%	1,891	0	1,891	0	1,891
11 1010-23300 Purchasing	396	0.42%	931	0	931	110	1,041
12 1010-26500 Buildings and Grounds	1,780	1.87%	4,186	0	4,186	493	4,679
13 1010-26600 Corporation Counsel	551	0.58%	1,296	0	1,296	153	1,448
14 1010-27000 Personnel & Employee Re	505	0.53%	1,188	0	1,188	140	1,327
15 1010-24900 Printing/Postage	255	0.27%	600	0	600	71	670
16 1010-30100 Sheriff's Office	4,432	4.67%	10,422	0	10,422	1,228	11,650
17 1010-75110 Recreation & Facilities	424	0.45%	997	0	997	117	1,115
18 1010-75112 Parks/Recreation Mainten:	471	0.50%	1,108	0	1,108	130	1,238
19 1010-20300 Risk Management	8	0.01%	19	0	19	2	21
20 1010-20350 Wellness Program	323	0.34%	760	0	760	89	849
21 1010-20500 Retirees Health/Life Insura	69	0.07%	162	0	162	19	181
22 1010-27300 Building Authority	64	0.07%	151	0	151	18	168
23 1010-28300 Circuit Court	1,473	1.55%	3,464	0	3,464	408	3,872
24 1010-28301 Circuit Court - SSSPP Gra	315	0.33%	741	0	741	87	828
25 1010-28331 Circuit-Adult Drug Court G	286	0.30%	673	0	673	79	752
26 1010-28341 Circuit Ct Blog Response I	70	0.07%	165	0	165	19	184
27 1010-28400 Circuit Court Adult Probati	234	0.25%	550	0	550	65	615
28 1010-28600 District Court	1,005	1.06%	2,363	0	2,363	278	2,642
29 1010-28700 District Court Adult Probat	452	0.48%	1,063	0	1,063	125	1,188
30 1010-28701 Dist.Ct OWI Treatment Oc	281	0.30%	661	0	661	78	739
31 1010-28900 & 2150 FOC	2,224	2.34%	5,230	0	5,230	616	5,846
33 1010-29200 Law Library	13	0.01%	31	0	31	4	34
34 1010-28299 Jury/Judicial Council	517	0.54%	1,216	0	1,216	143	1,359
35 1010-29400 Probate Court	1,374	1.45%	3,231	0	3,231	381	3,612
36 1010-29402 Public Guardian	75	0.08%	176	0	176	21	197
38 1010-17100 County Executive	471	0.50%	1,108	0	1,108	130	1,238
39 1010-21500 Clerk	1,201	1.26%	2,824	0	2,824	333	3,157
40 1010-22900 Community Outreach / Me	336	0.35%	790	0	790	93	883
44 1010-25420 2020 Delq Tax Property S:	9	0.01%	21	0	21	2	24
45 1010-25700 Equalization Department	484	0.51%	1,138	0	1,138	134	1,272
46 1010-26200 Elections	36	0.04%	85	0	85	10	95
47 1010-26201 Board of Canvassers	28	0.03%	66	0	66	8	74
48 1010-296XX Prosecuting Attorney	1,685	1.77%	3,962	0	3,962	467	4,429
50 1010-71100 Register of Deeds	1,596	1.68%	3,753	0	3,753	442	4,195
51 1010-27100 Department of Criminal De	39	0.04%	92	0	92	11	103

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	1,609	1.69%	\$3,784	\$0	\$3,784	\$446	\$4,229
53 1010-27102 Department of Public Defe	368	0.39%	865	0	865	102	967
54 1010-44200 Drain Commissioner	710	0.75%	1,670	0	1,670	197	1,866
55 1010-27160 Department Of Indigent De	10	0.01%	24	0	24	3	26
56 1010-27400 Retirement Board	12	0.01%	28	0	28	3	32
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	28	0	28	3	32
58 1010-44207 Drain - County at Large	5	0.01%	12	0	12	1	13
59 1010-24501 County Survey/Remonum	612	0.64%	1,439	0	1,439	170	1,609
60 1010-27303 Bldg Auth-MH Grp Home,l	19	0.02%	45	0	45	5	50
61 1010-27309 Bldg Auth-MH Grp Home,z	5	0.01%	12	0	12	1	13
62 1010-27310 Bldg Auth-MH Grp Home,l	3	0.00%	7	0	7	1	8
63 1010-27311 Bldg Auth-MH Grp Home,l	17	0.02%	40	0	40	5	45
64 1010-27312 Bldg Auth-MH Grp Home,l	22	0.02%	52	0	52	6	58
65 1010-27319 Bldg Auth-MH Grp Home,l	9	0.01%	21	0	21	2	24
66 1010-27320 Bldg Auth-MH Grp Home,(	4	0.00%	9	0	9	1	11
67 1010-27321 Bldg Auth-MH Grp Home,)	7	0.01%	16	0	16	2	18
68 1010-27322 Bldg Auth-MH Grp Home,)	22	0.02%	52	0	52	6	58
69 1010-56800 Soil Conservation	105	0.11%	247	0	247	29	276
70 1010-71000 M.S.U. Extension	46	0.05%	108	0	108	13	121
71 1010-71800 Environmental Affairs	446	0.47%	1,049	0	1,049	124	1,172
72 1010-71803 Euclid Linear Park	5	0.01%	12	0	12	1	13
73 1010-71804 Environmental Grant	4	0.00%	9	0	9	1	11
76 1010-28800 Geographic Information Sy	320	0.34%	753	0	753	89	841
77 1010-31100 Circuit Court Warrant Offic	370	0.39%	870	0	870	103	973
79 1010-31500 Secondary Road Patrol	932	0.98%	2,192	0	2,192	258	2,450
81 1010-31503 2nd Rd Patrol-Bangor Tw	402	0.42%	945	0	945	111	1,057
82 1010-31504 2nd Rd Patr-Portsmouth	230	0.24%	541	0	541	64	605
83 1010-31505 2nd Rd Ptrl-Williams Twp	377	0.40%	887	0	887	104	991
84 1010-31506 2nd Rd Patrol-Monitor Tw	333	0.35%	783	0	783	92	875
85 1010-31507 2nd Rd Patrol - City of	317	0.33%	745	0	745	88	833
86 1010-31508 2nd Road Patrol-Pinconni	468	0.49%	1,101	0	1,101	130	1,230
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	149	0.16%	350	0	350	41	392
88 1010-31510 Bangor Twps Schools & B	325	0.34%	764	0	764	90	854
89 1010-31516 2nd Rd.Pat-Bay City Schc	275	0.29%	647	0	647	76	723
90 1010-31517 2nd Patrol-Frankenlust & t	334	0.35%	785	0	785	93	878
92 1010-31681 Road Patrol Grant Oct-De	387	0.41%	910	0	910	107	1,017
93 1010-31700 Township Road Patrol	312	0.33%	734	0	734	86	820
95 1010-31902 Drive MI Safely/Task Forc	245	0.26%	576	0	576	68	644
98 1010-31905 Dre Drug Recogn.Expert C	1	0.00%	2	0	2	0	3
99 1010-32100 Michigan Justice Training	15	0.02%	35	0	35	4	39
101 1010-32500 911 Central Dispatch	14	0.01%	33	0	33	4	37
102 1010-33100 Marine Law Enforcement (	162	0.17%	381	0	381	45	426

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-33101 Marine Safety	13	0.01%	\$31	\$0	\$31	\$4	\$34
106 1010-33200 Snowmobile Law Enforcer	20	0.02%	47	0	47	6	53
107 1010-33300 Operations Stone Garden	18	0.02%	42	0	42	5	47
109 1010-33302 Operation Stone Garden F	41	0.04%	96	0	96	11	108
111 1010-35100 Corrections Department /	120	0.13%	282	0	282	33	315
112 1010-36481 Comm Corrections Plan	12	0.01%	28	0	28	3	32
113 1010-42600 Off of Emerg Serv-Civil	335	0.35%	788	0	788	93	881
115 1010-42602 Homeland Security Activity	11	0.01%	26	0	26	3	29
117 1010-42650 AA (Active Assult) Task Fc	8	0.01%	19	0	19	2	21
118 1010-43000 Animal Services & Adoptic	135	0.14%	317	0	317	37	355
119 1010-58000 Pere Marquette Parking	16	0.02%	38	0	38	4	42
120 1010-60100 Health Dept-Admin	28	0.03%	66	0	66	8	74
123 1010-64800 Medical Examiner	129	0.14%	303	0	303	36	339
124 1010-64900 Mental Health	4	0.00%	9	0	9	1	11
127 1010-67000 Mi Dept Human Serv-Bay	12	0.01%	28	0	28	3	32
128 1010-67100 Social Services-Med Care	12	0.01%	28	0	28	3	32
129 1010-68100 Veterans Burial	2	0.00%	5	0	5	1	5
130 1010-68900 Veterans Relief	21	0.02%	49	0	49	6	55
131 1010-69200 Center Ridge Arms Housir	66	0.07%	155	0	155	18	173
133 1010-72101 Transportation Planning	10	0.01%	24	0	24	3	26
134 1010-72181 Trans. Planning - Oct.-Dec	459	0.48%	1,079	0	1,079	127	1,207
135 1010-75100 Recreation/Parks Departnr	83	0.09%	195	0	195	23	218
136 1010-75104 Juv Community Based Tre	23	0.02%	54	0	54	6	60
137 1010-75105 Juv Gender Specific Servii	21	0.02%	49	0	49	6	55
138 1010-75108 Veterans Park Softball	198	0.21%	466	0	466	55	520
139 1010-75700 Community Center	1,128	1.19%	2,653	0	2,653	312	2,965
140 1010-75800 Swimming Pool	13	0.01%	31	0	31	4	34
142 1010-76150 Fairgrounds	273	0.29%	642	0	642	76	718
143 1010-762XX Civic Arena	5,422	5.71%	12,750	0	12,750	1,502	14,252
144 1010-76300 Pinconning Park	1,539	1.62%	3,619	0	3,619	426	4,045
145 1010-79000 Library	12	0.01%	28	0	28	3	32
146 1010-20250 401(K) Savings Plan Admi	64	0.07%	151	0	151	18	168
147 1010-20400/20401 Self Insurance Adr	12	0.01%	28	0	28	3	32
149 2010 County Road Fund	234	0.25%	550	0	550	65	615
150 2210 Health Dept - Dist Health	11,146	11.74%	26,211	0	26,211	3,088	29,299
151 2210-605XX Bioterrorism	412	0.43%	969	0	969	114	1,083
152 2340 Animal Service Adoption Millage	1,453	1.53%	3,417	0	3,417	403	3,819
153 2380 Gypsy Moth Control Fund	637	0.67%	1,498	0	1,498	176	1,674
154 2400 Mosquito Control Fund	1,282	1.35%	3,015	0	3,015	355	3,370
155 2560 Regist of Deeds Automation Fnd	102	0.11%	240	0	240	28	268
157 2600 Indigent Defense Fund	914	0.96%	2,149	0	2,149	253	2,403
158 2610 911 Service Fund	1,283	1.35%	3,017	0	3,017	355	3,373

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
159 2630 Concealed Pistol Licensing Fd	623	0.66%	\$1,465	\$0	\$1,465	\$173	\$1,638
160 2640 Local C.F.O. Training Fund	39	0.04%	92	0	92	11	103
161 2650 Drug Law Enforcement Fund	1	0.00%	2	0	2	0	3
164 2690 Law Library Fund	58	0.06%	136	0	136	16	152
165 2700 Historical Comm/Museum	127	0.13%	299	0	299	35	334
166 2710 Library Fund	134	0.14%	315	0	315	37	352
167 2740 Community Corrections Fund	459	0.48%	1,079	0	1,079	127	1,207
168 2760 Department On Aging Fund	8,900	9.37%	20,929	0	20,929	2,466	23,395
169 2770 Home Rehabilitation Fund	2	0.00%	5	0	5	1	5
170 2779 Septic Sys Repl	1	0.00%	2	0	2	0	3
171 2860 American Rescue Plan (ARPA)	452	0.48%	1,063	0	1,063	125	1,188
172 2900 Social Welfare Fund	57	0.06%	134	0	134	16	150
174 2920-66200 Child Care-Probate (Child	179	0.19%	421	0	421	50	471
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,782	1.88%	4,191	0	4,191	494	4,684
176 2920-66205 CCF-Casa Ct.Appointed S	73	0.08%	172	0	172	20	192
177 2920-66300 Child Care-D.S.S. (State V	24	0.03%	56	0	56	7	63
178 2920-66400 In-Home Care-Intensive P	454	0.48%	1,068	0	1,068	126	1,193
179 2920-66401 Youth & Family Support S	599	0.63%	1,409	0	1,409	166	1,575
180 2920-66402 Juvenile Drug Court	473	0.50%	1,112	0	1,112	131	1,243
181 2920-66500 Intensive Probation	610	0.64%	1,434	0	1,434	169	1,603
182 2920-75104 Juv.Community Based Tre	425	0.45%	999	0	999	118	1,117
183 2920-75105 Juv.Gender Specific Servi	488	0.51%	1,148	0	1,148	135	1,283
186 2930 Soldier's Relief	1,248	1.31%	2,935	0	2,935	346	3,281
188 2970 Historical Preservation	31	0.03%	73	0	73	9	81
192 5090-75600 Public Golf Course	999	1.05%	2,349	0	2,349	277	2,626
193 5090-75601 Public Golf Course-Snack	49	0.05%	115	0	115	14	129
194 5090-75602 Public Golf Course-Club	1,502	1.58%	3,532	0	3,532	416	3,948
195 5120-67100 Medical Care Facility Func	1,411	1.49%	3,318	0	3,318	391	3,709
196 5160 100% Tax Payment Fund (DTR)	1,078	1.14%	2,535	0	2,535	299	2,834
197 5180 Delq Prop Tax Foreclosure	1,312	1.38%	3,085	0	3,085	363	3,449
199 5920 Water and Sewer Fund	36	0.04%	85	0	85	10	95
200 5950 Commissary Fund	76	0.08%	179	0	179	21	200
201 6770 Self-Insurance Fund-WC/UC/S&I	644	0.68%	1,514	0	1,514	178	1,693
202 6771 Self-Insurance Fund-Healthcare	274	0.29%	644	0	644	76	720
205 7100 District Court Custodial Fund	2	0.00%	5	0	5	1	5
206 7110 Probate Court Custodial Fund	2	0.00%	5	0	5	1	5
207 7120 Trial Court Custodial Fund	2	0.00%	5	0	5	1	5
208 7140 Inmates Custodial Fund	14	0.01%	33	0	33	4	37
212 7310-27400 Retirement System Fund	1,277	1.34%	3,003	0	3,003	354	3,357
213 7360-27401 Public Employee Health C	375	0.39%	882	0	882	104	986
217 8010 Drain	927	0.98%	2,180	0	2,180	257	2,437
218 8011 Hampton O&M	207	0.22%	487	0	487	57	544

**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
219 8012 Portsmouth O&M	46	0.05%	\$108	\$0	\$108	\$13	\$121
220 8014 Bangor O&M	506	0.53%	1,190	0	1,190	140	1,330
222 8510 Drain Debt Ret	74	0.08%	174	0	174	21	195
223 9760 Governmental Full Accrual	174	0.18%	409	0	409	48	457
224 9770 Governmentl Full Accrual-Drain	13	0.01%	31	0	31	4	34
226 Other	26	0.03%	61	0	61	7	68
Subtotal	94,973	100.00%	223,337	0	223,337	24,791	248,128
Direct Bills					0		0
Total					\$223,337		\$248,128

Basis Units: Accounting Transactions
Source: PO Summary

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
3 1010-25300 Treasurer	\$5,594	\$5,594
4 1010-10100 Board of Commissioners	1,185	1,185
5 1010-19100 Accounting Department	1,228	1,228
6 1010-20200 Payroll	1,072	1,072
7 1010-21200 Budget Department	1,049	1,049
8 1010-27200 Administrative Services	875	875
9 1010-22800 Information Systems Divis	1,891	1,891
11 1010-23300 Purchasing	1,041	1,041
12 1010-26500 Buildings and Grounds	4,679	4,679
13 1010-26600 Corporation Counsel	1,448	1,448
14 1010-27000 Personnel & Employee Re	1,327	1,327
15 1010-24900 Printing/Postage	670	670
16 1010-30100 Sheriff's Office	11,650	11,650
17 1010-75110 Recreation & Facilities	1,115	1,115
18 1010-75112 Parks/Recreation Mainten:	1,238	1,238
19 1010-20300 Risk Management	21	21
20 1010-20350 Wellness Program	849	849
21 1010-20500 Retirees Health/Life Insura	181	181
22 1010-27300 Building Authority	168	168
23 1010-28300 Circuit Court	3,872	3,872
24 1010-28301 Circuit Court - SSSPP Gra	828	828
25 1010-28331 Circuit-Adult Drug Court G	752	752
26 1010-28341 Circuit Ct Blog Response I	184	184
27 1010-28400 Circuit Court Adult Probati	615	615
28 1010-28600 District Court	2,642	2,642
29 1010-28700 District Court Adult Probat	1,188	1,188
30 1010-28701 Dist.Ct OWI Treatment Oc	739	739
31 1010-28900 & 2150 FOC	5,846	5,846
33 1010-29200 Law Library	34	34
34 1010-28299 Jury/Judicial Council	1,359	1,359
35 1010-29400 Probate Court	3,612	3,612
36 1010-29402 Public Guardian	197	197
38 1010-17100 County Executive	1,238	1,238
39 1010-21500 Clerk	3,157	3,157
40 1010-22900 Community Outreach / Me	883	883
44 1010-25420 2020 Delq Tax Property S:	24	24
45 1010-25700 Equalization Department	1,272	1,272
46 1010-26200 Elections	95	95
47 1010-26201 Board of Canvassers	74	74
48 1010-296XX Prosecuting Attorney	4,429	4,429
50 1010-71100 Register of Deeds	4,195	4,195

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
51 1010-27100 Department of Criminal De	\$103	\$103
52 1010-27101 Indigent Attorney	4,229	4,229
53 1010-27102 Department of Public Defe	967	967
54 1010-44200 Drain Commissioner	1,866	1,866
55 1010-27160 Department Of Indigent De	26	26
56 1010-27400 Retirement Board	32	32
57 1010-27401 Vol Employee Benefit Ass	32	32
58 1010-44207 Drain - County at Large	13	13
59 1010-24501 County Survey/Remonum	1,609	1,609
60 1010-27303 Bldg Auth-MH Grp Home,f	50	50
61 1010-27309 Bldg Auth-MH Grp Home,z	13	13
62 1010-27310 Bldg Auth-MH Grp Home,f	8	8
63 1010-27311 Bldg Auth-MH Grp Home,f	45	45
64 1010-27312 Bldg Auth-MH Grp Home,f	58	58
65 1010-27319 Bldg Auth-MH Grp Home,l	24	24
66 1010-27320 Bldg Auth-MH Grp Home,c	11	11
67 1010-27321 Bldg Auth-MH Grp Home,u	18	18
68 1010-27322 Bldg Auth-MH Grp Home,u	58	58
69 1010-56800 Soil Conservation	276	276
70 1010-71000 M.S.U. Extension	121	121
71 1010-71800 Environmental Affairs	1,172	1,172
72 1010-71803 Euclid Linear Park	13	13
73 1010-71804 Environmental Grant	11	11
76 1010-28800 Geographic Information Sy	841	841
77 1010-31100 Circuit Court Warrant Offic	973	973
79 1010-31500 Secondary Road Patrol	2,450	2,450
81 1010-31503 2nd Rd Patrol-Bangor Tw	1,057	1,057
82 1010-31504 2nd Rd Patr-Portsmouth	605	605
83 1010-31505 2nd Rd Ptrl-Williams Twp	991	991
84 1010-31506 2nd Rd Patrol-Monitor Tw	875	875
85 1010-31507 2nd Rd Patrol - City of	833	833
86 1010-31508 2nd Road Patrol-Pinconni	1,230	1,230
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	392	392
88 1010-31510 Bangor Twps Schools & B	854	854
89 1010-31516 2nd Rd.Pat-Bay City Schc	723	723
90 1010-31517 2nd Patrol-Frankenlust & l	878	878
92 1010-31681 Road Patrol Grant Oct-De	1,017	1,017
93 1010-31700 Township Road Patrol	820	820
95 1010-31902 Drive MI Safely/Task Forc	644	644
98 1010-31905 Dre Drug Recogn.Expert C	3	3
99 1010-32100 Michigan Justice Training	39	39

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
101 1010-32500 911 Central Dispatch	\$37	\$37
102 1010-33100 Marine Law Enforcement (	426	426
103 1010-33101 Marine Safety	34	34
106 1010-33200 Snowmobile Law Enforcer	53	53
107 1010-33300 Operations Stone Garden	47	47
109 1010-33302 Operation Stone Garden F	108	108
111 1010-35100 Corrections Department / .	315	315
112 1010-36481 Comm Corrections Plan	32	32
113 1010-42600 Off of Emerg Serv-Civil	881	881
115 1010-42602 Homeland Security Activity	29	29
117 1010-42650 AA (Active Assult) Task Fc	21	21
118 1010-43000 Animal Services & Adoptic	355	355
119 1010-58000 Pere Marquette Parking	42	42
120 1010-60100 Health Dept-Admin	74	74
123 1010-64800 Medical Examiner	339	339
124 1010-64900 Mental Health	11	11
127 1010-67000 Mi Dept Human Serv-Bay	32	32
128 1010-67100 Social Services-Med Care	32	32
129 1010-68100 Veterans Burial	5	5
130 1010-68900 Veterans Relief	55	55
131 1010-69200 Center Ridge Arms Housir	173	173
133 1010-72101 Transportation Planning	26	26
134 1010-72181 Trans. Planning - Oct.-Dec	1,207	1,207
135 1010-75100 Recreation/Parks Departm	218	218
136 1010-75104 Juv Community Based Tre	60	60
137 1010-75105 Juv Gender Specific Servi	55	55
138 1010-75108 Veterans Park Softball	520	520
139 1010-75700 Community Center	2,965	2,965
140 1010-75800 Swimming Pool	34	34
142 1010-76150 Fairgrounds	718	718
143 1010-762XX Civic Arena	14,252	14,252
144 1010-76300 Pinconning Park	4,045	4,045
145 1010-79000 Library	32	32
146 1010-20250 401(K) Savings Plan Admi	168	168
147 1010-20400/20401 Self Insurance Adm	32	32
149 2010 County Road Fund	615	615
150 2210 Health Dept - Dist Health	29,299	29,299
151 2210-605XX Bioterrorism	1,083	1,083
152 2340 Animal Service Adoption Millage	3,819	3,819
153 2380 Gypsy Moth Control Fund	1,674	1,674
154 2400 Mosquito Control Fund	3,370	3,370

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
155 2560 Regist of Deeds Automation Fnd	\$268	\$268
157 2600 Indigent Defense Fund	2,403	2,403
158 2610 911 Service Fund	3,373	3,373
159 2630 Concealed Pistol Licensing Fd	1,638	1,638
160 2640 Local C.F.O. Training Fund	103	103
161 2650 Drug Law Enforcement Fund	3	3
164 2690 Law Library Fund	152	152
165 2700 Historical Comm/Museum	334	334
166 2710 Library Fund	352	352
167 2740 Community Corrections Fund	1,207	1,207
168 2760 Department On Aging Fund	23,395	23,395
169 2770 Home Rehabilitation Fund	5	5
170 2779 Septic Sys Repl	3	3
171 2860 American Rescue Plan (ARPA)	1,188	1,188
172 2900 Social Welfare Fund	150	150
174 2920-66200 Child Care-Probate (Child	471	471
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,684	4,684
176 2920-66205 CCF-Casa Ct.Appointed S	192	192
177 2920-66300 Child Care-D.S.S. (State V	63	63
178 2920-66400 In-Home Care-Intensive P	1,193	1,193
179 2920-66401 Youth & Family Support S	1,575	1,575
180 2920-66402 Juvenile Drug Court	1,243	1,243
181 2920-66500 Intensive Probation	1,603	1,603
182 2920-75104 Juv.Community Based Tre	1,117	1,117
183 2920-75105 Juv.Gender Specific Servi	1,283	1,283
186 2930 Soldier's Relief	3,281	3,281
188 2970 Historical Preservation	81	81
192 5090-75600 Public Golf Course	2,626	2,626
193 5090-75601 Public Golf Course-Snack	129	129
194 5090-75602 Public Golf Course-Club	3,948	3,948
195 5120-67100 Medical Care Facility Func	3,709	3,709
196 5160 100% Tax Payment Fund (DTR)	2,834	2,834
197 5180 Delq Prop Tax Foreclosure	3,449	3,449
199 5920 Water and Sewer Fund	95	95
200 5950 Commissary Fund	200	200
201 6770 Self-Insurance Fund-WC/UC/S&A	1,693	1,693
202 6771 Self-Insurance Fund-Healthcare	720	720
205 7100 District Court Custodial Fund	5	5
206 7110 Probate Court Custodial Fund	5	5
207 7120 Trial Court Custodial Fund	5	5
208 7140 Inmates Custodial Fund	37	37

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
212 7310-27400 Retirement System Fund	\$3,357	\$3,357
213 7360-27401 Public Employee Health C	986	986
217 8010 Drain	2,437	2,437
218 8011 Hampton O&M	544	544
219 8012 Portsmouth O&M	121	121
220 8014 Bangor O&M	1,330	1,330
222 8510 Drain Debt Ret	195	195
223 9760 Governmental Full Accrual	457	457
224 9770 Governmentl Full Accrual-Drain	34	34
226 Other	68	68
Total	\$248,128	\$248,128

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

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

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

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

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:11 1010-23300 Purchasing

Description	Amount	General Admin	Purchasing	General Government
Personnel Costs				
Salaries	54,941	0	54,941	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	32,231	0	32,231	0
Subtotal - Personnel Costs	87,172	0	87,172	0
Services & Supplies Cost				
72700 Office Supplies	193	0	193	0
72702 Book Supplies	49	0	49	0
72800 Printing and Binding	65	0	65	0
72900 Postage	49	0	49	0
74200 Food Supplies	66	0	66	0
81400 Investment/Bank Service Charg	0	0	0	0
82000 Memberships and Dues	7,132	0	7,132	0
85200 Telephone	36	0	36	0
85201 Cellphone	574	0	574	0
86100 Conference Fees & Expenses	50	0	50	0
86500 State Travel Mileage	0	0	0	0
90000 Printing/Publishing/Advertisi	6,350	0	6,350	0
94601 Equipment Rental-Copy Machir	746	0	746	0
95500 Miscellaneous	0	0	0	0
95800 Licenses & Permits	0	0	0	0
96000 Education and Training	2,039	0	2,039	0
96741 Computer Hardware Expense	190	0	190	0
Computer Software Expense	0	0	0	0
Subtotal - Services & Supplies	17,538	0	17,538	0
Department Cost Total	104,711	0	104,711	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	104,711	0	104,711	0
General Admin Distribution		0	0	0
Grand Total	\$104,711		\$104,711	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
2 Telephone Equipment	63	0	63	0
Subtotal - Equipment Depreciation	63	0	63	0
3 Cash Receipts	10	3	13	0
3 Bank Reconciliation	198	53	251	0
Subtotal - 1010-25300 Treasurer	209	55	264	0
4 Annual Audit	375	121	497	0
Subtotal - 1010-10100 Board of Comm	375	121	497	0
5 Accounting	1,570	335	1,906	0
5 Payroll	0	0	0	0
5 Purchasing	32,131	6,182	38,313	0
5 Contract Serv.	213	55	268	0
Subtotal - 1010-19100 Accounting Dep	33,914	6,572	40,486	0
6 Payroll	411	61	472	0
Subtotal - 1010-20200 Payroll	411	61	472	0
7 Accts Payable	82	25	107	0
7 General Accounting	189	59	248	0
Subtotal - 1010-21200 Budget Departm	271	83	355	0
8 Admin Services	78	63	140	0
Subtotal - 1010-27200 Administrative S	78	63	140	0
9 Tech Support	6,403	929	7,332	0
9 Network/Server	1,514	200	1,714	0
Subtotal - 1010-22800 Information Sysi	7,918	1,129	9,046	0
10 Accounting	931	110	1,041	0
Subtotal - Financial System MUNIS	931	110	1,041	0
11 Purchasing	0	690	690	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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	\$690	\$690	\$0
12 County Building	0	5,031	5,031	0
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	5,031	5,031	0
13 Civil Counsel	0	7,958	7,958	0
Subtotal - 1010-26600 Corporation Cot	0	7,958	7,958	0
14 Human Resources	0	466	466	0
14 Education and Training	0	1	1	0
Subtotal - 1010-27000 Personnel & Err	0	467	467	0
15 Mail Services	0	9	9	0
Subtotal - 1010-24900 Printing/Postage	0	9	9	0
18 County Building	0	29	29	0
Subtotal - 1010-75112 Parks/Recreatio	0	29	29	0
19 General Liability	0	288	288	0
19 County Building	0	260	260	0
Subtotal - 1010-20300 Risk Manageme	0	548	548	0
20 Wellness Program	0	131	131	0
Subtotal - 1010-20350 Wellness Progræ	0	131	131	0
21 Current Retiree Fringe Benefits	0	15,191	15,191	0
21 Future Retiree Fringe Benefits	0	1	1	0
21 Term Payoff	0	335	335	0
Subtotal - 1010-20500 Retirees Health/	0	15,528	15,528	0
Total Incoming	44,251	38,585	82,836	0
C. Total Allocated		\$187,547	\$187,547	\$0
			100.00%	

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	3	0.46%	\$690	\$0	\$690	\$0	\$690
5 1010-19100 Accounting Department	10	1.54%	2,299	0	2,299	0	2,299
7 1010-21200 Budget Department	1	0.15%	230	0	230	0	230
9 1010-22800 Information Systems Divis	55	8.49%	12,643	0	12,643	0	12,643
11 1010-23300 Purchasing	3	0.46%	690	0	690	0	690
12 1010-26500 Buildings and Grounds	42	6.48%	9,655	0	9,655	2,814	12,468
13 1010-26600 Corporation Counsel	5	0.77%	1,149	0	1,149	335	1,484
14 1010-27000 Personnel & Employee Re	9	1.39%	2,069	0	2,069	603	2,672
15 1010-24900 Printing/Postage	1	0.15%	230	0	230	67	297
16 1010-30100 Sheriff's Office	24	3.70%	5,517	0	5,517	1,608	7,125
17 1010-75110 Recreation & Facilities	7	1.08%	1,609	0	1,609	469	2,078
19 1010-20300 Risk Management	1	0.15%	230	0	230	67	297
23 1010-28300 Circuit Court	2	0.31%	460	0	460	134	594
26 1010-28341 Circuit Ct Blog Response I	2	0.31%	460	0	460	134	594
32 1010-28900 & 2150 FOC DP	3	0.46%	690	0	690	201	891
35 1010-29400 Probate Court	3	0.46%	690	0	690	201	891
38 1010-17100 County Executive	2	0.31%	460	0	460	134	594
39 1010-21500 Clerk	4	0.62%	920	0	920	268	1,187
45 1010-25700 Equalization Department	6	0.93%	1,379	0	1,379	402	1,781
46 1010-26200 Elections	4	0.62%	920	0	920	268	1,187
48 1010-296XX Prosecuting Attorney	6	0.93%	1,379	0	1,379	402	1,781
50 1010-71100 Register of Deeds	1	0.15%	230	0	230	67	297
58 1010-44207 Drain - County at Large	3	0.46%	690	0	690	201	891
60 1010-27303 Bldg Auth-MH Grp Home,I	1	0.15%	230	0	230	67	297
62 1010-27310 Bldg Auth-MH Grp Home,I	1	0.15%	230	0	230	67	297
64 1010-27312 Bldg Auth-MH Grp Home,I	1	0.15%	230	0	230	67	297
68 1010-27322 Bldg Auth-MH Grp Home,I	1	0.15%	230	0	230	67	297
71 1010-71800 Environmental Affairs	3	0.46%	690	0	690	201	891
73 1010-71804 Environmental Grant	2	0.31%	460	0	460	134	594
79 1010-31500 Secondary Road Patrol	20	3.09%	4,598	0	4,598	1,340	5,937
102 1010-33100 Marine Law Enforcement (	2	0.31%	460	0	460	134	594
105 1010-33103 Marine Slow No Wake Pro	1	0.15%	230	0	230	67	297
113 1010-42600 Off of Emerg Serv-Civil	1	0.15%	230	0	230	67	297
115 1010-42602 Homeland Security Activity	3	0.46%	690	0	690	201	891
134 1010-72181 Trans. Planning - Oct.-Dec	2	0.31%	460	0	460	134	594
139 1010-75700 Community Center	3	0.46%	690	0	690	201	891
140 1010-75800 Swimming Pool	1	0.15%	230	0	230	67	297
142 1010-76150 Fairgrounds	1	0.15%	230	0	230	67	297
143 1010-762XX Civic Arena	8	1.23%	1,839	0	1,839	536	2,375
144 1010-76300 Pinconning Park	2	0.31%	460	0	460	134	594
150 2210 Health Dept - Dist Health	138	21.30%	31,723	0	31,723	9,244	40,968
151 2210-605XX Bioterrorism	13	2.01%	2,988	0	2,988	871	3,859

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
152 2340 Animal Service Adoption Millage	5	0.77%	\$1,149	\$0	\$1,149	\$335	\$1,484
153 2380 Gypsy Moth Control Fund	6	0.93%	1,379	0	1,379	402	1,781
154 2400 Mosquito Control Fund	33	5.09%	7,586	0	7,586	2,211	9,797
155 2560 Regist of Deeds Automation Fnd	18	2.78%	4,138	0	4,138	1,206	5,344
157 2600 Indigent Defense Fund	11	1.70%	2,529	0	2,529	737	3,266
158 2610 911 Service Fund	40	6.17%	9,195	0	9,195	2,680	11,875
167 2740 Community Corrections Fund	1	0.15%	230	0	230	67	297
168 2760 Department On Aging Fund	55	8.49%	12,643	0	12,643	3,684	16,328
171 2860 American Rescue Plan (ARPA)	2	0.31%	460	0	460	134	594
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	12	1.85%	2,759	0	2,759	804	3,562
183 2920-75105 Juv.Gender Specific Servi	1	0.15%	230	0	230	67	297
186 2930 Soldier's Relief	4	0.62%	920	0	920	268	1,187
192 5090-75600 Public Golf Course	32	4.94%	7,356	0	7,356	2,144	9,500
194 5090-75602 Public Golf Course-Club	3	0.46%	690	0	690	201	891
197 5180 Delq Prop Tax Foreclosure	2	0.31%	460	0	460	134	594
226 Other	22	3.40%	5,057	0	5,057	1,474	6,531
Subtotal	648	100.00%	148,961	0	148,961	38,585	187,547
Direct Bills					0		0
Total					\$148,961		\$187,547

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
3 1010-25300 Treasurer	\$690	\$0	\$690
5 1010-19100 Accounting Department	2,299	0	2,299
7 1010-21200 Budget Department	230	0	230
9 1010-22800 Information Systems Divis	12,643	0	12,643
11 1010-23300 Purchasing	690	0	690
12 1010-26500 Buildings and Grounds	12,468	0	12,468
13 1010-26600 Corporation Counsel	1,484	0	1,484
14 1010-27000 Personnel & Employee Re	2,672	0	2,672
15 1010-24900 Printing/Postage	297	0	297
16 1010-30100 Sheriff's Office	7,125	0	7,125
17 1010-75110 Recreation & Facilities	2,078	0	2,078
19 1010-20300 Risk Management	297	0	297
23 1010-28300 Circuit Court	594	0	594
26 1010-28341 Circuit Ct Blog Response I	594	0	594
32 1010-28900 & 2150 FOC DP	891	0	891
35 1010-29400 Probate Court	891	0	891
38 1010-17100 County Executive	594	0	594
39 1010-21500 Clerk	1,187	0	1,187
45 1010-25700 Equalization Department	1,781	0	1,781
46 1010-26200 Elections	1,187	0	1,187
48 1010-296XX Prosecuting Attorney	1,781	0	1,781
50 1010-71100 Register of Deeds	297	0	297
58 1010-44207 Drain - County at Large	891	0	891
60 1010-27303 Bldg Auth-MH Grp Home,I	297	0	297
62 1010-27310 Bldg Auth-MH Grp Home,I	297	0	297
64 1010-27312 Bldg Auth-MH Grp Home,I	297	0	297
68 1010-27322 Bldg Auth-MH Grp Home,I	297	0	297
71 1010-71800 Environmental Affairs	891	0	891
73 1010-71804 Environmental Grant	594	0	594
79 1010-31500 Secondary Road Patrol	5,937	0	5,937
102 1010-33100 Marine Law Enforcement (	594	0	594
105 1010-33103 Marine Slow No Wake Pro	297	0	297
113 1010-42600 Off of Emerg Serv-Civil	297	0	297
115 1010-42602 Homeland Security Activity	891	0	891
134 1010-72181 Trans. Planning - Oct.-Dec	594	0	594
139 1010-75700 Community Center	891	0	891
140 1010-75800 Swimming Pool	297	0	297
142 1010-76150 Fairgrounds	297	0	297
143 1010-762XX Civic Arena	2,375	0	2,375
144 1010-76300 Pinconning Park	594	0	594
150 2210 Health Dept - Dist Health	40,968	0	40,968

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
151 2210-605XX Bioterrorism	\$3,859	\$0	\$3,859
152 2340 Animal Service Adoption Millage	1,484	0	1,484
153 2380 Gypsy Moth Control Fund	1,781	0	1,781
154 2400 Mosquito Control Fund	9,797	0	9,797
155 2560 Regist of Deeds Automation Fnd	5,344	0	5,344
157 2600 Indigent Defense Fund	3,266	0	3,266
158 2610 911 Service Fund	11,875	0	11,875
167 2740 Community Corrections Fund	297	0	297
168 2760 Department On Aging Fund	16,328	0	16,328
171 2860 American Rescue Plan (ARPA)	594	0	594
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,562	0	3,562
183 2920-75105 Juv.Gender Specific Servi	297	0	297
186 2930 Soldier's Relief	1,187	0	1,187
192 5090-75600 Public Golf Course	9,500	0	9,500
194 5090-75602 Public Golf Course-Club	891	0	891
197 5180 Delq Prop Tax Foreclosure	594	0	594
226 Other	6,531	0	6,531
Total	\$187,547	\$0	\$187,547

**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.

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

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

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

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

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
Personnel Costs										
Salaries	S1	832,645	168,694	152,374	48,377	148,211	152,291	32,723	9,825	2,082
<i>Salary % Split</i>			<i>20.26%</i>	<i>18.30%</i>	<i>5.81%</i>	<i>17.80%</i>	<i>18.29%</i>	<i>3.93%</i>	<i>1.18%</i>	<i>.25%</i>
Finges	S	398,316	80,699	72,892	23,142	70,900	72,852	15,654	4,700	996
Subtotal - Personnel Costs		1,230,961	249,393	225,266	71,519	219,111	225,143	48,377	14,525	3,077
Services & Supplies Cost										
Termination Sick/Vacation Payout	D	276	0	0	0	0	0	0	0	0
72700 Office Supplies	S	626	127	115	36	111	115	25	7	2
72800 Printing and Binding	S	0	0	0	0	0	0	0	0	0
72900 Postage	S	95	19	17	5	17	17	4	1	0
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	430	87	79	25	77	79	17	5	1
74200 Food Supplies	S	176	36	32	10	31	32	7	2	0
74600 Uniform Purchases	S	3,092	626	566	180	550	565	122	36	8
75000 Gas, Oil and Grease	S	20,970	4,249	3,838	1,218	3,733	3,835	824	247	52
75300 Chemicals	P	0	0	0	0	0	0	0	0	0
76000 Medical Supplies	S	400	81	73	23	71	73	16	5	1
77600 Custodial Supplies	P	20,887	4,244	3,835	1,218	3,730	3,833	823	244	52
77800 Grounds Maintenance Supplies	S	23,520	4,765	4,304	1,367	4,187	4,302	924	278	59
78100 Small Tools	S	2,960	600	542	172	527	541	116	35	7
79900 Other Supplies	P	915	186	168	53	163	168	36	11	2
80100 Professional Services	P	5,955	1,210	1,093	347	1,064	1,093	235	70	15
80200 Contractual Services	P	19,665	13,865	2,929	150	763	0	225	0	308
80400 Inspection Services	P	8,602	0	7,264	0	0	1,338	0	0	0
81301 Internet/Cable Services	P	345	0	0	0	0	0	0	0	0
82000 Memberships and Dues	S	0	0	0	0	0	0	0	0	0
82300 Garbage Removal	P	7,594	0	1,853	2,129	3,119	0	0	0	0
83500 Health Services	P	65	0	0	0	0	0	0	0	65
83100 Other Services and Charges	P	0	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
85200 Telephone S	4,781	969	875	278	851	874	188	56	12
85201 Cellphone S	3,525	714	645	205	627	645	139	42	9
86100 Conference Fees & Expenses S	30	6	5	2	5	5	1	0	0
86600 Local Travel Mileage S	0	0	0	0	0	0	0	0	0
92000 Public Utilities P	340,402	1,244	119,350	51,666	166,753	0	464	0	0
93000 Repair & Maintenance P	0	0	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenance P	14,738	2,995	2,706	859	2,632	2,704	581	172	37
93200 Vehicle Repair & Maintenance S	4,610	934	844	268	821	843	181	54	12
93300 Bldg. Repair and Maintenance P	38,310	5,976	22,733	311	5,235	0	2,397	4	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance P	153	31	28	9	27	28	6	2	0
94600 Equipment Rental P	130	26	24	8	23	24	5	2	0
94601 Equipment Rental-Copy Machir P	936	190	172	55	167	172	37	11	2
95500 Miscellaneous P	2,274	462	417	133	406	417	90	27	6
95800 Licenses & Permits P	176	176	0	0	0	0	0	0	0
96408 Reimbursements S	0	0	0	0	0	0	0	0	0
9600 Education & Training S	0	0	0	0	0	0	0	0	0
96711 Land Improvement Expense P	9,072	1,843	1,666	529	1,620	1,665	357	106	23
96720 Bldgs/Bldg Add & Improve Expt P	51,713	6,928	6,300	0	38,484	0	0	0	0
96730 Machinery & Equipment Expenses S	35,966	7,287	6,582	2,090	6,402	6,578	1,413	424	90
96740 Office Equip & Furn. Expense S	20,075	4,067	3,674	1,166	3,573	3,672	789	237	50
96751 Vehicle Equipment Expense S	1,907	386	349	111	340	349	75	23	5
97500 Bldg Additions & Improv D	5,225	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles D	67,232	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	717,828	64,331	193,077	64,622	246,112	33,968	10,096	2,101	818
Department Cost Total	1,948,789	313,724	418,343	136,140	465,223	259,111	58,472	16,627	3,896
Adjustments to Cost									
Termination Sick/Vacation Payout D	(276)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
97500 Bldg Additions & Improv D	(5,225)	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles D	(67,232)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(72,733)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,876,056	313,724	418,343	136,140	465,223	259,111	58,472	16,627	3,896
General Admin Distribution		(313,724)	84,005	27,338	93,419	52,031	11,742	3,339	782
Grand Total	\$1,876,056		\$502,348	\$163,478	\$558,642	\$311,142	\$70,214	\$19,965	\$4,678

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid
Personnel Costs										
Salaries	S1	832,645	11,074	11,157	13,406	26,561	13,406	0	5,246	34,555
<i>Salary % Split</i>			<i>1.33%</i>	<i>1.34%</i>	<i>1.61%</i>	<i>3.19%</i>	<i>1.61%</i>	<i>.00%</i>	<i>.63%</i>	<i>4.15%</i>
Finges	S	398,316	5,298	5,337	6,413	12,706	6,413	0	2,509	16,530
Subtotal - Personnel Costs		1,230,961	16,372	16,495	19,818	39,268	19,818	0	7,755	51,085
Services & Supplies Cost										
Termination Sick/Vacation Payout	D	276	0	0	0	0	0	0	0	0
72700 Office Supplies	S	626	8	8	10	20	10	0	4	26
72800 Printing and Binding	S	0	0	0	0	0	0	0	0	0
72900 Postage	S	95	1	1	2	3	2	0	1	4
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	430	6	6	7	14	7	0	3	18
74200 Food Supplies	S	176	2	2	3	6	3	0	1	7
74600 Uniform Purchases	S	3,092	41	41	50	99	50	0	19	128
75000 Gas, Oil and Grease	S	20,970	279	281	338	669	338	0	132	870
75300 Chemicals	P	0	0	0	0	0	0	0	0	0
76000 Medical Supplies	S	400	5	5	6	13	6	0	3	17
77600 Custodial Supplies	P	20,887	280	282	338	668	338	0	129	871
77800 Grounds Maintenance Supplies	S	23,520	313	315	379	750	379	0	148	976
78100 Small Tools	S	2,960	39	40	48	94	48	0	19	123
79900 Other Supplies	P	915	12	12	15	29	15	0	6	38
80100 Professional Services	P	5,955	80	80	96	191	96	0	37	248
80200 Contractual Services	P	19,665	1,274	0	0	0	0	152	0	0
80400 Inspection Services	P	8,602	0	0	0	0	0	0	0	0
81301 Internet/Cable Services	P	345	0	0	0	0	0	0	0	0
82000 Memberships and Dues	S	0	0	0	0	0	0	0	0	0
82300 Garbage Removal	P	7,594	0	0	0	0	0	0	0	493
83500 Health Services	P	65	0	0	0	0	0	0	0	0
83100 Other Services and Charges	P	0	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid
85200 Telephone S	4,781	64	64	77	153	77	0	30	198
85201 Cellphone S	3,525	47	47	57	112	57	0	22	146
86100 Conference Fees & Expenses S	30	0	0	0	1	0	0	0	1
86600 Local Travel Mileage S	0	0	0	0	0	0	0	0	0
92000 Public Utilities P	340,402	0	0	0	0	0	0	0	0
93000 Repair & Maintenance P	0	0	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenance P	14,738	197	199	239	472	239	0	91	615
93200 Vehicle Repair & Maintenance S	4,610	61	62	74	147	74	0	29	191
93300 Bldg. Repair and Maintenance P	38,310	116	393	717	0	0	23	0	69
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance P	153	2	2	2	5	2	0	1	6
94600 Equipment Rental P	130	2	2	2	4	2	0	1	5
94601 Equipment Rental-Copy Machir P	936	13	13	15	30	15	0	6	39
95500 Miscellaneous P	2,274	30	31	37	73	37	0	14	95
95800 Licenses & Permits P	176	0	0	0	0	0	0	0	0
96408 Reimbursements S	0	0	0	0	0	0	0	0	0
9600 Education & Training S	0	0	0	0	0	0	0	0	0
96711 Land Improvement Expense P	9,072	122	122	147	290	147	0	56	378
96720 Bldgs/Bldg Add & Improve Expt P	51,713	0	0	0	0	0	0	0	0
96730 Machinery & Equipment Expens S	35,966	478	482	579	1,147	579	0	227	1,493
96740 Office Equip & Furn. Expense S	20,075	267	269	323	640	323	0	126	833
96751 Vehicle Equipment Expense S	1,907	25	26	31	61	31	0	12	79
97500 Bldg Additions & Improv D	5,225	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles D	67,232	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	717,828	3,765	2,786	3,592	5,691	2,875	174	1,117	7,969
Department Cost Total	1,948,789	20,137	19,281	23,411	44,958	22,693	174	8,872	59,054
Adjustments to Cost									
Termination Sick/Vacation Payout D	(276)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid
97500 Bldg Additions & Improv D	(5,225)	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0	0	0	0	0
98100 Vehicles D	(67,232)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(72,733)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,876,056	20,137	19,281	23,411	44,958	22,693	174	8,872	59,054
General Admin Distribution		4,044	3,872	4,701	9,028	4,557	35	1,782	11,858
Grand Total	\$1,876,056	\$24,181	\$23,153	\$28,112	\$53,986	\$27,250	\$210	\$10,654	\$70,912

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Golf Course	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
Personnel Costs						
Salaries	S1	832,645	2,664	0	0	0
<i>Salary % Split</i>			<i>.32%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Finges	S	398,316	1,275	0	0	0
Subtotal - Personnel Costs		1,230,961	3,939	0	0	0
Services & Supplies Cost						
Termination Sick/Vacation Payout	D	276	0	0	0	0
72700 Office Supplies	S	626	2	0	0	0
72800 Printing and Binding	S	0	0	0	0	0
72900 Postage	S	95	0	0	0	0
Copier	S	0	0	0	0	0
74100 Licenses	S	430	1	0	0	0
74200 Food Supplies	S	176	1	0	0	0
74600 Uniform Purchases	S	3,092	10	0	0	0
75000 Gas, Oil and Grease	S	20,970	67	0	0	0
75300 Chemicals	P	0	0	0	0	0
76000 Medical Supplies	S	400	1	0	0	0
77600 Custodial Supplies	P	20,887	0	0	0	0
77800 Grounds Maintenance Supplies	S	23,520	75	0	0	0
78100 Small Tools	S	2,960	9	0	0	0
79900 Other Supplies	P	915	0	0	0	0
80100 Professional Services	P	5,955	0	0	0	0
80200 Contractual Services	P	19,665	0	0	0	0
80400 Inspection Services	P	8,602	0	0	0	0
81301 Internet/Cable Services	P	345	0	0	345	0
82000 Memberships and Dues	S	0	0	0	0	0
82300 Garbage Removal	P	7,594	0	0	0	0
83500 Health Services	P	65	0	0	0	0
83100 Other Services and Charges	P	0	0	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
85200 Telephone	S	4,781	15	0	0	0
85201 Cellphone	S	3,525	11	0	0	0
86100 Conference Fees & Expenses	S	30	0	0	0	0
86600 Local Travel Mileage	S	0	0	0	0	0
92000 Public Utilities	P	340,402	924	0	0	0
93000 Repair & Maintenance	P	0	0	0	0	0
93100 Equipment Repair & Mainten	P	14,738	0	0	0	0
93200 Vehicle Repair & Maintenance	S	4,610	15	0	0	0
93300 Bldg. Repair and Maintenance	P	38,310	0	0	337	0
93500 Telephone Repair & Mainten	S	0	0	0	0	0
93600 Grounds Maintenance	P	153	0	0	0	0
94600 Equipment Rental	P	130	0	0	0	0
94601 Equipment Rental-Copy Machir	P	936	0	0	0	0
95500 Miscellaneous	P	2,274	0	0	0	0
95800 Licenses & Permits	P	176	0	0	0	0
96408 Reimbursements	S	0	0	0	0	0
9600 Education & Training	S	0	0	0	0	0
96711 Land Improvement Expense	P	9,072	0	0	0	0
96720 Bldgs/Bldg Add & Improve Expt	P	51,713	0	0	0	0
96730 Machinery & Equipment Expens	S	35,966	115	0	0	0
96740 Office Equip & Furn. Expense	S	20,075	64	0	0	0
96751 Vehicle Equipment Expense	S	1,907	6	0	0	0
97500 Bldg Additions & Improv	D	5,225	0	0	0	0
97900 Machinery And Equipment	D	0	0	0	0	0
98100 Vehicles	D	67,232	0	0	0	0
Subtotal - Services & Supplies		717,828	1,318	0	681	0
Department Cost Total		1,948,789	5,257	0	681	0
Adjustments to Cost						
Termination Sick/Vacation Payout	D	(276)	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
97500 Bldg Additions & Improv D	(5,225)	0	0	0	0
97900 Machinery And Equipment D	0	0	0	0	0
98100 Vehicles D	(67,232)	0	0	0	0
Subtotal - Adjustments	(72,733)	0	0	0	0
Total Costs After Adjustments	1,876,056	5,257	0	681	0
General Admin Distribution		1,056	0	137	0
Grand Total	\$1,876,056	\$6,313	\$0	\$818	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$65	\$21	\$73	\$40	\$9	\$3	\$1	\$3
Subtotal - Building Depreciation	243	0	65	21	73	40	9	3	1	3
2 Equipment Depreciation	25,216	21	6,758	2,199	7,515	4,186	945	269	63	325
2 Telephone Equipment	439	0	118	38	131	73	16	5	1	6
Subtotal - Equipment Depreciation	25,655	22	6,875	2,237	7,646	4,258	961	273	64	331
3 Cash Receipts	279	76	95	31	106	59	13	4	1	5
3 Bank Reconciliation	3,605	957	1,222	398	1,359	757	171	49	11	59
Subtotal - 1010-25300 Treasurer	3,885	1,033	1,317	429	1,464	816	184	52	12	63
4 Annual Audit	1,687	545	598	194	665	370	84	24	6	29
Subtotal - 1010-10100 Board of Comm	1,687	545	598	194	665	370	84	24	6	29
5 Accounting	7,059	1,506	2,293	746	2,551	1,421	321	91	21	110
5 Payroll	0	0	0	0	0	0	0	0	0	0
5 Budgeting	928	185	298	97	331	185	42	12	3	14
5 Contract Serv.	2,020	525	681	222	758	422	95	27	6	33
Subtotal - 1010-19100 Accounting Dep	10,007	2,216	3,273	1,065	3,640	2,027	457	130	30	158
6 Payroll	7,889	1,178	2,428	790	2,700	1,504	339	96	23	117
6 Budgeting	185	27	57	18	63	35	8	2	1	3
Subtotal - 1010-20200 Payroll	8,074	1,205	2,485	809	2,763	1,539	347	99	23	120
7 Budgeting	1,789	549	626	204	696	388	88	25	6	30
7 Accts Payable	1,498	452	522	170	581	323	73	21	5	25
7 General Accounting	850	263	298	97	332	185	42	12	3	14
Subtotal - 1010-21200 Budget Departm	4,137	1,264	1,446	471	1,608	896	202	57	13	70
8 Admin Services	1,497	1,200	722	235	803	447	101	29	7	35
Subtotal - 1010-27200 Administrative S	1,497	1,200	722	235	803	447	101	29	7	35
9 Tech Support	13,372	1,940	4,100	1,334	4,559	2,539	573	163	38	197
9 Network/Server	29,077	3,833	8,812	2,868	9,800	5,458	1,232	350	82	424
9 Specific Services	19,769	2,643	6,001	1,953	6,674	3,717	839	239	56	289

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds
9 Direct Support	\$(115)	\$(15)	\$(35)	\$(11)	\$(39)	\$(22)	\$(5)	\$(1)	\$(0)	\$(2)
Subtotal - 1010-22800 Information Sys	62,103	8,401	18,879	6,144	20,994	11,693	2,639	750	176	909
10 Accounting	4,186	493	1,253	408	1,393	776	175	50	12	60
Subtotal - Financial System MUNIS	4,186	493	1,253	408	1,393	776	175	50	12	60
11 Purchasing	9,655	2,814	3,339	1,086	3,713	2,068	467	133	31	161
Subtotal - 1010-23300 Purchasing	9,655	2,814	3,339	1,086	3,713	2,068	467	133	31	161
12 County Building	0	15,070	4,035	1,313	4,487	2,499	564	160	38	194
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	15,070	4,035	1,313	4,487	2,499	564	160	38	194
13 Civil Counsel	0	23,681	6,341	2,064	7,052	3,927	886	252	59	305
Subtotal - 1010-26600 Corporation Cot	0	23,681	6,341	2,064	7,052	3,927	886	252	59	305
14 Human Resources	0	8,940	2,394	779	2,662	1,483	335	95	22	115
14 Labor Relations	0	4,935	1,321	430	1,469	818	185	53	12	64
14 Education and Training	0	23	6	2	7	4	1	0	0	0
Subtotal - 1010-27000 Personnel & Err	0	13,897	3,721	1,211	4,138	2,305	520	148	35	179
15 Mail Services	0	17	5	1	5	3	1	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	17	5	1	5	3	1	0	0	0
17 Administrative Support	0	83,372	22,324	7,265	24,826	13,827	3,120	887	208	1,075
Subtotal - 1010-75110 Recreation & Fa	0	83,372	22,324	7,265	24,826	13,827	3,120	887	208	1,075
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	8,377	2,243	730	2,494	1,389	314	89	21	108
18 Vehicle Maintenance	0	4,411	1,181	384	1,314	732	165	47	11	57
18 County Building	0	86	23	8	26	14	3	1	0	1
Subtotal - 1010-75112 Parks/Recreatio	0	12,874	3,447	1,122	3,834	2,135	482	137	32	166
19 General Liability	0	5,521	1,478	481	1,644	916	207	59	14	71
19 Vehicle Insurance	0	11,930	3,194	1,040	3,552	1,978	446	127	30	154

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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 Property Other	\$0	\$272	\$73	\$24	\$81	\$45	\$10	\$3	\$1	\$4
19 County Building	0	780	209	68	232	129	29	8	2	10
Subtotal - 1010-20300 Risk Managemen	0	18,503	4,955	1,612	5,510	3,069	693	197	46	238
20 Wellness Program	0	2,520	675	220	750	418	94	27	6	32
Subtotal - 1010-20350 Wellness Progr	0	2,520	675	220	750	418	94	27	6	32
21 Current Retiree Fringe Benefits	0	94,651	25,345	8,248	28,185	15,698	3,542	1,007	236	1,220
21 Future Retiree Fringe Benefits	0	9	2	1	3	2	0	0	0	0
21 Term Payoff	0	4,897	1,311	427	1,458	812	183	52	12	63
Subtotal - 1010-20500 Retirees Health/	0	99,557	26,658	8,675	29,646	16,511	3,726	1,060	248	1,283
Total Incoming	131,128	288,686	112,413	36,582	125,010	69,626	15,712	4,468	1,047	5,411
C. Total Allocated		\$2,295,870	\$614,761	\$200,060	\$683,652	\$380,767	\$85,926	\$24,433	\$5,725	\$29,592
			26.78%	8.71%	29.78%	16.58%	3.74%	1.06%	0.25%	1.29%

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Golf Course
1 County Building	\$243	\$0	\$3	\$4	\$7	\$4	\$0	\$1	\$9	\$1
Subtotal - Building Depreciation	243	0	3	4	7	4	0	1	9	1
2 Equipment Depreciation	25,216	21	311	378	726	367	3	143	954	85
2 Telephone Equipment	439	0	5	7	13	6	0	2	17	1
Subtotal - Equipment Depreciation	25,655	22	317	385	739	373	3	146	971	86
3 Cash Receipts	279	76	4	5	10	5	0	2	13	1
3 Bank Reconciliation	3,605	957	56	68	131	66	1	26	172	15
Subtotal - 1010-25300 Treasurer	3,885	1,033	61	74	142	71	1	28	186	17
4 Annual Audit	1,687	545	28	33	64	32	0	13	84	8
Subtotal - 1010-10100 Board of Comm	1,687	545	28	33	64	32	0	13	84	8
5 Accounting	7,059	1,506	106	128	246	124	1	49	324	29
5 Payroll	0	0	0	0	0	0	0	0	0	0
5 Budgeting	928	185	14	17	32	16	0	6	42	4
5 Contract Serv.	2,020	525	31	38	73	37	0	14	96	9
Subtotal - 1010-19100 Accounting Dep	10,007	2,216	151	183	352	178	1	69	462	41
6 Payroll	7,889	1,178	112	136	261	132	1	51	343	31
6 Budgeting	185	27	3	3	6	3	0	1	8	1
Subtotal - 1010-20200 Payroll	8,074	1,205	115	139	267	135	1	53	351	31
7 Budgeting	1,789	549	29	35	67	34	0	13	88	8
7 Accts Payable	1,498	452	24	29	56	28	0	11	74	7
7 General Accounting	850	263	14	17	32	16	0	6	42	4
Subtotal - 1010-21200 Budget Departm	4,137	1,264	67	81	155	78	1	31	204	18
8 Admin Services	1,497	1,200	33	40	78	39	0	15	102	9
Subtotal - 1010-27200 Administrative S	1,497	1,200	33	40	78	39	0	15	102	9
9 Tech Support	13,372	1,940	189	229	441	222	2	87	579	52
9 Network/Server	29,077	3,833	406	493	947	478	4	187	1,244	111
9 Specific Services	19,769	2,643	277	336	645	326	3	127	847	75

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Golf Course
9 Direct Support	\$(115)	\$(15)	\$(2)	\$(2)	\$(4)	\$(2)	\$(0)	\$(1)	\$(5)	\$(0)
Subtotal - 1010-22800 Information Sys	62,103	8,401	870	1,056	2,029	1,024	8	400	2,665	237
10 Accounting	4,186	493	58	70	135	68	1	27	177	16
Subtotal - Financial System MUNIS	4,186	493	58	70	135	68	1	27	177	16
11 Purchasing	9,655	2,814	154	187	359	181	1	71	471	42
Subtotal - 1010-23300 Purchasing	9,655	2,814	154	187	359	181	1	71	471	42
12 County Building	0	15,070	186	226	434	219	2	86	570	51
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	15,070	186	226	434	219	2	86	570	51
13 Civil Counsel	0	23,681	292	355	681	344	3	134	895	80
Subtotal - 1010-26600 Corporation Cot	0	23,681	292	355	681	344	3	134	895	80
14 Human Resources	0	8,940	110	134	257	130	1	51	338	30
14 Labor Relations	0	4,935	61	74	142	72	1	28	187	17
14 Education and Training	0	23	0	0	1	0	0	0	1	0
Subtotal - 1010-27000 Personnel & Err	0	13,897	172	208	400	202	2	79	525	47
15 Mail Services	0	17	0	0	0	0	0	0	1	0
Subtotal - 1010-24900 Printing/Postage	0	17	0	0	0	0	0	0	1	0
17 Administrative Support	0	83,372	1,029	1,249	2,399	1,211	9	473	3,151	281
Subtotal - 1010-75110 Recreation & Fa	0	83,372	1,029	1,249	2,399	1,211	9	473	3,151	281
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	8,377	103	126	241	122	1	48	317	28
18 Vehicle Maintenance	0	4,411	54	66	127	64	0	25	167	15
18 County Building	0	86	1	1	2	1	0	0	3	0
Subtotal - 1010-75112 Parks/Recreatio	0	12,874	159	193	370	187	1	73	487	43
19 General Liability	0	5,521	68	83	159	80	1	31	209	19
19 Vehicle Insurance	0	11,930	147	179	343	173	1	68	451	40

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Golf Course
19 Property Other	\$0	\$272	\$3	\$4	\$8	\$4	\$0	\$2	\$10	\$1
19 County Building	0	780	10	12	22	11	0	4	29	3
Subtotal - 1010-20300 Risk Managemen	0	18,503	228	277	532	269	2	105	699	62
20 Wellness Program	0	2,520	31	38	73	37	0	14	95	8
Subtotal - 1010-20350 Wellness Progr	0	2,520	31	38	73	37	0	14	95	8
21 Current Retiree Fringe Benefits	0	94,651	1,168	1,418	2,724	1,375	11	538	3,578	319
21 Future Retiree Fringe Benefits	0	9	0	0	0	0	0	0	0	0
21 Term Payoff	0	4,897	60	73	141	71	1	28	185	16
Subtotal - 1010-20500 Retirees Health/	0	99,557	1,229	1,492	2,865	1,446	11	565	3,763	335
Total Incoming	131,128	288,686	5,181	6,291	12,081	6,098	47	2,384	15,868	1,413
C. Total Allocated		\$2,295,870	\$28,334	\$34,402	\$66,067	\$33,348	\$256	\$13,038	\$86,780	\$7,726
			1.23%	1.50%	2.88%	1.45%	0.01%	0.57%	3.78%	0.34%

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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	21	0	11	0
2 Telephone Equipment	439	0	0	0	0
Subtotal - Equipment Depreciation	25,655	22	0	11	0
3 Cash Receipts	279	76	0	0	0
3 Bank Reconciliation	3,605	957	0	2	0
Subtotal - 1010-25300 Treasurer	3,885	1,033	0	2	0
4 Annual Audit	1,687	545	0	1	0
Subtotal - 1010-10100 Board of Comm	1,687	545	0	1	0
5 Accounting	7,059	1,506	0	4	0
5 Payroll	0	0	0	0	0
5 Budgeting	928	185	0	0	0
5 Contract Serv.	2,020	525	0	1	0
Subtotal - 1010-19100 Accounting Dep	10,007	2,216	0	5	0
6 Payroll	7,889	1,178	0	4	0
6 Budgeting	185	27	0	0	0
Subtotal - 1010-20200 Payroll	8,074	1,205	0	4	0
7 Budgeting	1,789	549	0	1	0
7 Accts Payable	1,498	452	0	1	0
7 General Accounting	850	263	0	0	0
Subtotal - 1010-21200 Budget Departm	4,137	1,264	0	2	0
8 Admin Services	1,497	1,200	0	1	0
Subtotal - 1010-27200 Administrative S	1,497	1,200	0	1	0
9 Tech Support	13,372	1,940	0	7	0
9 Network/Server	29,077	3,833	0	14	0
9 Specific Services	19,769	2,643	0	10	0

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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	\$(115)	\$(15)	\$0	\$(0)	\$0
Subtotal - 1010-22800 Information Sys	62,103	8,401	0	31	0
10 Accounting	4,186	493	0	2	0
Subtotal - Financial System MUNIS	4,186	493	0	2	0
11 Purchasing	9,655	2,814	0	5	0
Subtotal - 1010-23300 Purchasing	9,655	2,814	0	5	0
12 County Building	0	15,070	0	7	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	15,070	0	7	0
13 Civil Counsel	0	23,681	0	10	0
Subtotal - 1010-26600 Corporation Cot	0	23,681	0	10	0
14 Human Resources	0	8,940	0	4	0
14 Labor Relations	0	4,935	0	2	0
14 Education and Training	0	23	0	0	0
Subtotal - 1010-27000 Personnel & Err	0	13,897	0	6	0
15 Mail Services	0	17	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	17	0	0	0
17 Administrative Support	0	83,372	0	36	0
Subtotal - 1010-75110 Recreation & Fa	0	83,372	0	36	0
18 Grounds Maintenance	0	0	0	0	0
18 Parking Lot	0	8,377	0	4	0
18 Vehicle Maintenance	0	4,411	0	2	0
18 County Building	0	86	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	12,874	0	6	0
19 General Liability	0	5,521	0	2	0
19 Vehicle Insurance	0	11,930	0	5	0

**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	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
19 Property Other	\$0	\$272	\$0	\$0	\$0
19 County Building	0	780	0	0	0
Subtotal - 1010-20300 Risk Manageme	0	18,503	0	8	0
20 Wellness Program	0	2,520	0	1	0
Subtotal - 1010-20350 Wellness Progræ	0	2,520	0	1	0
21 Current Retiree Fringe Benefits	0	94,651	0	41	0
21 Future Retiree Fringe Benefits	0	9	0	0	0
21 Term Payoff	0	4,897	0	2	0
Subtotal - 1010-20500 Retirees Health/	0	99,557	0	43	0
Total Incoming	131,128	288,686	0	183	0
C. Total Allocated		\$2,295,870	\$0	\$1,001	\$0
			1.23%	0.04%	

Bay County, MI
Cost Allocation Plan

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County Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$25,414	\$0	\$25,414	\$0	\$25,414
4 1010-10100 Board of Commissioners	4,434	9.70%	52,121	0	52,121	0	52,121
5 1010-19100 Accounting Department	2,715	5.94%	31,915	0	31,915	0	31,915
6 1010-20200 Payroll	1,045	2.29%	12,284	0	12,284	0	12,284
7 1010-21200 Budget Department	987	2.16%	11,602	0	11,602	0	11,602
8 1010-27200 Administrative Services	435	0.95%	5,113	0	5,113	0	5,113
9 1010-22800 Information Systems Divis	3,210	7.02%	37,733	0	37,733	0	37,733
11 1010-23300 Purchasing	428	0.94%	5,031	0	5,031	0	5,031
12 1010-26500 Buildings and Grounds	1,282	2.80%	15,070	0	15,070	0	15,070
13 1010-26600 Corporation Counsel	392	0.86%	4,608	0	4,608	1,044	5,652
14 1010-27000 Personnel & Employee Re	1,929	4.22%	22,675	0	22,675	5,138	27,813
15 1010-24900 Printing/Postage	838	1.83%	9,851	0	9,851	2,232	12,083
38 1010-17100 County Executive	2,505	5.48%	29,446	0	29,446	6,672	36,118
39 1010-21500 Clerk	4,698	10.28%	55,225	0	55,225	12,512	67,737
45 1010-25700 Equalization Department	697	1.52%	8,193	0	8,193	1,856	10,050
50 1010-71100 Register of Deeds	1,869	4.09%	21,970	0	21,970	4,978	26,948
54 1010-44200 Drain Commissioner	1,912	4.18%	22,475	0	22,475	5,092	27,568
59 1010-24501 County Survey/Remonum	56	0.12%	658	0	658	149	807
70 1010-71000 M.S.U. Extension	2,492	5.45%	29,293	0	29,293	6,637	35,930
71 1010-71800 Environmental Affairs	601	1.31%	7,065	0	7,065	1,601	8,665
76 1010-28800 Geographic Information S)	254	0.56%	2,986	0	2,986	676	3,662
133 1010-72101 Transportation Planning	508	1.11%	5,972	0	5,972	1,353	7,324
153 2380 Gypsy Moth Control Fund	605	1.32%	7,112	0	7,112	1,611	8,723
168 2760 Department On Aging Fund	4,322	9.45%	50,805	0	50,805	11,511	62,316
186 2930 Soldier's Relief	1,469	3.21%	17,268	0	17,268	3,912	21,180
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	1,152	0	1,152	261	1,413
212 7310-27400 Retirement System Fund	736	1.61%	8,652	0	8,652	1,960	10,612
226 Other	3,043	6.66%	35,770	0	35,770	8,105	43,875
Subtotal	45,722	100.00%	537,460	0	537,460	77,301	614,761
Direct Bills					0		0
Total					\$537,460		\$614,761

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Health Facility Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 2210 Health Dept - Dist Health	100	100.00%	\$174,904	\$0	\$174,904	\$25,156	\$200,060
Subtotal	100	100.00%	174,904	0	174,904	25,156	200,060
Direct Bills					0		0
Total					\$174,904		\$200,060

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Courts Facility Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-28300 Circuit Court	11,550	24.56%	\$146,801	\$0	\$146,801	\$21,114	\$167,915
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	35,029	0	35,029	5,038	40,067
28 1010-28600 District Court	10,193	21.68%	129,553	0	129,553	18,633	148,186
29 1010-28700 District Court Adult Probat	1,538	3.27%	19,548	0	19,548	2,812	22,360
31 1010-28900 & 2150 FOC	4,500	9.57%	57,195	0	57,195	8,226	65,421
33 1010-29200 Law Library	731	1.55%	9,291	0	9,291	1,336	10,627
35 1010-29400 Probate Court	7,181	15.27%	91,271	0	91,271	13,127	104,398
48 1010-296XX Prosecuting Attorney	6,140	13.06%	78,040	0	78,040	11,224	89,264
53 1010-27102 Department of Public Defe	1,452	3.09%	18,455	0	18,455	2,654	21,109
167 2740 Community Corrections Fund	112	0.24%	1,424	0	1,424	205	1,628
226 Other	872	1.85%	11,083	0	11,083	1,594	12,677
Subtotal	47,025	100.00%	597,689	0	597,689	85,963	683,652
Direct Bills					0		0
Total					\$597,689		\$683,652

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%	\$278,441	\$0	\$278,441	\$40,047	\$318,488
200 5950 Commissary Fund	288	0.42%	1,397	0	1,397	201	1,598
225 Bay City Department of Public Safety	10,939	15.94%	53,051	0	53,051	7,630	60,681
Subtotal	68,641	100.00%	332,889	0	332,889	47,878	380,767
Direct Bills					0		0
Total					\$332,889		\$380,767

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
139 1010-75700 Community Center	100	100.00%	\$75,122	\$0	\$75,122	\$10,804	\$85,926
Subtotal	100	100.00%	75,122	0	75,122	10,804	85,926
Direct Bills					0		0
Total					\$75,122		\$85,926

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
144 1010-76300 Pinconning Park	100	100.00%	\$21,361	\$0	\$21,361	\$3,072	\$24,433
Subtotal	100	100.00%	21,361	0	21,361	3,072	24,433
Direct Bills					0		0
Total					\$21,361		\$24,433

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%	\$5,005	\$0	\$5,005	\$720	\$5,725
Subtotal	100	100.00%	5,005	0	5,005	720	5,725
Direct Bills					0		0
Total					\$5,005		\$5,725

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
142 1010-76150 Fairgrounds	100	100.00%	\$25,871	\$0	\$25,871	\$3,721	\$29,592
Subtotal	100	100.00%	25,871	0	25,871	3,721	29,592
Direct Bills					0		0
Total					\$25,871		\$29,592

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
113 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$803	\$0	\$803	\$115	\$918
158 2610 911 Service Fund	4,838	96.76%	23,969	0	23,969	3,447	27,416
Subtotal	5,000	100.00%	24,771	0	24,771	3,563	28,334
Direct Bills					0		0
Total					\$24,771		\$28,334

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
184 Juvenile Detention Building Use	100	100.00%	\$30,077	\$0	\$30,077	\$4,326	\$34,402
Subtotal	100	100.00%	30,077	0	30,077	4,326	34,402
Direct Bills					0		0
Total					\$30,077		\$34,402

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
143 1010-762XX Civic Arena	100	100.00%	\$57,760	\$0	\$57,760	\$8,307	\$66,067
Subtotal	100	100.00%	57,760	0	57,760	8,307	66,067
Direct Bills					0		0
Total					\$57,760		\$66,067

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

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Group Homes Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 1010-27303 Bldg Auth-MH Grp Home, f	1	11.11%	\$3,239	\$0	\$3,239	\$466	\$3,705
61 1010-27309 Bldg Auth-MH Grp Home, z	1	11.11%	3,239	0	3,239	466	3,705
62 1010-27310 Bldg Auth-MH Grp Home, f	1	11.11%	3,239	0	3,239	466	3,705
63 1010-27311 Bldg Auth-MH Grp Home, f	1	11.11%	3,239	0	3,239	466	3,705
64 1010-27312 Bldg Auth-MH Grp Home, f	1	11.11%	3,239	0	3,239	466	3,705
65 1010-27319 Bldg Auth-MH Grp Home, f	1	11.11%	3,239	0	3,239	466	3,705
66 1010-27320 Bldg Auth-MH Grp Home, c	1	11.11%	3,239	0	3,239	466	3,705
67 1010-27321 Bldg Auth-MH Grp Home, v	1	11.11%	3,239	0	3,239	466	3,705
68 1010-27322 Bldg Auth-MH Grp Home, v	1	11.11%	3,239	0	3,239	466	3,705
Subtotal	9	100.00%	29,155	0	29,155	4,193	33,348
Direct Bills					0		0
Total					\$29,155		\$33,348

Basis Units: Split Equally
Source: Buildings and Grounds

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Storage Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	97	5.46%	\$12	\$0	\$12	\$2	\$14
28 1010-28600 District Court	630	35.45%	79	0	79	11	91
31 1010-28900 & 2150 FOC	97	5.46%	12	0	12	2	14
39 1010-21500 Clerk	97	5.46%	12	0	12	2	14
48 1010-296XX Prosecuting Attorney	801	45.08%	101	0	101	15	116
50 1010-71100 Register of Deeds	55	3.10%	7	0	7	1	8
Subtotal	1,777	100.00%	224	0	224	32	256
Direct Bills					0		0
Total					\$224		\$256

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%	\$11,399	\$0	\$11,399	\$1,639	\$13,038
Subtotal	100	100.00%	11,399	0	11,399	1,639	13,038
Direct Bills					0		0
Total					\$11,399		\$13,038

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
118 1010-43000 Animal Services & Adoptic	7,619.43	20.73%	\$15,731	\$0	\$15,731	\$2,263	\$17,994
154 2400 Mosquito Control Fund	5,881.07	16.00%	12,142	0	12,142	1,746	13,889
168 2760 Department On Aging Fund	1,818.75	4.95%	3,755	0	3,755	540	4,295
226 Other	21,427.55	58.31%	44,240	0	44,240	6,363	50,603
Subtotal	36,746.80	100.00%	75,868	0	75,868	10,912	86,780
Direct Bills					0		0
Total					\$75,868		\$86,780

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
192 5090-75600 Public Golf Course	100	100.00%	\$6,754	\$0	\$6,754	\$971	\$7,726
Subtotal	100	100.00%	6,754	0	6,754	971	7,726
Direct Bills					0		0
Total					\$6,754		\$7,726
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	7	1.65%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	3	0.71%	0	0	0	0	0
5 1010-19100 Accounting Department	8	1.89%	0	0	0	0	0
6 1010-20200 Payroll	5	1.18%	0	0	0	0	0
7 1010-21200 Budget Department	2	0.47%	0	0	0	0	0
8 1010-27200 Administrative Services	1	0.24%	0	0	0	0	0
9 1010-22800 Information Systems Divis	10	2.36%	0	0	0	0	0
11 1010-23300 Purchasing	2	0.47%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	14	3.30%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4	0.94%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	4	0.94%	0	0	0	0	0
15 1010-24900 Printing/Postage	2	0.47%	0	0	0	0	0
16 1010-30100 Sheriff's Office	24	5.66%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	2	0.47%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	2	0.47%	0	0	0	0	0
19 1010-20300 Risk Management	3	0.71%	0	0	0	0	0
22 1010-27300 Building Authority	1	0.24%	0	0	0	0	0
23 1010-28300 Circuit Court	21	4.95%	0	0	0	0	0
27 1010-28400 Circuit Court Adult Probati	20	4.72%	0	0	0	0	0
28 1010-28600 District Court	26	6.13%	0	0	0	0	0
29 1010-28700 District Court Adult Probat	7	1.65%	0	0	0	0	0
31 1010-28900 & 2150 FOC	29	6.84%	0	0	0	0	0
35 1010-29400 Probate Court	26	6.13%	0	0	0	0	0
38 1010-17100 County Executive	3	0.71%	0	0	0	0	0
39 1010-21500 Clerk	5	1.18%	0	0	0	0	0
45 1010-25700 Equalization Department	3	0.71%	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	21	4.95%	0	0	0	0	0
50 1010-71100 Register of Deeds	6	1.42%	0	0	0	0	0
51 1010-27100 Department of Criminal De	7	1.65%	0	0	0	0	0
53 1010-27102 Department of Public Defe	6	1.42%	0	0	0	0	0
54 1010-44200 Drain Commissioner	4	0.94%	0	0	0	0	0
59 1010-24501 County Survey/Remonum	1	0.24%	0	0	0	0	0
70 1010-71000 M.S.U. Extension	9	2.12%	0	0	0	0	0
71 1010-71800 Environmental Affairs	2	0.47%	0	0	0	0	0
76 1010-28800 Geographic Information Sy	2	0.47%	0	0	0	0	0
118 1010-43000 Animal Services & Adoptic	9	2.12%	0	0	0	0	0
133 1010-72101 Transportation Planning	2	0.47%	0	0	0	0	0
139 1010-75700 Community Center	1	0.24%	0	0	0	0	0
143 1010-762XX Civic Arena	5	1.18%	0	0	0	0	0
144 1010-76300 Pinconning Park	1	0.24%	0	0	0	0	0
150 2210 Health Dept - Dist Health	61	14.39%	0	0	0	0	0
154 2400 Mosquito Control Fund	7	1.65%	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
158 2610 911 Service Fund	6	1.42%	\$0	\$0	\$0	\$0	\$0
168 2760 Department On Aging Fund	28	6.60%	0	0	0	0	0
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2	0.47%	0	0	0	0	0
186 2930 Soldier's Relief	2	0.47%	0	0	0	0	0
192 5090-75600 Public Golf Course	2	0.47%	0	0	0	0	0
226 Other	6	1.42%	0	0	0	0	0
Subtotal	424	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Phone Lines by Department
Source: Telephone Directory

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Direct Supplies Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 1010-75112 Parks/Recreation Mainten:	114.93	16.87%	\$148	\$0	\$148	\$21	\$169
70 1010-71000 M.S.U. Extension	12.68	1.86%	16	0	16	2	19
118 1010-43000 Animal Services & Adoptic	385.75	56.61%	496	0	496	71	567
145 1010-79000 Library	23.48	3.45%	30	0	30	4	35
154 2400 Mosquito Control Fund	144.52	21.21%	186	0	186	27	212
Subtotal	681.36	100.00%	875	0	875	126	1,001
Direct Bills					0		0
Total					\$875		\$1,001

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	\$25,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	52,121	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	31,915	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	12,284	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	11,602	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	5,113	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	37,733	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	5,031	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	15,070	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	5,652	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	27,813	0	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	12,083	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	318,488	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten	0	0	0	0	0	0	5,725	0	0	0
23 1010-28300 Circuit Court	0	0	167,915	0	0	0	0	0	0	0
27 1010-28400 Circuit Court Adult Probati	0	0	40,067	0	0	0	0	0	0	0
28 1010-28600 District Court	0	0	148,186	0	0	0	0	0	0	0
29 1010-28700 District Court Adult Probat	0	0	22,360	0	0	0	0	0	0	0
31 1010-28900 & 2150 FOC	0	0	65,421	0	0	0	0	0	0	0
33 1010-29200 Law Library	0	0	10,627	0	0	0	0	0	0	0
35 1010-29400 Probate Court	0	0	104,398	0	0	0	0	0	0	0
38 1010-17100 County Executive	36,118	0	0	0	0	0	0	0	0	0
39 1010-21500 Clerk	67,737	0	0	0	0	0	0	0	0	0
45 1010-25700 Equalization Department	10,050	0	0	0	0	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	0	0	89,264	0	0	0	0	0	0	0
50 1010-71100 Register of Deeds	26,948	0	0	0	0	0	0	0	0	0
53 1010-27102 Department of Public Defe	0	0	21,109	0	0	0	0	0	0	0
54 1010-44200 Drain Commissioner	27,568	0	0	0	0	0	0	0	0	0
59 1010-24501 County Survey/Remonum	807	0	0	0	0	0	0	0	0	0
60 1010-27303 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
61 1010-27309 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
62 1010-27310 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
63 1010-27311 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
64 1010-27312 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
65 1010-27319 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
66 1010-27320 Bldg Auth-MH Grp Home,C	0	0	0	0	0	0	0	0	0	0
67 1010-27321 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
68 1010-27322 Bldg Auth-MH Grp Home,I	0	0	0	0	0	0	0	0	0	0
70 1010-71000 M.S.U. Extension	35,930	0	0	0	0	0	0	0	0	0
71 1010-71800 Environmental Affairs	8,665	0	0	0	0	0	0	0	0	0
76 1010-28800 Geographic Information S)	3,662	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
113 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$918	\$0
118 1010-43000 Animal Services & Adoptic	0	0	0	0	0	0	0	0	0	0
133 1010-72101 Transportation Planning	7,324	0	0	0	0	0	0	0	0	0
139 1010-75700 Community Center	0	0	0	0	85,926	0	0	0	0	0
142 1010-76150 Fairgrounds	0	0	0	0	0	0	0	29,592	0	0
143 1010-762XX Civic Arena	0	0	0	0	0	0	0	0	0	0
144 1010-76300 Pinconning Park	0	0	0	0	0	24,433	0	0	0	0
145 1010-79000 Library	0	0	0	0	0	0	0	0	0	0
150 2210 Health Dept - Dist Health	0	200,060	0	0	0	0	0	0	0	0
153 2380 Gypsy Moth Control Fund	8,723	0	0	0	0	0	0	0	0	0
154 2400 Mosquito Control Fund	0	0	0	0	0	0	0	0	0	0
158 2610 911 Service Fund	0	0	0	0	0	0	0	0	27,416	0
167 2740 Community Corrections Fund	0	0	1,628	0	0	0	0	0	0	0
168 2760 Department On Aging Fund	62,316	0	0	0	0	0	0	0	0	0
184 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	34,402
186 2930 Soldier's Relief	21,180	0	0	0	0	0	0	0	0	0
192 5090-75600 Public Golf Course	0	0	0	0	0	0	0	0	0	0
200 5950 Commissary Fund	0	0	0	1,598	0	0	0	0	0	0
201 6770 Self-Insurance Fund-WC/UC/S&A	1,413	0	0	0	0	0	0	0	0	0
212 7310-27400 Retirement System Fund	10,612	0	0	0	0	0	0	0	0	0
225 Bay City Department of Public Safety	0	0	0	60,681	0	0	0	0	0	0
226 Other	43,875	0	12,677	0	0	0	0	0	0	0
Total	\$614,761	\$200,060	\$683,652	\$380,767	\$85,926	\$24,433	\$5,725	\$29,592	\$28,334	\$34,402

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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	\$25,414
4 1010-10100 Board of Commissioners	0	0	0	0	0	0	0	0	0	52,121
5 1010-19100 Accounting Department	0	0	0	0	0	0	0	0	0	31,915
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	0	12,284
7 1010-21200 Budget Department	0	0	0	0	0	0	0	0	0	11,602
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	5,113
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	37,733
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	5,031
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	15,070
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	5,652
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	27,813
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	12,083
16 1010-30100 Sheriff's Office	0	0	14	0	0	0	0	0	0	318,502
18 1010-75112 Parks/Recreation Mainten:	0	0	0	13,038	0	0	0	169	0	18,932
23 1010-28300 Circuit Court	0	0	0	0	0	0	0	0	0	167,915
27 1010-28400 Circuit Court Adult Probati	0	0	0	0	0	0	0	0	0	40,067
28 1010-28600 District Court	0	0	91	0	0	0	0	0	0	148,277
29 1010-28700 District Court Adult Probat	0	0	0	0	0	0	0	0	0	22,360
31 1010-28900 & 2150 FOC	0	0	14	0	0	0	0	0	0	65,435
33 1010-29200 Law Library	0	0	0	0	0	0	0	0	0	10,627
35 1010-29400 Probate Court	0	0	0	0	0	0	0	0	0	104,398
38 1010-17100 County Executive	0	0	0	0	0	0	0	0	0	36,118
39 1010-21500 Clerk	0	0	14	0	0	0	0	0	0	67,751
45 1010-25700 Equalization Department	0	0	0	0	0	0	0	0	0	10,050
48 1010-296XX Prosecuting Attorney	0	0	116	0	0	0	0	0	0	89,379
50 1010-71100 Register of Deeds	0	0	8	0	0	0	0	0	0	26,956
53 1010-27102 Department of Public Defe	0	0	0	0	0	0	0	0	0	21,109
54 1010-44200 Drain Commissioner	0	0	0	0	0	0	0	0	0	27,568
59 1010-24501 County Survey/Remonum	0	0	0	0	0	0	0	0	0	807
60 1010-27303 Bldg Auth-MH Grp Home,l	0	3,705	0	0	0	0	0	0	0	3,705
61 1010-27309 Bldg Auth-MH Grp Home,z	0	3,705	0	0	0	0	0	0	0	3,705
62 1010-27310 Bldg Auth-MH Grp Home,l	0	3,705	0	0	0	0	0	0	0	3,705
63 1010-27311 Bldg Auth-MH Grp Home,l	0	3,705	0	0	0	0	0	0	0	3,705
64 1010-27312 Bldg Auth-MH Grp Home,l	0	3,705	0	0	0	0	0	0	0	3,705
65 1010-27319 Bldg Auth-MH Grp Home,l	0	3,705	0	0	0	0	0	0	0	3,705
66 1010-27320 Bldg Auth-MH Grp Home,c	0	3,705	0	0	0	0	0	0	0	3,705
67 1010-27321 Bldg Auth-MH Grp Home,u	0	3,705	0	0	0	0	0	0	0	3,705
68 1010-27322 Bldg Auth-MH Grp Home,u	0	3,705	0	0	0	0	0	0	0	3,705
70 1010-71000 M.S.U. Extension	0	0	0	0	0	0	0	19	0	35,949
71 1010-71800 Environmental Affairs	0	0	0	0	0	0	0	0	0	8,665
76 1010-28800 Geographic Information Sy	0	0	0	0	0	0	0	0	0	3,662

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
113 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$918
118 1010-43000 Animal Services & Adoptic	0	0	0	0	17,994	0	0	567	0	18,561
133 1010-72101 Transportation Planning	0	0	0	0	0	0	0	0	0	7,324
139 1010-75700 Community Center	0	0	0	0	0	0	0	0	0	85,926
142 1010-76150 Fairgrounds	0	0	0	0	0	0	0	0	0	29,592
143 1010-762XX Civic Arena	66,067	0	0	0	0	0	0	0	0	66,067
144 1010-76300 Pinconning Park	0	0	0	0	0	0	0	0	0	24,433
145 1010-79000 Library	0	0	0	0	0	0	0	35	0	35
150 2210 Health Dept - Dist Health	0	0	0	0	0	0	0	0	0	200,060
153 2380 Gypsy Moth Control Fund	0	0	0	0	0	0	0	0	0	8,723
154 2400 Mosquito Control Fund	0	0	0	0	13,889	0	0	212	0	14,101
158 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	27,416
167 2740 Community Corrections Fund	0	0	0	0	0	0	0	0	0	1,628
168 2760 Department On Aging Fund	0	0	0	0	4,295	0	0	0	0	66,611
184 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	34,402
186 2930 Soldier's Relief	0	0	0	0	0	0	0	0	0	21,180
192 5090-75600 Public Golf Course	0	0	0	0	0	7,726	0	0	0	7,726
200 5950 Commissary Fund	0	0	0	0	0	0	0	0	0	1,598
201 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	0	0	0	0	0	0	1,413
212 7310-27400 Retirement System Fund	0	0	0	0	0	0	0	0	0	10,612
225 Bay City Department of Public Safety	0	0	0	0	0	0	0	0	0	60,681
226 Other	0	0	0	0	50,603	0	0	0	0	107,155
Total	\$66,067	\$33,348	\$256	\$13,038	\$86,780	\$7,726	\$0	\$1,001	\$0	\$2,295,870

**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 2023
10/3/2024

A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description		Amount	General Admin	Civil Counsel	Legal Fees	General Government
Personnel Costs						
Salaries	S1	289,936	0	289,936	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	123,559	0	123,559	0	0
Subtotal - Personnel Costs		413,495	0	413,495	0	0
Services & Supplies Cost						
Termination Pay	D	0	0	0	0	0
72700 Office Supplies	S	428	0	428	0	0
72702 Book Supplies	S	431	0	431	0	0
72800 Printing and Binding	S	0	0	0	0	0
72900 Postage	S	95	0	95	0	0
74200 Food Supplies	S	191	0	191	0	0
74800 Kitchen Supplies	S	59	0	59	0	0
75100 Computer Supplies	S	99	0	99	0	0
75500 Conference/Meeting Supplies	S	0	0	0	0	0
79900 Other Supplies	S	164	0	164	0	0
81301 Internet/Cable Services	S	3,139	0	3,139	0	0
81600 Appraisal Fees	S	0	0	0	0	0
81700 Legal Fees	P	21,432	0	0	8,375	13,057
82000 Memberships and Dues	S	3,564	0	3,564	0	0
83100 Other Services & Charges	S	0	0	0	0	0
82900 Filing Fees	S	0	0	0	0	0
85200 Telephone	S	255	0	255	0	0
86100 Conference Fees & Expenses	S	1,721	0	1,721	0	0
86500 State Travel Mileage	S	1,300	0	1,300	0	0
86600 Local Travel Mileage	S	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,295	0	1,295	0	0
95500 Miscellaneous	S	7	0	7	0	0
98306 Leases Other - GASB96	D	20,434	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description	Amount	General Admin	Civil Counsel	Legal Fees	General Government
99126 Principal Pymt Capital Lease (G D	2,159	0	0	0	0
99426 Lease Interest Pymt (GASB 96) D	140	0	0	0	0
Computer Hardware Expense S	0	0	0	0	0
67601 Reimbursement - Individuals P	0	0	0	0	0
67607 Reimbursement - FOIA Request P	1,594	1,594	0	0	0
69106 Other Fin Source Leases - GAS D	(20,434)	0	0	0	0
Subtotal - Services & Supplies	38,073	1,594	12,748	8,375	13,057
Department Cost Total	451,568	1,594	426,243	8,375	13,057
Adjustments to Cost					
Termination Pay D	0	0	0	0	0
98306 Leases Other - GASB96 D	(20,434)	0	0	0	0
99126 Principal Pymt Capital Lease (G D	(2,159)	0	0	0	0
99426 Lease Interest Pymt (GASB 96) D	(140)	0	0	0	0
69106 Other Fin Source Leases - GAS D	20,434	0	0	0	0
Subtotal - Adjustments	(2,299)	0	0	0	0
Total Costs After Adjustments	449,269	1,594	426,243	8,375	13,057
General Admin Distribution		(1,594)	1,518	30	46
Grand Total	\$449,269		\$427,760	\$8,405	\$13,104
				not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$71	\$1	\$2
Subtotal - Building Depreciation	74	0	71	1	2
2 Imaging Equipment	813	1	775	15	24
2 Telephone Equipment	125	0	120	2	4
Subtotal - Equipment Depreciation	939	1	895	18	27
3 Cash Receipts	370	101	448	9	14
3 Bank Reconciliation	556	148	670	13	21
Subtotal - 1010-25300 Treasurer	926	248	1,119	22	34
4 Annual Audit	522	169	658	13	20
Subtotal - 1010-10100 Board of Comm	522	169	658	13	20
5 Accounting	2,185	466	2,524	50	77
5 Payroll	0	0	0	0	0
5 Contract Serv.	319	83	383	8	12
Subtotal - 1010-19100 Accounting Dep	2,504	549	2,907	57	89
6 Payroll	1,660	248	1,817	36	56
Subtotal - 1010-20200 Payroll	1,660	248	1,817	36	56
7 Accts Payable	100	30	125	2	4
7 General Accounting	263	81	328	6	10
Subtotal - 1010-21200 Budget Departm	364	112	453	9	14
8 Admin Services	315	253	540	11	17
Subtotal - 1010-27200 Administrative S	315	253	540	11	17
9 Tech Support	2,072	301	2,259	44	69
9 Network/Server	6,118	807	6,593	130	202
9 Imaging	517	73	562	11	17
9 Direct Support	(48)	(6)	(52)	(1)	(2)
Subtotal - 1010-22800 Information Sys	8,659	1,174	9,362	184	287
10 Accounting	1,296	153	1,379	27	42

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
Subtotal - Financial System MUNIS	\$1,296	\$153	\$1,379	\$27	\$42
11 Purchasing	1,149	335	1,413	28	43
Subtotal - 1010-23300 Purchasing	1,149	335	1,413	28	43
12 County Building	4,608	1,044	5,381	106	165
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	4,608	1,044	5,381	106	165
14 Human Resources	0	1,881	1,791	35	55
14 Labor Relations	0	282	268	5	8
14 Education and Training	0	5	5	0	0
Subtotal - 1010-27000 Personnel & Err	0	2,168	2,064	41	63
15 Mail Services	0	17	16	0	0
15 Office Max Rebate	0	(98)	(94)	(2)	(3)
Subtotal - 1010-24900 Printing/Postage	0	(81)	(77)	(2)	(2)
18 County Building	0	26	25	0	1
Subtotal - 1010-75112 Parks/Recreatio	0	26	25	0	1
19 General Liability	0	1,162	1,106	22	34
19 County Building	0	239	227	4	7
Subtotal - 1010-20300 Risk Manageme	0	1,400	1,333	26	41
20 Wellness Program	0	530	505	10	15
Subtotal - 1010-20350 Wellness Progr	0	530	505	10	15
21 Current Retiree Fringe Benefits	0	15,191	14,464	284	443
21 Future Retiree Fringe Benefits	0	1	1	0	0
21 Term Payoff	0	1,852	1,763	35	54
Subtotal - 1010-20500 Retirees Health/	0	17,045	16,229	319	497
Total Incoming	23,016	25,373	46,073	905	1,411
C. Total Allocated		\$497,658	\$473,833	\$9,310	\$14,515
			95.21%	1.87%	2.92%

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	6,771.13	3.45%	\$15,528	\$0	\$15,528	\$0	\$15,528
4 1010-10100 Board of Commissioners	24,644.10	12.57%	56,517	0	56,517	0	56,517
5 1010-19100 Accounting Department	4,993.71	2.55%	11,452	0	11,452	0	11,452
8 1010-27200 Administrative Services	1,608.14	0.82%	3,688	0	3,688	0	3,688
9 1010-22800 Information Systems Divis	4,274.27	2.18%	9,802	0	9,802	0	9,802
11 1010-23300 Purchasing	3,470.20	1.77%	7,958	0	7,958	0	7,958
12 1010-26500 Buildings and Grounds	10,325.97	5.27%	23,681	0	23,681	0	23,681
14 1010-27000 Personnel & Employee Re	13,570.48	6.92%	31,121	0	31,121	2,342	33,463
16 1010-30100 Sheriff's Office	9,521.90	4.86%	21,837	0	21,837	1,643	23,480
17 1010-75110 Recreation & Facilities	7,659.84	3.91%	17,566	0	17,566	1,322	18,888
23 1010-28300 Circuit Court	2,313.47	1.18%	5,306	0	5,306	399	5,705
31 1010-28900 & 2150 FOC	888.71	0.45%	2,038	0	2,038	153	2,191
35 1010-29400 Probate Court	888.71	0.45%	2,038	0	2,038	153	2,191
38 1010-17100 County Executive	25,363.53	12.94%	58,167	0	58,167	4,377	62,544
39 1010-21500 Clerk	5,621.45	2.87%	12,892	0	12,892	970	13,862
45 1010-25700 Equalization Department	1,608.14	0.82%	3,688	0	3,688	278	3,965
48 1010-296XX Prosecuting Attorney	1,424.76	0.73%	3,267	0	3,267	246	3,513
50 1010-71100 Register of Deeds	804.07	0.41%	1,844	0	1,844	139	1,983
51 1010-27100 Department of Criminal De	536.05	0.27%	1,229	0	1,229	93	1,322
71 1010-71800 Environmental Affairs	268.02	0.14%	615	0	615	46	661
76 1010-28800 Geographic Information Sy	268.02	0.14%	615	0	615	46	661
114 1010-42601 Local Emergency Planninç	268.02	0.14%	615	0	615	46	661
118 1010-43000 Animal Services & Adoptic	3,752.34	1.91%	8,605	0	8,605	648	9,253
133 1010-72101 Transportation Planning	268.02	0.14%	615	0	615	46	661
150 2210 Health Dept - Dist Health	10,890.24	5.55%	24,975	0	24,975	1,879	26,854
154 2400 Mosquito Control Fund	980.40	0.50%	2,248	0	2,248	169	2,418
158 2610 911 Service Fund	2,849.52	1.45%	6,535	0	6,535	492	7,027
167 2740 Community Corrections Fund	2,313.47	1.18%	5,306	0	5,306	399	5,705
168 2760 Department On Aging Fund	5,797.78	2.96%	13,296	0	13,296	1,001	14,297
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,516.45	0.77%	3,478	0	3,478	262	3,739
186 2930 Soldier's Relief	804.07	0.41%	1,844	0	1,844	139	1,983
212 7310-27400 Retirement System Fund	39,371.26	20.08%	90,291	0	90,291	6,794	97,085
217 8010 Drain	444.35	0.23%	1,019	0	1,019	77	1,096
Subtotal	196,080.59	100.00%	449,675	0	449,675	24,159	473,833
Direct Bills					0		0
Total					\$449,675		\$473,833

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Legal Fees Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
226 Other	100	100.00%	\$8,835	\$0	\$8,835	\$475	\$9,310
Subtotal	100	100.00%	8,835	0	8,835	475	9,310
Direct Bills					0		0
Total					\$8,835		\$9,310

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:13 1010-26600 Corporation Counsel

Department	Civil Counsel	Legal Fees	General Government	Total
3 1010-25300 Treasurer	\$15,528	\$0	\$0	\$15,528
4 1010-10100 Board of Commissioners	56,517	0	0	56,517
5 1010-19100 Accounting Department	11,452	0	0	11,452
8 1010-27200 Administrative Services	3,688	0	0	3,688
9 1010-22800 Information Systems Divis	9,802	0	0	9,802
11 1010-23300 Purchasing	7,958	0	0	7,958
12 1010-26500 Buildings and Grounds	23,681	0	0	23,681
14 1010-27000 Personnel & Employee Re	33,463	0	0	33,463
16 1010-30100 Sheriff's Office	23,480	0	0	23,480
17 1010-75110 Recreation & Facilities	18,888	0	0	18,888
23 1010-28300 Circuit Court	5,705	0	0	5,705
31 1010-28900 & 2150 FOC	2,191	0	0	2,191
35 1010-29400 Probate Court	2,191	0	0	2,191
38 1010-17100 County Executive	62,544	0	0	62,544
39 1010-21500 Clerk	13,862	0	0	13,862
45 1010-25700 Equalization Department	3,965	0	0	3,965
48 1010-296XX Prosecuting Attorney	3,513	0	0	3,513
50 1010-71100 Register of Deeds	1,983	0	0	1,983
51 1010-27100 Department of Criminal De	1,322	0	0	1,322
71 1010-71800 Environmental Affairs	661	0	0	661
76 1010-28800 Geographic Information S	661	0	0	661
114 1010-42601 Local Emergency Plannin	661	0	0	661
118 1010-43000 Animal Services & Adoptic	9,253	0	0	9,253
133 1010-72101 Transportation Planning	661	0	0	661
150 2210 Health Dept - Dist Health	26,854	0	0	26,854
154 2400 Mosquito Control Fund	2,418	0	0	2,418
158 2610 911 Service Fund	7,027	0	0	7,027
167 2740 Community Corrections Fund	5,705	0	0	5,705
168 2760 Department On Aging Fund	14,297	0	0	14,297
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,739	0	0	3,739
186 2930 Soldier's Relief	1,983	0	0	1,983
212 7310-27400 Retirement System Fund	97,085	0	0	97,085
217 8010 Drain	1,096	0	0	1,096
226 Other	0	9,310	0	9,310
Total	\$473,833	\$9,310	\$0	\$483,143

**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 2023
10/3/2024

A. Department Costs

Dept:14 1010-27000 Personnel & Employee Relations

Description		Amount	General Admin	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
Personnel Costs										
Salaries	S1	165,616	17,771	88,009	37,231	0	0	22,607	0	0
<i>Salary % Split</i>			<i>10.73%</i>	<i>53.14%</i>	<i>22.48%</i>	<i>.00%</i>	<i>.00%</i>	<i>13.65%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	72,777	7,809	38,674	16,360	0	0	9,934	0	0
Subtotal - Personnel Costs		238,393	25,580	126,682	53,591	0	0	32,541	0	0
Services & Supplies Cost										
71200 Termination Pay	D	267	0	0	0	0	0	0	0	0
72700 Office Supplies	S	1,125	121	598	253	0	0	154	0	0
72800 Printing And Binding	S	191	21	102	43	0	0	26	0	0
72900 Postage	S	745	80	396	167	0	0	102	0	0
74200 Food Supplies	S	96	10	51	22	0	0	13	0	0
74800 Kitchen Supplies	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	87	9	46	20	0	0	12	0	0
79900 Other Supplies	S	610	65	324	137	0	0	83	0	0
80100 Professional Services	S	3,477	373	1,848	782	0	0	475	0	0
81700 Legal Fees	S	20,187	2,166	10,727	4,538	0	0	2,756	0	0
80200 Contractual Services	S	0	0	0	0	0	0	0	0	0
82000 Memberships And Dues	S	1,053	113	560	237	0	0	144	0	0
83500 Health Services	P	5,635	0	5,635	0	0	0	0	0	0
85200 Telephone	S	313	34	166	70	0	0	43	0	0
86100 Conference Fees & Expenses	S	2,156	231	1,146	485	0	0	294	0	0
90000 Printing/Publishing/Advertising	S	300	32	159	67	0	0	41	0	0
86500 State Travel Mileage	S	1,034	111	549	232	0	0	141	0	0
94600 Equipment Rental	S	81	9	43	18	0	0	11	0	0
94601 Equipment Rental-Copy Machir	S	2,121	228	1,127	477	0	0	289	0	0
96000 Education and Training	P	381	0	0	0	381	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
Subtotal - Services & Supplies		39,860	3,603	23,478	7,548	381	0	4,583	0	0
Department Cost Total		278,253	29,182	150,160	61,139	381	0	37,124	0	0
Adjustments to Cost										
71200 Termination Pay	D	(267)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	(267)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	277,986	29,182	150,160	61,139	381	0	37,124	0	0
General Admin Distribution		(29,182)	17,612	7,171	45	0	4,354	0	0
Grand Total	\$277,986		\$167,772	\$68,310	\$426	\$0	\$41,478	\$0	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$221	\$90	\$1	\$0	\$55	\$0	\$0
Subtotal - Building Depreciation	366	1	221	90	1	0	55	0	0
2 Imaging Equipment	813	1	491	200	1	0	121	0	0
2 Telephone Equipment	125	0	76	31	0	0	19	0	0
Subtotal - Equipment Depreciation	939	1	567	231	1	0	140	0	0
3 Bank Reconciliation	325	86	248	101	1	0	61	0	0
Subtotal - 1010-25300 Treasurer	325	86	248	101	1	0	61	0	0
4 Annual Audit	478	155	382	156	1	0	94	0	0
Subtotal - 1010-10100 Board of Comm	478	155	382	156	1	0	94	0	0
5 Accounting	2,003	427	1,467	597	4	0	363	0	0
5 Payroll	0	0	0	0	0	0	0	0	0
5 Contract Serv.	744	193	566	230	1	0	140	0	0
Subtotal - 1010-19100 Accounting Dep	2,747	621	2,032	828	5	0	502	0	0
6 Payroll	1,170	175	812	331	2	0	201	0	0
Subtotal - 1010-20200 Payroll	1,170	175	812	331	2	0	201	0	0
7 Accts Payable	138	42	109	44	0	0	27	0	0
7 General Accounting	241	75	191	78	0	0	47	0	0
Subtotal - 1010-21200 Budget Departm	380	116	299	122	1	0	74	0	0
8 Admin Services	222	178	241	98	1	0	60	0	0
Subtotal - 1010-27200 Administrative S	222	178	241	98	1	0	60	0	0
9 Tech Support	23,919	3,470	16,530	6,730	42	0	4,087	0	0
9 Network/Server	4,313	569	2,946	1,200	7	0	728	0	0
9 Specific Services	12,393	1,657	8,479	3,452	22	0	2,096	0	0
9 Imaging	517	73	356	145	1	0	88	0	0
9 Direct Support	(2,970)	(385)	(2,025)	(824)	(5)	0	(501)	0	0
Subtotal - 1010-22800 Information Sys	38,172	5,384	26,287	10,703	67	0	6,499	0	0
10 Accounting	1,188	140	801	326	2	0	198	0	0

**Bay County, MI
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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
Subtotal - Financial System MUNIS	\$1,188	\$140	\$801	\$326	\$2	\$0	\$198	\$0	\$0
11 Purchasing	2,069	603	1,613	657	4	0	399	0	0
Subtotal - 1010-23300 Purchasing	2,069	603	1,613	657	4	0	399	0	0
12 County Building	22,675	5,138	16,786	6,835	43	0	4,150	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	22,675	5,138	16,786	6,835	43	0	4,150	0	0
13 Civil Counsel	31,121	2,342	20,196	8,223	51	0	4,993	0	0
Subtotal - 1010-26600 Corporation Cot	31,121	2,342	20,196	8,223	51	0	4,993	0	0
14 Human Resources	0	1,326	800	326	2	0	198	0	0
14 Labor Relations	0	564	340	139	1	0	84	0	0
14 Education and Training	0	3	2	1	0	0	1	0	0
Subtotal - 1010-27000 Personnel & Err	0	1,894	1,143	465	3	0	283	0	0
15 Mail Services	0	133	80	33	0	0	20	0	0
15 Office Max Rebate	0	(110)	(66)	(27)	(0)	0	(16)	0	0
Subtotal - 1010-24900 Printing/Postage	0	23	14	6	0	0	3	0	0
18 County Building	0	130	78	32	0	0	19	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	130	78	32	0	0	19	0	0
19 General Liability	0	819	494	201	1	0	122	0	0
19 County Building	0	1,174	709	288	2	0	175	0	0
Subtotal - 1010-20300 Risk Manageme	0	1,993	1,203	490	3	0	297	0	0
20 Wellness Program	0	374	226	92	1	0	56	0	0
Subtotal - 1010-20350 Wellness Progr	0	374	226	92	1	0	56	0	0
21 Current Retiree Fringe Benefits	0	15,191	9,168	3,733	23	0	2,267	0	0
21 Future Retiree Fringe Benefits	0	1	1	0	0	0	0	0	0
21 Term Payoff	0	828	499	203	1	0	123	0	0
Subtotal - 1010-20500 Retirees Health/	0	16,020	9,669	3,937	25	0	2,390	0	0
Total Incoming	101,852	35,372	82,818	33,720	210	0	20,475	0	0
C. Total Allocated		\$415,209	\$250,590	\$102,030	\$636	\$0	\$61,953	\$0	\$0
			60.35%	24.57%	0.15%		14.92%		

Bay County, MI
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Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7.00	1.44%	\$3,292	\$0	\$3,292	\$0	\$3,292
4 1010-10100 Board of Commissioners	10.94	2.24%	5,145	0	5,145	0	5,145
5 1010-19100 Accounting Department	5.41	1.11%	2,544	0	2,544	0	2,544
6 1010-20200 Payroll	2.15	0.44%	1,011	0	1,011	0	1,011
7 1010-21200 Budget Department	2.00	0.41%	941	0	941	0	941
9 1010-22800 Information Systems Divis	9.00	1.85%	4,233	0	4,233	0	4,233
11 1010-23300 Purchasing	0.99	0.20%	466	0	466	0	466
12 1010-26500 Buildings and Grounds	19.01	3.90%	8,940	0	8,940	0	8,940
13 1010-26600 Corporation Counsel	4.00	0.82%	1,881	0	1,881	0	1,881
14 1010-27000 Personnel & Employee Re	2.82	0.58%	1,326	0	1,326	0	1,326
16 1010-30100 Sheriff's Office	52.25	10.72%	24,572	0	24,572	2,630	27,202
17 1010-75110 Recreation & Facilities	1.00	0.21%	470	0	470	50	521
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	1,162	0	1,162	124	1,286
20 1010-20350 Wellness Program	1.00	0.21%	470	0	470	50	521
23 1010-28300 Circuit Court	12.73	2.61%	5,987	0	5,987	641	6,627
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	470	0	470	50	521
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	353	0	353	38	390
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	245	0	245	26	271
28 1010-28600 District Court	18.52	3.80%	8,710	0	8,710	932	9,642
29 1010-28700 District Court Adult Probat	7.00	1.44%	3,292	0	3,292	352	3,644
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	235	0	235	25	260
31 1010-28900 & 2150 FOC	26.54	5.44%	12,481	0	12,481	1,336	13,817
34 1010-28299 Jury/Judicial Council	1.00	0.21%	470	0	470	50	521
35 1010-29400 Probate Court	11.94	2.45%	5,615	0	5,615	601	6,216
38 1010-17100 County Executive	2.60	0.53%	1,223	0	1,223	131	1,354
39 1010-21500 Clerk	4.00	0.82%	1,881	0	1,881	201	2,082
40 1010-22900 Community Outreach / Me	1.00	0.21%	470	0	470	50	521
45 1010-25700 Equalization Department	2.71	0.56%	1,274	0	1,274	136	1,411
48 1010-296XX Prosecuting Attorney	17.80	3.65%	8,371	0	8,371	896	9,267
50 1010-71100 Register of Deeds	4.73	0.97%	2,224	0	2,224	238	2,462
53 1010-27102 Department of Public Defe	1.00	0.21%	470	0	470	50	521
54 1010-44200 Drain Commissioner	7.17	1.47%	3,372	0	3,372	361	3,733
71 1010-71800 Environmental Affairs	2.00	0.41%	941	0	941	101	1,041
76 1010-28800 Geographic Information S)	1.64	0.34%	771	0	771	83	854
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	470	0	470	50	521
79 1010-31500 Secondary Road Patrol	19.16	3.93%	9,011	0	9,011	964	9,975
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	1,411	0	1,411	151	1,562
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	414	0	414	44	458
83 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.41%	941	0	941	101	1,041
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	734	0	734	79	812
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	470	0	470	50	521
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	1,411	0	1,411	151	1,562

**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
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$470	\$0	\$470	\$50	\$521
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	470	0	470	50	521
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	470	0	470	50	521
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	941	0	941	101	1,041
93 1010-31700 Township Road Patrol	2.00	0.41%	941	0	941	101	1,041
102 1010-33100 Marine Law Enforcement C	0.57	0.12%	268	0	268	29	297
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	470	0	470	50	521
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	550	0	550	59	609
139 1010-75700 Community Center	3.74	0.77%	1,759	0	1,759	188	1,947
143 1010-762XX Civic Arena	6.28	1.29%	2,953	0	2,953	316	3,269
144 1010-76300 Pinconning Park	3.25	0.67%	1,528	0	1,528	164	1,692
150 2210 Health Dept - Dist Health	38.13	7.82%	17,932	0	17,932	1,919	19,851
151 2210-605XX Bioterrorism	3.78	0.78%	1,778	0	1,778	190	1,968
152 2340 Animal Service Adoption Millage	7.83	1.61%	3,682	0	3,682	394	4,076
153 2380 Gypsy Moth Control Fund	2.00	0.41%	941	0	941	101	1,041
154 2400 Mosquito Control Fund	13.35	2.74%	6,278	0	6,278	672	6,950
157 2600 Indigent Defense Fund	11.46	2.35%	5,389	0	5,389	577	5,966
158 2610 911 Service Fund	19.81	4.06%	9,316	0	9,316	997	10,313
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	353	0	353	38	390
167 2740 Community Corrections Fund	2.67	0.55%	1,256	0	1,256	134	1,390
168 2760 Department On Aging Fund	45.80	9.40%	21,539	0	21,539	2,305	23,844
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	10,012	0	10,012	1,072	11,084
179 2920-66401 Youth & Family Support S	0.75	0.15%	353	0	353	38	390
181 2920-66500 Intensive Probation	4.80	0.98%	2,257	0	2,257	242	2,499
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	941	0	941	101	1,041
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	941	0	941	101	1,041
186 2930 Soldier's Relief	1.49	0.31%	701	0	701	75	776
192 5090-75600 Public Golf Course	3.65	0.75%	1,717	0	1,717	184	1,900
194 5090-75602 Public Golf Course-Club	3.93	0.81%	1,848	0	1,848	198	2,046
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	287	0	287	31	318
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	263	0	263	28	292
212 7310-27400 Retirement System Fund	1.00	0.21%	470	0	470	50	521
Subtotal	487.46	100.00%	229,243	0	229,243	21,348	250,590
Direct Bills					0		0
Total					\$229,243		\$250,590

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

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10/3/2024

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	1.21%	\$1,128	\$0	\$1,128	\$0	\$1,128
4 1010-10100 Board of Commissioners	11	1.66%	1,551	0	1,551	0	1,551
5 1010-19100 Accounting Department	16	2.42%	2,256	0	2,256	0	2,256
6 1010-20200 Payroll	4	0.60%	564	0	564	0	564
7 1010-21200 Budget Department	1	0.15%	141	0	141	0	141
8 1010-27200 Administrative Services	1	0.15%	141	0	141	0	141
9 1010-22800 Information Systems Divis	7	1.06%	987	0	987	0	987
12 1010-26500 Buildings and Grounds	35	5.29%	4,935	0	4,935	0	4,935
13 1010-26600 Corporation Counsel	2	0.30%	282	0	282	0	282
14 1010-27000 Personnel & Employee Re	4	0.60%	564	0	564	0	564
16 1010-30100 Sheriff's Office	11	1.66%	1,551	0	1,551	167	1,718
17 1010-75110 Recreation & Facilities	4	0.60%	564	0	564	61	625
18 1010-75112 Parks/Recreation Mainten:	3	0.45%	423	0	423	46	468
23 1010-28300 Circuit Court	19	2.87%	2,679	0	2,679	288	2,967
28 1010-28600 District Court	19	2.87%	2,679	0	2,679	288	2,967
29 1010-28700 District Court Adult Probat	8	1.21%	1,128	0	1,128	121	1,249
31 1010-28900 & 2150 FOC	28	4.23%	3,948	0	3,948	425	4,373
34 1010-28299 Jury/Judicial Council	6	0.91%	846	0	846	91	937
35 1010-29400 Probate Court	25	3.78%	3,525	0	3,525	379	3,904
38 1010-17100 County Executive	17	2.57%	2,397	0	2,397	258	2,655
39 1010-21500 Clerk	6	0.91%	846	0	846	91	937
45 1010-25700 Equalization Department	2	0.30%	282	0	282	30	312
48 1010-296XX Prosecuting Attorney	21	3.17%	2,961	0	2,961	319	3,279
50 1010-71100 Register of Deeds	5	0.76%	705	0	705	76	781
51 1010-27100 Department of Criminal De	7	1.06%	987	0	987	106	1,093
54 1010-44200 Drain Commissioner	8	1.21%	1,128	0	1,128	121	1,249
71 1010-71800 Environmental Affairs	7	1.06%	987	0	987	106	1,093
79 1010-31500 Secondary Road Patrol	41	6.19%	5,781	0	5,781	622	6,403
101 1010-32500 911 Central Dispatch	28	4.23%	3,948	0	3,948	425	4,373
103 1010-33101 Marine Safety	22	3.32%	3,102	0	3,102	334	3,436
111 1010-35100 Corrections Department / .	51	7.70%	7,191	0	7,191	774	7,964
118 1010-43000 Animal Services & Adoptic	10	1.51%	1,410	0	1,410	152	1,562
130 1010-68900 Veterans Relief	3	0.45%	423	0	423	46	468
135 1010-75100 Recreation/Parks Departm	4	0.60%	564	0	564	61	625
139 1010-75700 Community Center	3	0.45%	423	0	423	46	468
143 1010-762XX Civic Arena	16	2.42%	2,256	0	2,256	243	2,499
150 2210 Health Dept - Dist Health	49	7.40%	6,909	0	6,909	743	7,652
154 2400 Mosquito Control Fund	25	3.78%	3,525	0	3,525	379	3,904
157 2600 Indigent Defense Fund	4	0.60%	564	0	564	61	625
168 2760 Department On Aging Fund	78	11.78%	10,998	0	10,998	1,183	12,181
184 Juvenile Detention Building Use	27	4.08%	3,807	0	3,807	410	4,216
192 5090-75600 Public Golf Course	4	0.60%	564	0	564	61	625

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Labor Relations Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
194 5090-75602 Public Golf Course-Club	7	1.06%	\$987	\$0	\$987	\$106	\$1,093
226 Other	5	0.76%	705	0	705	76	781
Subtotal	662	100.00%	93,338	0	93,338	8,692	102,030
Direct Bills					0		0
Total					\$93,338		\$102,030

Basis Units: Union FTEs
Source: Union Roster

**Bay County, MI
Cost Allocation Plan**

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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	7.00	1.44%	\$8	\$0	\$8	\$0	\$8
4 1010-10100 Board of Commissioners	10.94	2.24%	13	0	13	0	13
5 1010-19100 Accounting Department	5.41	1.11%	6	0	6	0	6
6 1010-20200 Payroll	2.15	0.44%	3	0	3	0	3
7 1010-21200 Budget Department	2.00	0.41%	2	0	2	0	2
9 1010-22800 Information Systems Divis	9.00	1.85%	11	0	11	0	11
11 1010-23300 Purchasing	0.99	0.20%	1	0	1	0	1
12 1010-26500 Buildings and Grounds	19.01	3.90%	23	0	23	0	23
13 1010-26600 Corporation Counsel	4.00	0.82%	5	0	5	0	5
14 1010-27000 Personnel & Employee Re	2.82	0.58%	3	0	3	0	3
16 1010-30100 Sheriff's Office	52.25	10.72%	62	0	62	7	69
17 1010-75110 Recreation & Facilities	1.00	0.21%	1	0	1	0	1
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	3	0	3	0	3
20 1010-20350 Wellness Program	1.00	0.21%	1	0	1	0	1
23 1010-28300 Circuit Court	12.73	2.61%	15	0	15	2	17
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	1	0	1	0	1
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	1	0	1	0	1
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	1	0	1	0	1
28 1010-28600 District Court	18.52	3.80%	22	0	22	2	24
29 1010-28700 District Court Adult Probat	7.00	1.44%	8	0	8	1	9
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	1	0	1	0	1
31 1010-28900 & 2150 FOC	26.54	5.44%	32	0	32	3	35
34 1010-28299 Jury/Judicial Council	1.00	0.21%	1	0	1	0	1
35 1010-29400 Probate Court	11.94	2.45%	14	0	14	2	16
38 1010-17100 County Executive	2.60	0.53%	3	0	3	0	3
39 1010-21500 Clerk	4.00	0.82%	5	0	5	1	5
40 1010-22900 Community Outreach / Me	1.00	0.21%	1	0	1	0	1
45 1010-25700 Equalization Department	2.71	0.56%	3	0	3	0	4
48 1010-296XX Prosecuting Attorney	17.80	3.65%	21	0	21	2	24
50 1010-71100 Register of Deeds	4.73	0.97%	6	0	6	1	6
53 1010-27102 Department of Public Defe	1.00	0.21%	1	0	1	0	1
54 1010-44200 Drain Commissioner	7.17	1.47%	9	0	9	1	9
71 1010-71800 Environmental Affairs	2.00	0.41%	2	0	2	0	3
76 1010-28800 Geographic Information S)	1.64	0.34%	2	0	2	0	2
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	1	0	1	0	1
79 1010-31500 Secondary Road Patrol	19.16	3.93%	23	0	23	2	25
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	4	0	4	0	4
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	1	0	1	0	1
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	2	0	2	0	3
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	2	0	2	0	2
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	1	0	1	0	1
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	4	0	4	0	4

**Bay County, MI
Cost Allocation Plan**

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10/3/2024

Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$1	\$0	\$1	\$0	\$1
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	1	0	1	0	1
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	1	0	1	0	1
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	2	0	2	0	3
93 1010-31700 Township Road Patrol	2.00	0.41%	2	0	2	0	3
102 1010-33100 Marine Law Enforcement C	0.57	0.12%	1	0	1	0	1
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	1	0	1	0	1
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	1	0	1	0	2
139 1010-75700 Community Center	3.74	0.77%	4	0	4	0	5
143 1010-762XX Civic Arena	6.28	1.29%	7	0	7	1	8
144 1010-76300 Pinconning Park	3.25	0.67%	4	0	4	0	4
150 2210 Health Dept - Dist Health	38.13	7.82%	45	0	45	5	50
151 2210-605XX Bioterrorism	3.78	0.78%	5	0	5	0	5
152 2340 Animal Service Adoption Millage	7.83	1.61%	9	0	9	1	10
153 2380 Gypsy Moth Control Fund	2.00	0.41%	2	0	2	0	3
154 2400 Mosquito Control Fund	13.35	2.74%	16	0	16	2	18
157 2600 Indigent Defense Fund	11.46	2.35%	14	0	14	1	15
158 2610 911 Service Fund	19.81	4.06%	24	0	24	3	26
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	1	0	1	0	1
167 2740 Community Corrections Fund	2.67	0.55%	3	0	3	0	4
168 2760 Department On Aging Fund	45.80	9.40%	55	0	55	6	60
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	25	0	25	3	28
179 2920-66401 Youth & Family Support S	0.75	0.15%	1	0	1	0	1
181 2920-66500 Intensive Probation	4.80	0.98%	6	0	6	1	6
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	2	0	2	0	3
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	2	0	2	0	3
186 2930 Soldier's Relief	1.49	0.31%	2	0	2	0	2
192 5090-75600 Public Golf Course	3.65	0.75%	4	0	4	0	5
194 5090-75602 Public Golf Course-Club	3.93	0.81%	5	0	5	1	5
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	1	0	1	0	1
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	1	0	1	0	1
212 7310-27400 Retirement System Fund	1.00	0.21%	1	0	1	0	1
Subtotal	487.46	100.00%	582	0	582	54	636
Direct Bills					0		0
Total					\$582		\$636

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Temp Services Allocations

Dept:14 1010-27000 Personnel & Employee Relations

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

Basis Units: Actual Spending
Source: Invoice Detail

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Retirement Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
212 7310-27400 Retirement System Fund	100	100.00%	\$56,675	\$0	\$56,675	\$5,278	\$61,953
Subtotal	100	100.00%	56,675	0	56,675	5,278	61,953
Direct Bills					0		0
Total					\$56,675		\$61,953

Basis Units: Direct to Retirement
Source:

**Bay County, MI
Cost Allocation Plan**

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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
201 6770 Self-Insurance Fund-WC/UC/S&I	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Direct to Workers' Compensation
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:14 1010-27000 Personnel & Employee Relations

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
3 1010-25300 Treasurer	\$3,292	\$1,128	\$8	\$0	\$0	\$0	\$0	\$4,428
4 1010-10100 Board of Commissioners	5,145	1,551	13	0	0	0	0	6,709
5 1010-19100 Accounting Department	2,544	2,256	6	0	0	0	0	4,807
6 1010-20200 Payroll	1,011	564	3	0	0	0	0	1,578
7 1010-21200 Budget Department	941	141	2	0	0	0	0	1,084
8 1010-27200 Administrative Services	0	141	0	0	0	0	0	141
9 1010-22800 Information Systems Divis	4,233	987	11	0	0	0	0	5,230
11 1010-23300 Purchasing	466	0	1	0	0	0	0	467
12 1010-26500 Buildings and Grounds	8,940	4,935	23	0	0	0	0	13,897
13 1010-26600 Corporation Counsel	1,881	282	5	0	0	0	0	2,168
14 1010-27000 Personnel & Employee Re	1,326	564	3	0	0	0	0	1,894
16 1010-30100 Sheriff's Office	27,202	1,718	69	0	0	0	0	28,989
17 1010-75110 Recreation & Facilities	521	625	1	0	0	0	0	1,147
18 1010-75112 Parks/Recreation Mainten:	1,286	468	3	0	0	0	0	1,758
20 1010-20350 Wellness Program	521	0	1	0	0	0	0	522
23 1010-28300 Circuit Court	6,627	2,967	17	0	0	0	0	9,611
24 1010-28301 Circuit Court - SSSPP Gra	521	0	1	0	0	0	0	522
25 1010-28331 Circuit-Adult Drug Court G	390	0	1	0	0	0	0	391
26 1010-28341 Circuit Ct Blog Response I	271	0	1	0	0	0	0	271
28 1010-28600 District Court	9,642	2,967	24	0	0	0	0	12,633
29 1010-28700 District Court Adult Probat	3,644	1,249	9	0	0	0	0	4,903
30 1010-28701 Dist.Ct OWI Treatment Oc	260	0	1	0	0	0	0	261
31 1010-28900 & 2150 FOC	13,817	4,373	35	0	0	0	0	18,225
34 1010-28299 Jury/Judicial Council	521	937	1	0	0	0	0	1,459
35 1010-29400 Probate Court	6,216	3,904	16	0	0	0	0	10,136
38 1010-17100 County Executive	1,354	2,655	3	0	0	0	0	4,012
39 1010-21500 Clerk	2,082	937	5	0	0	0	0	3,025
40 1010-22900 Community Outreach / Me	521	0	1	0	0	0	0	522
45 1010-25700 Equalization Department	1,411	312	4	0	0	0	0	1,727
48 1010-296XX Prosecuting Attorney	9,267	3,279	24	0	0	0	0	12,570
50 1010-71100 Register of Deeds	2,462	781	6	0	0	0	0	3,250
51 1010-27100 Department of Criminal De	0	1,093	0	0	0	0	0	1,093
53 1010-27102 Department of Public Defe	521	0	1	0	0	0	0	522
54 1010-44200 Drain Commissioner	3,733	1,249	9	0	0	0	0	4,992
71 1010-71800 Environmental Affairs	1,041	1,093	3	0	0	0	0	2,137
76 1010-28800 Geographic Information Sy	854	0	2	0	0	0	0	856
77 1010-31100 Circuit Court Warrant Offic	521	0	1	0	0	0	0	522
79 1010-31500 Secondary Road Patrol	9,975	6,403	25	0	0	0	0	16,403
81 1010-31503 2nd Rd Patrol-Bangor Tw	1,562	0	4	0	0	0	0	1,566
82 1010-31504 2nd Rd Patr-Portsmouth	458	0	1	0	0	0	0	459
83 1010-31505 2nd Rd Ptrl-Williams Twp	1,041	0	3	0	0	0	0	1,044

**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
84 1010-31506 2nd Rd Patrol-Monitor Tw	\$812	\$0	\$2	\$0	\$0	\$0	\$0	\$814
85 1010-31507 2nd Rd Patrol - City of	521	0	1	0	0	0	0	522
86 1010-31508 2nd Road Patrol-Pinconni	1,562	0	4	0	0	0	0	1,566
88 1010-31510 Bangor Twps Schools & B	521	0	1	0	0	0	0	522
89 1010-31516 2nd Rd.Pat-Bay City Schc	521	0	1	0	0	0	0	522
90 1010-31517 2nd Patrol-Frankenlust & t	521	0	1	0	0	0	0	522
92 1010-31681 Road Patrol Grant Oct-De	1,041	0	3	0	0	0	0	1,044
93 1010-31700 Township Road Patrol	1,041	0	3	0	0	0	0	1,044
101 1010-32500 911 Central Dispatch	0	4,373	0	0	0	0	0	4,373
102 1010-33100 Marine Law Enforcement (	297	0	1	0	0	0	0	298
103 1010-33101 Marine Safety	0	3,436	0	0	0	0	0	3,436
111 1010-35100 Corrections Department / .	0	7,964	0	0	0	0	0	7,964
113 1010-42600 Off of Emerg Serv-Civil	521	0	1	0	0	0	0	522
118 1010-43000 Animal Services & Adoptic	0	1,562	0	0	0	0	0	1,562
130 1010-68900 Veterans Relief	0	468	0	0	0	0	0	468
135 1010-75100 Recreation/Parks Departnr	609	625	2	0	0	0	0	1,235
139 1010-75700 Community Center	1,947	468	5	0	0	0	0	2,421
143 1010-762XX Civic Arena	3,269	2,499	8	0	0	0	0	5,776
144 1010-76300 Pinconning Park	1,692	0	4	0	0	0	0	1,696
150 2210 Health Dept - Dist Health	19,851	7,652	50	0	0	0	0	27,553
151 2210-605XX Bioterrorism	1,968	0	5	0	0	0	0	1,973
152 2340 Animal Service Adoption Millage	4,076	0	10	0	0	0	0	4,087
153 2380 Gypsy Moth Control Fund	1,041	0	3	0	0	0	0	1,044
154 2400 Mosquito Control Fund	6,950	3,904	18	0	0	0	0	10,872
157 2600 Indigent Defense Fund	5,966	625	15	0	0	0	0	6,606
158 2610 911 Service Fund	10,313	0	26	0	0	0	0	10,339
159 2630 Concealed Pistol Licensing Fd	390	0	1	0	0	0	0	391
167 2740 Community Corrections Fund	1,390	0	4	0	0	0	0	1,394
168 2760 Department On Aging Fund	23,844	12,181	60	0	0	0	0	36,085
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	11,084	0	28	0	0	0	0	11,112
179 2920-66401 Youth & Family Support S	390	0	1	0	0	0	0	391
181 2920-66500 Intensive Probation	2,499	0	6	0	0	0	0	2,505
182 2920-75104 Juv.Community Based Tre	1,041	0	3	0	0	0	0	1,044
183 2920-75105 Juv.Gender Specific Servi	1,041	0	3	0	0	0	0	1,044
184 Juvenile Detention Building Use	0	4,216	0	0	0	0	0	4,216
186 2930 Soldier's Relief	776	0	2	0	0	0	0	778
192 5090-75600 Public Golf Course	1,900	625	5	0	0	0	0	2,530
194 5090-75602 Public Golf Course-Club	2,046	1,093	5	0	0	0	0	3,144
196 5160 100% Tax Payment Fund (DTR)	318	0	1	0	0	0	0	318
197 5180 Delq Prop Tax Foreclosure	292	0	1	0	0	0	0	292
212 7310-27400 Retirement System Fund	521	0	1	0	61,953	0	0	62,475

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
226 Other	\$0	\$781	\$0	\$0	\$0	\$0	\$0	\$781
Total	\$250,590	\$102,030	\$636	\$0	\$61,953	\$0	\$0	\$415,209

**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 2023
10/3/2024

A. Department Costs

Dept:15 1010-24900 Printing/Postage

Description		Amount	General Admin	Mail Services	Office Max Rebate
Personnel Costs					
Salaries	S1	4,596	0	4,596	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	3,327	0	3,327	0
Subtotal - Personnel Costs		7,923	0	7,923	0
Services & Supplies Cost					
72700 Office Supplies	S	13	0	13	0
72801 Printing Press Supplies	S	0	0	0	0
74000 Operating Supplies	S	235	0	235	0
80200 Contractual Services	S	2,301	0	2,301	0
85200 Telephone	S	8	0	8	0
Local Travel Mileage	S	12	0	12	0
93100 Equipment Repair & Maintenance	S	1,435	0	1,435	0
94600 Equipment Rental	S	840	0	840	0
68700 Refunds - Rebates	P	(1,610)	0	0	(1,610)
Subtotal - Services & Supplies		3,234	0	4,844	(1,610)
Department Cost Total		11,157	0	12,767	(1,610)
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		11,157	0	12,767	(1,610)
General Admin Distribution			0	0	0
Grand Total		\$11,157		\$12,767	\$(1,610)

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:15 1010-24900 Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
1 County Building	\$159	\$0	\$182	\$(23)
Subtotal - Building Depreciation	159	0	182	(23)
2 Equipment Depreciation	1,547	1	1,772	(223)
2 Telephone Equipment	63	0	72	(9)
Subtotal - Equipment Depreciation	1,610	1	1,844	(233)
3 Cash Receipts	10	3	15	(2)
3 Bank Reconciliation	48	13	70	(9)
Subtotal - 1010-25300 Treasurer	58	16	84	(11)
4 Annual Audit	242	78	366	(46)
Subtotal - 1010-10100 Board of Comm	242	78	366	(46)
5 Accounting	1,011	216	1,404	(177)
5 Contract Serv.	213	55	307	(39)
Subtotal - 1010-19100 Accounting Dep	1,224	271	1,711	(216)
7 Accts Payable	18	6	27	(3)
7 General Accounting	122	38	183	(23)
Subtotal - 1010-21200 Budget Departm	140	43	210	(26)
10 Accounting	600	71	767	(97)
Subtotal - Financial System MUNIS	600	71	767	(97)
11 Purchasing	230	67	340	(43)
Subtotal - 1010-23300 Purchasing	230	67	340	(43)
12 County Building	9,851	2,232	13,826	(1,744)
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	9,851	2,232	13,826	(1,744)
17 Administrative Support	0	2,779	3,180	(401)
Subtotal - 1010-75110 Recreation & Fa	0	2,779	3,180	(401)
18 County Building	0	56	64	(8)

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:15 1010-24900 Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
Subtotal - 1010-75112 Parks/Recreatio	\$0	\$56	\$64	\$(8)
19 County Building	0	510	584	(74)
Subtotal - 1010-20300 Risk Manageme	0	510	584	(74)
21 Current Retiree Fringe Benefits	0	99	113	(14)
21 Future Retiree Fringe Benefits	0	0	0	(0)
Subtotal - 1010-20500 Retirees Health/	0	99	113	(14)
Total Incoming	14,113	6,223	23,271	(2,935)
C. Total Allocated		\$31,493	\$36,038	\$(4,545)
			114.43%	(14.43)%

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Mail Services Allocations

Dept:15 1010-24900 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	4,148.90	2.57%	\$742	\$0	\$742	\$0	\$742
4 1010-10100 Board of Commissioners	24.44	0.02%	4	0	4	0	4
5 1010-19100 Accounting Department	955.17	0.59%	171	0	171	0	171
6 1010-20200 Payroll	1,813.90	1.12%	324	0	324	0	324
7 1010-21200 Budget Department	241.68	0.15%	43	0	43	0	43
9 1010-22800 Information Systems Divis	142.48	0.09%	25	0	25	0	25
11 1010-23300 Purchasing	49.17	0.03%	9	0	9	0	9
12 1010-26500 Buildings and Grounds	94.51	0.06%	17	0	17	0	17
13 1010-26600 Corporation Counsel	94.95	0.06%	17	0	17	0	17
14 1010-27000 Personnel & Employee Re	744.75	0.46%	133	0	133	0	133
16 1010-30100 Sheriff's Office	4,037.52	2.50%	722	0	722	187	910
17 1010-75110 Recreation & Facilities	0.60	0.00%	0	0	0	0	0
20 1010-20350 Wellness Program	31.80	0.02%	6	0	6	1	7
23 1010-28300 Circuit Court	5,928.41	3.67%	1,060	0	1,060	275	1,336
27 1010-28400 Circuit Court Adult Probati	280.24	0.17%	50	0	50	13	63
28 1010-28600 District Court	15,478.41	9.57%	2,769	0	2,769	719	3,487
29 1010-28700 District Court Adult Probat	987.57	0.61%	177	0	177	46	223
31 1010-28900 & 2150 FOC	16,970.12	10.50%	3,035	0	3,035	788	3,823
34 1010-28299 Jury/Judicial Council	13,904.13	8.60%	2,487	0	2,487	646	3,133
35 1010-29400 Probate Court	6,375.01	3.94%	1,140	0	1,140	296	1,436
38 1010-17100 County Executive	13.47	0.01%	2	0	2	1	3
39 1010-21500 Clerk	4,025.78	2.49%	720	0	720	187	907
40 1010-22900 Community Outreach / Me	4.38	0.00%	1	0	1	0	1
45 1010-25700 Equalization Department	19,441.21	12.03%	3,477	0	3,477	903	4,380
46 1010-26200 Elections	30,810.64	19.06%	5,511	0	5,511	1,431	6,942
48 1010-296XX Prosecuting Attorney	7,694.92	4.76%	1,376	0	1,376	357	1,734
50 1010-71100 Register of Deeds	187.81	0.12%	34	0	34	9	42
53 1010-27102 Department of Public Defe	279.06	0.17%	50	0	50	13	63
54 1010-44200 Drain Commissioner	833.99	0.52%	149	0	149	39	188
70 1010-71000 M.S.U. Extension	171.05	0.11%	31	0	31	8	39
71 1010-71800 Environmental Affairs	12.90	0.01%	2	0	2	1	3
76 1010-28800 Geographic Information Sy	1.26	0.00%	0	0	0	0	0
78 1010-31200 B.A.Y.A.N.E.T.	289.00	0.18%	52	0	52	13	65
123 1010-64800 Medical Examiner	159.85	0.10%	29	0	29	7	36
142 1010-76150 Fairgrounds	1.86	0.00%	0	0	0	0	0
143 1010-762XX Civic Arena	8.61	0.01%	2	0	2	0	2
150 2210 Health Dept - Dist Health	7,756.77	4.80%	1,387	0	1,387	360	1,748
152 2340 Animal Service Adoption Millage	1,090.24	0.67%	195	0	195	51	246
153 2380 Gypsy Moth Control Fund	168.90	0.10%	30	0	30	8	38
154 2400 Mosquito Control Fund	361.54	0.22%	65	0	65	17	81
157 2600 Indigent Defense Fund	2,531.37	1.57%	453	0	453	118	570
158 2610 911 Service Fund	53.69	0.03%	10	0	10	2	12

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Mail Services Allocations

Dept:15 1010-24900 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
168 2760 Department On Aging Fund	7,094.39	4.39%	\$1,269	\$0	\$1,269	\$329	\$1,598
171 2860 American Rescue Plan (ARPA)	372.81	0.23%	67	0	67	17	84
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	44.91	0.03%	8	0	8	2	10
178 2920-66400 In-Home Care-Intensive P	60.00	0.04%	11	0	11	3	14
183 2920-75105 Juv.Gender Specific Servi	25.80	0.02%	5	0	5	1	6
186 2930 Soldier's Relief	119.87	0.07%	21	0	21	6	27
196 5160 100% Tax Payment Fund (DTR)	5,331.17	3.30%	954	0	954	248	1,201
212 7310-27400 Retirement System Fund	412.05	0.25%	74	0	74	19	93
Subtotal	161,663.06	100.00%	28,917	0	28,917	7,121	36,038
Direct Bills					0		0
Total					\$28,917		\$36,038

Basis Units: Dollar Amount of Postage by Department

Source: Postage - From GL Transactions

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Office Max Rebate Allocations

Dept:15 1010-24900 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	286.44	0.44%	\$(16)	\$0	\$(16)	\$0	\$(16)
5 1010-19100 Accounting Department	2,525.90	3.90%	(142)	0	(142)	0	(142)
9 1010-22800 Information Systems Divis	245.20	0.38%	(14)	0	(14)	0	(14)
13 1010-26600 Corporation Counsel	1,747.64	2.70%	(98)	0	(98)	0	(98)
14 1010-27000 Personnel & Employee Re	1,956.00	3.02%	(110)	0	(110)	0	(110)
16 1010-30100 Sheriff's Office	10,986.57	16.96%	(618)	0	(618)	(170)	(788)
23 1010-28300 Circuit Court	5,697.10	8.79%	(321)	0	(321)	(88)	(409)
27 1010-28400 Circuit Court Adult Probati	510.71	0.79%	(29)	0	(29)	(8)	(37)
28 1010-28600 District Court	7,399.07	11.42%	(416)	0	(416)	(115)	(531)
31 1010-28900 & 2150 FOC	3,745.27	5.78%	(211)	0	(211)	(58)	(269)
35 1010-29400 Probate Court	7,038.27	10.86%	(396)	0	(396)	(109)	(505)
39 1010-21500 Clerk	2,391.28	3.69%	(135)	0	(135)	(37)	(172)
48 1010-296XX Prosecuting Attorney	4,017.01	6.20%	(226)	0	(226)	(62)	(288)
54 1010-44200 Drain Commissioner	42.63	0.07%	(2)	0	(2)	(1)	(3)
143 1010-762XX Civic Arena	615.79	0.95%	(35)	0	(35)	(10)	(44)
150 2210 Health Dept - Dist Health	179.16	0.28%	(10)	0	(10)	(3)	(13)
157 2600 Indigent Defense Fund	2,025.76	3.13%	(114)	0	(114)	(31)	(145)
158 2610 911 Service Fund	3,572.78	5.51%	(201)	0	(201)	(55)	(256)
167 2740 Community Corrections Fund	376.04	0.58%	(21)	0	(21)	(6)	(27)
168 2760 Department On Aging Fund	8,209.48	12.67%	(462)	0	(462)	(127)	(589)
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,043.72	1.61%	(59)	0	(59)	(16)	(75)
226 Other	180.19	0.28%	(10)	0	(10)	(3)	(13)
Subtotal	64,792.01	100.00%	(3,647)	0	(3,647)	(898)	(4,545)
Direct Bills					0		0
Total					\$(3,647)		\$(4,545)

Basis Units: Amount Spent on Office Max Source:

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:15 1010-24900 Printing/Postage

Department	Mail Services	Office Max Rebate	Total
3 1010-25300 Treasurer	\$742	\$0	\$742
4 1010-10100 Board of Commissioners	4	(16)	(12)
5 1010-19100 Accounting Department	171	(142)	29
6 1010-20200 Payroll	324	0	324
7 1010-21200 Budget Department	43	0	43
9 1010-22800 Information Systems Divis	25	(14)	12
11 1010-23300 Purchasing	9	0	9
12 1010-26500 Buildings and Grounds	17	0	17
13 1010-26600 Corporation Counsel	17	(98)	(81)
14 1010-27000 Personnel & Employee Re	133	(110)	23
16 1010-30100 Sheriff's Office	910	(788)	121
17 1010-75110 Recreation & Facilities	0	0	0
20 1010-20350 Wellness Program	7	0	7
23 1010-28300 Circuit Court	1,336	(409)	927
27 1010-28400 Circuit Court Adult Probati	63	(37)	26
28 1010-28600 District Court	3,487	(531)	2,956
29 1010-28700 District Court Adult Probat	223	0	223
31 1010-28900 & 2150 FOC	3,823	(269)	3,555
34 1010-28299 Jury/Judicial Council	3,133	0	3,133
35 1010-29400 Probate Court	1,436	(505)	931
38 1010-17100 County Executive	3	0	3
39 1010-21500 Clerk	907	(172)	735
40 1010-22900 Community Outreach / Me	1	0	1
45 1010-25700 Equalization Department	4,380	0	4,380
46 1010-26200 Elections	6,942	0	6,942
48 1010-296XX Prosecuting Attorney	1,734	(288)	1,445
50 1010-71100 Register of Deeds	42	0	42
53 1010-27102 Department of Public Defe	63	0	63
54 1010-44200 Drain Commissioner	188	(3)	185
70 1010-71000 M.S.U. Extension	39	0	39
71 1010-71800 Environmental Affairs	3	0	3
76 1010-28800 Geographic Information S)	0	0	0
78 1010-31200 B.A.Y.A.N.E.T.	65	0	65
123 1010-64800 Medical Examiner	36	0	36
142 1010-76150 Fairgrounds	0	0	0
143 1010-762XX Civic Arena	2	(44)	(42)
150 2210 Health Dept - Dist Health	1,748	(13)	1,735
152 2340 Animal Service Adoption Millage	246	0	246
153 2380 Gypsy Moth Control Fund	38	0	38
154 2400 Mosquito Control Fund	81	0	81
157 2600 Indigent Defense Fund	570	(145)	425

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:15 1010-24900 Printing/Postage

Department	Mail Services	Office Max Rebate	Total
158 2610 911 Service Fund	\$12	\$(256)	\$(244)
167 2740 Community Corrections Fund	0	(27)	(27)
168 2760 Department On Aging Fund	1,598	(589)	1,009
171 2860 American Rescue Plan (ARPA)	84	0	84
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	10	(75)	(65)
178 2920-66400 In-Home Care-Intensive P	14	0	14
183 2920-75105 Juv.Gender Specific Servi	6	0	6
186 2930 Soldier's Relief	27	0	27
196 5160 100% Tax Payment Fund (DTR)	1,201	0	1,201
212 7310-27400 Retirement System Fund	93	0	93
226 Other	0	(13)	(13)
Total	\$36,038	\$(4,545)	\$31,493

**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 2023
10/3/2024

A. Department Costs

Dept:16 1010-30100 Sheriff's Office

Description		Amount	General Admin	Courthouse Security	General Government
Personnel Costs					
Salaries	S1	2,870,060	255,148	234,197	2,380,715
<i>Salary % Split</i>			<i>8.89%</i>	<i>8.16%</i>	<i>82.95%</i>
Benefits	S	1,324,458	117,744	108,076	1,098,638
Subtotal - Personnel Costs		4,194,518	372,893	342,273	3,479,353
Services & Supplies Cost					
Termination Pay Sick & Vacation	D	16,422	0	0	0
72700 Office Supplies	S	4,676	416	382	3,878
72702 Book Supplies	S	0	0	0	0
72800 Printing and Binding	S	1,749	155	143	1,451
72900 Postage	P	4,038	0	0	4,038
74000 Operating Supplies	P	0	0	0	0
74100 Licenses	P	1,298	0	0	1,298
74200 Food Supplies	P	209,818	0	0	209,818
74400 Jail Supplies	P	24,543	0	0	24,543
74500 Road/Marine Patrol Supplies	P	13,647	0	0	13,647
74600 Uniform Purchases	S	11,295	1,004	922	9,369
74800 Kitchen Supplies	P	12,066	0	0	12,066
75000 Gas, Oil and Grease	P	8,885	0	0	8,885
75001 Fuel Oil	P	340	0	0	340
75100 Computer Supplies	S	6,691	595	546	5,550
75300 Chemicals	P	5,170	0	0	5,170
75400 Clothing and Bedding	P	5,575	0	0	5,575
75700 Training Supplies	S	3,365	299	275	2,791
76000 Medical Supplies	P	1,731	0	0	1,731
76100 D.N.A.,Drugs,Ect. Testing Kits	P	15,060	0	0	15,060
76200 P.B.T. Testing Supplies	P	2,510	0	0	2,510
77600 Custodial Supplies	P	17,321	0	0	17,321
78100 Small Tools	P	481	0	0	481

**Bay County, MI
Cost Allocation Plan**

FY 2023
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A. Department Costs

Dept:16 1010-30100 Sheriff's Office

Description	Amount	General Admin	Courthouse Security	General Government
79900 Other Supplies S	6,672	593	544	5,534
80100 Professional Services S	0	0	0	0
80101 Actuarial Services S	3,000	267	245	2,489
80200 Contractual Services S	16,909	1,503	1,380	14,026
80201 Outside Psychological Services S	2,000	178	163	1,659
80500 Laundry Services S	11,175	993	912	9,270
81301 Internet/Cable Services P	7,982	0	0	7,982
82000 Memberships and Dues S	133	12	11	110
82200 Administrative Services S	54,144	4,813	4,418	44,913
82300 Garbage Removal P	11,255	0	0	11,255
83100 Other Services & Charges S	0	0	0	0
83500 Health Services P	468,755	0	0	468,755
85000 Communications S	0	0	0	0
85100 Radio Maintenance S	1,329	118	108	1,102
85200 Telephone P	(2,112)	0	0	(2,112)
85201 Cellphone S	(5,253)	(467)	(429)	(4,357)
85300 Law Enforce.Info. Network P	2,314	0	0	2,314
86100 Conference Fees & Expenses S	826	73	67	685
86200 Prisoner Transport P	325	0	0	325
92000 Public Utilities P	471,752	0	0	471,752
93100 Equipment Repair & Mainten S	10,760	957	878	8,925
93200 Vehicle Repair & Maintenance P	6,830	0	0	6,830
93300 Bldg. Repair and Maintenance P	54,772	0	0	54,772
93600 Grounds Maintenance P	0	0	0	0
93700 Hard/Software Repair & Maint S	23,880	2,123	1,949	19,809
94600 Equipment Rental S	4,149	369	339	3,442
94601 Equipment Rental-Copy Machir S	4,549	404	371	3,773
95505 Bad Debts/Write Offs D	32,431	0	0	0
95800 Licenses and Permits S	117	10	10	97
96000 Education And Training S	1,500	133	122	1,245

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:16 1010-30100 Sheriff's Office

Description	Amount	General Admin	Courthouse Security	General Government
96720 Bldgs/Bldg Add.& Improve Expt P	2,530	0	0	2,530
96730 Machinery & Equipment Expens P	206	0	0	206
96740 Office Equip.& Furn. Expense S	0	0	0	0
96741 Computer Hardware Expense S	7,412	659	605	6,148
96750 Vehicle Expense P	0	0	0	0
96751 Vehicle Equipment Expense P	0	0	0	0
96760 Audio/Visual Expense S	2,459	219	201	2,040
97500 Buildings, Building Additions & I P	12,495	0	0	12,495
97900 Machinery & Equipment P	0	0	0	0
98100 Vehicles P	73,614	0	0	73,614
Subtotal - Services & Supplies	1,655,592	15,427	14,161	1,577,151
Department Cost Total	5,850,110	388,320	356,433	5,056,504
Adjustments to Cost				
Termination Pay Sick & Vacation D	(16,422)	0	0	0
95505 Bad Debts/Write Offs D	(32,431)	0	0	0
Subtotal - Adjustments	(48,853)	0	0	0
Total Costs After Adjustments	5,801,258	388,320	356,433	5,056,504
General Admin Distribution		(388,320)	25,570	362,750
Grand Total	\$5,801,258		\$382,004	\$5,419,254
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$447	\$16,426	\$233,020
1 Storage Bldg	20	0	1	18
Subtotal - Building Depreciation	249,019	447	16,427	233,039
2 Equipment Depreciation	85,175	72	5,613	79,634
2 Telephone Equipment	753	1	50	704
Subtotal - Equipment Depreciation	85,928	73	5,663	80,338
3 Cash Receipts	7,734	2,102	648	9,189
3 Bank Reconciliation	8,167	2,168	681	9,654
Subtotal - 1010-25300 Treasurer	15,901	4,270	1,328	18,843
4 Annual Audit	4,199	1,358	366	5,191
Subtotal - 1010-10100 Board of Comm	4,199	1,358	366	5,191
5 Accounting	17,576	3,750	1,404	19,922
5 Payroll	0	0	0	0
5 Budgeting	663	132	52	743
5 Contract Serv.	213	55	18	250
Subtotal - 1010-19100 Accounting Dep	18,452	3,938	1,474	20,915
6 Payroll	21,683	3,238	1,641	23,281
6 Budgeting	132	19	10	142
Subtotal - 1010-20200 Payroll	21,816	3,258	1,651	23,422
7 Budgeting	1,278	392	110	1,560
7 Accts Payable	2,026	611	174	2,464
7 General Accounting	2,117	655	183	2,590
Subtotal - 1010-21200 Budget Departm	5,421	1,659	466	6,614
8 Admin Services	4,114	3,299	488	6,925
Subtotal - 1010-27200 Administrative S	4,114	3,299	488	6,925
9 Tech Support	58,196	8,443	4,388	62,251
9 Network/Server	79,919	10,535	5,956	84,498

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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	\$55,124	\$7,369	\$4,115	\$58,378
9 Direct Support	(8,372)	(1,085)	(623)	(8,834)
Subtotal - 1010-22800 Information Sys	184,868	25,262	13,837	196,293
10 Accounting	10,422	1,228	767	10,883
Subtotal - Financial System MUNIS	10,422	1,228	767	10,883
11 Purchasing	5,517	1,608	469	6,656
Subtotal - 1010-23300 Purchasing	5,517	1,608	469	6,656
12 Law Enforcement Center	278,441	40,047	20,972	297,517
12 Storage Building	12	2	1	13
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	278,453	40,049	20,973	297,530
13 Civil Counsel	21,837	1,643	1,546	21,934
Subtotal - 1010-26600 Corporation Cou	21,837	1,643	1,546	21,934
14 Human Resources	24,572	2,630	1,791	25,411
14 Labor Relations	1,551	167	113	1,605
14 Education and Training	62	7	5	64
Subtotal - 1010-27000 Personnel & Err	26,185	2,803	1,909	27,080
15 Mail Services	722	187	60	850
15 Office Max Rebate	(618)	(170)	(52)	(736)
Subtotal - 1010-24900 Printing/Postage	104	17	8	113
18 Vehicle Maintenance	0	12,646	833	11,813
18 Law Enforcement Center	0	662	44	619
Subtotal - 1010-75112 Parks/Recreatio	0	13,308	876	12,432
19 General Liability	0	15,176	999	14,176
19 Police Prof	0	113,968	7,505	106,463
19 Vehicle Insurance	0	34,198	2,252	31,946
19 Law Enforcement Center	0	25,175	1,658	23,517

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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
Subtotal - 1010-20300 Risk Manageme	\$0	\$188,516	\$12,414	\$176,103
20 Wellness Program	0	6,927	456	6,471
Subtotal - 1010-20350 Wellness Progr	0	6,927	456	6,471
21 Current Retiree Fringe Benefits	0	258,303	17,009	241,295
21 Future Retiree Fringe Benefits	0	25	2	23
21 Term Payoff	0	2,400	158	2,242
Subtotal - 1010-20500 Retirees Health/	0	260,728	17,169	243,559
Total Incoming	932,236	560,391	98,287	1,394,339
C. Total Allocated		\$7,293,884	\$480,291	\$6,813,593
			6.58%	93.42%

**Bay County, MI
Cost Allocation Plan**

FY 2023
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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 1010-28300 Circuit Court	11,550	24.56%	\$108,903	\$0	\$108,903	\$9,063	\$117,966
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	25,986	0	25,986	2,163	28,148
28 1010-28600 District Court	10,193	21.68%	96,108	0	96,108	7,999	104,106
29 1010-28700 District Court Adult Probat	1,538	3.27%	14,502	0	14,502	1,207	15,708
31 1010-28900 & 2150 FOC	4,500	9.57%	42,430	0	42,430	3,531	45,961
33 1010-29200 Law Library	731	1.55%	6,892	0	6,892	574	7,466
35 1010-29400 Probate Court	7,181	15.27%	67,708	0	67,708	5,635	73,343
48 1010-296XX Prosecuting Attorney	6,140	13.06%	57,893	0	57,893	4,818	62,711
53 1010-27102 Department of Public Defe	1,452	3.09%	13,691	0	13,691	1,139	14,830
167 2740 Community Corrections Fund	112	0.24%	1,056	0	1,056	88	1,144
226 Other	872	1.85%	8,222	0	8,222	684	8,906
Subtotal	47,025	100.00%	443,390	0	443,390	36,901	480,291
Direct Bills					0		0
Total					\$443,390		\$480,291

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:16 1010-30100 Sheriff's Office

Department	Courthouse Security	General Government	Total
23 1010-28300 Circuit Court	\$117,966	\$0	\$117,966
27 1010-28400 Circuit Court Adult Probati	28,148	0	28,148
28 1010-28600 District Court	104,106	0	104,106
29 1010-28700 District Court Adult Probat	15,708	0	15,708
31 1010-28900 & 2150 FOC	45,961	0	45,961
33 1010-29200 Law Library	7,466	0	7,466
35 1010-29400 Probate Court	73,343	0	73,343
48 1010-296XX Prosecuting Attorney	62,711	0	62,711
53 1010-27102 Department of Public Defe	14,830	0	14,830
167 2740 Community Corrections Fund	1,144	0	1,144
226 Other	8,906	0	8,906
Total	\$480,291	\$0	\$480,291

**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 2023
10/3/2024

A. Department Costs

Dept:17 1010-75110 Recreation & Facilities

Description		Amount	General Admin	Administrativ e Support
Personnel Costs				
Salaries	S1	104,109	0	104,109
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	23,287	0	23,287
Subtotal - Personnel Costs		127,396	0	127,396
Services & Supplies Cost				
72700 Office Supplies	S	289	0	289
72800 Printing and Binding	S	0	0	0
72900 Postage	S	1	0	1
74200 Food Supplies	S	119	0	119
74800 Kitchen Supplies	S	59	0	59
79900 Other Supplies	S	0	0	0
80200 Contractual Services	S	13,489	0	13,489
81900 Consultants	S	0	0	0
82000 Memberships and Dues	S	0	0	0
85200 Telephone	S	324	0	324
86100 Conference Fees & Expenses	S	39	0	39
86500 State Travel Mileage	S	0	0	0
90000 Printing/Publishing/Advertisi	S	491	0	491
93100 Equipment Repair & Maintenanc	S	0	0	0
94600 Equipment Rental	S	21	0	21
94601 Equipment Rental-Copy Machir	S	225	0	225
Subtotal - Services & Supplies		15,057	0	15,057
Department Cost Total		142,453	0	142,453
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		142,453	0	142,453
General Admin Distribution			0	0
Grand Total		\$142,453		\$142,453

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
2 Telephone Equipment	\$63	\$0	\$63
Subtotal - Equipment Depreciation	63	0	63
3 Bank Reconciliation	99	26	126
Subtotal - 1010-25300 Treasurer	99	26	126
4 Annual Audit	402	130	532
Subtotal - 1010-10100 Board of Comm	402	130	532
5 Accounting	1,681	359	2,040
5 Payroll	0	0	0
5 Contract Serv.	106	28	134
Subtotal - 1010-19100 Accounting Dep	1,788	386	2,174
6 Payroll	415	62	477
Subtotal - 1010-20200 Payroll	415	62	477
7 Accts Payable	43	13	56
7 General Accounting	203	63	265
Subtotal - 1010-21200 Budget Departm	246	76	321
8 Admin Services	79	63	142
Subtotal - 1010-27200 Administrative S	79	63	142
9 Tech Support	5,273	765	6,038
9 Network/Server	1,530	202	1,731
9 Direct Support	(1,252)	(162)	(1,414)
Subtotal - 1010-22800 Information Syst	5,551	804	6,355
10 Accounting	997	117	1,115
Subtotal - Financial System MUNIS	997	117	1,115
11 Purchasing	1,609	469	2,078
Subtotal - 1010-23300 Purchasing	1,609	469	2,078
12 Telephone Upgrade/Maintenance	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2023
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B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
Subtotal - 1010-26500 Buildings and G	\$0	\$0	\$0
13 Civil Counsel	17,566	1,322	18,888
Subtotal - 1010-26600 Corporation Cot	17,566	1,322	18,888
14 Human Resources	470	50	521
14 Labor Relations	564	61	625
14 Education and Training	1	0	1
Subtotal - 1010-27000 Personnel & Err	1,035	111	1,147
15 Mail Services	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	0	0
19 General Liability	0	290	290
Subtotal - 1010-20300 Risk Manageme	0	290	290
20 Wellness Program	0	133	133
Subtotal - 1010-20350 Wellness Progræ	0	133	133
21 Current Retiree Fringe Benefits	0	4,528	4,528
21 Future Retiree Fringe Benefits	0	0	0
21 Term Payoff	0	554	554
Subtotal - 1010-20500 Retirees Health/	0	5,082	5,082
Total Incoming	29,850	9,072	38,922
C. Total Allocated		\$181,375	\$181,375
			100.00%

**Bay County, MI
Cost Allocation Plan**

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Administrative Support Allocations

Dept:17 1010-75110 Recreation & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	27,116.90	48.39%	\$83,372	\$0	\$83,372	\$0	\$83,372
15 1010-24900 Printing/Postage	903.90	1.61%	2,779	0	2,779	0	2,779
139 1010-75700 Community Center	7,231.17	12.90%	22,233	0	22,233	2,341	24,574
140 1010-75800 Swimming Pool	1,807.80	3.23%	5,558	0	5,558	585	6,143
142 1010-76150 Fairgrounds	903.90	1.61%	2,779	0	2,779	293	3,072
143 1010-762XX Civic Arena	12,654.56	22.58%	38,907	0	38,907	4,097	43,004
144 1010-76300 Pinconning Park	5,423.38	9.68%	16,674	0	16,674	1,756	18,430
Subtotal	56,041.61	100.00%	172,303	0	172,303	9,072	181,375
Direct Bills					0		0
Total					\$172,303		\$181,375

Basis Units: Wages by Department
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:17 1010-75110 Recreation & Facilities

Department	Administrative Support	Total
12 1010-26500 Buildings and Grounds	\$83,372	\$83,372
15 1010-24900 Printing/Postage	2,779	2,779
139 1010-75700 Community Center	24,574	24,574
140 1010-75800 Swimming Pool	6,143	6,143
142 1010-76150 Fairgrounds	3,072	3,072
143 1010-762XX Civic Arena	43,004	43,004
144 1010-76300 Pinconning Park	18,430	18,430
Total	\$181,375	\$181,375

**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	
Personnel Costs										
Salaries	S1	94,624	5,923	0	2,687	18,300	1,542	473	397	65,300
<i>Salary % Split</i>			<i>6.26%</i>	<i>.00%</i>	<i>2.84%</i>	<i>19.34%</i>	<i>1.63%</i>	<i>.50%</i>	<i>.42%</i>	<i>69.01%</i>
Benefits	S	36,783	2,303	0	1,045	7,114	600	184	154	25,384
Subtotal - Personnel Costs		131,406	8,226	0	3,732	25,414	2,142	657	552	90,683
Services & Supplies Cost										
71204 Termination Vacation Pay	S	0	0	0	0	0	0	0	0	0
72200 Sick And Accident Insurance	S	0	0	0	0	0	0	0	0	0
72301 Uniform Allowance	S	733	46	0	21	142	12	4	3	506
72500 Unemployment Compensation	S	124	8	0	4	24	2	1	1	85
74600 Uniform Purchases	S	413	26	0	12	80	7	2	2	285
75000 Gas, Oil and Grease	S	2,614	164	0	74	506	43	13	11	1,804
77800 Grounds Maintenance Supplies	S	209	13	0	6	41	3	1	1	145
78100 Small Tools	S	619	39	0	18	120	10	3	3	427
79900 Other Supplies	S	455	28	0	13	88	7	2	2	314
92000 Public Utilities	S	5,694	356	0	162	1,101	93	28	24	3,930
93100 Equipment Repair & Maintenanc	S	3,488	218	0	99	675	57	17	15	2,407
93200 Vehicle Repair & Maintenance	S	2,943	184	0	84	569	48	15	12	2,031
93300 Bldg. Repair and Maintenance	S	179	11	0	5	35	3	1	1	124
93600 Grounds Maintenance	S	120	8	0	3	23	2	1	1	83
94000 Rentals / Leases	S	0	0	0	0	0	0	0	0	0
97900 Machinery & Equipment	S	0	0	0	0	0	0	0	0	0
96720 Bldgs/Bldg Add.& Improve Expt	S	0	0	0	0	0	0	0	0	0
67104 Miscellaneous Revenues	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		17,592	1,101	0	500	3,402	287	88	74	12,140
Department Cost Total		148,999	9,327	0	4,232	28,816	2,429	745	626	102,824
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		148,999	9,327	0	4,232	28,816	2,429	745	626	102,824
General Admin Distribution			(9,327)	0	283	1,924	162	50	42	6,867
Grand Total		\$148,999		\$0	\$4,514	\$30,741	\$2,591	\$795	\$668	\$109,691

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	First Incoming	Second Incoming	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings
2 Telephone Equipment	\$63	\$0	\$0	\$2	\$13	\$1	\$0	\$0	\$46
Subtotal - Equipment Depreciation	63	0	0	2	13	1	0	0	46
3 Bank Reconciliation	457	121	0	18	119	10	3	3	426
Subtotal - 1010-25300 Treasurer	457	121	0	18	119	10	3	3	426
4 Annual Audit	446	144	0	18	122	10	3	3	435
Subtotal - 1010-10100 Board of Comm	446	144	0	18	122	10	3	3	435
5 Accounting	1,868	399	0	69	468	39	12	10	1,669
5 Payroll	0	0	0	0	0	0	0	0	0
5 Contract Serv.	744	193	0	28	193	16	5	4	690
Subtotal - 1010-19100 Accounting Dep	2,612	592	0	97	661	56	17	14	2,359
6 Payroll	1,025	153	0	36	243	20	6	5	867
Subtotal - 1010-20200 Payroll	1,025	153	0	36	243	20	6	5	867
7 Accts Payable	198	60	0	8	53	4	1	1	190
7 General Accounting	225	70	0	9	61	5	2	1	217
Subtotal - 1010-21200 Budget Departm	423	129	0	17	114	10	3	2	407
8 Admin Services	194	156	0	11	72	6	2	2	258
Subtotal - 1010-27200 Administrative S	194	156	0	11	72	6	2	2	258
9 Tech Support	188	27	0	7	44	4	1	1	159
9 Network/Server	3,778	498	0	130	882	74	23	19	3,148
9 Specific Services	10,718	1,433	0	368	2,507	211	65	54	8,945
Subtotal - 1010-22800 Information Syst	14,684	1,958	0	504	3,434	289	89	75	12,252
10 Accounting	1,108	130	0	38	255	22	7	6	911
Subtotal - Financial System MUNIS	1,108	130	0	38	255	22	7	6	911
12 Parks Maintenance	5,005	720	0	173	1,181	100	31	26	4,215
12 Snow Plowing *	11,399	1,639	0	13,038	0	0	0	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0

**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 Direct Supplies	\$148	\$21	\$0	\$5	\$35	\$3	\$1	\$1	\$124
Subtotal - 1010-26500 Buildings and G	16,551	2,381	0	13,217	1,216	102	31	26	4,339
14 Human Resources	1,162	124	0	39	265	22	7	6	947
14 Labor Relations	423	46	0	14	97	8	2	2	345
14 Education and Training	3	0	0	0	1	0	0	0	2
Subtotal - 1010-27000 Personnel & Err	1,588	170	0	53	363	31	9	8	1,294
19 General Liability	0	717	0	22	148	12	4	3	528
Subtotal - 1010-20300 Risk Manageme	0	717	0	22	148	12	4	3	528
20 Wellness Program	0	327	0	10	68	6	2	1	241
Subtotal - 1010-20350 Wellness Progræ	0	327	0	10	68	6	2	1	241
21 Current Retiree Fringe Benefits	0	15,103	0	458	3,116	263	81	68	11,119
21 Future Retiree Fringe Benefits	0	1	0	0	0	0	0	0	1
21 Term Payoff	0	614	0	19	127	11	3	3	452
Subtotal - 1010-20500 Retirees Health/	0	15,719	0	476	3,243	273	84	70	11,572
Total Incoming	39,152	22,699	0	14,517	10,071	849	260	219	35,935
C. Total Allocated		\$210,849	\$0	\$19,031	\$40,811	\$3,440	\$1,055	\$886	\$145,626
				9.03%	19.36%	1.63%	0.50%	0.42%	69.07%

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Cost Allocation Plan**

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Grounds Maintenance Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

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

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

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Parking Lot Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	50	50.00%	\$8,377	\$0	\$8,377	\$0	\$8,377
119 1010-58000 Pere Marquette Parking	50	50.00%	8,377	0	8,377	2,277	10,654
Subtotal	100	100.00%	16,754	0	16,754	2,277	19,031
Direct Bills					0		0
Total					\$16,754		\$19,031

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
3 1010-25300 Treasurer	1	0.81%	\$294	\$0	\$294	\$0	\$294
12 1010-26500 Buildings and Grounds	15	12.10%	4,411	0	4,411	0	4,411
16 1010-30100 Sheriff's Office	43	34.68%	12,646	0	12,646	0	12,646
34 1010-28299 Jury/Judicial Council	1	0.81%	294	0	294	67	361
35 1010-29400 Probate Court	1	0.81%	294	0	294	67	361
53 1010-27102 Department of Public Defe	1	0.81%	294	0	294	67	361
54 1010-44200 Drain Commissioner	10	8.06%	2,941	0	2,941	668	3,609
118 1010-43000 Animal Services & Adoptic	4	3.23%	1,176	0	1,176	267	1,444
130 1010-68900 Veterans Relief	4	3.23%	1,176	0	1,176	267	1,444
144 1010-76300 Pinconning Park	2	1.61%	588	0	588	134	722
150 2210 Health Dept - Dist Health	6	4.84%	1,765	0	1,765	401	2,166
153 2380 Gypsy Moth Control Fund	1	0.81%	294	0	294	67	361
154 2400 Mosquito Control Fund	32	25.81%	9,411	0	9,411	2,139	11,550
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3	2.42%	882	0	882	201	1,083
Subtotal	124	100.00%	36,467	0	36,467	4,345	40,811
Direct Bills					0		0
Total					\$36,467		\$40,811

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%	\$145	\$0	\$145	\$0	\$145
4 1010-10100 Board of Commissioners	4,434	9.70%	298	0	298	0	298
5 1010-19100 Accounting Department	2,715	5.94%	183	0	183	0	183
6 1010-20200 Payroll	1,045	2.29%	70	0	70	0	70
7 1010-21200 Budget Department	987	2.16%	66	0	66	0	66
8 1010-27200 Administrative Services	435	0.95%	29	0	29	0	29
9 1010-22800 Information Systems Divis	3,210	7.02%	216	0	216	0	216
11 1010-23300 Purchasing	428	0.94%	29	0	29	0	29
12 1010-26500 Buildings and Grounds	1,282	2.80%	86	0	86	0	86
13 1010-26600 Corporation Counsel	392	0.86%	26	0	26	0	26
14 1010-27000 Personnel & Employee Re	1,929	4.22%	130	0	130	0	130
15 1010-24900 Printing/Postage	838	1.83%	56	0	56	0	56
38 1010-17100 County Executive	2,505	5.48%	168	0	168	35	204
39 1010-21500 Clerk	4,698	10.28%	316	0	316	67	382
45 1010-25700 Equalization Department	697	1.52%	47	0	47	10	57
50 1010-71100 Register of Deeds	1,869	4.09%	126	0	126	26	152
54 1010-44200 Drain Commissioner	1,912	4.18%	129	0	129	27	156
59 1010-24501 County Survey/Remonum	56	0.12%	4	0	4	1	5
70 1010-71000 M.S.U. Extension	2,492	5.45%	168	0	168	35	203
71 1010-71800 Environmental Affairs	601	1.31%	40	0	40	9	49
76 1010-28800 Geographic Information S)	254	0.56%	17	0	17	4	21
133 1010-72101 Transportation Planning	508	1.11%	34	0	34	7	41
153 2380 Gypsy Moth Control Fund	605	1.32%	41	0	41	9	49
168 2760 Department On Aging Fund	4,322	9.45%	291	0	291	61	352
186 2930 Soldier's Relief	1,469	3.21%	99	0	99	21	120
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	7	0	7	1	8
212 7310-27400 Retirement System Fund	736	1.61%	49	0	49	10	60
226 Other	3,043	6.66%	205	0	205	43	248
Subtotal	45,722	100.00%	3,073	0	3,073	366	3,440
Direct Bills					0		0
Total					\$3,073		\$3,440

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 1010-28300 Circuit Court	11,550	24.56%	\$232	\$0	\$232	\$28	\$259
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	55	0	55	7	62
28 1010-28600 District Court	10,193	21.68%	204	0	204	24	229
29 1010-28700 District Court Adult Probat	1,538	3.27%	31	0	31	4	35
31 1010-28900 & 2150 FOC	4,500	9.57%	90	0	90	11	101
33 1010-29200 Law Library	731	1.55%	15	0	15	2	16
35 1010-29400 Probate Court	7,181	15.27%	144	0	144	17	161
48 1010-296XX Prosecuting Attorney	6,140	13.06%	123	0	123	15	138
53 1010-27102 Department of Public Defe	1,452	3.09%	29	0	29	3	33
167 2740 Community Corrections Fund	112	0.24%	2	0	2	0	3
226 Other	872	1.85%	17	0	17	2	20
Subtotal	47,025	100.00%	943	0	943	112	1,055
Direct Bills					0		0
Total					\$943		\$1,055

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%	\$662	\$0	\$662	\$0	\$662
200 5950 Commissary Fund	288	0.42%	3	0	3	2	6
225 Bay City Department of Public Safety	10,939	15.94%	126	0	126	92	218
Subtotal	68,641	100.00%	792	0	792	94	886
Direct Bills					0		0
Total					\$792		\$886

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
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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
22 1010-27300 Building Authority	723.39	0.94%	\$1,225	\$0	\$1,225	\$146	\$1,371
135 1010-75100 Recreation/Parks Depart	40,356.08	52.51%	68,322	0	68,322	8,140	76,462
138 1010-75108 Veterans Park Softball	2,857.16	3.72%	4,837	0	4,837	576	5,413
139 1010-75700 Community Center	330.43	0.43%	559	0	559	67	626
142 1010-76150 Fairgrounds	20,834.87	27.11%	35,273	0	35,273	4,203	39,476
143 1010-762XX Civic Arena	2,104.27	2.74%	3,562	0	3,562	424	3,987
144 1010-76300 Pinconning Park	1,536.77	2.00%	2,602	0	2,602	310	2,912
150 2210 Health Dept - Dist Health	1,973.18	2.57%	3,341	0	3,341	398	3,739
152 2340 Animal Service Adoption Millage	302.33	0.39%	512	0	512	61	573
154 2400 Mosquito Control Fund	1,435.32	1.87%	2,430	0	2,430	290	2,719
158 2610 911 Service Fund	841.53	1.09%	1,425	0	1,425	170	1,594
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	566.24	0.74%	959	0	959	114	1,073
192 5090-75600 Public Golf Course	1,350.16	1.76%	2,286	0	2,286	272	2,558
226 Other	1,647.95	2.14%	2,790	0	2,790	332	3,122
Subtotal	76,859.68	100.00%	130,122	0	130,122	15,504	145,626
Direct Bills					0		0
Total					\$130,122		\$145,626

Basis Units: Dollar Value of Wages
Source: Time Study

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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	\$294	\$145	\$0	\$0	\$0	\$439
4 1010-10100 Board of Commissioners	0	0	0	298	0	0	0	298
5 1010-19100 Accounting Department	0	0	0	183	0	0	0	183
6 1010-20200 Payroll	0	0	0	70	0	0	0	70
7 1010-21200 Budget Department	0	0	0	66	0	0	0	66
8 1010-27200 Administrative Services	0	0	0	29	0	0	0	29
9 1010-22800 Information Systems Divis	0	0	0	216	0	0	0	216
11 1010-23300 Purchasing	0	0	0	29	0	0	0	29
12 1010-26500 Buildings and Grounds	0	8,377	4,411	86	0	0	0	12,874
13 1010-26600 Corporation Counsel	0	0	0	26	0	0	0	26
14 1010-27000 Personnel & Employee Re	0	0	0	130	0	0	0	130
15 1010-24900 Printing/Postage	0	0	0	56	0	0	0	56
16 1010-30100 Sheriff's Office	0	0	12,646	0	0	662	0	13,308
22 1010-27300 Building Authority	0	0	0	0	0	0	1,371	1,371
23 1010-28300 Circuit Court	0	0	0	0	259	0	0	259
27 1010-28400 Circuit Court Adult Probati	0	0	0	0	62	0	0	62
28 1010-28600 District Court	0	0	0	0	229	0	0	229
29 1010-28700 District Court Adult Probat	0	0	0	0	35	0	0	35
31 1010-28900 & 2150 FOC	0	0	0	0	101	0	0	101
33 1010-29200 Law Library	0	0	0	0	16	0	0	16
34 1010-28299 Jury/Judicial Council	0	0	361	0	0	0	0	361
35 1010-29400 Probate Court	0	0	361	0	161	0	0	522
38 1010-17100 County Executive	0	0	0	204	0	0	0	204
39 1010-21500 Clerk	0	0	0	382	0	0	0	382
45 1010-25700 Equalization Department	0	0	0	57	0	0	0	57
48 1010-296XX Prosecuting Attorney	0	0	0	0	138	0	0	138
50 1010-71100 Register of Deeds	0	0	0	152	0	0	0	152
53 1010-27102 Department of Public Defe	0	0	361	0	33	0	0	394
54 1010-44200 Drain Commissioner	0	0	3,609	156	0	0	0	3,765
59 1010-24501 County Survey/Remonum	0	0	0	5	0	0	0	5
70 1010-71000 M.S.U. Extension	0	0	0	203	0	0	0	203
71 1010-71800 Environmental Affairs	0	0	0	49	0	0	0	49
76 1010-28800 Geographic Information Sy	0	0	0	21	0	0	0	21
118 1010-43000 Animal Services & Adoptic	0	0	1,444	0	0	0	0	1,444
119 1010-58000 Pere Marquette Parking	0	10,654	0	0	0	0	0	10,654
130 1010-68900 Veterans Relief	0	0	1,444	0	0	0	0	1,444
133 1010-72101 Transportation Planning	0	0	0	41	0	0	0	41
135 1010-75100 Recreation/Parks Departm	0	0	0	0	0	0	76,462	76,462
138 1010-75108 Veterans Park Softball	0	0	0	0	0	0	5,413	5,413
139 1010-75700 Community Center	0	0	0	0	0	0	626	626
142 1010-76150 Fairgrounds	0	0	0	0	0	0	39,476	39,476

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

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
143 1010-762XX Civic Arena	\$0	\$0	\$0	\$0	\$0	\$0	\$3,987	\$3,987
144 1010-76300 Pinconning Park	0	0	722	0	0	0	2,912	3,634
150 2210 Health Dept - Dist Health	0	0	2,166	0	0	0	3,739	5,904
152 2340 Animal Service Adoption Millage	0	0	0	0	0	0	573	573
153 2380 Gypsy Moth Control Fund	0	0	361	49	0	0	0	410
154 2400 Mosquito Control Fund	0	0	11,550	0	0	0	2,719	14,269
158 2610 911 Service Fund	0	0	0	0	0	0	1,594	1,594
167 2740 Community Corrections Fund	0	0	0	0	3	0	0	3
168 2760 Department On Aging Fund	0	0	0	352	0	0	0	352
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	1,083	0	0	0	1,073	2,156
186 2930 Soldier's Relief	0	0	0	120	0	0	0	120
192 5090-75600 Public Golf Course	0	0	0	0	0	0	2,558	2,558
200 5950 Commissary Fund	0	0	0	0	0	6	0	6
201 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	8	0	0	0	8
212 7310-27400 Retirement System Fund	0	0	0	60	0	0	0	60
225 Bay City Department of Public Safety	0	0	0	0	0	218	0	218
226 Other	0	0	0	248	20	0	3,122	3,390
Total	\$0	\$19,031	\$40,811	\$3,440	\$1,055	\$886	\$145,626	\$210,849

**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 2023
10/3/2024

A. Department Costs

Dept:19 1010-20300 Risk Management

Description	Amount	General Admin	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center
Personnel Costs									
Salaries S	0	0	0	0	0	0	0	0	0
<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
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
82000 Memberships & Dues P	0	0	0	0	0	0	0	0	0
86100 Conference Fees & Expenses P	0	0	0	0	0	0	0	0	0
86500 State Travel Mileage P	182	182	0	0	0	0	0	0	0
95501 Claims/Settlements/Judgements P	21,099	21,099	0	0	0	0	0	0	0
96500 Insurance And Bonds P	509,500	0	123,910	170,071	86,309	48,301	24,354	16,712	26,341
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
Subtotal - Services & Supplies	580,781	71,281	123,910	170,071	86,309	48,301	24,354	16,712	26,341
Department Cost Total	580,781	71,281	123,910	170,071	86,309	48,301	24,354	16,712	26,341
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	580,781	71,281	123,910	170,071	86,309	48,301	24,354	16,712	26,341
General Admin Distribution		(71,281)	17,335	23,794	12,075	6,757	3,407	2,338	3,685
Grand Total	\$580,781		\$141,246	\$193,865	\$98,384	\$55,058	\$27,761	\$19,050	\$30,026

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

A. Department Costs

Dept:19 1010-20300 Risk Management

Description	Amount	Central Dispatch	Sewers
Personnel Costs			
Salaries S	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
82000 Memberships & Dues P	0	0	0
86100 Conference Fees & Expenses P	0	0	0
86500 State Travel Mileage P	182	0	0
95501 Claims/Settlements/Judgements P	21,099	0	0
96500 Insurance And Bonds P	509,500	1,783	11,719
96502 Self Ins Retent-Expense P	50,000	0	0
Health Department Insurance Adjustm P	0	0	0
Subtotal - Services & Supplies	580,781	1,783	11,719
Department Cost Total	580,781	1,783	11,719
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	580,781	1,783	11,719
General Admin Distribution		249	1,639
Grand Total	\$580,781	\$2,033	\$13,358

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-20300 Risk Management

Department	First Incoming	Second Incoming	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch
2 Telephone Equipment	\$94	\$0	\$23	\$31	\$16	\$9	\$5	\$3	\$5	\$0
Subtotal - Equipment Depreciation	94	0	23	31	16	9	5	3	5	0
3 Cash Receipts	7	2	2	3	1	1	0	0	0	0
3 Bank Reconciliation	18	5	6	8	4	2	1	1	1	0
Subtotal - 1010-25300 Treasurer	25	7	8	10	5	3	2	1	2	0
4 Annual Audit	8	2	2	3	2	1	0	0	1	0
Subtotal - 1010-10100 Board of Comm	8	2	2	3	2	1	0	0	1	0
5 Accounting	32	7	9	13	7	4	2	1	2	0
5 Contract Serv.	957	249	293	402	204	114	58	40	62	4
Subtotal - 1010-19100 Accounting Dep	989	255	303	415	211	118	59	41	64	4
7 Accts Payable	8	2	2	3	2	1	0	0	1	0
7 General Accounting	4	1	1	2	1	0	0	0	0	0
Subtotal - 1010-21200 Budget Departm	12	4	4	5	3	1	1	0	1	0
10 Accounting	19	2	5	7	4	2	1	1	1	0
Subtotal - Financial System MUNIS	19	2	5	7	4	2	1	1	1	0
11 Purchasing	230	67	72	99	50	28	14	10	15	1
Subtotal - 1010-23300 Purchasing	230	67	72	99	50	28	14	10	15	1
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0	0	0	0	0	0	0	0
Total Incoming	1,375	337	417	572	290	162	82	56	89	6
C. Total Allocated		\$582,493	\$141,662	\$194,436	\$98,674	\$55,220	\$27,843	\$19,106	\$30,115	\$2,039
			24.32%	33.38%	16.94%	9.48%	4.78%	3.28%	5.17%	0.35%

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-20300 Risk Management

Department	First Incoming	Second Incoming	Sewers
2 Telephone Equipment	\$94	\$0	\$2
Subtotal - Equipment Depreciation	94	0	2
3 Cash Receipts	7	2	0
3 Bank Reconciliation	18	5	1
Subtotal - 1010-25300 Treasurer	25	7	1
4 Annual Audit	8	2	0
Subtotal - 1010-10100 Board of Comm	8	2	0
5 Accounting	32	7	1
5 Contract Serv.	957	249	28
Subtotal - 1010-19100 Accounting Dep	989	255	29
7 Accts Payable	8	2	0
7 General Accounting	4	1	0
Subtotal - 1010-21200 Budget Departm	12	4	0
10 Accounting	19	2	0
Subtotal - Financial System MUNIS	19	2	0
11 Purchasing	230	67	7
Subtotal - 1010-23300 Purchasing	230	67	7
12 Telephone Upgrade/Maintenance	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0
Total Incoming	1,375	337	39
C. Total Allocated		\$582,493	\$13,397
		2.30%	

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

General Liability Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7.00	1.44%	\$2,033	\$0	\$2,033	\$0	\$2,033
4 1010-10100 Board of Commissioners	10.94	2.24%	3,177	0	3,177	0	3,177
5 1010-19100 Accounting Department	5.41	1.11%	1,571	0	1,571	0	1,571
6 1010-20200 Payroll	2.15	0.44%	624	0	624	0	624
7 1010-21200 Budget Department	2.00	0.41%	581	0	581	0	581
9 1010-22800 Information Systems Divis	9.00	1.85%	2,614	0	2,614	0	2,614
11 1010-23300 Purchasing	0.99	0.20%	288	0	288	0	288
12 1010-26500 Buildings and Grounds	19.01	3.90%	5,521	0	5,521	0	5,521
13 1010-26600 Corporation Counsel	4.00	0.82%	1,162	0	1,162	0	1,162
14 1010-27000 Personnel & Employee Re	2.82	0.58%	819	0	819	0	819
16 1010-30100 Sheriff's Office	52.25	10.72%	15,176	0	15,176	0	15,176
17 1010-75110 Recreation & Facilities	1.00	0.21%	290	0	290	0	290
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	717	0	717	0	717
20 1010-20350 Wellness Program	1.00	0.21%	290	0	290	0	291
23 1010-28300 Circuit Court	12.73	2.61%	3,697	0	3,697	3	3,700
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	290	0	290	0	291
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	218	0	218	0	218
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	151	0	151	0	151
28 1010-28600 District Court	18.52	3.80%	5,379	0	5,379	4	5,383
29 1010-28700 District Court Adult Probat	7.00	1.44%	2,033	0	2,033	2	2,035
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	145	0	145	0	145
31 1010-28900 & 2150 FOC	26.54	5.44%	7,708	0	7,708	6	7,714
34 1010-28299 Jury/Judicial Council	1.00	0.21%	290	0	290	0	291
35 1010-29400 Probate Court	11.94	2.45%	3,468	0	3,468	3	3,471
38 1010-17100 County Executive	2.60	0.53%	755	0	755	1	756
39 1010-21500 Clerk	4.00	0.82%	1,162	0	1,162	1	1,163
40 1010-22900 Community Outreach / Me	1.00	0.21%	290	0	290	0	291
45 1010-25700 Equalization Department	2.71	0.56%	787	0	787	1	788
48 1010-296XX Prosecuting Attorney	17.80	3.65%	5,170	0	5,170	4	5,174
50 1010-71100 Register of Deeds	4.73	0.97%	1,374	0	1,374	1	1,375
53 1010-27102 Department of Public Defe	1.00	0.21%	290	0	290	0	291
54 1010-44200 Drain Commissioner	7.17	1.47%	2,082	0	2,082	2	2,084
71 1010-71800 Environmental Affairs	2.00	0.41%	581	0	581	0	581
76 1010-28800 Geographic Information S)	1.64	0.34%	476	0	476	0	477
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	290	0	290	0	291
79 1010-31500 Secondary Road Patrol	19.16	3.93%	5,565	0	5,565	4	5,569
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	871	0	871	1	872
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	256	0	256	0	256
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	581	0	581	0	581
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	453	0	453	0	453
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	290	0	290	0	291
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	871	0	871	1	872

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

General Liability Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$290	\$0	\$290	\$0	\$291
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	290	0	290	0	291
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	290	0	290	0	291
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	581	0	581	0	581
93 1010-31700 Township Road Patrol	2.00	0.41%	581	0	581	0	581
102 1010-33100 Marine Law Enforcement C	0.57	0.12%	166	0	166	0	166
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	290	0	290	0	291
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	340	0	340	0	340
139 1010-75700 Community Center	3.74	0.77%	1,086	0	1,086	1	1,087
143 1010-762XX Civic Arena	6.28	1.29%	1,824	0	1,824	1	1,825
144 1010-76300 Pinconning Park	3.25	0.67%	944	0	944	1	945
150 2210 Health Dept - Dist Health	38.13	7.82%	11,075	(53,608)	(42,533)	8	(42,525)
151 2210-605XX Bioterrorism	3.78	0.78%	1,098	0	1,098	1	1,099
152 2340 Animal Service Adoption Millage	7.83	1.61%	2,274	0	2,274	2	2,276
153 2380 Gypsy Moth Control Fund	2.00	0.41%	581	0	581	0	581
154 2400 Mosquito Control Fund	13.35	2.74%	3,877	0	3,877	3	3,880
157 2600 Indigent Defense Fund	11.46	2.35%	3,329	0	3,329	3	3,331
158 2610 911 Service Fund	19.81	4.06%	5,754	0	5,754	4	5,758
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	218	0	218	0	218
167 2740 Community Corrections Fund	2.67	0.55%	775	0	775	1	776
168 2760 Department On Aging Fund	45.80	9.40%	13,302	0	13,302	10	13,313
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	6,184	0	6,184	5	6,188
179 2920-66401 Youth & Family Support S	0.75	0.15%	218	0	218	0	218
181 2920-66500 Intensive Probation	4.80	0.98%	1,394	0	1,394	1	1,395
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	581	0	581	0	581
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	581	0	581	0	581
186 2930 Soldier's Relief	1.49	0.31%	433	0	433	0	433
192 5090-75600 Public Golf Course	3.65	0.75%	1,060	0	1,060	1	1,061
194 5090-75602 Public Golf Course-Club	3.93	0.81%	1,141	0	1,141	1	1,142
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	177	0	177	0	177
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	163	0	163	0	163
212 7310-27400 Retirement System Fund	1.00	0.21%	290	0	290	0	291
Subtotal	487.46	100.00%	141,580	(53,608)	87,972	82	88,054
Direct Bills					53,608		53,608
Total					\$141,580		\$141,662

Basis Units: FTEs
Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Police Prof Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	52.25	58.65%	\$113,968	\$0	\$113,968	\$0	\$113,968
77 1010-31100 Circuit Court Warrant Offic	1.00	1.12%	2,181	0	2,181	3	2,184
79 1010-31500 Secondary Road Patrol	19.16	21.51%	41,792	0	41,792	59	41,850
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	3.37%	6,544	0	6,544	9	6,553
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.99%	1,919	0	1,919	3	1,922
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	2.24%	4,362	0	4,362	6	4,369
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	1.75%	3,403	0	3,403	5	3,407
85 1010-31507 2nd Rd Patrol - City of	1.00	1.12%	2,181	0	2,181	3	2,184
86 1010-31508 2nd Road Patrol-Pinconni	2.00	2.24%	4,362	0	4,362	6	4,369
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	1.12%	2,181	0	2,181	3	2,184
92 1010-31681 Road Patrol Grant Oct-De	2.00	2.24%	4,362	0	4,362	6	4,369
102 1010-33100 Marine Law Enforcement (	0.57	0.64%	1,243	0	1,243	2	1,245
167 2740 Community Corrections Fund	2.67	3.00%	5,824	0	5,824	8	5,832
Subtotal	89.09	100.00%	194,324	0	194,324	113	194,436
Direct Bills					0		0
Total					\$194,324		\$194,436

Basis Units: Sheriff Office Employees
Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Vehicle Insurance Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1	0.81%	\$795	\$0	\$795	\$0	\$795
12 1010-26500 Buildings and Grounds	15	12.10%	11,930	0	11,930	0	11,930
16 1010-30100 Sheriff's Office	43	34.68%	34,198	0	34,198	0	34,198
34 1010-28299 Jury/Judicial Council	1	0.81%	795	0	795	1	796
35 1010-29400 Probate Court	1	0.81%	795	0	795	1	796
53 1010-27102 Department of Public Defe	1	0.81%	795	0	795	1	796
54 1010-44200 Drain Commissioner	10	8.06%	7,953	0	7,953	9	7,962
118 1010-43000 Animal Services & Adoptic	4	3.23%	3,181	0	3,181	4	3,185
130 1010-68900 Veterans Relief	4	3.23%	3,181	0	3,181	4	3,185
144 1010-76300 Pinconning Park	2	1.61%	1,591	0	1,591	2	1,592
150 2210 Health Dept - Dist Health	6	4.84%	4,772	0	4,772	5	4,777
153 2380 Gypsy Moth Control Fund	1	0.81%	795	0	795	1	796
154 2400 Mosquito Control Fund	32	25.81%	25,450	0	25,450	28	25,478
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3	2.42%	2,386	0	2,386	3	2,389
Subtotal	124	100.00%	98,617	0	98,617	57	98,674
Direct Bills					0		0
Total					\$98,617		\$98,674

Basis Units: Number of Departmental Vehicles
Source: Vehicle Inventory

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Property Other Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	211,539	0.49%	\$272	\$0	\$272	\$0	\$272
60 1010-27303 Bldg Auth-MH Grp Home,f	330,832	0.77%	426	0	426	0	426
61 1010-27309 Bldg Auth-MH Grp Home,z	664,205	1.55%	855	0	855	0	855
62 1010-27310 Bldg Auth-MH Grp Home,f	470,408	1.10%	605	0	605	0	606
63 1010-27311 Bldg Auth-MH Grp Home,f	643,660	1.50%	828	0	828	0	829
64 1010-27312 Bldg Auth-MH Grp Home,l	650,226	1.52%	837	0	837	0	837
65 1010-27319 Bldg Auth-MH Grp Home,l	601,936	1.40%	775	0	775	0	775
66 1010-27320 Bldg Auth-MH Grp Home,c	433,343	1.01%	558	0	558	0	558
67 1010-27321 Bldg Auth-MH Grp Home,u	439,909	1.03%	566	0	566	0	566
68 1010-27322 Bldg Auth-MH Grp Home,v	631,164	1.47%	812	0	812	0	813
118 1010-43000 Animal Services & Adoptic	1,270,412	2.96%	1,635	0	1,635	1	1,636
139 1010-75700 Community Center	6,626,278	15.45%	8,528	0	8,528	5	8,533
142 1010-76150 Fairgrounds	2,750,801	6.41%	3,540	0	3,540	2	3,542
143 1010-762XX Civic Arena	13,026,776	30.38%	16,765	0	16,765	10	16,775
144 1010-76300 Pinconning Park	788,035	1.84%	1,014	0	1,014	1	1,015
154 2400 Mosquito Control Fund	2,579,832	6.02%	3,320	0	3,320	2	3,322
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	5,041,636	11.76%	6,488	0	6,488	4	6,492
192 5090-75600 Public Golf Course	87,685	0.20%	113	0	113	0	113
194 5090-75602 Public Golf Course-Club	1,356,447	3.16%	1,746	0	1,746	1	1,747
217 8010 Drain	826,565	1.93%	1,064	0	1,064	1	1,064
226 Other	3,451,483	8.05%	4,442	0	4,442	3	4,444
Subtotal	42,883,172	100.00%	55,188	0	55,188	32	55,220
Direct Bills					0		0
Total					\$55,188		\$55,220

Basis Units: Insured Property Values by Department

Source: Statement of Values

**Bay County, MI
Cost Allocation Plan**

FY 2023
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County Building Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$1,316	\$0	\$1,316	\$0	\$1,316
4 1010-10100 Board of Commissioners	4,434	9.70%	2,699	0	2,699	0	2,699
5 1010-19100 Accounting Department	2,715	5.94%	1,652	0	1,652	0	1,652
6 1010-20200 Payroll	1,045	2.29%	636	0	636	0	636
7 1010-21200 Budget Department	987	2.16%	601	0	601	0	601
8 1010-27200 Administrative Services	435	0.95%	265	0	265	0	265
9 1010-22800 Information Systems Divis	3,210	7.02%	1,954	0	1,954	0	1,954
11 1010-23300 Purchasing	428	0.94%	260	0	260	0	260
12 1010-26500 Buildings and Grounds	1,282	2.80%	780	0	780	0	780
13 1010-26600 Corporation Counsel	392	0.86%	239	0	239	0	239
14 1010-27000 Personnel & Employee Re	1,929	4.22%	1,174	0	1,174	0	1,174
15 1010-24900 Printing/Postage	838	1.83%	510	0	510	0	510
38 1010-17100 County Executive	2,505	5.48%	1,525	0	1,525	2	1,526
39 1010-21500 Clerk	4,698	10.28%	2,859	0	2,859	3	2,862
45 1010-25700 Equalization Department	697	1.52%	424	0	424	0	425
50 1010-71100 Register of Deeds	1,869	4.09%	1,138	0	1,138	1	1,139
54 1010-44200 Drain Commissioner	1,912	4.18%	1,164	0	1,164	1	1,165
59 1010-24501 County Survey/Remonum	56	0.12%	34	0	34	0	34
70 1010-71000 M.S.U. Extension	2,492	5.45%	1,517	0	1,517	2	1,518
71 1010-71800 Environmental Affairs	601	1.31%	366	0	366	0	366
76 1010-28800 Geographic Information S)	254	0.56%	155	0	155	0	155
133 1010-72101 Transportation Planning	508	1.11%	309	0	309	0	309
153 2380 Gypsy Moth Control Fund	605	1.32%	368	0	368	0	369
168 2760 Department On Aging Fund	4,322	9.45%	2,630	0	2,630	3	2,633
186 2930 Soldier's Relief	1,469	3.21%	894	0	894	1	895
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	60	0	60	0	60
212 7310-27400 Retirement System Fund	736	1.61%	448	0	448	0	448
226 Other	3,043	6.66%	1,852	0	1,852	2	1,854
Subtotal	45,722	100.00%	27,827	0	27,827	16	27,843
Direct Bills					0		0
Total					\$27,827		\$27,843

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

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Court Facility Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-28300 Circuit Court	11,550	24.56%	\$4,690	\$0	\$4,690	\$3	\$4,693
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	1,119	0	1,119	1	1,120
28 1010-28600 District Court	10,193	21.68%	4,139	0	4,139	2	4,141
29 1010-28700 District Court Adult Probat	1,538	3.27%	625	0	625	0	625
31 1010-28900 & 2150 FOC	4,500	9.57%	1,827	0	1,827	1	1,828
33 1010-29200 Law Library	731	1.55%	297	0	297	0	297
35 1010-29400 Probate Court	7,181	15.27%	2,916	0	2,916	2	2,918
48 1010-296XX Prosecuting Attorney	6,140	13.06%	2,493	0	2,493	1	2,495
53 1010-27102 Department of Public Defe	1,452	3.09%	590	0	590	0	590
167 2740 Community Corrections Fund	112	0.24%	45	0	45	0	46
226 Other	872	1.85%	354	0	354	0	354
Subtotal	47,025	100.00%	19,095	0	19,095	11	19,106
Direct Bills					0		0
Total					\$19,095		\$19,106

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

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Law Enforcement Center Allocations

Dept:19 1010-20300 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%	\$25,175	\$0	\$25,175	\$0	\$25,175
200 5950 Commissary Fund	288	0.42%	126	0	126	0	127
225 Bay City Department of Public Safety	10,939	15.94%	4,796	0	4,796	17	4,813
Subtotal	68,641	100.00%	30,097	0	30,097	17	30,115
Direct Bills					0		0
Total					\$30,097		\$30,115

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

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Central Dispatch Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$66	\$0	\$66	\$0	\$66
158 2610 911 Service Fund	4,838	96.76%	1,972	0	1,972	1	1,973
Subtotal	5,000	100.00%	2,038	0	2,038	1	2,039
Direct Bills					0		0
Total					\$2,038		\$2,039

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Cost Allocation Plan**

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Sewers Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
217 8010 Drain	1	100.00%	\$13,390	\$0	\$13,390	\$8	\$13,397
Subtotal	1	100.00%	13,390	0	13,390	8	13,397
Direct Bills					0		0
Total					\$13,390		\$13,397

Basis Units: Direct allocation to Drain Fund
Source:

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:19 1010-20300 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	\$53,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,608
3 1010-25300 Treasurer	2,033	0	795	0	1,316	0	0	0	0	4,144
4 1010-10100 Board of Commissioners	3,177	0	0	0	2,699	0	0	0	0	5,876
5 1010-19100 Accounting Department	1,571	0	0	0	1,652	0	0	0	0	3,224
6 1010-20200 Payroll	624	0	0	0	636	0	0	0	0	1,260
7 1010-21200 Budget Department	581	0	0	0	601	0	0	0	0	1,182
8 1010-27200 Administrative Services	0	0	0	0	265	0	0	0	0	265
9 1010-22800 Information Systems Divis	2,614	0	0	0	1,954	0	0	0	0	4,568
11 1010-23300 Purchasing	288	0	0	0	260	0	0	0	0	548
12 1010-26500 Buildings and Grounds	5,521	0	11,930	272	780	0	0	0	0	18,503
13 1010-26600 Corporation Counsel	1,162	0	0	0	239	0	0	0	0	1,400
14 1010-27000 Personnel & Employee Re	819	0	0	0	1,174	0	0	0	0	1,993
15 1010-24900 Printing/Postage	0	0	0	0	510	0	0	0	0	510
16 1010-30100 Sheriff's Office	15,176	113,968	34,198	0	0	0	25,175	0	0	188,516
17 1010-75110 Recreation & Facilities	290	0	0	0	0	0	0	0	0	290
18 1010-75112 Parks/Recreation Mainten:	717	0	0	0	0	0	0	0	0	717
20 1010-20350 Wellness Program	291	0	0	0	0	0	0	0	0	291
23 1010-28300 Circuit Court	3,700	0	0	0	0	4,693	0	0	0	8,393
24 1010-28301 Circuit Court - SSSPP Gra	291	0	0	0	0	0	0	0	0	291
25 1010-28331 Circuit-Adult Drug Court G	218	0	0	0	0	0	0	0	0	218
26 1010-28341 Circuit Ct Blog Response I	151	0	0	0	0	0	0	0	0	151
27 1010-28400 Circuit Court Adult Probati	0	0	0	0	0	1,120	0	0	0	1,120
28 1010-28600 District Court	5,383	0	0	0	0	4,141	0	0	0	9,524
29 1010-28700 District Court Adult Probat	2,035	0	0	0	0	625	0	0	0	2,660
30 1010-28701 Dist.Ct OWI Treatment Oc	145	0	0	0	0	0	0	0	0	145
31 1010-28900 & 2150 FOC	7,714	0	0	0	0	1,828	0	0	0	9,543
33 1010-29200 Law Library	0	0	0	0	0	297	0	0	0	297
34 1010-28299 Jury/Judicial Council	291	0	796	0	0	0	0	0	0	1,087
35 1010-29400 Probate Court	3,471	0	796	0	0	2,918	0	0	0	7,184
38 1010-17100 County Executive	756	0	0	0	1,526	0	0	0	0	2,282
39 1010-21500 Clerk	1,163	0	0	0	2,862	0	0	0	0	4,025
40 1010-22900 Community Outreach / Me	291	0	0	0	0	0	0	0	0	291
45 1010-25700 Equalization Department	788	0	0	0	425	0	0	0	0	1,212
48 1010-296XX Prosecuting Attorney	5,174	0	0	0	0	2,495	0	0	0	7,669
50 1010-71100 Register of Deeds	1,375	0	0	0	1,139	0	0	0	0	2,514
53 1010-27102 Department of Public Defe	291	0	796	0	0	590	0	0	0	1,677
54 1010-44200 Drain Commissioner	2,084	0	7,962	0	1,165	0	0	0	0	11,211
59 1010-24501 County Survey/Remonum	0	0	0	0	34	0	0	0	0	34
60 1010-27303 Bldg Auth-MH Grp Home,f	0	0	0	426	0	0	0	0	0	426
61 1010-27309 Bldg Auth-MH Grp Home,z	0	0	0	855	0	0	0	0	0	855
62 1010-27310 Bldg Auth-MH Grp Home,f	0	0	0	606	0	0	0	0	0	606

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Allocation Summary

Dept:19 1010-20300 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
63 1010-27311 Bldg Auth-MH Grp Home,f	\$0	\$0	\$0	\$829	\$0	\$0	\$0	\$0	\$0	\$829
64 1010-27312 Bldg Auth-MH Grp Home,l	0	0	0	837	0	0	0	0	0	837
65 1010-27319 Bldg Auth-MH Grp Home,l	0	0	0	775	0	0	0	0	0	775
66 1010-27320 Bldg Auth-MH Grp Home,(	0	0	0	558	0	0	0	0	0	558
67 1010-27321 Bldg Auth-MH Grp Home,)	0	0	0	566	0	0	0	0	0	566
68 1010-27322 Bldg Auth-MH Grp Home,)	0	0	0	813	0	0	0	0	0	813
70 1010-71000 M.S.U. Extension	0	0	0	0	1,518	0	0	0	0	1,518
71 1010-71800 Environmental Affairs	581	0	0	0	366	0	0	0	0	947
76 1010-28800 Geographic Information Sy	477	0	0	0	155	0	0	0	0	631
77 1010-31100 Circuit Court Warrant Offic	291	2,184	0	0	0	0	0	0	0	2,475
79 1010-31500 Secondary Road Patrol	5,569	41,850	0	0	0	0	0	0	0	47,420
81 1010-31503 2nd Rd Patrol-Bangor Tw	872	6,553	0	0	0	0	0	0	0	7,425
82 1010-31504 2nd Rd Patr-Portsmouth	256	1,922	0	0	0	0	0	0	0	2,178
83 1010-31505 2nd Rd Ptrl-Williams Twp	581	4,369	0	0	0	0	0	0	0	4,950
84 1010-31506 2nd Rd Patrol-Monitor Tw	453	3,407	0	0	0	0	0	0	0	3,861
85 1010-31507 2nd Rd Patrol - City of	291	2,184	0	0	0	0	0	0	0	2,475
86 1010-31508 2nd Road Patrol-Pinconni	872	4,369	0	0	0	0	0	0	0	5,241
88 1010-31510 Bangor Twps Schools & B	291	0	0	0	0	0	0	0	0	291
89 1010-31516 2nd Rd.Pat-Bay City Schc	291	0	0	0	0	0	0	0	0	291
90 1010-31517 2nd Patrol-Frankenlust & t	291	2,184	0	0	0	0	0	0	0	2,475
92 1010-31681 Road Patrol Grant Oct-De	581	4,369	0	0	0	0	0	0	0	4,950
93 1010-31700 Township Road Patrol	581	0	0	0	0	0	0	0	0	581
102 1010-33100 Marine Law Enforcement (	166	1,245	0	0	0	0	0	0	0	1,411
113 1010-42600 Off of Emerg Serv-Civil	291	0	0	0	0	0	0	66	0	357
118 1010-43000 Animal Services & Adoptic	0	0	3,185	1,636	0	0	0	0	0	4,821
130 1010-68900 Veterans Relief	0	0	3,185	0	0	0	0	0	0	3,185
133 1010-72101 Transportation Planning	0	0	0	0	309	0	0	0	0	309
135 1010-75100 Recreation/Parks Departm	340	0	0	0	0	0	0	0	0	340
139 1010-75700 Community Center	1,087	0	0	8,533	0	0	0	0	0	9,620
142 1010-76150 Fairgrounds	0	0	0	3,542	0	0	0	0	0	3,542
143 1010-762XX Civic Arena	1,825	0	0	16,775	0	0	0	0	0	18,600
144 1010-76300 Pinconning Park	945	0	1,592	1,015	0	0	0	0	0	3,552
150 2210 Health Dept - Dist Health	(42,525)	0	4,777	0	0	0	0	0	0	(37,748)
151 2210-605XX Bioterrorism	1,099	0	0	0	0	0	0	0	0	1,099
152 2340 Animal Service Adoption Millage	2,276	0	0	0	0	0	0	0	0	2,276
153 2380 Gypsy Moth Control Fund	581	0	796	0	369	0	0	0	0	1,746
154 2400 Mosquito Control Fund	3,880	0	25,478	3,322	0	0	0	0	0	32,680
157 2600 Indigent Defense Fund	3,331	0	0	0	0	0	0	0	0	3,331
158 2610 911 Service Fund	5,758	0	0	0	0	0	0	1,973	0	7,731
159 2630 Concealed Pistol Licensing Fd	218	0	0	0	0	0	0	0	0	218
167 2740 Community Corrections Fund	776	5,832	0	0	0	46	0	0	0	6,654

**Bay County, MI
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Allocation Summary

Dept:19 1010-20300 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
168 2760 Department On Aging Fund	\$13,313	\$0	\$0	\$0	\$2,633	\$0	\$0	\$0	\$0	\$15,946
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6,188	0	2,389	6,492	0	0	0	0	0	15,069
179 2920-66401 Youth & Family Support S	218	0	0	0	0	0	0	0	0	218
181 2920-66500 Intensive Probation	1,395	0	0	0	0	0	0	0	0	1,395
182 2920-75104 Juv.Community Based Tre	581	0	0	0	0	0	0	0	0	581
183 2920-75105 Juv.Gender Specific Servi	581	0	0	0	0	0	0	0	0	581
186 2930 Soldier's Relief	433	0	0	0	895	0	0	0	0	1,328
192 5090-75600 Public Golf Course	1,061	0	0	113	0	0	0	0	0	1,174
194 5090-75602 Public Golf Course-Club	1,142	0	0	1,747	0	0	0	0	0	2,889
196 5160 100% Tax Payment Fund (DTR)	177	0	0	0	0	0	0	0	0	177
197 5180 Delq Prop Tax Foreclosure	163	0	0	0	0	0	0	0	0	163
200 5950 Commissary Fund	0	0	0	0	0	0	127	0	0	127
201 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	0	60	0	0	0	0	60
212 7310-27400 Retirement System Fund	291	0	0	0	448	0	0	0	0	739
217 8010 Drain	0	0	0	1,064	0	0	0	0	13,397	14,462
225 Bay City Department of Public Safety	0	0	0	0	0	0	4,813	0	0	4,813
226 Other	0	0	0	4,444	1,854	354	0	0	0	6,653
Total	\$141,662	\$194,436	\$98,674	\$55,220	\$27,843	\$19,106	\$30,115	\$2,039	\$13,397	\$582,493

**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
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A. Department Costs

Dept:20 1010-20350 Wellness Program

Description		Amount	General Admin	Wellness Program
Personnel Costs				
Salaries	S1	32,175	0	32,175
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	23,198	0	23,198
Subtotal - Personnel Costs		55,372	0	55,372
Services & Supplies Cost				
Termination Vacation Pay	D	0	0	0
72700 Office Supplies	S	79	0	79
72800 Printing and Binding	S	503	0	503
72900 Postage	S	32	0	32
74200 Food Supplies	S	0	0	0
79900 Other Supplies	S	0	0	0
82000 Memberships & Dues	S	1,660	0	1,660
Subtotal - Services & Supplies		2,274	0	2,274
Department Cost Total		57,646	0	57,646
Adjustments to Cost				
Termination Vacation Pay	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		57,646	0	57,646
General Admin Distribution			0	0
Grand Total		\$57,646		\$57,646

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-20350 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
3 Cash Receipts	\$3	\$1	\$4
3 Bank Reconciliation	51	14	65
Subtotal - 1010-25300 Treasurer	54	14	69
4 Annual Audit	306	99	405
Subtotal - 1010-10100 Board of Comm	306	99	405
5 Accounting	1,281	273	1,554
5 Payroll	0	0	0
5 Contract Serv.	106	28	134
Subtotal - 1010-19100 Accounting Dep	1,387	301	1,688
6 Payroll	415	62	477
Subtotal - 1010-20200 Payroll	415	62	477
7 Accts Payable	22	7	29
7 General Accounting	154	48	202
Subtotal - 1010-21200 Budget Departm	176	54	231
8 Admin Services	79	63	142
Subtotal - 1010-27200 Administrative S	79	63	142
9 Tech Support	1,507	219	1,725
9 Network/Server	1,530	202	1,731
Subtotal - 1010-22800 Information Sys	3,036	420	3,456
10 Accounting	760	89	849
Subtotal - Financial System MUNIS	760	89	849
14 Human Resources	470	50	521
14 Education and Training	1	0	1
Subtotal - 1010-27000 Personnel & Err	471	50	522
15 Mail Services	6	1	7
Subtotal - 1010-24900 Printing/Postage	6	1	7
19 General Liability	290	0	291

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B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-20350 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
Subtotal - 1010-20300 Risk Manageme	\$290	\$0	\$291
20 Wellness Program	0	133	133
Subtotal - 1010-20350 Wellness Progr	0	133	133
21 Term Payoff	0	335	335
Subtotal - 1010-20500 Retirees Health/	0	335	335
Total Incoming	6,981	1,623	8,605
C. Total Allocated		\$66,250	\$66,250
			100.00%

Bay County, MI
Cost Allocation Plan

FY 2023
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Wellness Program Allocations

Dept:20 1010-20350 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7.00	1.44%	\$928	\$0	\$928	\$0	\$928
4 1010-10100 Board of Commissioners	10.94	2.24%	1,450	0	1,450	0	1,450
5 1010-19100 Accounting Department	5.41	1.11%	717	0	717	0	717
6 1010-20200 Payroll	2.15	0.44%	285	0	285	0	285
7 1010-21200 Budget Department	2.00	0.41%	265	0	265	0	265
9 1010-22800 Information Systems Divis	9.00	1.85%	1,193	0	1,193	0	1,193
11 1010-23300 Purchasing	0.99	0.20%	131	0	131	0	131
12 1010-26500 Buildings and Grounds	19.01	3.90%	2,520	0	2,520	0	2,520
13 1010-26600 Corporation Counsel	4.00	0.82%	530	0	530	0	530
14 1010-27000 Personnel & Employee Re	2.82	0.58%	374	0	374	0	374
16 1010-30100 Sheriff's Office	52.25	10.72%	6,927	0	6,927	0	6,927
17 1010-75110 Recreation & Facilities	1.00	0.21%	133	0	133	0	133
18 1010-75112 Parks/Recreation Mainten:	2.47	0.51%	327	0	327	0	327
20 1010-20350 Wellness Program	1.00	0.21%	133	0	133	0	133
23 1010-28300 Circuit Court	12.73	2.61%	1,688	0	1,688	56	1,744
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	133	0	133	4	137
25 1010-28331 Circuit-Adult Drug Court G	0.75	0.15%	99	0	99	3	103
26 1010-28341 Circuit Ct Blog Response I	0.52	0.11%	69	0	69	2	71
28 1010-28600 District Court	18.52	3.80%	2,455	0	2,455	82	2,537
29 1010-28700 District Court Adult Probat	7.00	1.44%	928	0	928	31	959
30 1010-28701 Dist.Ct OWI Treatment Oc	0.50	0.10%	66	0	66	2	68
31 1010-28900 & 2150 FOC	26.54	5.44%	3,519	0	3,519	117	3,636
34 1010-28299 Jury/Judicial Council	1.00	0.21%	133	0	133	4	137
35 1010-29400 Probate Court	11.94	2.45%	1,583	0	1,583	53	1,636
38 1010-17100 County Executive	2.60	0.53%	345	0	345	11	356
39 1010-21500 Clerk	4.00	0.82%	530	0	530	18	548
40 1010-22900 Community Outreach / Me	1.00	0.21%	133	0	133	4	137
45 1010-25700 Equalization Department	2.71	0.56%	359	0	359	12	371
48 1010-296XX Prosecuting Attorney	17.80	3.65%	2,360	0	2,360	79	2,439
50 1010-71100 Register of Deeds	4.73	0.97%	627	0	627	21	648
53 1010-27102 Department of Public Defe	1.00	0.21%	133	0	133	4	137
54 1010-44200 Drain Commissioner	7.17	1.47%	951	0	951	32	982
71 1010-71800 Environmental Affairs	2.00	0.41%	265	0	265	9	274
76 1010-28800 Geographic Information S)	1.64	0.34%	217	0	217	7	225
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	133	0	133	4	137
79 1010-31500 Secondary Road Patrol	19.16	3.93%	2,540	0	2,540	85	2,625
81 1010-31503 2nd Rd Patrol-Bangor Tw	3.00	0.62%	398	0	398	13	411
82 1010-31504 2nd Rd Patr-Portsmouth	0.88	0.18%	117	0	117	4	121
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	265	0	265	9	274
84 1010-31506 2nd Rd Patrol-Monitor Tw	1.56	0.32%	207	0	207	7	214
85 1010-31507 2nd Rd Patrol - City of	1.00	0.21%	133	0	133	4	137
86 1010-31508 2nd Road Patrol-Pinconni	3.00	0.62%	398	0	398	13	411

**Bay County, MI
Cost Allocation Plan**

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Wellness Program Allocations

Dept:20 1010-20350 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 1010-31510 Bangor Twps Schools & B	1.00	0.21%	\$133	\$0	\$133	\$4	\$137
89 1010-31516 2nd Rd.Pat-Bay City Schc	1.00	0.21%	133	0	133	4	137
90 1010-31517 2nd Patrol-Frankenlust & P	1.00	0.21%	133	0	133	4	137
92 1010-31681 Road Patrol Grant Oct-De	2.00	0.41%	265	0	265	9	274
93 1010-31700 Township Road Patrol	2.00	0.41%	265	0	265	9	274
102 1010-33100 Marine Law Enforcement C	0.57	0.12%	76	0	76	3	78
113 1010-42600 Off of Emerg Serv-Civil	1.00	0.21%	133	0	133	4	137
135 1010-75100 Recreation/Parks Departm	1.17	0.24%	155	0	155	5	160
139 1010-75700 Community Center	3.74	0.77%	496	0	496	17	512
143 1010-762XX Civic Arena	6.28	1.29%	833	0	833	28	860
144 1010-76300 Pinconning Park	3.25	0.67%	431	0	431	14	445
150 2210 Health Dept - Dist Health	38.13	7.82%	5,055	0	5,055	168	5,224
151 2210-605XX Bioterrorism	3.78	0.78%	501	0	501	17	518
152 2340 Animal Service Adoption Millage	7.83	1.61%	1,038	0	1,038	35	1,073
153 2380 Gypsy Moth Control Fund	2.00	0.41%	265	0	265	9	274
154 2400 Mosquito Control Fund	13.35	2.74%	1,770	0	1,770	59	1,829
157 2600 Indigent Defense Fund	11.46	2.35%	1,519	0	1,519	51	1,570
158 2610 911 Service Fund	19.81	4.06%	2,626	0	2,626	88	2,714
159 2630 Concealed Pistol Licensing Fd	0.75	0.15%	99	0	99	3	103
167 2740 Community Corrections Fund	2.67	0.55%	354	0	354	12	366
168 2760 Department On Aging Fund	45.80	9.40%	6,072	0	6,072	202	6,274
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	21.29	4.37%	2,823	0	2,823	94	2,917
179 2920-66401 Youth & Family Support S	0.75	0.15%	99	0	99	3	103
181 2920-66500 Intensive Probation	4.80	0.98%	636	0	636	21	658
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	265	0	265	9	274
183 2920-75105 Juv.Gender Specific Servi	2.00	0.41%	265	0	265	9	274
186 2930 Soldier's Relief	1.49	0.31%	198	0	198	7	204
192 5090-75600 Public Golf Course	3.65	0.75%	484	0	484	16	500
194 5090-75602 Public Golf Course-Club	3.93	0.81%	521	0	521	17	538
196 5160 100% Tax Payment Fund (DTR)	0.61	0.13%	81	0	81	3	84
197 5180 Delq Prop Tax Foreclosure	0.56	0.11%	74	0	74	2	77
212 7310-27400 Retirement System Fund	1.00	0.21%	133	0	133	4	137
Subtotal	487.46	100.00%	64,627	0	64,627	1,623	66,250
Direct Bills					0		0
Total					\$64,627		\$66,250

Basis Units: FTEs
Source:

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:20 1010-20350 Wellness Program

Department	Wellness Program	Total
3 1010-25300 Treasurer	\$928	\$928
4 1010-10100 Board of Commissioners	1,450	1,450
5 1010-19100 Accounting Department	717	717
6 1010-20200 Payroll	285	285
7 1010-21200 Budget Department	265	265
9 1010-22800 Information Systems Divis	1,193	1,193
11 1010-23300 Purchasing	131	131
12 1010-26500 Buildings and Grounds	2,520	2,520
13 1010-26600 Corporation Counsel	530	530
14 1010-27000 Personnel & Employee Re	374	374
16 1010-30100 Sheriff's Office	6,927	6,927
17 1010-75110 Recreation & Facilities	133	133
18 1010-75112 Parks/Recreation Mainten:	327	327
20 1010-20350 Wellness Program	133	133
23 1010-28300 Circuit Court	1,744	1,744
24 1010-28301 Circuit Court - SSSPP Gra	137	137
25 1010-28331 Circuit-Adult Drug Court G	103	103
26 1010-28341 Circuit Ct Blog Response I	71	71
28 1010-28600 District Court	2,537	2,537
29 1010-28700 District Court Adult Probat	959	959
30 1010-28701 Dist.Ct OWI Treatment Oc	68	68
31 1010-28900 & 2150 FOC	3,636	3,636
34 1010-28299 Jury/Judicial Council	137	137
35 1010-29400 Probate Court	1,636	1,636
38 1010-17100 County Executive	356	356
39 1010-21500 Clerk	548	548
40 1010-22900 Community Outreach / Me	137	137
45 1010-25700 Equalization Department	371	371
48 1010-296XX Prosecuting Attorney	2,439	2,439
50 1010-71100 Register of Deeds	648	648
53 1010-27102 Department of Public Defe	137	137
54 1010-44200 Drain Commissioner	982	982
71 1010-71800 Environmental Affairs	274	274
76 1010-28800 Geographic Information S)	225	225
77 1010-31100 Circuit Court Warrant Offic	137	137
79 1010-31500 Secondary Road Patrol	2,625	2,625
81 1010-31503 2nd Rd Patrol-Bangor Tw	411	411
82 1010-31504 2nd Rd Patr-Portsmouth	121	121
83 1010-31505 2nd Rd Ptrl-Williams Twp	274	274
84 1010-31506 2nd Rd Patrol-Monitor Tw	214	214
85 1010-31507 2nd Rd Patrol - City of	137	137

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:20 1010-20350 Wellness Program

Department	Wellness Program	Total
86 1010-31508 2nd Road Patrol-Pinconni	\$411	\$411
88 1010-31510 Bangor Twps Schools & B	137	137
89 1010-31516 2nd Rd.Pat-Bay City Schc	137	137
90 1010-31517 2nd Patrol-Frankenlust & t	137	137
92 1010-31681 Road Patrol Grant Oct-Dei	274	274
93 1010-31700 Township Road Patrol	274	274
102 1010-33100 Marine Law Enforcement (	78	78
113 1010-42600 Off of Emerg Serv-Civil	137	137
135 1010-75100 Recreation/Parks Departm	160	160
139 1010-75700 Community Center	512	512
143 1010-762XX Civic Arena	860	860
144 1010-76300 Pinconning Park	445	445
150 2210 Health Dept - Dist Health	5,224	5,224
151 2210-605XX Bioterrorism	518	518
152 2340 Animal Service Adoption Millage	1,073	1,073
153 2380 Gypsy Moth Control Fund	274	274
154 2400 Mosquito Control Fund	1,829	1,829
157 2600 Indigent Defense Fund	1,570	1,570
158 2610 911 Service Fund	2,714	2,714
159 2630 Concealed Pistol Licensing Fd	103	103
167 2740 Community Corrections Fund	366	366
168 2760 Department On Aging Fund	6,274	6,274
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,917	2,917
179 2920-66401 Youth & Family Support S	103	103
181 2920-66500 Intensive Probation	658	658
182 2920-75104 Juv.Community Based Tre	274	274
183 2920-75105 Juv.Gender Specific Servi	274	274
186 2930 Soldier's Relief	204	204
192 5090-75600 Public Golf Course	500	500
194 5090-75602 Public Golf Course-Club	538	538
196 5160 100% Tax Payment Fund (DTR)	84	84
197 5180 Delq Prop Tax Foreclosure	77	77
212 7310-27400 Retirement System Fund	137	137
Total	\$66,250	\$66,250

**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 **\$408,574** 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 **\$781,595** 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 2023
10/3/2024

A. Department Costs

Dept:21 1010-20500 Retirees Health/Life Insurance

Description	Amount	General Admin	Current Retiree Fringe	Future Retiree Fringe	Term Payoff
Personnel Costs					
Salaries S	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0
Services & Supplies Cost					
71601 Retirees Health Ins-General Gp P	1,314,874	0	1,314,874	0	0
71604 Retirees Health Ins-Sheriff Gp P	472,369	0	472,369	0	0
71601 Retiree Health Ins - Non-Genera P	408,574	0	408,574	0	0
71701 Retirees Life Insurance P	3,932	0	3,932	0	0
80102 Medicare Part D Services P	0	0	0	0	0
Termination Payoff P	161,294	0	0	0	161,294
Retiree Health Care Contribution Adjus P	781,596	0	0	781,596	0
Subtotal - Services & Supplies	3,142,638	0	2,199,749	781,596	161,294
Department Cost Total	3,142,638	0	2,199,749	781,596	161,294
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	3,142,638	0	2,199,749	781,596	161,294
General Admin Distribution		0	0	0	0
Grand Total	\$3,142,638		\$2,199,749	\$781,596	\$161,294

**Bay County, MI
Cost Allocation Plan**

FY 2023
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B. Incoming Costs - (Default Spread Expense%)

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	First Incoming	Second Incoming	Current Retiree Fringe	Future Retiree Fringe	Term Payoff
4 Annual Audit	\$65	\$21	\$61	\$22	\$4
Subtotal - 1010-10100 Board of Comm	65	21	61	22	4
5 Accounting	274	58	232	83	17
5 Contract Serv.	319	83	281	100	21
Subtotal - 1010-19100 Accounting Dep	593	141	514	183	38
7 General Accounting	33	10	30	11	2
Subtotal - 1010-21200 Budget Departm	33	10	30	11	2
10 Accounting	162	19	127	45	9
Subtotal - Financial System MUNIS	162	19	127	45	9
Total Incoming	853	192	731	260	54
C. Total Allocated					
	\$3,143,683	\$2,200,480	\$781,856	\$161,347	
		70.00%	24.87%	5.13%	

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Current Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	5,396.04	0.69%	\$15,191	\$0	\$15,191	\$0	\$15,191
5 1010-19100 Accounting Department	5,396.04	0.69%	15,191	0	15,191	0	15,191
7 1010-21200 Budget Department	10,792.08	1.38%	30,382	0	30,382	0	30,382
8 1010-27200 Administrative Services	536.11	0.07%	1,509	0	1,509	0	1,509
9 1010-22800 Information Systems Divis	21,584.16	2.76%	60,764	0	60,764	0	60,764
11 1010-23300 Purchasing	5,396.04	0.69%	15,191	0	15,191	0	15,191
12 1010-26500 Buildings and Grounds	33,621.48	4.30%	94,651	0	94,651	0	94,651
13 1010-26600 Corporation Counsel	5,396.04	0.69%	15,191	0	15,191	0	15,191
14 1010-27000 Personnel & Employee Re	5,396.04	0.69%	15,191	0	15,191	0	15,191
15 1010-24900 Printing/Postage	35.02	0.00%	99	0	99	0	99
16 1010-30100 Sheriff's Office	91,753.21	11.74%	258,303	0	258,303	0	258,303
17 1010-75110 Recreation & Facilities	1,608.26	0.21%	4,528	0	4,528	0	4,528
18 1010-75112 Parks/Recreation Mainten:	5,364.91	0.69%	15,103	0	15,103	0	15,103
23 1010-28300 Circuit Court	17,212.58	2.20%	48,457	0	48,457	4	48,461
28 1010-28600 District Court	63,064.37	8.07%	177,539	0	177,539	14	177,553
29 1010-28700 District Court Adult Probat	26,980.20	3.45%	75,955	0	75,955	6	75,961
31 1010-28900 & 2150 FOC	48,564.36	6.21%	136,718	0	136,718	11	136,729
34 1010-28299 Jury/Judicial Council	4,856.54	0.62%	13,672	0	13,672	1	13,673
35 1010-29400 Probate Court	23,138.36	2.96%	65,139	0	65,139	5	65,144
38 1010-17100 County Executive	1,608.40	0.21%	4,528	0	4,528	0	4,528
39 1010-21500 Clerk	9,181.55	1.17%	25,848	0	25,848	2	25,850
45 1010-25700 Equalization Department	3,735.72	0.48%	10,517	0	10,517	1	10,518
48 1010-296XX Prosecuting Attorney	45,672.24	5.84%	128,576	0	128,576	10	128,587
50 1010-71100 Register of Deeds	12,452.40	1.59%	35,056	0	35,056	3	35,059
51 1010-27100 Department of Criminal De	5.54	0.00%	16	0	16	0	16
52 1010-27101 Indigent Attorney	13.51	0.00%	38	0	38	0	38
53 1010-27102 Department of Public Defe	14.44	0.00%	41	0	41	0	41
54 1010-44200 Drain Commissioner	9,712.82	1.24%	27,344	0	27,344	2	27,346
59 1010-24501 County Survey/Remonum	1,079.26	0.14%	3,038	0	3,038	0	3,039
71 1010-71800 Environmental Affairs	6,584.76	0.84%	18,537	0	18,537	1	18,539
77 1010-31100 Circuit Court Warrant Offic	5,396.04	0.69%	15,191	0	15,191	1	15,192
79 1010-31500 Secondary Road Patrol	39,948.36	5.11%	112,463	0	112,463	9	112,472
81 1010-31503 2nd Rd Patrol-Bangor Tw	953.31	0.12%	2,684	0	2,684	0	2,684
82 1010-31504 2nd Rd Patr-Portsmouth	3,394.51	0.43%	9,556	0	9,556	1	9,557
83 1010-31505 2nd Rd Ptrl-Williams Twp	5,092.10	0.65%	14,335	0	14,335	1	14,336
86 1010-31508 2nd Road Patrol-Pinconni	10,580.81	1.35%	29,787	0	29,787	2	29,789
88 1010-31510 Bangor Twps Schools & B	4,103.66	0.53%	11,553	0	11,553	1	11,554
90 1010-31517 2nd Patrol-Frankenlust & t	5,273.35	0.67%	14,846	0	14,846	1	14,847
92 1010-31681 Road Patrol Grant Oct-De	5,218.07	0.67%	14,690	0	14,690	1	14,691
93 1010-31700 Township Road Patrol	145.28	0.02%	409	0	409	0	409
109 1010-33302 Operation Stone Garden F	50.44	0.01%	142	0	142	0	142
134 1010-72181 Trans. Planning - Oct.-Dec	1,681.94	0.22%	4,735	0	4,735	0	4,735

**Bay County, MI
Cost Allocation Plan**

FY 2023
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Current Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 1010-75108 Veterans Park Softball	31.13	0.00%	\$88	\$0	\$88	\$0	\$88
139 1010-75700 Community Center	5,332.53	0.68%	15,012	0	15,012	1	15,013
142 1010-76150 Fairgrounds	63.51	0.01%	179	0	179	0	179
143 1010-762XX Civic Arena	5,396.04	0.69%	15,191	0	15,191	1	15,192
144 1010-76300 Pinconning Park	207.54	0.03%	584	0	584	0	584
150 2210 Health Dept - Dist Health	59,356.44	7.59%	167,100	(59,356)	107,744	14	107,757
152 2340 Animal Service Adoption Millage	16,188.12	2.07%	45,573	(16,188)	29,385	4	29,388
153 2380 Gypsy Moth Control Fund	2,012.66	0.26%	5,666	(2,013)	3,653	0	3,654
154 2400 Mosquito Control Fund	11,304.80	1.45%	31,825	(11,305)	20,520	3	20,523
157 2600 Indigent Defense Fund	6,245.42	0.80%	17,582	(6,245)	11,337	1	11,338
158 2610 911 Service Fund	31,961.16	4.09%	89,977	(31,961)	58,016	7	58,023
159 2630 Concealed Pistol Licensing Fd	1,610.53	0.21%	4,534	(1,611)	2,923	0	2,924
160 2640 Local C.F.O. Training Fund	67.87	0.01%	191	(68)	123	0	123
168 2760 Department On Aging Fund	32,376.24	4.14%	91,146	(32,376)	58,769	7	58,777
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22,414.32	2.87%	63,101	(22,414)	40,686	5	40,692
178 2920-66400 In-Home Care-Intensive P	337.22	0.04%	949	(337)	612	0	612
179 2920-66401 Youth & Family Support S	828.04	0.11%	2,331	(828)	1,503	0	1,503
180 2920-66402 Juvenile Drug Court	337.22	0.04%	949	(337)	612	0	612
181 2920-66500 Intensive Probation	18,211.70	2.33%	51,270	(18,212)	33,058	4	33,062
182 2920-75104 Juv.Community Based Tre	5,396.04	0.69%	15,191	(5,396)	9,795	1	9,796
183 2920-75105 Juv.Gender Specific Servi	5,396.04	0.69%	15,191	(5,396)	9,795	1	9,796
186 2930 Soldier's Relief	1,608.25	0.21%	4,528	(1,608)	2,919	0	2,920
201 6770 Self-Insurance Fund-WC/UC/S&A	6,922.47	0.89%	19,488	(6,922)	12,566	2	12,567
Subtotal	781,595.64	100.00%	2,200,346	(222,575)	1,977,771	134	1,977,906
Direct Bills					222,575		222,575
Total					\$2,200,346		\$2,200,480

Basis Units: Actual Charges
Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Future Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	5,396.04	0.69%	\$5,398	\$(5,396)	\$1	\$0	\$1
5 1010-19100 Accounting Department	5,396.04	0.69%	5,398	(5,396)	1	0	1
7 1010-21200 Budget Department	10,792.08	1.38%	10,795	(10,792)	3	0	3
8 1010-27200 Administrative Services	536.11	0.07%	536	(536)	0	0	0
9 1010-22800 Information Systems Divis	21,584.16	2.76%	21,590	(21,584)	6	0	6
11 1010-23300 Purchasing	5,396.04	0.69%	5,398	(5,396)	1	0	1
12 1010-26500 Buildings and Grounds	33,621.48	4.30%	33,631	(33,621)	9	0	9
13 1010-26600 Corporation Counsel	5,396.04	0.69%	5,398	(5,396)	1	0	1
14 1010-27000 Personnel & Employee Re	5,396.04	0.69%	5,398	(5,396)	1	0	1
15 1010-24900 Printing/Postage	35.02	0.00%	35	(35)	0	0	0
16 1010-30100 Sheriff's Office	91,753.21	11.74%	91,778	(91,753)	25	0	25
17 1010-75110 Recreation & Facilities	1,608.26	0.21%	1,609	(1,608)	0	0	0
18 1010-75112 Parks/Recreation Mainten:	5,364.91	0.69%	5,366	(5,365)	1	0	1
23 1010-28300 Circuit Court	17,212.58	2.20%	17,217	(17,213)	5	1	6
28 1010-28600 District Court	63,064.37	8.07%	63,081	(63,064)	17	5	22
29 1010-28700 District Court Adult Probat	26,980.20	3.45%	26,988	(26,980)	7	2	10
31 1010-28900 & 2150 FOC	48,564.36	6.21%	48,578	(48,564)	13	4	17
34 1010-28299 Jury/Judicial Council	4,856.54	0.62%	4,858	(4,857)	1	0	2
35 1010-29400 Probate Court	23,138.36	2.96%	23,145	(23,138)	6	2	8
38 1010-17100 County Executive	1,608.40	0.21%	1,609	(1,608)	0	0	1
39 1010-21500 Clerk	9,181.55	1.17%	9,184	(9,182)	2	1	3
45 1010-25700 Equalization Department	3,735.72	0.48%	3,737	(3,736)	1	0	1
48 1010-296XX Prosecuting Attorney	45,672.24	5.84%	45,685	(45,672)	12	4	16
50 1010-71100 Register of Deeds	12,452.40	1.59%	12,456	(12,452)	3	1	4
51 1010-27100 Department of Criminal De	5.54	0.00%	6	(6)	0	0	0
52 1010-27101 Indigent Attorney	13.51	0.00%	14	(14)	0	0	0
53 1010-27102 Department of Public Defe	14.44	0.00%	14	(14)	0	0	0
54 1010-44200 Drain Commissioner	9,712.82	1.24%	9,715	(9,713)	3	1	3
59 1010-24501 County Survey/Remonum	1,079.26	0.14%	1,080	(1,079)	0	0	0
71 1010-71800 Environmental Affairs	6,584.76	0.84%	6,587	(6,585)	2	1	2
77 1010-31100 Circuit Court Warrant Offic	5,396.04	0.69%	5,398	(5,396)	1	0	2
79 1010-31500 Secondary Road Patrol	39,948.36	5.11%	39,959	(39,948)	11	3	14
81 1010-31503 2nd Rd Patrol-Bangor Tw	953.31	0.12%	954	(953)	0	0	0
82 1010-31504 2nd Rd Patr-Portsmouth	3,394.51	0.43%	3,395	(3,395)	1	0	1
83 1010-31505 2nd Rd Patr-Williams Twp	5,092.10	0.65%	5,093	(5,092)	1	0	2
86 1010-31508 2nd Road Patrol-Pinconni	10,580.81	1.35%	10,584	(10,581)	3	1	4
88 1010-31510 Bangor Twps Schools & B	4,103.66	0.53%	4,105	(4,104)	1	0	1
90 1010-31517 2nd Patrol-Frankenlust & l	5,273.35	0.67%	5,275	(5,273)	1	0	2
92 1010-31681 Road Patrol Grant Oct-Dec	5,218.07	0.67%	5,219	(5,218)	1	0	2
93 1010-31700 Township Road Patrol	145.28	0.02%	145	(145)	0	0	0
109 1010-33302 Operation Stone Garden F	50.44	0.01%	50	(50)	0	0	0
134 1010-72181 Trans. Planning - Oct.-Dec	1,681.94	0.22%	1,682	(1,682)	0	0	1

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Future Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 1010-75108 Veterans Park Softball	31.13	0.00%	\$31	\$(31)	\$0	\$0	\$0
139 1010-75700 Community Center	5,332.53	0.68%	5,334	(5,333)	1	0	2
142 1010-76150 Fairgrounds	63.51	0.01%	64	(64)	0	0	0
143 1010-762XX Civic Arena	5,396.04	0.69%	5,398	(5,396)	1	0	2
144 1010-76300 Pinconning Park	207.54	0.03%	208	(208)	0	0	0
150 2210 Health Dept - Dist Health	59,356.44	7.59%	59,373	(59,356)	16	5	21
152 2340 Animal Service Adoption Millage	16,188.12	2.07%	16,193	(16,188)	4	1	6
153 2380 Gypsy Moth Control Fund	2,012.66	0.26%	2,013	(2,013)	1	0	1
154 2400 Mosquito Control Fund	11,304.80	1.45%	11,308	(11,305)	3	1	4
157 2600 Indigent Defense Fund	6,245.42	0.80%	6,247	(6,245)	2	1	2
158 2610 911 Service Fund	31,961.16	4.09%	31,970	(31,961)	9	3	11
159 2630 Concealed Pistol Licensing Fd	1,610.53	0.21%	1,611	(1,611)	0	0	1
160 2640 Local C.F.O. Training Fund	67.87	0.01%	68	(68)	0	0	0
168 2760 Department On Aging Fund	32,376.24	4.14%	32,385	(32,376)	9	3	11
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	22,414.32	2.87%	22,420	(22,414)	6	2	8
178 2920-66400 In-Home Care-Intensive P	337.22	0.04%	337	(337)	0	0	0
179 2920-66401 Youth & Family Support S	828.04	0.11%	828	(828)	0	0	0
180 2920-66402 Juvenile Drug Court	337.22	0.04%	337	(337)	0	0	0
181 2920-66500 Intensive Probation	18,211.70	2.33%	18,217	(18,212)	5	1	6
182 2920-75104 Juv.Community Based Tre	5,396.04	0.69%	5,398	(5,396)	1	0	2
183 2920-75105 Juv.Gender Specific Servi	5,396.04	0.69%	5,398	(5,396)	1	0	2
186 2930 Soldier's Relief	1,608.25	0.21%	1,609	(1,608)	0	0	1
201 6770 Self-Insurance Fund-WC/UC/S&A	6,922.47	0.89%	6,924	(6,922)	2	1	2
Subtotal	781,595.64	100.00%	781,808	(781,596)	212	48	260
Direct Bills					781,596		781,596
Total					\$781,808		\$781,856

Basis Units: Actual Charges
Source: GL Detail

Bay County, MI
Cost Allocation Plan

FY 2023
10/3/2024

Term Payoff Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	395,196.55	1.50%	\$2,422	\$0	\$2,422	\$0	\$2,422
4 1010-10100 Board of Commissioners	265,076.44	1.01%	1,624	0	1,624	0	1,624
5 1010-19100 Accounting Department	340,124.51	1.29%	2,084	(27)	2,058	0	2,058
6 1010-20200 Payroll	136,901.11	0.52%	839	0	839	0	839
7 1010-21200 Budget Department	130,918.79	0.50%	802	0	802	0	802
9 1010-22800 Information Systems Divis	542,768.52	2.06%	3,326	0	3,326	0	3,326
11 1010-23300 Purchasing	54,728.44	0.21%	335	0	335	0	335
12 1010-26500 Buildings and Grounds	844,060.01	3.21%	5,173	(276)	4,897	0	4,897
13 1010-26600 Corporation Counsel	302,227.07	1.15%	1,852	0	1,852	0	1,852
14 1010-27000 Personnel & Employee Re	178,693.26	0.68%	1,095	(267)	828	0	828
16 1010-30100 Sheriff's Office	3,071,166.36	11.67%	18,821	(16,422)	2,400	0	2,400
17 1010-75110 Recreation & Facilities	90,389.68	0.34%	554	0	554	0	554
18 1010-75112 Parks/Recreation Mainten:	100,186.47	0.38%	614	0	614	0	614
20 1010-20350 Wellness Program	54,654.07	0.21%	335	0	335	0	335
23 1010-28300 Circuit Court	710,080.39	2.70%	4,352	(23,081)	(18,729)	0	(18,729)
24 1010-28301 Circuit Court - SSSPP Gra	52,686.40	0.20%	323	0	323	0	323
25 1010-28331 Circuit-Adult Drug Court G	38,659.56	0.15%	237	0	237	0	237
26 1010-28341 Circuit Ct Blog Response I	39,899.96	0.15%	245	0	245	0	245
28 1010-28600 District Court	913,222.21	3.47%	5,596	(321)	5,276	0	5,276
29 1010-28700 District Court Adult Probat	378,823.46	1.44%	2,322	(5,026)	(2,705)	0	(2,705)
30 1010-28701 Dist.Ct OWI Treatment Oc	32,668.24	0.12%	200	0	200	0	200
31 1010-28900 & 2150 FOC	1,334,264.96	5.07%	8,177	0	8,177	1	8,177
34 1010-28299 Jury/Judicial Council	103,456.00	0.39%	634	0	634	0	634
35 1010-29400 Probate Court	810,828.75	3.08%	4,969	(6,944)	(1,975)	0	(1,975)
38 1010-17100 County Executive	194,557.41	0.74%	1,192	0	1,192	0	1,192
39 1010-21500 Clerk	239,090.79	0.91%	1,465	0	1,465	0	1,465
40 1010-22900 Community Outreach / Me	55,420.29	0.21%	340	0	340	0	340
45 1010-25700 Equalization Department	167,523.70	0.64%	1,027	(7,231)	(6,204)	0	(6,204)
48 1010-296XX Prosecuting Attorney	1,181,564.16	4.49%	7,241	(7,365)	(124)	1	(123)
50 1010-71100 Register of Deeds	260,860.99	0.99%	1,599	0	1,599	0	1,599
53 1010-27102 Department of Public Defe	83,804.80	0.32%	514	0	514	0	514
54 1010-44200 Drain Commissioner	436,893.14	1.66%	2,677	0	2,677	0	2,678
71 1010-71800 Environmental Affairs	121,835.84	0.46%	747	0	747	0	747
76 1010-28800 Geographic Information S)	98,897.06	0.38%	606	(1,182)	(576)	0	(576)
77 1010-31100 Circuit Court Warrant Offic	69,510.60	0.26%	426	0	426	0	426
79 1010-31500 Secondary Road Patrol	1,441,487.87	5.48%	8,834	(27,298)	(18,465)	1	(18,464)
81 1010-31503 2nd Rd Patrol-Bangor Tw	176,784.23	0.67%	1,083	0	1,083	0	1,083
82 1010-31504 2nd Rd Patr-Portsmouth	57,759.76	0.22%	354	0	354	0	354
83 1010-31505 2nd Rd Patr-Williams Twp	149,450.82	0.57%	916	0	916	0	916
84 1010-31506 2nd Rd Patrol-Monitor Tw	101,524.50	0.39%	622	0	622	0	622
85 1010-31507 2nd Rd Patrol - City of	54,044.26	0.21%	331	0	331	0	331
86 1010-31508 2nd Road Patrol-Pinconni	208,688.54	0.79%	1,279	0	1,279	0	1,279

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Term Payoff Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 1010-31510 Bangor Twps Schools & B	77,697.16	0.30%	\$476	\$0	\$476	\$0	\$476
89 1010-31516 2nd Rd.Pat-Bay City Schc	73,659.80	0.28%	451	0	451	0	451
90 1010-31517 2nd Patrol-Frankenlust & P	72,644.57	0.28%	445	0	445	0	445
92 1010-31681 Road Patrol Grant Oct-De	149,603.83	0.57%	917	0	917	0	917
93 1010-31700 Township Road Patrol	151,609.54	0.58%	929	0	929	0	929
102 1010-33100 Marine Law Enforcement C	15,401.79	0.06%	94	0	94	0	94
113 1010-42600 Off of Emerg Serv-Civil	55,307.20	0.21%	339	0	339	0	339
135 1010-75100 Recreation/Parks Departm	26,288.60	0.10%	161	0	161	0	161
139 1010-75700 Community Center	167,671.24	0.64%	1,028	0	1,028	0	1,028
143 1010-762XX Civic Arena	220,236.79	0.84%	1,350	0	1,350	0	1,350
144 1010-76300 Pinconning Park	119,263.96	0.45%	731	0	731	0	731
150 2210 Health Dept - Dist Health	1,880,598.94	7.14%	11,525	(5,328)	6,197	1	6,198
151 2210-605XX Bioterrorism	371,266.46	1.41%	2,275	0	2,275	0	2,275
152 2340 Animal Service Adoption Millage	367,682.45	1.40%	2,253	(5,973)	(3,720)	0	(3,720)
153 2380 Gypsy Moth Control Fund	101,237.52	0.38%	620	0	620	0	620
154 2400 Mosquito Control Fund	547,112.96	2.08%	3,353	0	3,353	0	3,353
157 2600 Indigent Defense Fund	811,952.29	3.08%	4,976	(25,594)	(20,618)	0	(20,618)
158 2610 911 Service Fund	1,227,151.35	4.66%	7,520	(3,592)	3,929	1	3,929
159 2630 Concealed Pistol Licensing Fd	25,903.25	0.10%	159	0	159	0	159
167 2740 Community Corrections Fund	116,163.19	0.44%	712	0	712	0	712
168 2760 Department On Aging Fund	1,711,786.78	6.50%	10,490	0	10,490	1	10,491
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,035,536.36	3.93%	6,346	(18,004)	(11,658)	1	(11,657)
179 2920-66401 Youth & Family Support S	50,136.45	0.19%	307	(7,054)	(6,747)	0	(6,747)
181 2920-66500 Intensive Probation	261,904.70	0.99%	1,605	(131)	1,474	0	1,474
182 2920-75104 Juv.Community Based Tre	118,497.54	0.45%	726	0	726	0	726
183 2920-75105 Juv.Gender Specific Servi	106,111.45	0.40%	650	0	650	0	650
186 2930 Soldier's Relief	55,112.76	0.21%	338	0	338	0	338
192 5090-75600 Public Golf Course	153,018.93	0.58%	938	0	938	0	938
194 5090-75602 Public Golf Course-Club	131,002.99	0.50%	803	0	803	0	803
196 5160 100% Tax Payment Fund (DTR)	32,414.66	0.12%	199	0	199	0	199
197 5180 Delq Prop Tax Foreclosure	14,171.42	0.05%	87	0	87	0	87
212 7310-27400 Retirement System Fund	57,134.88	0.22%	350	(178)	172	0	172
Subtotal	26,326,661.78	100.00%	161,338	(161,294)	44	10	54
Direct Bills					161,294		161,294
Total					\$161,338		\$161,347

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
0 Direct Billed	\$222,575	\$781,596	\$161,294	\$1,165,464
3 1010-25300 Treasurer	0	0	2,422	2,422
4 1010-10100 Board of Commissioners	15,191	1	1,624	16,817
5 1010-19100 Accounting Department	15,191	1	2,058	17,250
6 1010-20200 Payroll	0	0	839	839
7 1010-21200 Budget Department	30,382	3	802	31,187
8 1010-27200 Administrative Services	1,509	0	0	1,509
9 1010-22800 Information Systems Divis	60,764	6	3,326	64,096
11 1010-23300 Purchasing	15,191	1	335	15,528
12 1010-26500 Buildings and Grounds	94,651	9	4,897	99,557
13 1010-26600 Corporation Counsel	15,191	1	1,852	17,045
14 1010-27000 Personnel & Employee Re	15,191	1	828	16,020
15 1010-24900 Printing/Postage	99	0	0	99
16 1010-30100 Sheriff's Office	258,303	25	2,400	260,728
17 1010-75110 Recreation & Facilities	4,528	0	554	5,082
18 1010-75112 Parks/Recreation Mainten:	15,103	1	614	15,719
20 1010-20350 Wellness Program	0	0	335	335
23 1010-28300 Circuit Court	48,461	6	(18,729)	29,738
24 1010-28301 Circuit Court - SSSPP Gra	0	0	323	323
25 1010-28331 Circuit-Adult Drug Court G	0	0	237	237
26 1010-28341 Circuit Ct Blog Response I	0	0	245	245
28 1010-28600 District Court	177,553	22	5,276	182,851
29 1010-28700 District Court Adult Probat	75,961	10	(2,705)	73,265
30 1010-28701 Dist.Ct OWI Treatment Oc	0	0	200	200
31 1010-28900 & 2150 FOC	136,729	17	8,177	144,924
34 1010-28299 Jury/Judicial Council	13,673	2	634	14,309
35 1010-29400 Probate Court	65,144	8	(1,975)	63,178
38 1010-17100 County Executive	4,528	1	1,192	5,721
39 1010-21500 Clerk	25,850	3	1,465	27,319
40 1010-22900 Community Outreach / Me	0	0	340	340
45 1010-25700 Equalization Department	10,518	1	(6,204)	4,315
48 1010-296XX Prosecuting Attorney	128,587	16	(123)	128,479
50 1010-71100 Register of Deeds	35,059	4	1,599	36,662
51 1010-27100 Department of Criminal De	16	0	0	16
52 1010-27101 Indigent Attorney	38	0	0	38
53 1010-27102 Department of Public Defe	41	0	514	554
54 1010-44200 Drain Commissioner	27,346	3	2,678	30,027
59 1010-24501 County Survey/Remonum	3,039	0	0	3,039
71 1010-71800 Environmental Affairs	18,539	2	747	19,288
76 1010-28800 Geographic Information Sy	0	0	(576)	(576)
77 1010-31100 Circuit Court Warrant Offic	15,192	2	426	15,620

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
79 1010-31500 Secondary Road Patrol	\$112,472	\$14	\$(18,464)	\$94,022
81 1010-31503 2nd Rd Patrol-Bangor Tw	2,684	0	1,083	3,768
82 1010-31504 2nd Rd Patr-Portsmouth	9,557	1	354	9,912
83 1010-31505 2nd Rd Ptrl-Williams Twp	14,336	2	916	15,254
84 1010-31506 2nd Rd Patrol-Monitor Tw	0	0	622	622
85 1010-31507 2nd Rd Patrol - City of	0	0	331	331
86 1010-31508 2nd Road Patrol-Pinconni	29,789	4	1,279	31,072
88 1010-31510 Bangor Twps Schools & B	11,554	1	476	12,031
89 1010-31516 2nd Rd.Pat-Bay City Schc	0	0	451	451
90 1010-31517 2nd Patrol-Frankenlust & t	14,847	2	445	15,294
92 1010-31681 Road Patrol Grant Oct-Dec	14,691	2	917	15,610
93 1010-31700 Township Road Patrol	409	0	929	1,338
102 1010-33100 Marine Law Enforcement (	0	0	94	94
109 1010-33302 Operation Stone Garden F	142	0	0	142
113 1010-42600 Off of Emerg Serv-Civil	0	0	339	339
134 1010-72181 Trans. Planning - Oct.-Dec	4,735	1	0	4,736
135 1010-75100 Recreation/Parks Departnr	0	0	161	161
138 1010-75108 Veterans Park Softball	88	0	0	88
139 1010-75700 Community Center	15,013	2	1,028	16,043
142 1010-76150 Fairgrounds	179	0	0	179
143 1010-762XX Civic Arena	15,192	2	1,350	16,544
144 1010-76300 Pinconning Park	584	0	731	1,315
150 2210 Health Dept - Dist Health	107,757	21	6,198	113,976
151 2210-605XX Bioterrorism	0	0	2,275	2,275
152 2340 Animal Service Adoption Millage	29,388	6	(3,720)	25,674
153 2380 Gypsy Moth Control Fund	3,654	1	620	4,275
154 2400 Mosquito Control Fund	20,523	4	3,353	23,880
157 2600 Indigent Defense Fund	11,338	2	(20,618)	(9,278)
158 2610 911 Service Fund	58,023	11	3,929	61,964
159 2630 Concealed Pistol Licensing Fd	2,924	1	159	3,083
160 2640 Local C.F.O. Training Fund	123	0	0	123
167 2740 Community Corrections Fund	0	0	712	712
168 2760 Department On Aging Fund	58,777	11	10,491	69,279
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	40,692	8	(11,657)	29,042
178 2920-66400 In-Home Care-Intensive P	612	0	0	612
179 2920-66401 Youth & Family Support S	1,503	0	(6,747)	(5,243)
180 2920-66402 Juvenile Drug Court	612	0	0	612
181 2920-66500 Intensive Probation	33,062	6	1,474	34,543
182 2920-75104 Juv.Community Based Tre	9,796	2	726	10,524
183 2920-75105 Juv.Gender Specific Servi	9,796	2	650	10,448
186 2930 Soldier's Relief	2,920	1	338	3,258

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Allocation Summary

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
192 5090-75600 Public Golf Course	\$0	\$0	\$938	\$938
194 5090-75602 Public Golf Course-Club	0	0	803	803
196 5160 100% Tax Payment Fund (DTR)	0	0	199	199
197 5180 Delq Prop Tax Foreclosure	0	0	87	87
201 6770 Self-Insurance Fund-WC/UC/S&A	12,567	2	0	12,570
212 7310-27400 Retirement System Fund	0	0	172	172
Total	\$2,200,480	\$781,856	\$161,347	\$3,143,683

**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 2023
10/3/2024

A. Department Costs

Dept:22 1010-27300 Building Authority

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

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:22 1010-27300 Building Authority

Department	First Incoming	Second Incoming	Building Authority
2 Telephone Equipment	\$31	\$0	\$31
Subtotal - Equipment Depreciation	31	0	31
3 Cash Receipts	215	59	274
Subtotal - 1010-25300 Treasurer	215	59	274
4 Annual Audit	61	20	80
Subtotal - 1010-10100 Board of Comm	61	20	80
5 Accounting	254	54	308
5 Contract Serv.	106	28	134
Subtotal - 1010-19100 Accounting Dep	360	82	442
7 General Accounting	31	9	40
Subtotal - 1010-21200 Budget Departm	31	9	40
10 Accounting	151	18	168
Subtotal - Financial System MUNIS	151	18	168
12 Telephone Upgrade/Maintenance	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0
18 Maintenance Other Buildings	1,225	146	1,371
Subtotal - 1010-75112 Parks/Recreatio	1,225	146	1,371
Total Incoming	2,073	333	2,406
C. Total Allocated		\$2,406	\$2,406
			100.02%

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

Building Authority Allocations

Dept:22 1010-27300 Building Authority

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 1010-27303 Bldg Auth-MH Grp Home, f	19	17.76%	\$368	\$0	\$368	\$59	\$427
61 1010-27309 Bldg Auth-MH Grp Home, z	5	4.67%	97	0	97	16	112
62 1010-27310 Bldg Auth-MH Grp Home, f	2	1.87%	39	0	39	6	45
63 1010-27311 Bldg Auth-MH Grp Home, f	17	15.89%	329	0	329	53	382
64 1010-27312 Bldg Auth-MH Grp Home, f	22	20.56%	426	0	426	68	495
65 1010-27319 Bldg Auth-MH Grp Home, f	9	8.41%	174	0	174	28	202
66 1010-27320 Bldg Auth-MH Grp Home, c	4	3.74%	78	0	78	12	90
67 1010-27321 Bldg Auth-MH Grp Home, u	7	6.54%	136	0	136	22	157
68 1010-27322 Bldg Auth-MH Grp Home, u	22	20.56%	426	0	426	68	495
Subtotal	107	100.00%	2,073	0	2,073	333	2,406
Direct Bills					0		0
Total					\$2,073		\$2,406

Basis Units: Expenditure Transactions by Benefitting Project

Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

FY 2023
10/3/2024

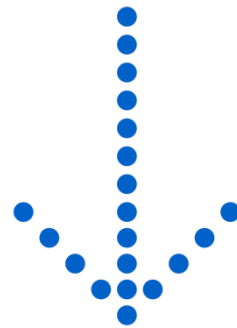
Allocation Summary

Dept:22 1010-27300 Building Authority

Department	Building Authority	Total
60 1010-27303 Bldg Auth-MH Grp Home,f	\$427	\$427
61 1010-27309 Bldg Auth-MH Grp Home,z	112	112
62 1010-27310 Bldg Auth-MH Grp Home,f	45	45
63 1010-27311 Bldg Auth-MH Grp Home,f	382	382
64 1010-27312 Bldg Auth-MH Grp Home,f	495	495
65 1010-27319 Bldg Auth-MH Grp Home,f	202	202
66 1010-27320 Bldg Auth-MH Grp Home,c	90	90
67 1010-27321 Bldg Auth-MH Grp Home,u	157	157
68 1010-27322 Bldg Auth-MH Grp Home,u	495	495
Total	\$2,406	\$2,406



SECTION 6: Internal Service Funds Reconciliation



Bay County, Michigan
Internal Service Fund Summary
Based on the Year Ended December 31, 2023

	Total	Self Insurance	Healthcare Self Insurance
Income Statement:			
Operating Revenues			
Charges for services	\$ 10,613,552	\$ 570,807	\$ 10,042,745
Operating Expenses			
Personnel services	10,407,482	1,005,846	9,401,636
Other services	-	-	-
Total operating expenses	<u>10,407,482</u>	<u>1,005,846</u>	<u>9,401,636</u>
Operating profit (loss)	206,070	(435,039)	641,109
Non-operating revenues			
Investment appreciation (depreciation)	71,588	71,588	-
Loss before transfers	277,658	(363,451)	641,109
Transfers out	<u>(7,803)</u>	<u>-</u>	<u>(7,803)</u>
Change in net position	\$ 269,855	\$ (363,451)	\$ 633,306
Net position beginning of year, as restated	<u>\$ 4,986,656</u>	<u>\$ 1,420,638</u>	<u>\$ 3,566,018</u>
Net position at end of year	<u>\$ 5,256,511</u>	<u>\$ 1,057,187</u>	<u>\$ 4,199,324</u>
2 CFR, Part 200 R.E. Adjustments			
Prior year adjustments	<u>(876,371)</u>	<u>(717,499)</u>	<u>(158,872)</u>
Current year adjustment	<u>(7,803)</u>	<u>-</u>	<u>(7,803)</u>
Total adjustments	<u>(884,174)</u>	<u>(717,499)</u>	<u>(166,675)</u>
2 CFR Part 200 Adjusted R.E.	\$ 4,372,337	\$ 339,688	\$ 4,032,649
Sixty Day Operating Expenses	<u>(1,734,580)</u>	<u>(167,641)</u>	<u>(1,566,939)</u>
Excess reserves	<u>\$ 2,637,757</u>	<u>\$ 172,047</u>	<u>\$ 2,465,710</u>
Excess months of WCR		<u>2.05</u>	<u>3.15</u>

INTERNAL SERVICES FUNDS

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

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

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

BAY COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2023

	Self Insurance	Healthcare Self Insurance	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 293,999	\$ 2,005,029	\$ 2,299,028
Investments	990,750	-	990,750
Accounts receivable, net of allowance	3,115	1,659	4,774
Accrued interest receivable	6,357	-	6,357
Due from other funds	22,933	2,457,236	2,480,169
Prepaid items and other assets	71,602	350,568	422,170
Total current assets	<u>1,388,756</u>	<u>4,814,492</u>	<u>6,203,248</u>
Noncurrent assets:			
Net pension asset	5,940	-	5,940
Total assets	<u>1,394,696</u>	<u>4,814,492</u>	<u>6,209,188</u>
Deferred outflows of resources			
Deferred pension amounts	8,941	-	8,941
Liabilities			
Current liabilities:			
Accounts payable	134	676	810
Accrued liabilities	1,292	-	1,292
Estimated insurance claims payable	342,329	614,492	956,821
Compensated absences	1,544	-	1,544
Total liabilities	<u>345,299</u>	<u>615,168</u>	<u>960,467</u>
Deferred inflows of resources			
Deferred pension amounts	1,151	-	1,151
Net position			
Restricted for:			
Pension benefits	5,940	-	5,940
Insurance claims	1,051,247	4,199,324	5,250,571
Total net position	<u>\$ 1,057,187</u>	<u>\$ 4,199,324</u>	<u>\$ 5,256,511</u>

BAY COUNTY, MICHIGAN

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

Internal Service Funds

For the Year Ended December 31, 2023

	Self Insurance	Healthcare Self Insurance	Total
Operating revenues			
Charges for services	\$ 570,807	\$ 10,042,745	\$ 10,613,552
Operating expenses			
Personnel services	1,005,846	9,401,636	10,407,482
Operating income (loss)	(435,039)	641,109	206,070
Nonoperating revenues			
Investment appreciation (depreciation)	71,588	-	71,588
Income (loss) before transfers	(363,451)	641,109	277,658
Transfers			
Transfers out	-	(7,803)	(7,803)
Change in net position	(363,451)	633,306	269,855
Net position, beginning of year	1,420,638	3,566,018	4,986,656
Net position, end of year	<u>\$ 1,057,187</u>	<u>\$ 4,199,324</u>	<u>\$ 5,256,511</u>

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2023

	Self Insurance	Healthcare Self Insurance	Total
Cash flows from operating activities			
Cash received from interfund services provided	\$ 748,208	\$ 8,689,833	\$ 9,438,041
Cash payments to employees and related taxes and insurance	<u>(1,004,158)</u>	<u>(9,401,636)</u>	<u>(10,405,794)</u>
Net cash provided by (used in) operating activities	<u>(255,950)</u>	<u>(711,803)</u>	<u>(967,753)</u>
Cash flows from noncapital financing activities			
Transfers out	<u>-</u>	<u>(7,803)</u>	<u>(7,803)</u>
Cash flows from investing activities			
Purchase of investments	(121,779)	-	(121,779)
Income (loss) on investments	<u>69,701</u>	<u>-</u>	<u>69,701</u>
Net cash provided by (used in) investing activities	<u>(52,078)</u>	<u>-</u>	<u>(52,078)</u>
Net change in cash and cash equivalents	(308,028)	(719,606)	(1,027,634)
Cash and cash equivalents, beginning of year	<u>602,027</u>	<u>2,724,635</u>	<u>3,326,662</u>
Cash and cash equivalents, end of year	<u>\$ 293,999</u>	<u>\$ 2,005,029</u>	<u>\$ 2,299,028</u>

continued...

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2023

	Self Insurance	Healthcare Self Insurance	Total
Reconciliation of operating income (loss)			
to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (435,039)	\$ 641,109	\$ 206,070
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	17,483	5,113	22,596
Due from other funds	(1,038)	(840,636)	(841,674)
Prepaid items and other assets	(29,816)	(273,656)	(303,472)
Accounts payable	(15,478)	76	(15,402)
Accrued liabilities	1,013	-	1,013
Estimated claims payable	206,250	(243,809)	(37,559)
Net pension asset	19,033	-	19,033
Deferred outflows - pension	(8,622)	-	(8,622)
Deferred inflows - pension	(9,788)	-	(9,788)
Compensated absences	52	-	52
Net cash provided by (used in) operating activities	\$ (255,950)	\$ (711,803)	\$ (967,753)

concluded