

ALLEGAN COUNTY, MICHIGAN

FEDERAL 2 CFR 200 COST ALLOCATION PLAN

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

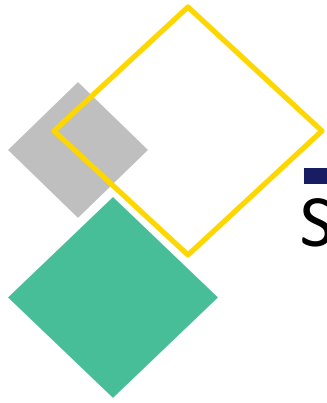


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Section 1: Introduction

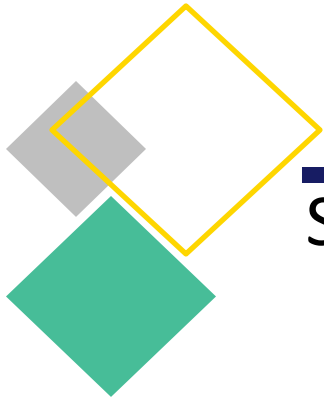
Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Allegan 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

Allegan County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 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.

Allegan County, Michigan

Signature:

JL Ludwick

Name of Official:

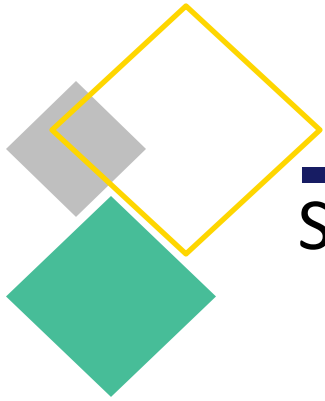
Jennifer Ludwick

Title:

Executive Director of Finance

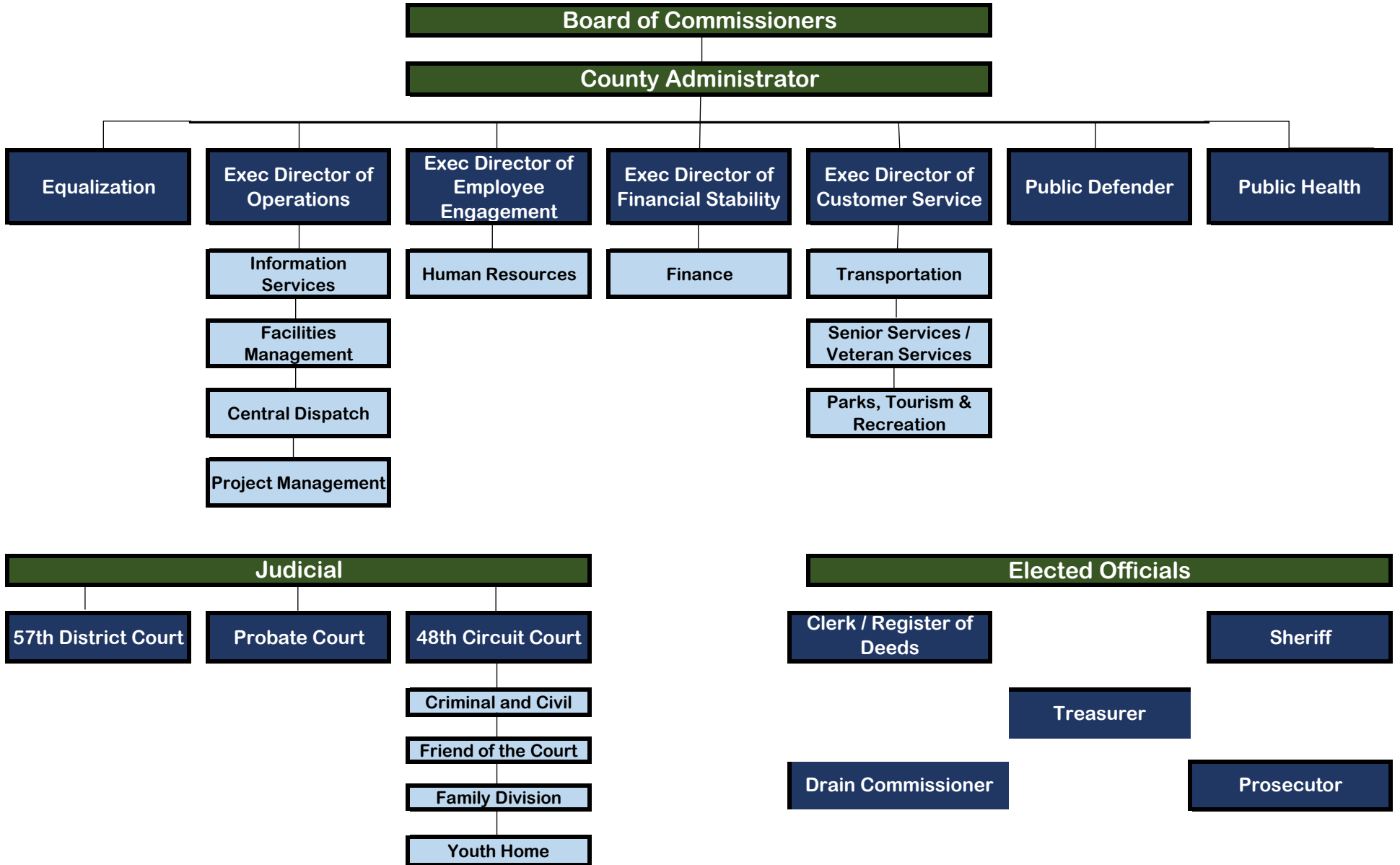
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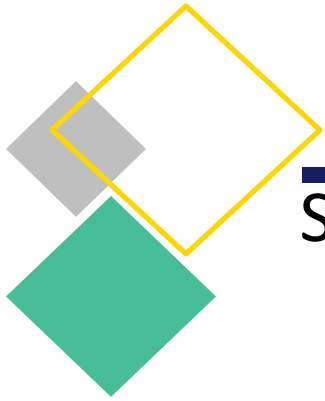
Aug 6, 2024



Section 3: Organizational Chart

Allegan County





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.

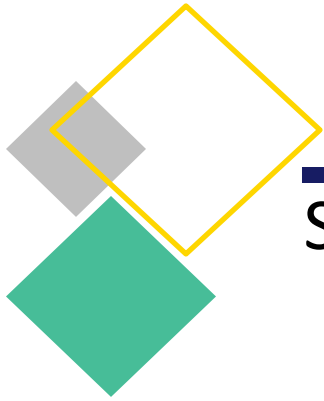
Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

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

Allegan County, Michigan
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Summary Schedule

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1 Building Depreciation	\$1,015	\$0	\$0	\$19,390	\$0	\$0	\$328	\$0	\$973	\$0
2 Equipment Depreciation	590	0	0	1,781	218	0	218	0	653	115
3 101-172.000 Administration	2,914	3,304	3,166	6,676	985	2,414	1,285	823	5,208	1,946
4 101-201.000 Finance	4,406	146	183	4,929	3,055	3,067	2,714	377	4,065	3,931
5 101-223.000 Audit	266	302	289	609	90	220	117	75	476	178
6 101-228.000 Information Services	21,116	0	0	37,227	7,821	13,999	7,821	0	23,462	4,145
7 101-253.000 Treasurer	3,521	117	146	3,940	2,442	2,451	2,169	302	3,249	3,142
8 101-265.261 FM Courthouse	187	0	0	61,250	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	372	0	0	14,302	137	0	177	0	2,078	72
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	14,389	0	0	0	0	0	4,933	0	14,644	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	1,270	1,440	1,380	2,909	429	1,052	560	359	2,270	848
20 101-270.000 Human Resources	6,360	0	0	11,212	2,355	0	2,355	0	7,066	1,248
21 101-301.316 Courthouse Security	132	0	0	43,189	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	241	0	0	426	89	0	89	0	268	47
25 677.xxx.xxx Fringe Processing	597	0	0	1,053	221	64	221	0	664	117
26 677-087.000 Insurance	1,950	378	363	3,614	712	276	746	94	4,403	540
Total Current Allocations	59,327	5,686	5,526	212,507	18,554	23,544	23,734	2,030	69,480	16,330
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$59,327	\$5,686	\$5,526	\$212,507	\$18,554	\$23,544	\$23,734	\$2,030	\$69,480	\$16,330

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Department	101-265.260 FM Animal Control	101-265.267 MH ACC Connect	101-283.000 Circuit Court	101-284.000 Circuit Court - Family Division	101-286.000 District Court	101-287.000 Probation - District Court	101-294.148 Probate Court	101-294.150 Guardian	101-295.000 Probation - Circuit Court	101-296.000 Pros Attorney
1 Building Depreciation	\$0	\$0	\$41,537	\$22,650	\$19,854	\$13,650	\$9,545	\$0	\$2,230	\$20,965
2 Equipment Depreciation	11	0	5,772	3,269	5,124	1,087	2,766	0	86	5,978
3 101-172.000 Administration	385	0	7,708	6,480	15,920	3,980	5,051	392	49	14,899
4 101-201.000 Finance	4,600	265	9,225	6,158	6,584	3,140	5,525	1,728	767	6,037
5 101-223.000 Audit	35	0	704	592	1,453	363	461	36	4	1,360
6 101-228.000 Information Services	391	0	41,137	18,770	89,313	20,217	18,809	0	0	84,425
7 101-253.000 Treasurer	3,677	0	7,374	4,922	5,263	2,510	4,416	1,381	613	4,825
8 101-265.261 FM Courthouse	0	0	131,213	71,550	62,718	43,119	30,152	0	7,044	66,227
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	13,565	27,680	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	7	0	719	14,184	47,084	353	5,742	0	623	7,913
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	36,464	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	3,748	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	9,419	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	168	0	3,359	2,824	6,938	1,735	2,201	171	21	6,493
20 101-270.000 Human Resources	118	0	12,390	5,653	26,900	6,089	5,665	0	0	25,428
21 101-301.316 Courthouse Security	0	0	92,521	50,451	44,224	30,404	21,260	0	4,967	46,698
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	4	0	470	215	1,021	231	215	0	0	965
25 677.xxx.xxx Fringe Processing	11	0	1,163	531	2,526	572	532	0	0	2,387
26 677-087.000 Insurance	2,599	0	4,032	2,179	8,660	2,003	2,018	45	6	8,169
Total Current Allocations	29,320	27,945	359,325	219,847	343,583	129,455	114,359	3,753	52,874	302,769
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$29,320	\$27,945	\$359,325	\$219,847	\$343,583	\$129,455	\$114,359	\$3,753	\$52,874	\$302,769

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Department	101-298.000 Family Counseling Services	101-299.000 Jury Board	101-301.301 Sheriff	101-301.303 SWET	101-301.305 Secondary Road Patrol	101-301.314 Reserves	101-301.315 Detective	101-301.331 Marine	101-301.351 Jail	101-301.352 Inmate Program
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	5,989	100	305	151	741	398	4,681	560
3 101-172.000 Administration	77	0	49,516	1,006	2,879	407	7,309	2,013	32,824	11,589
4 101-201.000 Finance	73	37	28,369	2,836	4,941	1,533	6,815	4,710	14,179	6,195
5 101-223.000 Audit	7	0	4,521	92	263	37	667	184	2,997	1,058
6 101-228.000 Information Services	0	0	215,032	3,598	10,949	5,435	26,630	14,312	168,186	20,138
7 101-253.000 Treasurer	58	29	22,676	2,267	3,949	1,226	5,448	3,765	11,333	4,951
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	552	15,537	63	191	95	465	250	2,939	352
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	102,174	0	110,804	0	94,732	60,460	762,161	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	34	0	21,579	438	1,255	177	3,185	877	14,305	5,050
20 101-270.000 Human Resources	0	0	64,812	1,084	3,298	1,637	8,020	4,311	50,655	6,065
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	2,460	41	125	62	304	164	1,923	230
25 677.xxx.xxx Fringe Processing	0	0	6,085	102	310	154	753	405	4,756	570
26 677-087.000 Insurance	9	0	470,531	391	1,168	463	2,876	1,326	16,633	2,869
Total Current Allocations	258	618	1,009,279	12,015	140,437	11,377	157,947	93,173	1,087,570	59,628
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$258	\$618	\$1,009,279	\$12,015	\$140,437	\$11,377	\$157,947	\$93,173	\$1,087,570	\$59,628

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Department	101-301.426 Emerg Management	101-301.427 LEPC	101-301.430 Animal Control	101-431.000 Livestock Claims	101-441.000 DPW	101-442.000 Drain	101-445.000 Drains - Public Benefit	101-523.000 Planning Commission	101-601.636 Com Disease	101-648.000 Med Examiner
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$7,535	\$0	\$0	\$0	\$0
2 Equipment Depreciation	219	214	222	0	22	726	0	0	0	0
3 101-172.000 Administration	1,428	314	1,512	22	111	3,729	807	0	7	1,726
4 101-201.000 Finance	4,077	2,872	4,114	122	2,580	5,744	110	0	134	1,156
5 101-223.000 Audit	130	29	138	2	10	340	74	0	1	158
6 101-228.000 Information Services	7,860	7,703	7,977	0	782	15,681	0	0	0	0
7 101-253.000 Treasurer	3,259	2,296	3,288	97	2,062	4,592	88	0	107	924
8 101-265.261 FM Courthouse	0	0	0	0	0	23,801	0	0	0	0
9 101-265.262 FM Central Dispatch	13,504	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	137	135	264	0	14	15,794	0	0	0	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	46,418	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	622	137	659	10	49	1,625	352	0	3	752
20 101-270.000 Human Resources	2,367	2,320	2,403	0	236	4,723	0	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	16,783	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	90	88	91	0	9	179	0	0	0	0
25 677.xxx.xxx Fringe Processing	222	218	226	0	22	443	0	0	0	0
26 677-087.000 Insurance	4,786	626	784	3	73	5,648	92	0	1	198
Total Current Allocations	85,119	16,952	21,677	256	5,969	107,343	1,522	0	252	4,913
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$85,119	\$16,952	\$21,677	\$256	\$5,969	\$107,343	\$1,522	\$0	\$252	\$4,913

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Department	101-689.000 Veterans Relief	101-710.000 Coop Ext	101-711.000 Register of Deeds	101-728.000 Econ Development	201-449.000 Road Comm	208-751.xxx Parks	215-290.000 Friend of the Court	FOC DP	221-601.xxx Health	221-XXX Health Space
1 Building Depreciation	\$0	\$3,452	\$2,707	\$0	\$0	\$478	\$14,757	\$0	\$0	\$22,112
2 Equipment Depreciation	239	0	625	0	0	776	5,425	0	3,875	0
3 101-172.000 Administration	1,431	892	2,937	476	0	4,163	15,340	0	36,210	0
4 101-201.000 Finance	3,140	49	2,677	73	2,045	23,805	6,888	0	96,207	0
5 101-223.000 Audit	131	81	268	43	0	380	1,400	0	3,306	0
6 101-228.000 Information Services	8,603	0	18,731	78	0	27,881	4,640	70,869	139,249	0
7 101-253.000 Treasurer	2,510	39	2,140	58	5,648	9,248	5,466	0	64,008	0
8 101-265.261 FM Courthouse	0	0	8,552	0	0	0	46,615	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	16,625	0	0	0	0	0	0	0	106,483
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	150	782	6,632	0	0	1,219	22,915	0	26,148	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	7,200	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	624	389	1,280	208	0	1,814	6,685	0	15,781	0
20 101-270.000 Human Resources	2,591	0	5,641	0	0	8,397	22,742	0	41,940	0
21 101-301.316 Courthouse Security	0	0	6,030	0	0	0	32,869	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	98	0	214	0	0	319	863	0	1,592	0
25 677.xxx.xxx Fringe Processing	243	0	530	2	0	127	343	0	633	0
26 677-087.000 Insurance	822	102	1,770	55	0	14,590	8,877	0	26,867	0
Total Current Allocations	20,582	22,412	60,737	994	7,692	100,397	195,827	70,869	455,816	128,595
Less: Prior Year Allocations	0	0	0	0	0	0	161,763	75,144	393,052	120,333
Carry-Forward	0	0	0	0	0	0	34,064	(4,275)	62,764	8,262
Proposed Costs	\$20,582	\$22,412	\$60,737	\$994	\$7,692	\$100,397	\$229,892	\$66,595	\$518,580	\$136,857

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Department	222-649 Community Mental Health	222-649 CMH Space	226-528.xxx Solid Waste	243-720.000 Brownfield Redevelopm ent Authority	245-745.000 Multi Agency Collab Comm MACC	251-000.000 Saugatuck City	252-201.000 Sick/Vacation Liability	254-430.000 Animal Shelter	256-711.000 Register of Deed Automation	257-301.426 Palisades
1 Building Depreciation	\$0	\$8,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-172.000 Administration	0	0	9,599	0	58	0	0	1,165	417	0
4 101-201.000 Finance	0	0	9,724	110	170	0	49	523	1,424	0
5 101-223.000 Audit	0	0	876	0	5	0	0	106	38	0
6 101-228.000 Information Services	0	0	0	0	0	0	0	5,905	0	0
7 101-253.000 Treasurer	0	0	3,154	0	198	0	17	380	9,314	33
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	0	0	0	0	0	0	0	0
14 101-265.268 FM - CMH Clinic	0	60,027	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	133,011	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	0	0	4,183	0	25	0	0	508	182	0
20 101-270.000 Human Resources	0	0	0	0	0	0	0	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	0	0	0	0	0	0	0	0
25 677.xxx.xxx Fringe Processing	0	0	0	0	0	0	0	27	0	0
26 677-087.000 Insurance	0	0	1,099	0	7	0	0	133	48	0
Total Current Allocations	0	201,877	28,636	110	463	0	65	8,747	11,421	33
Less: Prior Year Allocations	0	163,443	0	0	0	0	0	0	0	0
Carry-Forward	0	38,434	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$240,311	\$28,636	\$110	\$463	\$0	\$65	\$8,747	\$11,421	\$33

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Department	260-279.000 Indigent Defense	261-325.000 Central Dispatch	263-215.000 Concealed Weapons	264-301.362 Local Corrections Officers	265-301.000 Drug Law Enforcement	266-301.320 Justice Training Fund	269-292.000 Law Library	272-296.000 Drug Law Enforcement - PA	273-228.000 Technology Contracts	274-301.000 Gunplain Twp
1 Building Depreciation	\$2,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,879	2,461	109	0	0	0	0	0	96	0
3 101-172.000 Administration	37,923	23,960	585	354	328	115	278	0	426	0
4 101-201.000 Finance	9,055	7,838	2,702	718	110	110	487	37	1,801	0
5 101-223.000 Audit	3,462	2,187	53	32	30	11	25	0	39	0
6 101-228.000 Information Services	67,532	88,414	3,910	704	0	0	0	0	3,441	0
7 101-253.000 Treasurer	297	842	7,068	281	116	50	248	33	330	0
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	140,881	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	13,658	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	5,195	1,619	68	0	0	0	0	0	60	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	16,527	10,442	255	154	143	50	121	0	186	0
20 101-270.000 Human Resources	20,340	26,629	1,178	0	0	0	0	0	1,036	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	772	1,011	45	0	0	0	0	0	39	0
25 677.xxx.xxx Fringe Processing	307	402	18	3	0	0	0	0	16	0
26 677-087.000 Insurance	12,193	6,768	366	41	0	0	32	0	312	0
Total Current Allocations	191,977	313,454	16,357	2,287	726	335	1,190	70	7,782	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$191,977	\$313,454	\$16,357	\$2,287	\$726	\$335	\$1,190	\$70	\$7,782	\$0

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Department	279-276.135 Veterans Treatment Court Grant	279-276.138 Byrne Jag	279-276.139 MH Treatment Court	279-276.140 Sobriety Court	279-276.146 Sobriety Court Grant - State	279-276.151 SSSPP Grant	279-301.312 HIDTA	279-301.317 FBI CETF	279-301.331 Marine Law	279-301.332 Snowmobile Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	109	0	0	0	11
3 101-172.000 Administration	320	0	122	537	0	875	63	123	0	45
4 101-201.000 Finance	475	0	462	377	0	3,079	779	1,241	0	633
5 101-223.000 Audit	29	0	11	49	0	80	6	11	0	4
6 101-228.000 Information Services	0	0	0	0	0	3,910	313	469	0	391
7 101-253.000 Treasurer	215	0	99	380	0	182	116	198	0	231
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	0	0	0	68	0	0	0	7
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	140	0	53	234	0	381	27	54	0	20
20 101-270.000 Human Resources	0	0	0	0	0	1,178	0	0	0	118
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	13	0	12	10	0	82	21	33	0	17
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	0	0	0	45	0	0	0	4
25 677.xxx.xxx Fringe Processing	0	0	0	0	0	18	1	2	0	2
26 677-087.000 Insurance	37	0	14	62	0	399	7	14	0	35
Total Current Allocations	1,228	0	775	1,649	0	10,406	1,333	2,146	0	1,518
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,228	\$0	\$775	\$1,649	\$0	\$10,406	\$1,333	\$2,146	\$0	\$1,518

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Department	279-301.335 Highway Safety - OWI	279-301.336 Highway Safety - Seatbelt	279-301.337 CMH Tobacco	279-301.340 Medical Marihuana	279-301.345 First Responder Training	279-301.351 Jail CCAB	279-301.428 Homeland	279-425.000 Predisaster Mitigation	279-442.000 SAW Grant	279-642.000 CESF - COVID19
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
3 101-172.000 Administration	287	10	0	528	858	389	417	0	0	561
4 101-201.000 Finance	1,667	207	0	158	134	657	37	0	0	37
5 101-223.000 Audit	26	1	0	48	78	36	38	0	0	51
6 101-228.000 Information Services	0	1,173	39	0	0	0	0	0	0	0
7 101-253.000 Treasurer	66	0	0	33	66	198	17	17	0	33
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	0	0	0	0	0	0	0	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	125	4	0	230	374	170	182	0	0	244
20 101-270.000 Human Resources	0	0	0	0	0	0	0	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	44	6	0	4	4	18	1	0	0	1
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	0	0	0	0	0	0	0	0
25 677.xxx.xxx Fringe Processing	0	5	0	0	0	0	0	0	0	0
26 677-087.000 Insurance	33	1	0	60	98	45	48	0	0	64
Total Current Allocations	2,248	1,407	39	1,062	1,612	1,512	739	17	0	991
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$2,248	\$1,407	\$39	\$1,062	\$1,612	\$1,512	\$739	\$17	\$0	\$991

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Department	279-728.000 CBDG - LGES Grant	279-792.000 DNR Waterways Grant	280-296.228 Victims Rights Grant	286-000.000 Wayland Township	287-301.000 Sheriff Contracts	288-596.676 Bus Services	288-596.677 Mobility Mgmt	290-000.000 DHS	290-000.000 DHS Space	290-663.000 DHHS Board Child welfare
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,337	\$0
2 Equipment Depreciation	0	0	299	0	1,649	408	109	0	0	0
3 101-172.000 Administration	34	0	1,646	0	16,089	28,603	618	0	0	12
4 101-201.000 Finance	12	0	3,785	0	5,769	14,617	2,483	0	0	329
5 101-223.000 Audit	3	0	150	0	1,469	2,611	56	0	0	1
6 101-228.000 Information Services	0	0	10,754	0	59,242	14,664	3,910	0	0	156
7 101-253.000 Treasurer	50	0	396	0	2,659	3,848	132	0	0	0
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	179,802	0
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	54,517	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	0	188	0	1,035	372	68	0	0	0
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	15	0	717	0	7,012	12,465	269	0	0	5
20 101-270.000 Human Resources	0	0	3,239	0	17,843	4,417	1,178	0	0	0
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	0	123	0	677	168	45	0	0	0
25 677.xxx.xxx Fringe Processing	0	0	49	0	269	67	18	0	0	1
26 677-087.000 Insurance	4	0	1,012	2,680	10,398	50,044	370	0	0	1
Total Current Allocations	118	0	22,358	2,680	124,111	186,801	9,257	0	217,139	506
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$118	\$0	\$22,358	\$2,680	\$124,111	\$186,801	\$9,257	\$0	\$217,139	\$506

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Department	292-662.614 Child Care Fund After Care	292-662.653 Child Care Fund Diversion	292-662.654 Child Care Fund Outreach/Om	292-662.656 Child Ccare Fund Admin	292-662.661 Child Care Fund Food Prep	292-662.662 Child Care Fund Foster Care	292-662.664 Child Care Fund Juv Detention	292-662.665 Child Care Fund Comm Probation	292-662.666 Child Care Fund Cheever	293-689.000 Veterans Relief
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$876
2 Equipment Depreciation	338	109	0	452	286	0	1,931	553	1,871	93
3 101-172.000 Administration	0	0	0	0	0	0	0	0	0	2,000
4 101-201.000 Finance	7,692	2,385	146	5,197	6,998	925	9,809	4,807	12,414	4,284
5 101-223.000 Audit	0	0	0	0	0	0	0	0	0	183
6 101-228.000 Information Services	12,161	3,910	0	16,228	10,284	0	69,370	19,865	67,219	3,324
7 101-253.000 Treasurer	1,007	528	363	628	974	2,196	2,378	429	1,866	215
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	0	0	0	0	0	0	0	0	4,218
11 101-265.264 FM - MCF	0	0	0	0	0	0	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	213	68	0	284	180	0	1,548	347	1,175	622
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0	0	0	0
18 101-265.273 FM - Youth Home	3,861	0	0	4,659	8,904	0	63,074	0	47,741	0
19 101-266.000 Administration Legal Cour	0	0	0	0	0	0	0	0	0	872
20 101-270.000 Human Resources	3,663	1,178	0	4,888	3,097	0	20,893	5,983	20,246	1,001
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	5,892	1,368	1,789	13,213	4,077	4,021	19,503	7,140	18,990	0
24 296-201.000 County Fitness Center	139	45	0	186	118	0	793	227	769	38
25 677.xxx.xxx Fringe Processing	55	18	0	74	47	0	315	90	306	15
26 677-087.000 Insurance	4,951	299	0	1,242	787	0	5,310	6,881	9,166	483
Total Current Allocations	39,972	9,909	2,298	47,049	35,753	7,142	194,926	46,323	181,762	18,223
Less: Prior Year Allocations	0	0	0	0	0	0	171,946	46,115	164,620	0
Carry-Forward	0	0	0	0	0	0	22,980	208	17,142	0
Proposed Costs	\$39,972	\$9,909	\$2,298	\$47,049	\$35,753	\$7,142	\$217,906	\$46,532	\$198,904	\$18,223

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Department	294-684.000 Veterans Trust Board	298-672.000 Senior Services	299-204.000 American Rescue Plan - ARPA	401/466/403 Public Improvement Fund	512-671.000 MCF	512-671.000 MCF Space	595-301.351 Commissary	620-253.000 Tax Reversn	639-442.000 Drain Equipment Revolving	661-596.000 Fleet Management
1 Building Depreciation	\$0	\$751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	443	0	0	0	0	0	109	87	8
3 101-172.000 Administration	0	24,501	0	20,476	0	0	0	0	0	196
4 101-201.000 Finance	0	7,935	706	2,361	0	0	146	0	3,785	3,408
5 101-223.000 Audit	0	2,237	0	1,869	0	0	0	0	0	18
6 101-228.000 Information Services	0	15,915	0	235	0	0	0	3,910	3,128	274
7 101-253.000 Treasurer	0	4,508	413	0	0	0	380	0	0	793
8 101-265.261 FM Courthouse	0	0	0	0	0	0	0	0	0	0
9 101-265.262 FM Central Dispatch	0	0	0	0	0	0	0	0	0	0
10 101-265.263 FM Human Services	0	3,614	0	0	0	0	0	0	0	0
11 101-265.264 FM - MCF	0	0	0	0	0	461,608	0	0	0	0
12 101-265.265 Facility Management	0	0	0	0	0	0	0	0	0	0
13 101-265.266 FM - Mail/Copy	0	1,134	0	0	1,596	0	0	68	55	5
14 101-265.268 FM - CMH Clinic	0	0	0	0	0	0	0	0	0	0
15 101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0	0	0	0
16 101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0	0	0	0
17 101-265.272 FM - Dumont Complex	0	0	0	0	0	13,762	0	0	0	0
18 101-265.273 FM - Youth Home	0	0	0	0	0	0	0	0	0	0
19 101-266.000 Administration Legal Cour	0	10,677	0	8,923	0	0	0	0	0	85
20 101-270.000 Human Resources	0	4,793	0	0	0	0	0	1,178	942	82
21 101-301.316 Courthouse Security	0	0	0	0	0	0	0	0	0	0
22 279-000.000 Grants	0	0	0	0	0	0	0	0	0	0
23 292-000.000 Child Care	0	0	0	0	0	0	0	0	0	0
24 296-201.000 County Fitness Center	0	182	0	0	0	0	0	45	36	3
25 677.xxx.xxx Fringe Processing	0	72	0	1	0	0	0	18	14	1
26 677-087.000 Insurance	0	1,218	0	2,345	1,340	0	0	299	239	8,754
Total Current Allocations	0	77,981	1,119	36,210	2,936	475,370	526	5,627	8,287	13,627
Less: Prior Year Allocations	0	0	0	0	3,745	407,449	0	0	0	0
Carry-Forward	0	0	0	0	(809)	67,921	0	0	0	0
Proposed Costs	\$0	\$77,981	\$1,119	\$36,210	\$2,127	\$543,292	\$526	\$5,627	\$8,287	\$13,627

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Department	Michigan Works	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$11,134	\$1,026	\$0	\$265,977
2 Equipment Depreciation	0	0	0	66,345
3 101-172.000 Administration	0	0	0	436,829
4 101-201.000 Finance	0	110	0	441,284
5 101-223.000 Audit	0	0	0	39,880
6 101-228.000 Information Services	0	0	0	1,653,740
7 101-253.000 Treasurer	0	88	0	266,051
8 101-265.261 FM Courthouse	0	0	0	552,428
9 101-265.262 FM Central Dispatch	0	0	0	154,385
10 101-265.263 FM Human Services	53,619	3,733	0	381,753
11 101-265.264 FM - MCF	0	0	0	461,608
12 101-265.265 Facility Management	0	0	0	95,762
13 101-265.266 FM - Mail/Copy	0	0	0	204,374
14 101-265.268 FM - CMH Clinic	0	0	0	60,027
15 101-265.269 FM - Sheriff/Jail	0	0	0	1,213,212
16 101-265.270 FM - Co Svc Bldg	0	3,778	0	177,956
17 101-265.272 FM - Dumont Complex	0	0	0	17,510
18 101-265.273 FM - Youth Home	0	0	0	137,658
19 101-266.000 Administration Legal Cour	0	0	0	190,371
20 101-270.000 Human Resources	0	0	0	491,180
21 101-301.316 Courthouse Security	0	0	0	389,528
22 279-000.000 Grants	0	0	0	265
23 292-000.000 Child Care	0	0	0	75,993
24 296-201.000 County Fitness Center	0	0	0	18,647
25 677.xxx.xxx Fringe Processing	0	0	0	29,032
26 677-087.000 Insurance	0	0	0	734,088
Total Current Allocations	64,753	8,734	0	8,555,885
Less: Prior Year Allocations	0	0	0	1,707,610
Carry-Forward	0	0	0	246,692
Proposed Costs	\$64,753	\$8,734	\$0	\$8,802,577

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
27 101-101.000 Bd of Commissioners	59,327	0	0	0	59,327
28 101-194.000 Insurance & Bonds	5,686	0	0	0	5,686
29 101-208.000 Employee Other Fringe B	5,526	0	0	0	5,526
30 101-215.000 Clerk	212,507	0	0	0	212,507
31 101-229.000 Record Management	18,554	0	0	0	18,554
32 101-233.000 Project Management	23,544	0	0	0	23,544
33 101-243.000 Land Information Services	23,734	0	0	0	23,734
34 101-245.000 Remonumentation	2,030	0	0	0	2,030
35 101-257.000 Equalization	69,480	0	0	0	69,480
36 101-262.000 Elections	16,330	0	0	0	16,330
37 101-265.260 FM Animal Control	29,320	0	0	0	29,320
38 101-265.267 MH ACC Connect	27,945	0	0	0	27,945
39 101-283.000 Circuit Court	359,325	0	0	0	359,325
40 101-284.000 Circuit Court - Family Divi	219,847	0	0	0	219,847
41 101-286.000 District Court	343,583	0	0	0	343,583
42 101-287.000 Probation - District Court	129,455	0	0	0	129,455
43 101-294.148 Probate Court	114,359	0	0	0	114,359
44 101-294.150 Guardian	3,753	0	0	0	3,753
45 101-295.000 Probation - Circuit Court	52,874	0	0	0	52,874
46 101-296.000 Pros Attorney	302,769	0	0	0	302,769
47 101-298.000 Family Counseling Servic	258	0	0	0	258
48 101-299.000 Jury Board	618	0	0	0	618
49 101-301.301 Sheriff	1,009,279	0	0	0	1,009,279
50 101-301.303 SWET	12,015	0	0	0	12,015
51 101-301.305 Secondary Road Patrol	140,437	0	0	0	140,437
52 101-301.314 Reserves	11,377	0	0	0	11,377
53 101-301.315 Detective	157,947	0	0	0	157,947
54 101-301.331 Marine	93,173	0	0	0	93,173
55 101-301.351 Jail	1,087,570	0	0	0	1,087,570
56 101-301.352 Inmate Program	59,628	0	0	0	59,628
57 101-301.426 Emerg Management	85,119	0	0	0	85,119
58 101-301.427 LEPC	16,952	0	0	0	16,952
59 101-301.430 Animal Control	21,677	0	0	0	21,677
60 101-431.000 Livestock Claims	256	0	0	0	256
61 101-441.000 DPW	5,969	0	0	0	5,969
62 101-442.000 Drain	107,343	0	0	0	107,343
63 101-445.000 Drains - Public Benefit	1,522	0	0	0	1,522
64 101-523.000 Planning Commission	0	0	0	0	0
65 101-601.636 Com Disease	252	0	0	0	252
66 101-648.000 Med Examiner	4,913	0	0	0	4,913

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
67 101-689.000 Veterans Relief	20,582	0	0	0	20,582
68 101-710.000 Coop Ext	22,412	0	0	0	22,412
69 101-711.000 Register of Deeds	60,737	0	0	0	60,737
70 101-728.000 Econ Development	994	0	0	0	994
71 201-449.000 Road Comm	7,692	0	0	0	7,692
72 208-751.xxx Parks	100,397	0	0	0	100,397
73 215-290.000 Friend of the Court	195,827	161,763	34,064	0	229,892
74 FOC DP	70,869	75,144	(4,275)	0	66,595
75 221-601.xxx Health	455,816	393,052	62,764	0	518,580
76 221-XXX Health Space	128,595	120,333	8,262	0	136,857
77 222-649 Community Mental Health	0	0	0	0	0
78 222-649 CMH Space	201,877	163,443	38,434	0	240,311
79 226-528.xxx Solid Waste	28,636	0	0	0	28,636
80 243-720.000 Brownfield Redevelopmer	110	0	0	0	110
81 245-745.000 Multi Agency Collab Comi	463	0	0	0	463
82 251-000.000 Saugatuck City	0	0	0	0	0
83 252-201.000 Sick/Vacation Liability	65	0	0	0	65
84 254-430.000 Animal Shelter	8,747	0	0	0	8,747
85 256-711.000 Register of Deed Automai	11,421	0	0	0	11,421
86 257-301.426 Palisades	33	0	0	0	33
87 260-279.000 Indigent Defense	191,977	0	0	0	191,977
88 261-325.000 Central Dispatch	313,454	0	0	0	313,454
89 263-215.000 Concealed Weapons	16,357	0	0	0	16,357
90 264-301.362 Local Corrections Officers	2,287	0	0	0	2,287
91 265-301.000 Drug Law Enforcement	726	0	0	0	726
92 266-301.320 Justice Training Fund	335	0	0	0	335
93 269-292.000 Law Library	1,190	0	0	0	1,190
94 272-296.000 Drug Law Enforcement - f	70	0	0	0	70
95 273-228.000 Technology Contracts	7,782	0	0	0	7,782
96 274-301.000 Gunplain Twp	0	0	0	0	0
97 279-276.135 Veterans Treatment Cour	1,228	0	0	0	1,228
98 279-276.138 Byrne Jag	0	0	0	0	0
99 279-276.139 MH Treatment Court	775	0	0	0	775
100 279-276.140 Sobriety Court	1,649	0	0	0	1,649
101 279-276.146 Sobriety Court Grant - Stz	0	0	0	0	0
102 279-276.151 SSSPP Grant	10,406	0	0	0	10,406
103 279-301.312 HIDTA	1,333	0	0	0	1,333
104 279-301.317 FBI CETF	2,146	0	0	0	2,146
105 279-301.331 Marine Law	0	0	0	0	0
106 279-301.332 Snowmobile Grant	1,518	0	0	0	1,518

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
107 279-301.335 Highway Safety - OWI	2,248	0	0	0	2,248
108 279-301.336 Highway Safety - Seatbelt	1,407	0	0	0	1,407
109 279-301.337 CMH Tobacco	39	0	0	0	39
110 279-301.340 Medical Marihuana	1,062	0	0	0	1,062
111 279-301.345 First Responder Training	1,612	0	0	0	1,612
112 279-301.351 Jail CCAB	1,512	0	0	0	1,512
113 279-301.428 Homeland	739	0	0	0	739
114 279-425.000 Predisaster Mitigation	17	0	0	0	17
115 279-442.000 SAW Grant	0	0	0	0	0
116 279-642.000 CESF - COVID19	991	0	0	0	991
117 279-728.000 CBDG -LGES Grant	118	0	0	0	118
118 279-792.000 DNR Waterways Grant	0	0	0	0	0
119 280-296.228 Victims Rights Grant	22,358	0	0	0	22,358
120 286-000.000 Wayland Township	2,680	0	0	0	2,680
121 287-301.000 Sheriff Contracts	124,111	0	0	0	124,111
122 288-596.676 Bus Services	186,801	0	0	0	186,801
123 288-596.677 Mobility Mgmt	9,257	0	0	0	9,257
124 290-000.000 DHS	0	0	0	0	0
125 290-000.000 DHS Space	217,139	0	0	0	217,139
126 290-663.000 DHHS Board Child welfare	506	0	0	0	506
127 292-662.614 Child Care Fund After Car	39,972	0	0	0	39,972
128 292-662.653 Child Care Fund Diversior	9,909	0	0	0	9,909
129 292-662.654 Child Care Fund Outreach	2,298	0	0	0	2,298
130 292-662.656 Child Ccare Fund Admin	47,049	0	0	0	47,049
131 292-662.661 Child Care Fund Food Pre	35,753	0	0	0	35,753
132 292-662.662 Child Care Fund Foster C	7,142	0	0	0	7,142
133 292-662.664 Child Care Fund Juv Dete	194,926	171,946	22,980	0	217,906
134 292-662.665 Child Care Fund Comm P	46,323	46,115	208	0	46,532
135 292-662.666 Child Care Fund Cheever	181,762	164,620	17,142	0	198,904
136 293-689.000 Veterans Relief	18,223	0	0	0	18,223
137 294-684.000 Veterans Trust Board	0	0	0	0	0
138 298-672.000 Senior Services	77,981	0	0	0	77,981
139 299-204.000 American Rescue Plan - /	1,119	0	0	0	1,119
140 401/466/403 Public Improvement Fund	36,210	0	0	0	36,210
141 512-671.000 MCF	2,936	3,745	(809)	0	2,127
142 512-671.000 MCF Space	475,370	407,449	67,921	0	543,292
143 595-301.351 Commissary	526	0	0	0	526
144 620-253.000 Tax Reversn	5,627	0	0	0	5,627
145 639-442.000 Drain Equipment Revolvir	8,287	0	0	0	8,287
146 661-596.000 Fleet Management	13,627	0	0	0	13,627

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
147 Michigan Works	64,753	0	0	0	64,753
148 Other	8,734	0	0	0	8,734
Total	8,555,885	1,707,610	246,692	0	8,802,577

**Building Depreciation
Nature and Extent of Services**

Allegan County owns and operates several buildings throughout the County. For plan purposes, three buildings have been identified with multiple occupants for building depreciation.

- **County Courthouse** – the current year’s depreciation value for the County Courthouse has been identified as \$218,022 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage.
- **Human Services Building** – the current year’s depreciation value for the Human Services Building has been identified as \$94,064 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage.
- **County Services Building** – the current year’s depreciation value for the County Services Building has been identified as \$16,995 from the County’s Fixed Asset List and has been allocated to all occupant departments based on their usable square footage.

Allegan County Facilities Management also maintains a storage building for equipment used to maintain all County facilities. The current year’s depreciation value for the storage building has been identified as \$5,983 and has been allocated directly to the Facilities Management Central Service department for further allocation.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for the service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct charges are accounted for in the initial allocation.

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Courthouse Building	Human Services Building	County Services Building	Facilities Management
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation	P	335,064	0	218,022	94,064	16,995	5,983
Subtotal - Services & Supplies		335,064	0	218,022	94,064	16,995	5,983
Department Cost Total		335,064	0	218,022	94,064	16,995	5,983
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		335,064	0	218,022	94,064	16,995	5,983
General Admin Distribution			0	0	0	0	0
Grand Total		\$335,064		\$218,022	\$94,064	\$16,995	\$5,983

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Courthouse Building	Human Services Building	County Services Building	Facilities Management
4 Cost Plan	\$0	\$1,061	\$354	\$354	\$354	\$0
Subtotal - 101-201.000 Finance	0	1,061	354	354	354	0
Total Incoming	0	1,061	354	354	354	0
C. Total Allocated		\$336,125	\$218,376	\$94,417	\$17,349	\$5,983
			64.97%	28.09%	5.16%	1.78%

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Courthouse Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$6,747	\$0	\$6,747	\$11	\$6,757
7 101-253.000 Treasurer	2,836	5.48%	11,958	0	11,958	19	11,978
12 101-265.265 Facility Management	2,981	5.77%	12,570	0	12,570	20	12,590
21 101-301.316 Courthouse Security	2,882	5.57%	12,152	0	12,152	20	12,172
27 101-101.000 Bd of Commissioners	14	0.03%	59	0	59	0	59
30 101-215.000 Clerk	4,591	8.88%	19,358	0	19,358	31	19,390
39 101-283.000 Circuit Court	9,835	19.02%	41,470	0	41,470	67	41,537
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	22,614	0	22,614	37	22,650
41 101-286.000 District Court	4,701	9.09%	19,822	0	19,822	32	19,854
42 101-287.000 Probation - District Court	3,232	6.25%	13,628	0	13,628	22	13,650
43 101-294.148 Probate Court	2,260	4.37%	9,529	0	9,529	15	9,545
45 101-295.000 Probation - Circuit Court	528	1.02%	2,226	0	2,226	4	2,230
46 101-296.000 Pros Attorney	4,964	9.60%	20,931	0	20,931	34	20,965
62 101-442.000 Drain	1,784	3.45%	7,522	0	7,522	12	7,535
69 101-711.000 Register of Deeds	641	1.24%	2,703	0	2,703	4	2,707
73 215-290.000 Friend of the Court	3,494	6.76%	14,733	0	14,733	24	14,757
Subtotal	51,706	100.00%	218,022	0	218,022	354	218,376
Direct Bills					0		0
Total					\$218,022		\$218,376

Basis Units: Usable Square Footage
Source: Building Floorplans

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Human Services Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	278	0.66%	\$620	\$0	\$620	\$2	\$623
12 101-265.265 Facility Management	4,985	11.83%	11,126	0	11,126	42	11,168
24 296-201.000 County Fitness Center	1,497	3.55%	3,341	0	3,341	13	3,354
68 101-710.000 Coop Ext	1,541	3.66%	3,439	0	3,439	13	3,452
76 221-XXX Health Space	9,870	23.42%	22,029	0	22,029	83	22,112
87 260-279.000 Indigent Defense	1,266	3.00%	2,826	0	2,826	11	2,836
125 290-000.000 DHS Space	16,666	39.54%	37,197	0	37,197	140	37,337
136 293-689.000 Veterans Relief	391	0.93%	873	0	873	3	876
138 298-672.000 Senior Services	335	0.79%	748	0	748	3	751
147 Michigan Works	4,970	11.79%	11,093	0	11,093	42	11,134
148 Other	346	0.82%	772	0	772	3	775
Subtotal	42,145	100.00%	94,064	0	94,064	354	94,417
Direct Bills					0		0
Total					\$94,064		\$94,417

Basis Units: Usable Square Footage
Source: Building Floorplans

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County Services Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	1,285	5.47%	\$929	\$0	\$929	\$19	\$949
4 101-201.000 Finance	960	4.09%	694	0	694	14	709
6 101-228.000 Information Services	2,583	10.99%	1,868	0	1,868	39	1,907
12 101-265.265 Facility Management	1,620	6.89%	1,172	0	1,172	24	1,196
20 101-270.000 Human Resources	1,033	4.40%	747	0	747	16	763
27 101-101.000 Bd of Commissioners	1,295	5.51%	937	0	937	19	956
33 101-243.000 Land Information Services	444	1.89%	321	0	321	7	328
35 101-257.000 Equalization	1,318	5.61%	953	0	953	20	973
72 208-751.xxx Parks	648	2.76%	469	0	469	10	478
78 222-649 CMH Space	11,971	50.95%	8,658	0	8,658	180	8,839
148 Other	340	1.45%	246	0	246	5	251
Subtotal	23,497	100.00%	16,995	0	16,995	354	17,349
Direct Bills					0		0
Total					\$16,995		\$17,349

Basis Units: Usable Square Footage
Source: Building Floorplans

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Facilities Management Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-265.265 Facility Management	100	100.00%	\$5,983	\$0	\$5,983	\$0	\$5,983
Subtotal	100	100.00%	5,983	0	5,983	0	5,983
Direct Bills					0		0
Total					\$5,983		\$5,983

Basis Units: Direct to 101-265 Facilities Management

Source:

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Allocation Summary

Dept:1 Building Depreciation

Department	Courthouse Building	Human Services Building	County Services Building	Facilities Management	Total
3 101-172.000 Administration	\$0	\$0	\$949	\$0	\$949
4 101-201.000 Finance	0	0	709	0	709
6 101-228.000 Information Services	6,757	623	1,907	0	9,287
7 101-253.000 Treasurer	11,978	0	0	0	11,978
12 101-265.265 Facility Management	12,590	11,168	1,196	5,983	30,937
20 101-270.000 Human Resources	0	0	763	0	763
21 101-301.316 Courthouse Security	12,172	0	0	0	12,172
24 296-201.000 County Fitness Center	0	3,354	0	0	3,354
27 101-101.000 Bd of Commissioners	59	0	956	0	1,015
30 101-215.000 Clerk	19,390	0	0	0	19,390
33 101-243.000 Land Information Services	0	0	328	0	328
35 101-257.000 Equalization	0	0	973	0	973
39 101-283.000 Circuit Court	41,537	0	0	0	41,537
40 101-284.000 Circuit Court - Family Divi	22,650	0	0	0	22,650
41 101-286.000 District Court	19,854	0	0	0	19,854
42 101-287.000 Probation - District Court	13,650	0	0	0	13,650
43 101-294.148 Probate Court	9,545	0	0	0	9,545
45 101-295.000 Probation - Circuit Court	2,230	0	0	0	2,230
46 101-296.000 Pros Attorney	20,965	0	0	0	20,965
62 101-442.000 Drain	7,535	0	0	0	7,535
68 101-710.000 Coop Ext	0	3,452	0	0	3,452
69 101-711.000 Register of Deeds	2,707	0	0	0	2,707
72 208-751.xxx Parks	0	0	478	0	478
73 215-290.000 Friend of the Court	14,757	0	0	0	14,757
76 221-XXX Health Space	0	22,112	0	0	22,112
78 222-649 CMH Space	0	0	8,839	0	8,839
87 260-279.000 Indigent Defense	0	2,836	0	0	2,836
125 290-000.000 DHS Space	0	37,337	0	0	37,337
136 293-689.000 Veterans Relief	0	876	0	0	876
138 298-672.000 Senior Services	0	751	0	0	751
147 Michigan Works	0	11,134	0	0	11,134
148 Other	0	775	251	0	1,026
Total	\$218,376	\$94,417	\$17,349	\$5,983	\$336,125

**Equipment Depreciation
Nature and Extent of Services**

Allegan County purchases equipment to carry on the day-to-day operations of the various central service departments and grant programs.

- **Equipment Depreciation** - Based on the County's Fixed Asset Listing equipment depreciation has been calculated at \$3,503 and has been allocated to benefitting departments based on the purchase price of the equipment.
- **Copiers** – The County purchases central copies for all departments to use. The depreciation on these central copiers has been calculated at \$9,378 from the County's Fixed Asset List. This depreciation has been allocated to all departments based on their full-time equivalents (FTEs) for the fiscal year.
- **Computers** – Computers are purchased for each department through the Information Services Department. Depreciation for these computers and computer equipment has been identified from the County's Fixed Asset List and has been calculated at \$31,764. This depreciation has been allocated to all departments based on their FTE count for the fiscal year.
- **Information Services** – The depreciation for equipment that has been purchased for the Information Services department has been identified from the County's Fixed Asset List and has been calculated at \$51,992 and has been allocated directly to the Information Services Central Service department for further allocation.
- **Courthouse** – The depreciation for equipment purchased specifically for the County Courthouse has been identified from the County's Fixed Asset List and calculated at \$12,053. This depreciation has been allocated to all occupant departments within the Courthouse based on their usable square footage.
- **Facilities** - Equipment has been purchased for the Facilities Management for the maintenance of all County buildings. The current year depreciation for this equipment has been calculated at \$27,920 from the County's Fixed Asset List. This depreciation has been allocated directly to the Facilities Management Central Service department for further allocation.

**Equipment Depreciation
Nature and Extent of Services**

- **Vehicles** – The current depreciation for vehicles has been calculated at \$35,737 from the County's Fixed Asset List. The depreciation has been allocated to benefitting departments based on the depreciation value of each vehicle.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for the service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct charges are accounted for in the initial allocation.

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles
<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		0	0	0	0	0	0	0	0	0
<hr/>										
Services & Supplies Cost										
Equipment Depreciation	P	199,261	0	4,877	6,253	45,538	87,514	8,395	18,968	27,716
Subtotal - Services & Supplies		199,261	0	4,877	6,253	45,538	87,514	8,395	18,968	27,716
<hr/>										
Department Cost Total		199,261	0	4,877	6,253	45,538	87,514	8,395	18,968	27,716
<hr/>										
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<hr/>										
Total Costs After Adjustments		199,261	0	4,877	6,253	45,538	87,514	8,395	18,968	27,716
<hr/>										
General Admin Distribution			0	0	0	0	0	0	0	0
<hr/>										
Grand Total		\$199,261		\$4,877	\$6,253	\$45,538	\$87,514	\$8,395	\$18,968	\$27,716
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**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles
4 Cost Plan	\$0	\$1,857	\$1,857	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 101-201.000 Finance	0	1,857	1,857	0	0	0	0	0	0
Total Incoming	0	1,857	1,857	0	0	0	0	0	0
C. Total Allocated		\$201,118	\$6,734	\$6,253	\$45,538	\$87,514	\$8,395	\$18,968	\$27,716
			3.35%	3.11%	22.64%	43.51%	4.17%	9.43%	13.78%

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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 101-283.000 Circuit Court	6,186.10	17.15%	\$837	\$0	\$837	\$319	\$1,155
46 101-296.000 Pros Attorney	15,116.69	41.91%	2,044	0	2,044	778	2,823
73 215-290.000 Friend of the Court	14,763.09	40.93%	1,996	0	1,996	760	2,757
Subtotal	36,065.88	100.00%	4,877	0	4,877	1,857	6,734
Direct Bills					0		0
Total					\$4,877		\$6,734

Basis Units: Dollar amount of equipment purchased by department

Source:

**Allegan County, Michigan
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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.82%	\$51	\$0	\$51	\$0	\$51
4 101-201.000 Finance	7.00	1.47%	92	0	92	0	92
6 101-228.000 Information Services	7.97	1.67%	105	0	105	0	105
7 101-253.000 Treasurer	8.00	1.68%	105	0	105	0	105
8 101-265.261 FM Courthouse	2.15	0.45%	28	0	28	0	28
9 101-265.262 FM Central Dispatch	0.20	0.04%	3	0	3	0	3
10 101-265.263 FM Human Services	1.70	0.36%	22	0	22	0	22
12 101-265.265 Facility Management	9.57	2.01%	126	0	126	0	126
13 101-265.266 FM - Mail/Copy	1.00	0.21%	13	0	13	0	13
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	19	0	19	0	19
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	13	0	13	0	13
19 101-266.000 Administration Legal Cour	1.69	0.36%	22	0	22	0	22
20 101-270.000 Human Resources	5.00	1.05%	66	0	66	0	66
21 101-301.316 Courthouse Security	8.24	1.73%	108	0	108	0	108
27 101-101.000 Bd of Commissioners	5.40	1.13%	71	0	71	0	71
30 101-215.000 Clerk	9.52	2.00%	125	0	125	0	125
31 101-229.000 Record Management	2.00	0.42%	26	0	26	0	26
33 101-243.000 Land Information Services	2.00	0.42%	26	0	26	0	26
35 101-257.000 Equalization	6.00	1.26%	79	0	79	0	79
36 101-262.000 Elections	1.06	0.22%	14	0	14	0	14
37 101-265.260 FM Animal Control	0.10	0.02%	1	0	1	0	1
39 101-283.000 Circuit Court	10.52	2.21%	138	0	138	0	138
40 101-284.000 Circuit Court - Family Divi	4.80	1.01%	63	0	63	0	63
41 101-286.000 District Court	22.84	4.80%	300	0	300	0	300
42 101-287.000 Probation - District Court	5.17	1.09%	68	0	68	0	68
43 101-294.148 Probate Court	4.81	1.01%	63	0	63	0	63
46 101-296.000 Pros Attorney	21.59	4.54%	284	0	284	0	284
49 101-301.301 Sheriff	55.03	11.56%	723	0	723	0	723
50 101-301.303 SWET	0.92	0.19%	12	0	12	0	12
51 101-301.305 Secondary Road Patrol	2.80	0.59%	37	0	37	0	37
52 101-301.314 Reserves	1.39	0.29%	18	0	18	0	18
53 101-301.315 Detective	6.81	1.43%	89	0	89	0	89
54 101-301.331 Marine	3.66	0.77%	48	0	48	0	48
55 101-301.351 Jail	43.01	9.04%	565	0	565	0	565
56 101-301.352 Inmate Program	5.15	1.08%	68	0	68	0	68
57 101-301.426 Emerg Management	2.01	0.42%	26	0	26	0	26
58 101-301.427 LEPC	1.97	0.41%	26	0	26	0	26
59 101-301.430 Animal Control	2.04	0.43%	27	0	27	0	27
61 101-441.000 DPW	0.20	0.04%	3	0	3	0	3
62 101-442.000 Drain	4.01	0.84%	53	0	53	0	53
67 101-689.000 Veterans Relief	2.20	0.46%	29	0	29	0	29
69 101-711.000 Register of Deeds	4.79	1.01%	63	0	63	0	63

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Copiers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 208-751.xxx Parks	7.13	1.50%	\$94	\$0	\$94	\$0	\$94
73 215-290.000 Friend of the Court	19.31	4.06%	254	0	254	0	254
75 221-601.xxx Health	35.61	7.48%	468	0	468	0	468
87 260-279.000 Indigent Defense	17.27	3.63%	227	0	227	0	227
88 261-325.000 Central Dispatch	22.61	4.75%	297	0	297	0	297
89 263-215.000 Concealed Weapons	1.00	0.21%	13	0	13	0	13
95 273-228.000 Technology Contracts	0.88	0.18%	12	0	12	0	12
102 279-276.151 SSSPP Grant	1.00	0.21%	13	0	13	0	13
106 279-301.332 Snowmobile Grant	0.10	0.02%	1	0	1	0	1
119 280-296.228 Victims Rights Grant	2.75	0.58%	36	0	36	0	36
121 287-301.000 Sheriff Contracts	15.15	3.18%	199	0	199	0	199
122 288-596.676 Bus Services	3.75	0.79%	49	0	49	0	49
123 288-596.677 Mobility Mgmt	1.00	0.21%	13	0	13	0	13
127 292-662.614 Child Care Fund After Car	3.11	0.65%	41	0	41	0	41
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	13	0	13	0	13
130 292-662.656 Child Ccare Fund Admin	4.15	0.87%	55	0	55	0	55
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	35	0	35	0	35
133 292-662.664 Child Care Fund Juv Dete	17.74	3.73%	233	0	233	0	233
134 292-662.665 Child Care Fund Comm P	5.08	1.07%	67	0	67	0	67
135 292-662.666 Child Care Fund Cheever	17.19	3.61%	226	0	226	0	226
136 293-689.000 Veterans Relief	0.85	0.18%	11	0	11	0	11
138 298-672.000 Senior Services	4.07	0.86%	53	0	53	0	53
144 620-253.000 Tax Reversn	1.00	0.21%	13	0	13	0	13
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	11	0	11	0	11
146 661-596.000 Fleet Management	0.07	0.01%	1	0	1	0	1
Subtotal	475.91	100.00%	6,253	0	6,253	0	6,253
Direct Bills					0		0
Total					\$6,253		\$6,253

Basis Units: FTE Count
Source: Payroll Data

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.82%	\$374	\$0	\$374	\$0	\$374
4 101-201.000 Finance	7.00	1.47%	670	0	670	0	670
6 101-228.000 Information Services	7.97	1.67%	763	0	763	0	763
7 101-253.000 Treasurer	8.00	1.68%	765	0	765	0	765
8 101-265.261 FM Courthouse	2.15	0.45%	206	0	206	0	206
9 101-265.262 FM Central Dispatch	0.20	0.04%	19	0	19	0	19
10 101-265.263 FM Human Services	1.70	0.36%	163	0	163	0	163
12 101-265.265 Facility Management	9.57	2.01%	916	0	916	0	916
13 101-265.266 FM - Mail/Copy	1.00	0.21%	96	0	96	0	96
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	137	0	137	0	137
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	96	0	96	0	96
19 101-266.000 Administration Legal Cour	1.69	0.36%	162	0	162	0	162
20 101-270.000 Human Resources	5.00	1.05%	478	0	478	0	478
21 101-301.316 Courthouse Security	8.24	1.73%	788	0	788	0	788
27 101-101.000 Bd of Commissioners	5.40	1.13%	517	0	517	0	517
30 101-215.000 Clerk	9.52	2.00%	911	0	911	0	911
31 101-229.000 Record Management	2.00	0.42%	191	0	191	0	191
33 101-243.000 Land Information Services	2.00	0.42%	191	0	191	0	191
35 101-257.000 Equalization	6.00	1.26%	574	0	574	0	574
36 101-262.000 Elections	1.06	0.22%	101	0	101	0	101
37 101-265.260 FM Animal Control	0.10	0.02%	10	0	10	0	10
39 101-283.000 Circuit Court	10.52	2.21%	1,007	0	1,007	0	1,007
40 101-284.000 Circuit Court - Family Divi	4.80	1.01%	459	0	459	0	459
41 101-286.000 District Court	22.84	4.80%	2,185	0	2,185	0	2,185
42 101-287.000 Probation - District Court	5.17	1.09%	495	0	495	0	495
43 101-294.148 Probate Court	4.81	1.01%	460	0	460	0	460
46 101-296.000 Pros Attorney	21.59	4.54%	2,066	0	2,066	0	2,066
49 101-301.301 Sheriff	55.03	11.56%	5,266	0	5,266	0	5,266
50 101-301.303 SWET	0.92	0.19%	88	0	88	0	88
51 101-301.305 Secondary Road Patrol	2.80	0.59%	268	0	268	0	268
52 101-301.314 Reserves	1.39	0.29%	133	0	133	0	133
53 101-301.315 Detective	6.81	1.43%	652	0	652	0	652
54 101-301.331 Marine	3.66	0.77%	350	0	350	0	350
55 101-301.351 Jail	43.01	9.04%	4,115	0	4,115	0	4,115
56 101-301.352 Inmate Program	5.15	1.08%	493	0	493	0	493
57 101-301.426 Emerg Management	2.01	0.42%	192	0	192	0	192
58 101-301.427 LEPC	1.97	0.41%	189	0	189	0	189
59 101-301.430 Animal Control	2.04	0.43%	195	0	195	0	195
61 101-441.000 DPW	0.20	0.04%	19	0	19	0	19
62 101-442.000 Drain	4.01	0.84%	384	0	384	0	384
67 101-689.000 Veterans Relief	2.20	0.46%	211	0	211	0	211
69 101-711.000 Register of Deeds	4.79	1.01%	458	0	458	0	458

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Computers Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 208-751.xxx Parks	7.13	1.50%	\$682	\$0	\$682	\$0	\$682
73 215-290.000 Friend of the Court	19.31	4.06%	1,848	0	1,848	0	1,848
75 221-601.xxx Health	35.61	7.48%	3,407	0	3,407	0	3,407
87 260-279.000 Indigent Defense	17.27	3.63%	1,652	0	1,652	0	1,652
88 261-325.000 Central Dispatch	22.61	4.75%	2,163	0	2,163	0	2,163
89 263-215.000 Concealed Weapons	1.00	0.21%	96	0	96	0	96
95 273-228.000 Technology Contracts	0.88	0.18%	84	0	84	0	84
102 279-276.151 SSSPP Grant	1.00	0.21%	96	0	96	0	96
106 279-301.332 Snowmobile Grant	0.10	0.02%	10	0	10	0	10
119 280-296.228 Victims Rights Grant	2.75	0.58%	263	0	263	0	263
121 287-301.000 Sheriff Contracts	15.15	3.18%	1,450	0	1,450	0	1,450
122 288-596.676 Bus Services	3.75	0.79%	359	0	359	0	359
123 288-596.677 Mobility Mgmt	1.00	0.21%	96	0	96	0	96
127 292-662.614 Child Care Fund After Car	3.11	0.65%	298	0	298	0	298
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	96	0	96	0	96
130 292-662.656 Child Ccare Fund Admin	4.15	0.87%	397	0	397	0	397
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	252	0	252	0	252
133 292-662.664 Child Care Fund Juv Dete	17.74	3.73%	1,697	0	1,697	0	1,697
134 292-662.665 Child Care Fund Comm P	5.08	1.07%	486	0	486	0	486
135 292-662.666 Child Care Fund Cheever	17.19	3.61%	1,645	0	1,645	0	1,645
136 293-689.000 Veterans Relief	0.85	0.18%	81	0	81	0	81
138 298-672.000 Senior Services	4.07	0.86%	389	0	389	0	389
144 620-253.000 Tax Reversn	1.00	0.21%	96	0	96	0	96
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	77	0	77	0	77
146 661-596.000 Fleet Management	0.07	0.01%	7	0	7	0	7
Subtotal	475.91	100.00%	45,538	0	45,538	0	45,538
Direct Bills					0		0
Total					\$45,538		\$45,538

Basis Units: FTE Count
Source: Payroll Data

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Information Services Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	100	100.00%	\$87,514	\$0	\$87,514	\$0	\$87,514
Subtotal	100	100.00%	87,514	0	87,514	0	87,514
Direct Bills					0		0
Total					\$87,514		\$87,514

Basis Units: Direct to Information Services
Source:

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Courthouse Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$260	\$0	\$260	\$0	\$260
7 101-253.000 Treasurer	2,836	5.48%	460	0	460	0	460
12 101-265.265 Facility Management	2,981	5.77%	484	0	484	0	484
21 101-301.316 Courthouse Security	2,882	5.57%	468	0	468	0	468
27 101-101.000 Bd of Commissioners	14	0.03%	2	0	2	0	2
30 101-215.000 Clerk	4,591	8.88%	745	0	745	0	745
39 101-283.000 Circuit Court	9,835	19.02%	1,597	0	1,597	0	1,597
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	871	0	871	0	871
41 101-286.000 District Court	4,701	9.09%	763	0	763	0	763
42 101-287.000 Probation - District Court	3,232	6.25%	525	0	525	0	525
43 101-294.148 Probate Court	2,260	4.37%	367	0	367	0	367
45 101-295.000 Probation - Circuit Court	528	1.02%	86	0	86	0	86
46 101-296.000 Pros Attorney	4,964	9.60%	806	0	806	0	806
62 101-442.000 Drain	1,784	3.45%	290	0	290	0	290
69 101-711.000 Register of Deeds	641	1.24%	104	0	104	0	104
73 215-290.000 Friend of the Court	3,494	6.76%	567	0	567	0	567
Subtotal	51,706	100.00%	8,395	0	8,395	0	8,395
Direct Bills					0		0
Total					\$8,395		\$8,395

Basis Units: Usable Square Footage
Source: Building Floorplans

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Facilities Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-265.265 Facility Management	100	100.00%	\$18,968	\$0	\$18,968	\$0	\$18,968
Subtotal	100	100.00%	18,968	0	18,968	0	18,968
Direct Bills					0		0
Total					\$18,968		\$18,968
Basis Units: Direct to Facilities Management							
Source:							

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Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-265.265 Facility Management	20,214.00	72.93%	\$20,214	\$0	\$20,214	\$0	\$20,214
39 101-283.000 Circuit Court	1,875.60	6.77%	1,876	0	1,876	0	1,876
40 101-284.000 Circuit Court - Family Divi	1,875.60	6.77%	1,876	0	1,876	0	1,876
41 101-286.000 District Court	1,875.60	6.77%	1,876	0	1,876	0	1,876
43 101-294.148 Probate Court	1,875.60	6.77%	1,876	0	1,876	0	1,876
Subtotal	27,716.40	100.00%	27,716	0	27,716	0	27,716
Direct Bills					0		0
Total					\$27,716		\$27,716

Basis Units: Dollar amount of depreciation by department

Source: Fixed Asset List

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles	Total
3 101-172.000 Administration	\$0	\$51	\$374	\$0	\$0	\$0	\$0	\$426
4 101-201.000 Finance	0	92	670	0	0	0	0	762
6 101-228.000 Information Services	0	105	763	87,514	260	0	0	88,641
7 101-253.000 Treasurer	0	105	765	0	460	0	0	1,331
8 101-265.261 FM Courthouse	0	28	206	0	0	0	0	234
9 101-265.262 FM Central Dispatch	0	3	19	0	0	0	0	22
10 101-265.263 FM Human Services	0	22	163	0	0	0	0	185
12 101-265.265 Facility Management	0	126	916	0	484	18,968	20,214	40,707
13 101-265.266 FM - Mail/Copy	0	13	96	0	0	0	0	109
15 101-265.269 FM - Sheriff/Jail	0	19	137	0	0	0	0	156
16 101-265.270 FM - Co Svc Bldg	0	13	96	0	0	0	0	109
19 101-266.000 Administration Legal Cour	0	22	162	0	0	0	0	184
20 101-270.000 Human Resources	0	66	478	0	0	0	0	544
21 101-301.316 Courthouse Security	0	108	788	0	468	0	0	1,365
27 101-101.000 Bd of Commissioners	0	71	517	0	2	0	0	590
30 101-215.000 Clerk	0	125	911	0	745	0	0	1,781
31 101-229.000 Record Management	0	26	191	0	0	0	0	218
33 101-243.000 Land Information Services	0	26	191	0	0	0	0	218
35 101-257.000 Equalization	0	79	574	0	0	0	0	653
36 101-262.000 Elections	0	14	101	0	0	0	0	115
37 101-265.260 FM Animal Control	0	1	10	0	0	0	0	11
39 101-283.000 Circuit Court	1,155	138	1,007	0	1,597	0	1,876	5,772
40 101-284.000 Circuit Court - Family Divi	0	63	459	0	871	0	1,876	3,269
41 101-286.000 District Court	0	300	2,185	0	763	0	1,876	5,124
42 101-287.000 Probation - District Court	0	68	495	0	525	0	0	1,087
43 101-294.148 Probate Court	0	63	460	0	367	0	1,876	2,766
45 101-295.000 Probation - Circuit Court	0	0	0	0	86	0	0	86
46 101-296.000 Pros Attorney	2,823	284	2,066	0	806	0	0	5,978
49 101-301.301 Sheriff	0	723	5,266	0	0	0	0	5,989
50 101-301.303 SWET	0	12	88	0	0	0	0	100
51 101-301.305 Secondary Road Patrol	0	37	268	0	0	0	0	305
52 101-301.314 Reserves	0	18	133	0	0	0	0	151
53 101-301.315 Detective	0	89	652	0	0	0	0	741
54 101-301.331 Marine	0	48	350	0	0	0	0	398
55 101-301.351 Jail	0	565	4,115	0	0	0	0	4,681
56 101-301.352 Inmate Program	0	68	493	0	0	0	0	560
57 101-301.426 Emerg Management	0	26	192	0	0	0	0	219
58 101-301.427 LEPC	0	26	189	0	0	0	0	214
59 101-301.430 Animal Control	0	27	195	0	0	0	0	222
61 101-441.000 DPW	0	3	19	0	0	0	0	22
62 101-442.000 Drain	0	53	384	0	290	0	0	726

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities	Vehicles	Total
67 101-689.000 Veterans Relief	\$0	\$29	\$211	\$0	\$0	\$0	\$0	\$239
69 101-711.000 Register of Deeds	0	63	458	0	104	0	0	625
72 208-751.xxx Parks	0	94	682	0	0	0	0	776
73 215-290.000 Friend of the Court	2,757	254	1,848	0	567	0	0	5,425
75 221-601.xxx Health	0	468	3,407	0	0	0	0	3,875
87 260-279.000 Indigent Defense	0	227	1,652	0	0	0	0	1,879
88 261-325.000 Central Dispatch	0	297	2,163	0	0	0	0	2,461
89 263-215.000 Concealed Weapons	0	13	96	0	0	0	0	109
95 273-228.000 Technology Contracts	0	12	84	0	0	0	0	96
102 279-276.151 SSSPP Grant	0	13	96	0	0	0	0	109
106 279-301.332 Snowmobile Grant	0	1	10	0	0	0	0	11
119 280-296.228 Victims Rights Grant	0	36	263	0	0	0	0	299
121 287-301.000 Sheriff Contracts	0	199	1,450	0	0	0	0	1,649
122 288-596.676 Bus Services	0	49	359	0	0	0	0	408
123 288-596.677 Mobility Mgmt	0	13	96	0	0	0	0	109
127 292-662.614 Child Care Fund After Car	0	41	298	0	0	0	0	338
128 292-662.653 Child Care Fund Diversior	0	13	96	0	0	0	0	109
130 292-662.656 Child Ccare Fund Admin	0	55	397	0	0	0	0	452
131 292-662.661 Child Care Fund Food Pre	0	35	252	0	0	0	0	286
133 292-662.664 Child Care Fund Juv Dete	0	233	1,697	0	0	0	0	1,931
134 292-662.665 Child Care Fund Comm P	0	67	486	0	0	0	0	553
135 292-662.666 Child Care Fund Cheever	0	226	1,645	0	0	0	0	1,871
136 293-689.000 Veterans Relief	0	11	81	0	0	0	0	93
138 298-672.000 Senior Services	0	53	389	0	0	0	0	443
144 620-253.000 Tax Reversn	0	13	96	0	0	0	0	109
145 639-442.000 Drain Equipment Revolvir	0	11	77	0	0	0	0	87
146 661-596.000 Fleet Management	0	1	7	0	0	0	0	8
Total	\$6,734	\$6,253	\$45,538	\$87,514	\$8,395	\$18,968	\$27,716	\$201,118

**Administration
Nature and Extent of Service**

The Allegan County Administration office is responsible for providing overall administration to County departments and grant programs within those departments. The administration services include personnel policies, union and non-union contracts, fringe benefit agreements with various insurance carriers such as life insurance, unemployment insurance, retirement planning, monitoring and record keeping. The administration department is responsible for the overall preparation, review, and monitoring of the County budget. This includes the monitoring of fund deficits and operating deficiencies, appropriations, collection and disbursements of funds, and the maintenance of title to assets.

The Administrator's office is responsible for the overall coordination of the departments with respect to various problems which arise during the normal course of daily operations, such as a issues with an employee, a space problem, storage conditions, a need for more equipment, or numerous other reasons. The Administrator's office is responsible for reviewing contracts and correspondence between the County's legal counsel attorneys and the department head.

The liability, health and workers compensation insurance contracts are administered through the Administrator's office. This includes the administration for the various insurance policies including the review of coverage, maintenance of files for financial reporting to the insurance carriers, cost comparisons to ensure the County receives the best value for the insurance coverage, and policy change due to increased assets (a new building, etc.) or employee contract agreements.

Administration Services – The cost of administration services provided to all County departments has been allocated to all benefitting departments based on their audited expenditures for the fiscal year.

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

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

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A. Department Costs

Dept:3 101-172.000 Administration

Description	Amount	General Admin	County Admin
Personnel Costs			
Salaries	363,939	0	363,939
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	137,849	0	137,849
Subtotal - Personnel Costs	501,789	0	501,789
Services & Supplies Cost			
Office Supplies	86	0	86
Gas, Oil, Grease & Anti-Freeze	0	0	0
Printing/Binding	0	0	0
Memberships/subscriptions	765	0	765
Other Contracts	5,465	0	5,465
Travel	1,908	0	1,908
Education/Training/Conferences - Roor S	16	0	16
Education/Training/Conferences - Trav S	459	0	459
Education/Training/Conferences - Regi S	1,670	0	1,670
Subtotal - Services & Supplies	10,370	0	10,370
Department Cost Total	512,159	0	512,159
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	512,159	0	512,159
General Admin Distribution		0	0
Grand Total	<u>\$512,159</u>		<u>\$512,159</u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-172.000 Administration

Department	First Incoming	Second Incoming	County Admin
1 County Services Building	\$929	\$19	\$949
Subtotal - Building Depreciation	929	19	949
2 Copiers	51	0	51
2 Computers	374	0	374
Subtotal - Equipment Depreciation	426	0	426
3 County Admin	0	4,037	4,037
Subtotal - 101-172.000 Administration	0	4,037	4,037
4 Accounting/Finance	0	3,254	3,254
4 Cost Plan	0	265	265
Subtotal - 101-201.000 Finance	0	3,519	3,519
5 Audit	0	399	399
Subtotal - 101-223.000 Audit	0	399	399
6 Network Services	0	13,238	13,238
6 Telephone	0	940	940
Subtotal - 101-228.000 Information Ser	0	14,178	14,178
7 General Fund	0	2,527	2,527
Subtotal - 101-253.000 Treasurer	0	2,527	2,527
13 Mail Service	0	10	10
13 Postage	0	82	82
13 Copy Central	0	267	267
Subtotal - 101-265.266 FM - Mail/Copy	0	359	359
16 County Svc Building	0	11,518	11,518
Subtotal - 101-265.270 FM - Co Svc Bl	0	11,518	11,518
19 Legal Services	0	1,871	1,871
Subtotal - 101-266.000 Administration I	0	1,871	1,871
20 Personnel	0	4,480	4,480

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-172.000 Administration

Department	First Incoming	Second Incoming	County Admin
Subtotal - 101-270.000 Human Resour	\$0	\$4,480	\$4,480
24 Health Fitness	0	114	114
Subtotal - 296-201.000 County Fitness	0	114	114
25 Fringe Processing	0	62	62
25 GF Other Fringe	0	363	363
Subtotal - 677.xxx.xxx Fringe Processii	0	424	424
26 General Liability	0	502	502
26 Public Officials Liability	0	1,169	1,169
Subtotal - 677-087.000 Insurance	0	1,671	1,671
Total Incoming	1,355	45,117	46,472
C. Total Allocated		\$558,630	\$558,630
		100.00%	

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County Admin Allocations

Dept:3 101-172.000 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	512,157	0.79%	\$4,037	\$0	\$4,037	\$0	\$4,037
4 101-201.000 Finance	505,261	0.78%	3,983	0	3,983	353	4,336
5 101-223.000 Audit	50,000	0.08%	394	0	394	35	429
6 101-228.000 Information Services	2,047,890	3.14%	16,143	0	16,143	1,430	17,573
7 101-253.000 Treasurer	628,204	0.96%	4,952	0	4,952	439	5,391
8 101-265.261 FM Courthouse	401,170	0.62%	3,162	0	3,162	280	3,442
9 101-265.262 FM Central Dispatch	103,606	0.16%	817	0	817	72	889
10 101-265.263 FM Human Services	253,936	0.39%	2,002	0	2,002	177	2,179
11 101-265.264 FM - MCF	298,212	0.46%	2,351	0	2,351	208	2,559
12 101-265.265 Facility Management	846,206	1.30%	6,671	0	6,671	591	7,261
13 101-265.266 FM - Mail/Copy	231,266	0.36%	1,823	0	1,823	161	1,984
14 101-265.268 FM - CMH Clinic	22,809	0.04%	180	0	180	16	196
15 101-265.269 FM - Sheriff/Jail	601,742	0.92%	4,743	0	4,743	420	5,164
16 101-265.270 FM - Co Svc Bldg	139,994	0.21%	1,104	0	1,104	98	1,201
17 101-265.272 FM - Dumont Complex	60,935	0.09%	480	0	480	43	523
18 101-265.273 FM - Youth Home	57,505	0.09%	453	0	453	40	493
19 101-266.000 Administration Legal Cour	223,845	0.34%	1,765	0	1,765	156	1,921
20 101-270.000 Human Resources	498,770	0.77%	3,932	0	3,932	348	4,280
21 101-301.316 Courthouse Security	340,526	0.52%	2,684	0	2,684	238	2,922
23 292-000.000 Child Care	5,376,453	8.25%	42,382	0	42,382	3,753	46,135
24 296-201.000 County Fitness Center	1,207	0.00%	10	0	10	1	10
26 677-087.000 Insurance	1,034,231	1.59%	8,153	0	8,153	722	8,875
27 101-101.000 Bd of Commissioners	339,629	0.52%	2,677	0	2,677	237	2,914
28 101-194.000 Insurance & Bonds	385,000	0.59%	3,035	0	3,035	269	3,304
29 101-208.000 Employee Other Fringe B	368,980	0.57%	2,909	0	2,909	258	3,166
30 101-215.000 Clerk	777,953	1.19%	6,133	0	6,133	543	6,676
31 101-229.000 Record Management	114,820	0.18%	905	0	905	80	985
32 101-233.000 Project Management	281,301	0.43%	2,217	0	2,217	196	2,414
33 101-243.000 Land Information Services	149,764	0.23%	1,181	0	1,181	105	1,285
34 101-245.000 Remonumentation	95,929	0.15%	756	0	756	67	823
35 101-257.000 Equalization	606,980	0.93%	4,785	0	4,785	424	5,208
36 101-262.000 Elections	226,724	0.35%	1,787	0	1,787	158	1,946
37 101-265.260 FM Animal Control	44,876	0.07%	354	0	354	31	385
39 101-283.000 Circuit Court	898,319	1.38%	7,081	0	7,081	627	7,708
40 101-284.000 Circuit Court - Family Divi	755,167	1.16%	5,953	0	5,953	527	6,480
41 101-286.000 District Court	1,855,309	2.85%	14,625	0	14,625	1,295	15,920
42 101-287.000 Probation - District Court	463,866	0.71%	3,657	0	3,657	324	3,980
43 101-294.148 Probate Court	588,589	0.90%	4,640	0	4,640	411	5,051
44 101-294.150 Guardian	45,644	0.07%	360	0	360	32	392
45 101-295.000 Probation - Circuit Court	5,705	0.01%	45	0	45	4	49
46 101-296.000 Pros Attorney	1,736,279	2.67%	13,687	0	13,687	1,212	14,899
47 101-298.000 Family Counseling Servic	9,000	0.01%	71	0	71	6	77

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County Admin Allocations

Dept:3 101-172.000 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	5,770,448	8.86%	\$45,488	\$0	\$45,488	\$4,028	\$49,516
50 101-301.303 SWET	117,192	0.18%	924	0	924	82	1,006
51 101-301.305 Secondary Road Patrol	335,478	0.51%	2,645	0	2,645	234	2,879
52 101-301.314 Reserves	47,373	0.07%	373	0	373	33	407
53 101-301.315 Detective	851,798	1.31%	6,715	0	6,715	595	7,309
54 101-301.331 Marine	234,532	0.36%	1,849	0	1,849	164	2,013
55 101-301.351 Jail	3,825,172	5.87%	30,154	0	30,154	2,670	32,824
56 101-301.352 Inmate Program	1,350,506	2.07%	10,646	0	10,646	943	11,589
57 101-301.426 Emerg Management	166,392	0.26%	1,312	0	1,312	116	1,428
58 101-301.427 LEPC	36,623	0.06%	289	0	289	26	314
59 101-301.430 Animal Control	176,213	0.27%	1,389	0	1,389	123	1,512
60 101-431.000 Livestock Claims	2,607	0.00%	21	0	21	2	22
61 101-441.000 DPW	12,977	0.02%	102	0	102	9	111
62 101-442.000 Drain	434,594	0.67%	3,426	0	3,426	303	3,729
63 101-445.000 Drains - Public Benefit	94,045	0.14%	741	0	741	66	807
65 101-601.636 Com Disease	787	0.00%	6	0	6	1	7
66 101-648.000 Med Examiner	201,123	0.31%	1,585	0	1,585	140	1,726
67 101-689.000 Veterans Relief	166,732	0.26%	1,314	0	1,314	116	1,431
68 101-710.000 Coop Ext	103,946	0.16%	819	0	819	73	892
69 101-711.000 Register of Deeds	342,322	0.53%	2,698	0	2,698	239	2,937
70 101-728.000 Econ Development	55,525	0.09%	438	0	438	39	476
72 208-751.xxx Parks	485,125	0.74%	3,824	0	3,824	339	4,163
73 215-290.000 Friend of the Court	1,787,694	2.74%	14,092	0	14,092	1,248	15,340
75 221-601.xxx Health	4,219,829	6.48%	33,265	0	33,265	2,946	36,210
79 226-528.xxx Solid Waste	1,118,640	1.72%	8,818	0	8,818	781	9,599
81 245-745.000 Multi Agency Collab Comi	6,708	0.01%	53	0	53	5	58
83 252-201.000 Sick/Vacation Liability	1	0.00%	0	0	0	0	0
84 254-430.000 Animal Shelter	135,744	0.21%	1,070	0	1,070	95	1,165
85 256-711.000 Register of Deed Automai	48,538	0.07%	383	0	383	34	417
87 260-279.000 Indigent Defense	4,419,466	6.78%	34,838	0	34,838	3,085	37,923
88 261-325.000 Central Dispatch	2,792,251	4.29%	22,011	0	22,011	1,949	23,960
89 263-215.000 Concealed Weapons	68,150	0.10%	537	0	537	48	585
90 264-301.362 Local Corrections Officers	41,241	0.06%	325	0	325	29	354
91 265-301.000 Drug Law Enforcement	38,251	0.06%	302	0	302	27	328
92 266-301.320 Justice Training Fund	13,435	0.02%	106	0	106	9	115
93 269-292.000 Law Library	32,356	0.05%	255	0	255	23	278
95 273-228.000 Technology Contracts	49,620	0.08%	391	0	391	35	426
97 279-276.135 Veterans Treatment Cour	37,342	0.06%	294	0	294	26	320
99 279-276.139 MH Treatment Court	14,258	0.02%	112	0	112	10	122
100 279-276.140 Sobriety Court	62,636	0.10%	494	0	494	44	537
102 279-276.151 SSSPP Grant	101,916	0.16%	803	0	803	71	875
103 279-301.312 HIDTA	7,333	0.01%	58	0	58	5	63

Allegan County, Michigan
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County Admin Allocations

Dept:3 101-172.000 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 279-301.317 FBI CETF	14,333	0.02%	\$113	\$0	\$113	\$10	\$123
106 279-301.332 Snowmobile Grant	5,288	0.01%	42	0	42	4	45
107 279-301.335 Highway Safety - OWI	33,408	0.05%	263	0	263	23	287
108 279-301.336 Highway Safety - Seatbelt	1,157	0.00%	9	0	9	1	10
110 279-301.340 Medical Marihuana	61,513	0.09%	485	0	485	43	528
111 279-301.345 First Responder Training	100,000	0.15%	788	0	788	70	858
112 279-301.351 Jail CCAB	45,345	0.07%	357	0	357	32	389
113 279-301.428 Homeland	48,609	0.07%	383	0	383	34	417
116 279-642.000 CESF - COVID19	65,335	0.10%	515	0	515	46	561
117 279-728.000 CBDG -LGES Grant	4,000	0.01%	32	0	32	3	34
119 280-296.228 Victims Rights Grant	191,812	0.29%	1,512	0	1,512	134	1,646
121 287-301.000 Sheriff Contracts	1,874,951	2.88%	14,780	0	14,780	1,309	16,089
122 288-596.676 Bus Services	3,333,284	5.12%	26,276	0	26,276	2,327	28,603
123 288-596.677 Mobility Mgmt	72,041	0.11%	568	0	568	50	618
126 290-663.000 DHHS Board Child welfare	1,433	0.00%	11	0	11	1	12
136 293-689.000 Veterans Relief	233,071	0.36%	1,837	0	1,837	163	2,000
138 298-672.000 Senior Services	2,855,236	4.38%	22,508	0	22,508	1,993	24,501
140 401/466/403 Public Improvement Fund	2,386,179	3.66%	18,810	0	18,810	1,666	20,476
146 661-596.000 Fleet Management	22,863	0.04%	180	0	180	16	196
Subtotal	65,142,536	100.00%	513,514	0	513,514	45,117	558,630
Direct Bills					0		0
Total					\$513,514		\$558,630

Basis Units: Dollar Amount of Expenditures by benefitting dept
Source: Annual Audit

**Allegan County, Michigan
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Allocation Summary

Dept:3 101-172.000 Administration

Department	County Admin	Total
3 101-172.000 Administration	\$4,037	\$4,037
4 101-201.000 Finance	4,336	4,336
5 101-223.000 Audit	429	429
6 101-228.000 Information Services	17,573	17,573
7 101-253.000 Treasurer	5,391	5,391
8 101-265.261 FM Courthouse	3,442	3,442
9 101-265.262 FM Central Dispatch	889	889
10 101-265.263 FM Human Services	2,179	2,179
11 101-265.264 FM - MCF	2,559	2,559
12 101-265.265 Facility Management	7,261	7,261
13 101-265.266 FM - Mail/Copy	1,984	1,984
14 101-265.268 FM - CMH Clinic	196	196
15 101-265.269 FM - Sheriff/Jail	5,164	5,164
16 101-265.270 FM - Co Svc Bldg	1,201	1,201
17 101-265.272 FM - Dumont Complex	523	523
18 101-265.273 FM - Youth Home	493	493
19 101-266.000 Administration Legal Cour	1,921	1,921
20 101-270.000 Human Resources	4,280	4,280
21 101-301.316 Courthouse Security	2,922	2,922
23 292-000.000 Child Care	46,135	46,135
24 296-201.000 County Fitness Center	10	10
26 677-087.000 Insurance	8,875	8,875
27 101-101.000 Bd of Commissioners	2,914	2,914
28 101-194.000 Insurance & Bonds	3,304	3,304
29 101-208.000 Employee Other Fringe B	3,166	3,166
30 101-215.000 Clerk	6,676	6,676
31 101-229.000 Record Management	985	985
32 101-233.000 Project Management	2,414	2,414
33 101-243.000 Land Information Services	1,285	1,285
34 101-245.000 Remonumentation	823	823
35 101-257.000 Equalization	5,208	5,208
36 101-262.000 Elections	1,946	1,946
37 101-265.260 FM Animal Control	385	385
39 101-283.000 Circuit Court	7,708	7,708
40 101-284.000 Circuit Court - Family Divi	6,480	6,480
41 101-286.000 District Court	15,920	15,920
42 101-287.000 Probation - District Court	3,980	3,980
43 101-294.148 Probate Court	5,051	5,051
44 101-294.150 Guardian	392	392
45 101-295.000 Probation - Circuit Court	49	49
46 101-296.000 Pros Attorney	14,899	14,899

**Allegan County, Michigan
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Allocation Summary

Dept:3 101-172.000 Administration

Department	County Admin	Total
47 101-298.000 Family Counseling Servic	\$77	\$77
49 101-301.301 Sheriff	49,516	49,516
50 101-301.303 SWET	1,006	1,006
51 101-301.305 Secondary Road Patrol	2,879	2,879
52 101-301.314 Reserves	407	407
53 101-301.315 Detective	7,309	7,309
54 101-301.331 Marine	2,013	2,013
55 101-301.351 Jail	32,824	32,824
56 101-301.352 Inmate Program	11,589	11,589
57 101-301.426 Emerg Management	1,428	1,428
58 101-301.427 LEPC	314	314
59 101-301.430 Animal Control	1,512	1,512
60 101-431.000 Livestock Claims	22	22
61 101-441.000 DPW	111	111
62 101-442.000 Drain	3,729	3,729
63 101-445.000 Drains - Public Benefit	807	807
65 101-601.636 Com Disease	7	7
66 101-648.000 Med Examiner	1,726	1,726
67 101-689.000 Veterans Relief	1,431	1,431
68 101-710.000 Coop Ext	892	892
69 101-711.000 Register of Deeds	2,937	2,937
70 101-728.000 Econ Development	476	476
72 208-751.xxx Parks	4,163	4,163
73 215-290.000 Friend of the Court	15,340	15,340
75 221-601.xxx Health	36,210	36,210
79 226-528.xxx Solid Waste	9,599	9,599
81 245-745.000 Multi Agency Collab Comi	58	58
83 252-201.000 Sick/Vacation Liability	0	0
84 254-430.000 Animal Shelter	1,165	1,165
85 256-711.000 Register of Deed Automai	417	417
87 260-279.000 Indigent Defense	37,923	37,923
88 261-325.000 Central Dispatch	23,960	23,960
89 263-215.000 Concealed Weapons	585	585
90 264-301.362 Local Corrections Officers	354	354
91 265-301.000 Drug Law Enforcement	328	328
92 266-301.320 Justice Training Fund	115	115
93 269-292.000 Law Library	278	278
95 273-228.000 Technology Contracts	426	426
97 279-276.135 Veterans Treatment Cour	320	320
99 279-276.139 MH Treatment Court	122	122
100 279-276.140 Sobriety Court	537	537

**Allegan County, Michigan
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Allocation Summary

Dept:3 101-172.000 Administration

Department	County Admin	Total
102 279-276.151 SSSPP Grant	\$875	\$875
103 279-301.312 HIDTA	63	63
104 279-301.317 FBI CETF	123	123
106 279-301.332 Snowmobile Grant	45	45
107 279-301.335 Highway Safety - OWI	287	287
108 279-301.336 Highway Safety - Seatbelt	10	10
110 279-301.340 Medical Marihuana	528	528
111 279-301.345 First Responder Training	858	858
112 279-301.351 Jail CCAB	389	389
113 279-301.428 Homeland	417	417
116 279-642.000 CESF - COVID19	561	561
117 279-728.000 CBDG -LGES Grant	34	34
119 280-296.228 Victims Rights Grant	1,646	1,646
121 287-301.000 Sheriff Contracts	16,089	16,089
122 288-596.676 Bus Services	28,603	28,603
123 288-596.677 Mobility Mgmt	618	618
126 290-663.000 DHHS Board Child welfare	12	12
136 293-689.000 Veterans Relief	2,000	2,000
138 298-672.000 Senior Services	24,501	24,501
140 401/466/403 Public Improvement Fund	20,476	20,476
146 661-596.000 Fleet Management	196	196
Total	\$558,630	\$558,630

Finance
Nature and Extent of Service

The Allegan County Finance department provides various accounting services to County departments and grant programs. The salaries and wages have been allocated to each function based on the actual employee(s) assigned.

- **Accounting/Finance** – The County Finance Director is responsible for the County’s accounting and budget system. In developing and evaluating the County’s accounting system, consideration is given to the adequacy of internal accounting and budgetary controls, which are designed to provide reasonable, but not absolute, assurance regarding safeguarding of assets from unauthorized use or disposition, the reliability and timeliness of financial records for preparing financial statements, maintaining accountability of assets, and providing information for managerial decision making. Costs for this service have been allocated to all benefitting departments based on the number of transactions posted to the general ledger.
- **Cost Plan** – The costs relating to the preparation of the Central Service Cost Allocation Plan have been allocated to all central service departments based on the number of functions within each.

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.

**Allegan County, Michigan
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A. Department Costs

Dept:4 101-201.000 Finance

Description		Amount	General Admin	Accounting/Finance	Cost Plan
Personnel Costs					
Salaries	S1	355,213	0	355,213	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	99,056	0	99,056	0
Subtotal - Personnel Costs		454,268	0	454,268	0
Services & Supplies Cost					
Office Supplies	S	1,069	0	1,069	0
Memberships/Subscriptions	S	1,729	0	1,729	0
Other Contracts	P	44,860	0	31,860	13,000
Travel	S	250	0	250	0
Education/Training - Room/Board/Misc	S	835	0	835	0
Education/Training - Travel	S	55	0	55	0
Education/Training - Registration	S	2,194	0	2,194	0
Misc	S	0	0	0	0
Subtotal - Services & Supplies		50,991	0	37,991	13,000
Department Cost Total		505,259	0	492,259	13,000
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		505,259	0	492,259	13,000
General Admin Distribution			0	0	0
Grand Total		\$505,259		\$492,259	\$13,000

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:4 101-201.000 Finance

Department	First Incoming	Second Incoming	Accounting/Fi nance	Cost Plan
1 County Services Building	\$694	\$14	\$709	\$0
Subtotal - Building Depreciation	694	14	709	0
2 Copiers	92	0	92	0
2 Computers	670	0	670	0
Subtotal - Equipment Depreciation	762	0	762	0
3 County Admin	3,983	353	4,336	0
Subtotal - 101-172.000 Administration	3,983	353	4,336	0
4 Accounting/Finance	0	3,898	3,898	0
4 Cost Plan	0	531	531	0
Subtotal - 101-201.000 Finance	0	4,428	4,428	0
5 Audit	0	393	393	0
Subtotal - 101-223.000 Audit	0	393	393	0
6 Network Services	0	23,700	23,700	0
6 Telephone	0	1,682	1,682	0
Subtotal - 101-228.000 Information Ser	0	25,382	25,382	0
7 General Fund	0	3,027	3,027	0
Subtotal - 101-253.000 Treasurer	0	3,027	3,027	0
13 Mail Service	0	69	69	0
13 Postage	0	101	101	0
13 Copy Central	0	478	478	0
Subtotal - 101-265.266 FM - Mail/Copy	0	648	648	0
16 County Svc Building	0	8,605	8,605	0
Subtotal - 101-265.270 FM - Co Svc BI	0	8,605	8,605	0
19 Legal Services	0	1,846	1,846	0
Subtotal - 101-266.000 Administration I	0	1,846	1,846	0
20 Personnel	0	8,020	8,020	0

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:4 101-201.000 Finance

Department	First Incoming	Second Incoming	Accounting/Finance	Cost Plan
Subtotal - 101-270.000 Human Resour	\$0	\$8,020	\$8,020	\$0
24 Health Fitness	0	204	204	0
Subtotal - 296-201.000 County Fitness	0	204	204	0
25 Fringe Processing	0	110	110	0
25 GF Other Fringe	0	650	650	0
Subtotal - 677.xxx.xxx Fringe Processii	0	760	760	0
26 General Liability	0	496	496	0
26 Public Officials Liability	0	2,093	2,093	0
Subtotal - 677-087.000 Insurance	0	2,588	2,588	0
Total Incoming	5,439	56,269	61,708	0
C. Total Allocated		\$566,968	\$553,968	\$13,000
			97.71%	2.29%

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Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	298	0.65%	\$3,254	\$0	\$3,254	\$0	\$3,254
4 101-201.000 Finance	357	0.78%	3,898	0	3,898	0	3,898
5 101-223.000 Audit	3	0.01%	33	0	33	4	37
6 101-228.000 Information Services	1,610	3.53%	17,578	0	17,578	2,016	19,594
7 101-253.000 Treasurer	362	0.79%	3,952	0	3,952	453	4,406
8 101-265.261 FM Courthouse	825	1.81%	9,007	0	9,007	1,033	10,041
9 101-265.262 FM Central Dispatch	554	1.22%	6,049	0	6,049	694	6,742
10 101-265.263 FM Human Services	607	1.33%	6,627	0	6,627	760	7,387
11 101-265.264 FM - MCF	234	0.51%	2,555	0	2,555	293	2,848
12 101-265.265 Facility Management	688	1.51%	7,512	0	7,512	862	8,373
13 101-265.266 FM - Mail/Copy	278	0.61%	3,035	0	3,035	348	3,383
14 101-265.268 FM - CMH Clinic	138	0.30%	1,507	0	1,507	173	1,680
15 101-265.269 FM - Sheriff/Jail	1,081	2.37%	11,802	0	11,802	1,354	13,156
16 101-265.270 FM - Co Svc Bldg	457	1.00%	4,990	0	4,990	572	5,562
17 101-265.272 FM - Dumont Complex	168	0.37%	1,834	0	1,834	210	2,045
18 101-265.273 FM - Youth Home	230	0.50%	2,511	0	2,511	288	2,799
19 101-266.000 Administration Legal Cour	282	0.62%	3,079	0	3,079	353	3,432
20 101-270.000 Human Resources	461	1.01%	5,033	0	5,033	577	5,611
21 101-301.316 Courthouse Security	337	0.74%	3,679	0	3,679	422	4,101
24 296-201.000 County Fitness Center	4	0.01%	44	0	44	5	49
25 677.xxx.xxx Fringe Processing	364	0.80%	3,974	0	3,974	456	4,430
26 677-087.000 Insurance	10	0.02%	109	0	109	13	122
27 101-101.000 Bd of Commissioners	362	0.79%	3,952	0	3,952	453	4,406
28 101-194.000 Insurance & Bonds	12	0.03%	131	0	131	15	146
29 101-208.000 Employee Other Fringe B	15	0.03%	164	0	164	19	183
30 101-215.000 Clerk	405	0.89%	4,422	0	4,422	507	4,929
31 101-229.000 Record Management	251	0.55%	2,740	0	2,740	314	3,055
32 101-233.000 Project Management	252	0.55%	2,751	0	2,751	316	3,067
33 101-243.000 Land Information Services	223	0.49%	2,435	0	2,435	279	2,714
34 101-245.000 Remonumentation	31	0.07%	338	0	338	39	377
35 101-257.000 Equalization	334	0.73%	3,647	0	3,647	418	4,065
36 101-262.000 Elections	323	0.71%	3,527	0	3,527	405	3,931
37 101-265.260 FM Animal Control	378	0.83%	4,127	0	4,127	473	4,600
39 101-283.000 Circuit Court	758	1.66%	8,276	0	8,276	949	9,225
40 101-284.000 Circuit Court - Family Divi	506	1.11%	5,525	0	5,525	634	6,158
41 101-286.000 District Court	541	1.19%	5,907	0	5,907	678	6,584
42 101-287.000 Probation - District Court	258	0.57%	2,817	0	2,817	323	3,140
43 101-294.148 Probate Court	454	1.00%	4,957	0	4,957	569	5,525
44 101-294.150 Guardian	142	0.31%	1,550	0	1,550	178	1,728
45 101-295.000 Probation - Circuit Court	63	0.14%	688	0	688	79	767
46 101-296.000 Pros Attorney	496	1.09%	5,415	0	5,415	621	6,037
47 101-298.000 Family Counseling Servic	6	0.01%	66	0	66	8	73

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Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 101-299.000 Jury Board	3	0.01%	\$33	\$0	\$33	\$4	\$37
49 101-301.301 Sheriff	2,331	5.11%	25,450	0	25,450	2,919	28,369
50 101-301.303 SWET	233	0.51%	2,544	0	2,544	292	2,836
51 101-301.305 Secondary Road Patrol	406	0.89%	4,433	0	4,433	508	4,941
52 101-301.314 Reserves	126	0.28%	1,376	0	1,376	158	1,533
53 101-301.315 Detective	560	1.23%	6,114	0	6,114	701	6,815
54 101-301.331 Marine	387	0.85%	4,225	0	4,225	485	4,710
55 101-301.351 Jail	1,165	2.56%	12,720	0	12,720	1,459	14,179
56 101-301.352 Inmate Program	509	1.12%	5,557	0	5,557	637	6,195
57 101-301.426 Emerg Management	335	0.73%	3,658	0	3,658	420	4,077
58 101-301.427 LEPC	236	0.52%	2,577	0	2,577	296	2,872
59 101-301.430 Animal Control	338	0.74%	3,690	0	3,690	423	4,114
60 101-431.000 Livestock Claims	10	0.02%	109	0	109	13	122
61 101-441.000 DPW	212	0.47%	2,315	0	2,315	266	2,580
62 101-442.000 Drain	472	1.04%	5,153	0	5,153	591	5,744
63 101-445.000 Drains - Public Benefit	9	0.02%	98	0	98	11	110
65 101-601.636 Com Disease	11	0.02%	120	0	120	14	134
66 101-648.000 Med Examiner	95	0.21%	1,037	0	1,037	119	1,156
67 101-689.000 Veterans Relief	258	0.57%	2,817	0	2,817	323	3,140
68 101-710.000 Coop Ext	4	0.01%	44	0	44	5	49
69 101-711.000 Register of Deeds	220	0.48%	2,402	0	2,402	276	2,677
70 101-728.000 Econ Development	6	0.01%	66	0	66	8	73
71 201-449.000 Road Comm	168	0.37%	1,834	0	1,834	210	2,045
72 208-751.xxx Parks	1,956	4.29%	21,356	0	21,356	2,450	23,805
73 215-290.000 Friend of the Court	566	1.24%	6,180	0	6,180	709	6,888
75 221-601.xxx Health	7,905	17.34%	86,307	0	86,307	9,900	96,207
79 226-528.xxx Solid Waste	799	1.75%	8,724	0	8,724	1,001	9,724
80 243-720.000 Brownfield Redevelopmer	9	0.02%	98	0	98	11	110
81 245-745.000 Multi Agency Collab Comi	14	0.03%	153	0	153	18	170
83 252-201.000 Sick/Vacation Liability	4	0.01%	44	0	44	5	49
84 254-430.000 Animal Shelter	43	0.09%	469	0	469	54	523
85 256-711.000 Register of Deed Automai	117	0.26%	1,277	0	1,277	147	1,424
87 260-279.000 Indigent Defense	744	1.63%	8,123	0	8,123	932	9,055
88 261-325.000 Central Dispatch	644	1.41%	7,031	0	7,031	807	7,838
89 263-215.000 Concealed Weapons	222	0.49%	2,424	0	2,424	278	2,702
90 264-301.362 Local Corrections Officers	59	0.13%	644	0	644	74	718
91 265-301.000 Drug Law Enforcement	9	0.02%	98	0	98	11	110
92 266-301.320 Justice Training Fund	9	0.02%	98	0	98	11	110
93 269-292.000 Law Library	40	0.09%	437	0	437	50	487
94 272-296.000 Drug Law Enforcement - f	3	0.01%	33	0	33	4	37
95 273-228.000 Technology Contracts	148	0.32%	1,616	0	1,616	185	1,801
97 279-276.135 Veterans Treatment Cour	39	0.09%	426	0	426	49	475

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Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 279-276.139 MH Treatment Court	38	0.08%	\$415	\$0	\$415	\$48	\$462
100 279-276.140 Sobriety Court	31	0.07%	338	0	338	39	377
102 279-276.151 SSSPP Grant	253	0.56%	2,762	0	2,762	317	3,079
103 279-301.312 HIDTA	64	0.14%	699	0	699	80	779
104 279-301.317 FBI CETF	102	0.22%	1,114	0	1,114	128	1,241
106 279-301.332 Snowmobile Grant	52	0.11%	568	0	568	65	633
107 279-301.335 Highway Safety - OWI	137	0.30%	1,496	0	1,496	172	1,667
108 279-301.336 Highway Safety - Seatbelt	17	0.04%	186	0	186	21	207
110 279-301.340 Medical Marijuana	13	0.03%	142	0	142	16	158
111 279-301.345 First Responder Training	11	0.02%	120	0	120	14	134
112 279-301.351 Jail CCAB	54	0.12%	590	0	590	68	657
113 279-301.428 Homeland	3	0.01%	33	0	33	4	37
116 279-642.000 CESF - COVID19	3	0.01%	33	0	33	4	37
117 279-728.000 CBDG -LGES Grant	1	0.00%	11	0	11	1	12
119 280-296.228 Victims Rights Grant	311	0.68%	3,396	0	3,396	389	3,785
121 287-301.000 Sheriff Contracts	474	1.04%	5,175	0	5,175	594	5,769
122 288-596.676 Bus Services	1,201	2.63%	13,113	0	13,113	1,504	14,617
123 288-596.677 Mobility Mgmt	204	0.45%	2,227	0	2,227	255	2,483
126 290-663.000 DHHS Board Child welfare	27	0.06%	295	0	295	34	329
127 292-662.614 Child Care Fund After Car	632	1.39%	6,900	0	6,900	792	7,692
128 292-662.653 Child Care Fund Diversior	196	0.43%	2,140	0	2,140	245	2,385
129 292-662.654 Child Care Fund Outreach	12	0.03%	131	0	131	15	146
130 292-662.656 Child Ccare Fund Admin	427	0.94%	4,662	0	4,662	535	5,197
131 292-662.661 Child Care Fund Food Pre	575	1.26%	6,278	0	6,278	720	6,998
132 292-662.662 Child Care Fund Foster C	76	0.17%	830	0	830	95	925
133 292-662.664 Child Care Fund Juv Dete	806	1.77%	8,800	0	8,800	1,009	9,809
134 292-662.665 Child Care Fund Comm P	395	0.87%	4,313	0	4,313	495	4,807
135 292-662.666 Child Care Fund Cheever	1,020	2.24%	11,136	0	11,136	1,277	12,414
136 293-689.000 Veterans Relief	352	0.77%	3,843	0	3,843	441	4,284
138 298-672.000 Senior Services	652	1.43%	7,119	0	7,119	817	7,935
139 299-204.000 American Rescue Plan - /	58	0.13%	633	0	633	73	706
140 401/466/403 Public Improvement Fund	194	0.43%	2,118	0	2,118	243	2,361
143 595-301.351 Commissary	12	0.03%	131	0	131	15	146
145 639-442.000 Drain Equipment Revolvir	311	0.68%	3,396	0	3,396	389	3,785
146 661-596.000 Fleet Management	280	0.61%	3,057	0	3,057	351	3,408
148 Other	9	0.02%	98	0	98	11	110

**Allegan County, Michigan
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Accounting/Finance Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	45,585	100.00%	497,698	0	497,698	56,269	553,968
Direct Bills					0		0
Total					\$497,698		\$553,968

Basis Units: Number of Expenditure Transactions by dept
Source: General Ledger Accounts - Detail Report

**Allegan County, Michigan
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Cost Plan Allocations

Dept:4 101-201.000 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	4	8.16%	\$1,061	\$0	\$1,061	\$0	\$1,061
2 Equipment Depreciation	7	14.29%	1,857	0	1,857	0	1,857
3 101-172.000 Administration	1	2.04%	265	0	265	0	265
4 101-201.000 Finance	2	4.08%	531	0	531	0	531
5 101-223.000 Audit	1	2.04%	265	0	265	0	265
6 101-228.000 Information Services	3	6.12%	796	0	796	0	796
7 101-253.000 Treasurer	3	6.12%	796	0	796	0	796
8 101-265.261 FM Courthouse	1	2.04%	265	0	265	0	265
9 101-265.262 FM Central Dispatch	1	2.04%	265	0	265	0	265
10 101-265.263 FM Human Services	1	2.04%	265	0	265	0	265
11 101-265.264 FM - MCF	1	2.04%	265	0	265	0	265
12 101-265.265 Facility Management	1	2.04%	265	0	265	0	265
13 101-265.266 FM - Mail/Copy	3	6.12%	796	0	796	0	796
14 101-265.268 FM - CMH Clinic	1	2.04%	265	0	265	0	265
15 101-265.269 FM - Sheriff/Jail	1	2.04%	265	0	265	0	265
16 101-265.270 FM - Co Svc Bldg	1	2.04%	265	0	265	0	265
17 101-265.272 FM - Dumont Complex	2	4.08%	531	0	531	0	531
18 101-265.273 FM - Youth Home	1	2.04%	265	0	265	0	265
19 101-266.000 Administration Legal Cour	1	2.04%	265	0	265	0	265
20 101-270.000 Human Resources	1	2.04%	265	0	265	0	265
21 101-301.316 Courthouse Security	1	2.04%	265	0	265	0	265
22 279-000.000 Grants	1	2.04%	265	0	265	0	265
23 292-000.000 Child Care	1	2.04%	265	0	265	0	265
24 296-201.000 County Fitness Center	1	2.04%	265	0	265	0	265
25 677.xxx.xxx Fringe Processing	2	4.08%	531	0	531	0	531
26 677-087.000 Insurance	5	10.20%	1,327	0	1,327	0	1,327
38 101-265.267 MH ACC Connect	1	2.04%	265	0	265	0	265
Subtotal	49	100.00%	13,000	0	13,000	0	13,000
Direct Bills					0		0
Total					\$13,000		\$13,000

Basis Units: Number of functions within each Central Service Dept
Source:

Allegan County, Michigan
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Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
1 Building Depreciation	\$0	\$1,061	\$1,061
2 Equipment Depreciation	0	1,857	1,857
3 101-172.000 Administration	3,254	265	3,519
4 101-201.000 Finance	3,898	531	4,428
5 101-223.000 Audit	37	265	302
6 101-228.000 Information Services	19,594	796	20,390
7 101-253.000 Treasurer	4,406	796	5,202
8 101-265.261 FM Courthouse	10,041	265	10,306
9 101-265.262 FM Central Dispatch	6,742	265	7,008
10 101-265.263 FM Human Services	7,387	265	7,653
11 101-265.264 FM - MCF	2,848	265	3,113
12 101-265.265 Facility Management	8,373	265	8,639
13 101-265.266 FM - Mail/Copy	3,383	796	4,179
14 101-265.268 FM - CMH Clinic	1,680	265	1,945
15 101-265.269 FM - Sheriff/Jail	13,156	265	13,422
16 101-265.270 FM - Co Svc Bldg	5,562	265	5,827
17 101-265.272 FM - Dumont Complex	2,045	531	2,575
18 101-265.273 FM - Youth Home	2,799	265	3,064
19 101-266.000 Administration Legal Cour	3,432	265	3,697
20 101-270.000 Human Resources	5,611	265	5,876
21 101-301.316 Courthouse Security	4,101	265	4,367
22 279-000.000 Grants	0	265	265
23 292-000.000 Child Care	0	265	265
24 296-201.000 County Fitness Center	49	265	314
25 677.xxx.xxx Fringe Processing	4,430	531	4,961
26 677-087.000 Insurance	122	1,327	1,448
27 101-101.000 Bd of Commissioners	4,406	0	4,406
28 101-194.000 Insurance & Bonds	146	0	146
29 101-208.000 Employee Other Fringe B	183	0	183
30 101-215.000 Clerk	4,929	0	4,929
31 101-229.000 Record Management	3,055	0	3,055
32 101-233.000 Project Management	3,067	0	3,067
33 101-243.000 Land Information Services	2,714	0	2,714
34 101-245.000 Remonumentation	377	0	377
35 101-257.000 Equalization	4,065	0	4,065
36 101-262.000 Elections	3,931	0	3,931
37 101-265.260 FM Animal Control	4,600	0	4,600
38 101-265.267 MH ACC Connect	0	265	265
39 101-283.000 Circuit Court	9,225	0	9,225
40 101-284.000 Circuit Court - Family Divi	6,158	0	6,158
41 101-286.000 District Court	6,584	0	6,584

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Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
42 101-287.000 Probation - District Court	\$3,140	\$0	\$3,140
43 101-294.148 Probate Court	5,525	0	5,525
44 101-294.150 Guardian	1,728	0	1,728
45 101-295.000 Probation - Circuit Court	767	0	767
46 101-296.000 Pros Attorney	6,037	0	6,037
47 101-298.000 Family Counseling Servic	73	0	73
48 101-299.000 Jury Board	37	0	37
49 101-301.301 Sheriff	28,369	0	28,369
50 101-301.303 SWET	2,836	0	2,836
51 101-301.305 Secondary Road Patrol	4,941	0	4,941
52 101-301.314 Reserves	1,533	0	1,533
53 101-301.315 Detective	6,815	0	6,815
54 101-301.331 Marine	4,710	0	4,710
55 101-301.351 Jail	14,179	0	14,179
56 101-301.352 Inmate Program	6,195	0	6,195
57 101-301.426 Emerg Management	4,077	0	4,077
58 101-301.427 LEPC	2,872	0	2,872
59 101-301.430 Animal Control	4,114	0	4,114
60 101-431.000 Livestock Claims	122	0	122
61 101-441.000 DPW	2,580	0	2,580
62 101-442.000 Drain	5,744	0	5,744
63 101-445.000 Drains - Public Benefit	110	0	110
65 101-601.636 Com Disease	134	0	134
66 101-648.000 Med Examiner	1,156	0	1,156
67 101-689.000 Veterans Relief	3,140	0	3,140
68 101-710.000 Coop Ext	49	0	49
69 101-711.000 Register of Deeds	2,677	0	2,677
70 101-728.000 Econ Development	73	0	73
71 201-449.000 Road Comm	2,045	0	2,045
72 208-751.xxx Parks	23,805	0	23,805
73 215-290.000 Friend of the Court	6,888	0	6,888
75 221-601.xxx Health	96,207	0	96,207
79 226-528.xxx Solid Waste	9,724	0	9,724
80 243-720.000 Brownfield Redevelopmer	110	0	110
81 245-745.000 Multi Agency Collab Comi	170	0	170
83 252-201.000 Sick/Vacation Liability	49	0	49
84 254-430.000 Animal Shelter	523	0	523
85 256-711.000 Register of Deed Automai	1,424	0	1,424
87 260-279.000 Indigent Defense	9,055	0	9,055
88 261-325.000 Central Dispatch	7,838	0	7,838
89 263-215.000 Concealed Weapons	2,702	0	2,702

**Allegan County, Michigan
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Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
90 264-301.362 Local Corrections Officers	\$718	\$0	\$718
91 265-301.000 Drug Law Enforcement	110	0	110
92 266-301.320 Justice Training Fund	110	0	110
93 269-292.000 Law Library	487	0	487
94 272-296.000 Drug Law Enforcement - f	37	0	37
95 273-228.000 Technology Contracts	1,801	0	1,801
97 279-276.135 Veterans Treatment Cour	475	0	475
99 279-276.139 MH Treatment Court	462	0	462
100 279-276.140 Sobriety Court	377	0	377
102 279-276.151 SSSPP Grant	3,079	0	3,079
103 279-301.312 HIDTA	779	0	779
104 279-301.317 FBI CETF	1,241	0	1,241
106 279-301.332 Snowmobile Grant	633	0	633
107 279-301.335 Highway Safety - OWI	1,667	0	1,667
108 279-301.336 Highway Safety - Seatbel	207	0	207
110 279-301.340 Medical Marihuana	158	0	158
111 279-301.345 First Responder Training	134	0	134
112 279-301.351 Jail CCAB	657	0	657
113 279-301.428 Homeland	37	0	37
116 279-642.000 CESF - COVID19	37	0	37
117 279-728.000 CBDG -LGES Grant	12	0	12
119 280-296.228 Victims Rights Grant	3,785	0	3,785
121 287-301.000 Sheriff Contracts	5,769	0	5,769
122 288-596.676 Bus Services	14,617	0	14,617
123 288-596.677 Mobility Mgmt	2,483	0	2,483
126 290-663.000 DHHS Board Child welfar	329	0	329
127 292-662.614 Child Care Fund After Car	7,692	0	7,692
128 292-662.653 Child Care Fund Diversior	2,385	0	2,385
129 292-662.654 Child Care Fund Outreach	146	0	146
130 292-662.656 Child Ccare Fund Admin	5,197	0	5,197
131 292-662.661 Child Care Fund Food Pre	6,998	0	6,998
132 292-662.662 Child Care Fund Foster C	925	0	925
133 292-662.664 Child Care Fund Juv Dete	9,809	0	9,809
134 292-662.665 Child Care Fund Comm P	4,807	0	4,807
135 292-662.666 Child Care Fund Cheever	12,414	0	12,414
136 293-689.000 Veterans Relief	4,284	0	4,284
138 298-672.000 Senior Services	7,935	0	7,935
139 299-204.000 American Rescue Plan - /	706	0	706
140 401/466/403 Public Improvement Fund	2,361	0	2,361
143 595-301.351 Commissary	146	0	146
145 639-442.000 Drain Equipment Revolvir	3,785	0	3,785

Allegan County, Michigan
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Allocation Summary

Dept:4 101-201.000 Finance

Department	Accounting/Finance	Cost Plan	Total
146 661-596.000 Fleet Management	\$3,408	\$0	\$3,408
148 Other	110	0	110
Total	\$553,968	\$13,000	\$566,968

**Audit
Nature and Extent of Service**

The financial reporting is accomplished with an accounting system designed and maintained in accordance with generally accepted accounting principles and legal and contractual requirements. The financial statements are audited in accordance with the Governmental Auditing Standards in order to express an opinion as to whether the financial statements are fairly stated.

- **Annual Audit** – the cost of the County’s annual financial audit has been allocated to all departments based on their audited expenditures for the fiscal year.

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

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Dept:5 101-223.000 Audit

A. Department Costs

Description		Amount	General Admin	Audit
<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				
Audit Services	P	50,000	0	50,000
Subtotal - Services & Supplies		<hr/> 50,000	<hr/> 0	<hr/> 50,000
Department Cost Total		50,000	0	50,000
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		50,000	0	50,000
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$50,000		<hr/> <hr/> \$50,000

Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:5 101-223.000 Audit

Department	First Incoming	Second Incoming	Audit
3 County Admin	\$394	\$35	\$429
Subtotal - 101-172.000 Administration	394	35	429
4 Accounting/Finance	33	4	37
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	298	4	302
5 Audit	0	39	39
Subtotal - 101-223.000 Audit	0	39	39
7 General Fund	0	25	25
Subtotal - 101-253.000 Treasurer	0	25	25
19 Legal Services	0	183	183
Subtotal - 101-266.000 Administration I	0	183	183
26 General Liability	0	49	49
Subtotal - 677-087.000 Insurance	0	49	49
Total Incoming	692	335	1,027
C. Total Allocated		\$51,027	\$51,027
		100.00%	

Allegan County, Michigan
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Audit Allocations

Dept:5 101-223.000 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	512,157	0.79%	\$399	\$0	\$399	\$0	\$399
4 101-201.000 Finance	505,261	0.78%	393	0	393	0	393
5 101-223.000 Audit	50,000	0.08%	39	0	39	0	39
6 101-228.000 Information Services	2,047,890	3.14%	1,594	0	1,594	11	1,604
7 101-253.000 Treasurer	628,204	0.96%	489	0	489	3	492
8 101-265.261 FM Courthouse	401,170	0.62%	312	0	312	2	314
9 101-265.262 FM Central Dispatch	103,606	0.16%	81	0	81	1	81
10 101-265.263 FM Human Services	253,936	0.39%	198	0	198	1	199
11 101-265.264 FM - MCF	298,212	0.46%	232	0	232	2	234
12 101-265.265 Facility Management	846,206	1.30%	658	0	658	4	663
13 101-265.266 FM - Mail/Copy	231,266	0.36%	180	0	180	1	181
14 101-265.268 FM - CMH Clinic	22,809	0.04%	18	0	18	0	18
15 101-265.269 FM - Sheriff/Jail	601,742	0.92%	468	0	468	3	471
16 101-265.270 FM - Co Svc Bldg	139,994	0.21%	109	0	109	1	110
17 101-265.272 FM - Dumont Complex	60,935	0.09%	47	0	47	0	48
18 101-265.273 FM - Youth Home	57,505	0.09%	45	0	45	0	45
19 101-266.000 Administration Legal Cour	223,845	0.34%	174	0	174	1	175
20 101-270.000 Human Resources	498,770	0.77%	388	0	388	3	391
21 101-301.316 Courthouse Security	340,526	0.52%	265	0	265	2	267
23 292-000.000 Child Care	5,376,453	8.25%	4,184	0	4,184	28	4,212
24 296-201.000 County Fitness Center	1,207	0.00%	1	0	1	0	1
26 677-087.000 Insurance	1,034,231	1.59%	805	0	805	5	810
27 101-101.000 Bd of Commissioners	339,629	0.52%	264	0	264	2	266
28 101-194.000 Insurance & Bonds	385,000	0.59%	300	0	300	2	302
29 101-208.000 Employee Other Fringe B	368,980	0.57%	287	0	287	2	289
30 101-215.000 Clerk	777,953	1.19%	605	0	605	4	609
31 101-229.000 Record Management	114,820	0.18%	89	0	89	1	90
32 101-233.000 Project Management	281,301	0.43%	219	0	219	1	220
33 101-243.000 Land Information Services	149,764	0.23%	117	0	117	1	117
34 101-245.000 Remonumentation	95,929	0.15%	75	0	75	1	75
35 101-257.000 Equalization	606,980	0.93%	472	0	472	3	476
36 101-262.000 Elections	226,724	0.35%	176	0	176	1	178
37 101-265.260 FM Animal Control	44,876	0.07%	35	0	35	0	35
39 101-283.000 Circuit Court	898,319	1.38%	699	0	699	5	704
40 101-284.000 Circuit Court - Family Divi	755,167	1.16%	588	0	588	4	592
41 101-286.000 District Court	1,855,309	2.85%	1,444	0	1,444	10	1,453
42 101-287.000 Probation - District Court	463,866	0.71%	361	0	361	2	363
43 101-294.148 Probate Court	588,589	0.90%	458	0	458	3	461
44 101-294.150 Guardian	45,644	0.07%	36	0	36	0	36
45 101-295.000 Probation - Circuit Court	5,705	0.01%	4	0	4	0	4
46 101-296.000 Pros Attorney	1,736,279	2.67%	1,351	0	1,351	9	1,360
47 101-298.000 Family Counseling Servic	9,000	0.01%	7	0	7	0	7

**Allegan County, Michigan
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Audit Allocations

Dept:5 101-223.000 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	5,770,448	8.86%	\$4,490	\$0	\$4,490	\$30	\$4,521
50 101-301.303 SWET	117,192	0.18%	91	0	91	1	92
51 101-301.305 Secondary Road Patrol	335,478	0.51%	261	0	261	2	263
52 101-301.314 Reserves	47,373	0.07%	37	0	37	0	37
53 101-301.315 Detective	851,798	1.31%	663	0	663	4	667
54 101-301.331 Marine	234,532	0.36%	183	0	183	1	184
55 101-301.351 Jail	3,825,172	5.87%	2,977	0	2,977	20	2,997
56 101-301.352 Inmate Program	1,350,506	2.07%	1,051	0	1,051	7	1,058
57 101-301.426 Emerg Management	166,392	0.26%	129	0	129	1	130
58 101-301.427 LEPC	36,623	0.06%	28	0	28	0	29
59 101-301.430 Animal Control	176,213	0.27%	137	0	137	1	138
60 101-431.000 Livestock Claims	2,607	0.00%	2	0	2	0	2
61 101-441.000 DPW	12,977	0.02%	10	0	10	0	10
62 101-442.000 Drain	434,594	0.67%	338	0	338	2	340
63 101-445.000 Drains - Public Benefit	94,045	0.14%	73	0	73	0	74
65 101-601.636 Com Disease	787	0.00%	1	0	1	0	1
66 101-648.000 Med Examiner	201,123	0.31%	157	0	157	1	158
67 101-689.000 Veterans Relief	166,732	0.26%	130	0	130	1	131
68 101-710.000 Coop Ext	103,946	0.16%	81	0	81	1	81
69 101-711.000 Register of Deeds	342,322	0.53%	266	0	266	2	268
70 101-728.000 Econ Development	55,525	0.09%	43	0	43	0	43
72 208-751.xxx Parks	485,125	0.74%	378	0	378	3	380
73 215-290.000 Friend of the Court	1,787,694	2.74%	1,391	0	1,391	9	1,400
75 221-601.xxx Health	4,219,829	6.48%	3,284	0	3,284	22	3,306
79 226-528.xxx Solid Waste	1,118,640	1.72%	870	0	870	6	876
81 245-745.000 Multi Agency Collab Com	6,708	0.01%	5	0	5	0	5
83 252-201.000 Sick/Vacation Liability	1	0.00%	0	0	0	0	0
84 254-430.000 Animal Shelter	135,744	0.21%	106	0	106	1	106
85 256-711.000 Register of Deed Automai	48,538	0.07%	38	0	38	0	38
87 260-279.000 Indigent Defense	4,419,466	6.78%	3,439	0	3,439	23	3,462
88 261-325.000 Central Dispatch	2,792,251	4.29%	2,173	0	2,173	15	2,187
89 263-215.000 Concealed Weapons	68,150	0.10%	53	0	53	0	53
90 264-301.362 Local Corrections Officers	41,241	0.06%	32	0	32	0	32
91 265-301.000 Drug Law Enforcement	38,251	0.06%	30	0	30	0	30
92 266-301.320 Justice Training Fund	13,435	0.02%	10	0	10	0	11
93 269-292.000 Law Library	32,356	0.05%	25	0	25	0	25
95 273-228.000 Technology Contracts	49,620	0.08%	39	0	39	0	39
97 279-276.135 Veterans Treatment Cour	37,342	0.06%	29	0	29	0	29
99 279-276.139 MH Treatment Court	14,258	0.02%	11	0	11	0	11
100 279-276.140 Sobriety Court	62,636	0.10%	49	0	49	0	49
102 279-276.151 SSSPP Grant	101,916	0.16%	79	0	79	1	80
103 279-301.312 HIDTA	7,333	0.01%	6	0	6	0	6

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Audit Allocations

Dept:5 101-223.000 Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 279-301.317 FBI CETF	14,333	0.02%	\$11	\$0	\$11	\$0	\$11
106 279-301.332 Snowmobile Grant	5,288	0.01%	4	0	4	0	4
107 279-301.335 Highway Safety - OWI	33,408	0.05%	26	0	26	0	26
108 279-301.336 Highway Safety - Seatbelt	1,157	0.00%	1	0	1	0	1
110 279-301.340 Medical Marihuana	61,513	0.09%	48	0	48	0	48
111 279-301.345 First Responder Training	100,000	0.15%	78	0	78	1	78
112 279-301.351 Jail CCAB	45,345	0.07%	35	0	35	0	36
113 279-301.428 Homeland	48,609	0.07%	38	0	38	0	38
116 279-642.000 CESF - COVID19	65,335	0.10%	51	0	51	0	51
117 279-728.000 CBDG -LGES Grant	4,000	0.01%	3	0	3	0	3
119 280-296.228 Victims Rights Grant	191,812	0.29%	149	0	149	1	150
121 287-301.000 Sheriff Contracts	1,874,951	2.88%	1,459	0	1,459	10	1,469
122 288-596.676 Bus Services	3,333,284	5.12%	2,594	0	2,594	17	2,611
123 288-596.677 Mobility Mgmt	72,041	0.11%	56	0	56	0	56
126 290-663.000 DHHS Board Child welfare	1,433	0.00%	1	0	1	0	1
136 293-689.000 Veterans Relief	233,071	0.36%	181	0	181	1	183
138 298-672.000 Senior Services	2,855,236	4.38%	2,222	0	2,222	15	2,237
140 401/466/403 Public Improvement Fund	2,386,179	3.66%	1,857	0	1,857	12	1,869
146 661-596.000 Fleet Management	22,863	0.04%	18	0	18	0	18
Subtotal	65,142,536	100.00%	50,692	0	50,692	335	51,027
Direct Bills					0		0
Total					\$50,692		\$51,027

Basis Units: Dollar Amount of Expenditures by benefitting dept
Source: Annual Audit

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Allocation Summary

Dept:5 101-223.000 Audit

Department	Audit	Total
3 101-172.000 Administration	\$399	\$399
4 101-201.000 Finance	393	393
5 101-223.000 Audit	39	39
6 101-228.000 Information Services	1,604	1,604
7 101-253.000 Treasurer	492	492
8 101-265.261 FM Courthouse	314	314
9 101-265.262 FM Central Dispatch	81	81
10 101-265.263 FM Human Services	199	199
11 101-265.264 FM - MCF	234	234
12 101-265.265 Facility Management	663	663
13 101-265.266 FM - Mail/Copy	181	181
14 101-265.268 FM - CMH Clinic	18	18
15 101-265.269 FM - Sheriff/Jail	471	471
16 101-265.270 FM - Co Svc Bldg	110	110
17 101-265.272 FM - Dumont Complex	48	48
18 101-265.273 FM - Youth Home	45	45
19 101-266.000 Administration Legal Cour	175	175
20 101-270.000 Human Resources	391	391
21 101-301.316 Courthouse Security	267	267
23 292-000.000 Child Care	4,212	4,212
24 296-201.000 County Fitness Center	1	1
26 677-087.000 Insurance	810	810
27 101-101.000 Bd of Commissioners	266	266
28 101-194.000 Insurance & Bonds	302	302
29 101-208.000 Employee Other Fringe B	289	289
30 101-215.000 Clerk	609	609
31 101-229.000 Record Management	90	90
32 101-233.000 Project Management	220	220
33 101-243.000 Land Information Services	117	117
34 101-245.000 Remonumentation	75	75
35 101-257.000 Equalization	476	476
36 101-262.000 Elections	178	178
37 101-265.260 FM Animal Control	35	35
39 101-283.000 Circuit Court	704	704
40 101-284.000 Circuit Court - Family Divi	592	592
41 101-286.000 District Court	1,453	1,453
42 101-287.000 Probation - District Court	363	363
43 101-294.148 Probate Court	461	461
44 101-294.150 Guardian	36	36
45 101-295.000 Probation - Circuit Court	4	4
46 101-296.000 Pros Attorney	1,360	1,360

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Allocation Summary

Dept:5 101-223.000 Audit

Department	Audit	Total
47 101-298.000 Family Counseling Servic	\$7	\$7
49 101-301.301 Sheriff	4,521	4,521
50 101-301.303 SWET	92	92
51 101-301.305 Secondary Road Patrol	263	263
52 101-301.314 Reserves	37	37
53 101-301.315 Detective	667	667
54 101-301.331 Marine	184	184
55 101-301.351 Jail	2,997	2,997
56 101-301.352 Inmate Program	1,058	1,058
57 101-301.426 Emerg Management	130	130
58 101-301.427 LEPC	29	29
59 101-301.430 Animal Control	138	138
60 101-431.000 Livestock Claims	2	2
61 101-441.000 DPW	10	10
62 101-442.000 Drain	340	340
63 101-445.000 Drains - Public Benefit	74	74
65 101-601.636 Com Disease	1	1
66 101-648.000 Med Examiner	158	158
67 101-689.000 Veterans Relief	131	131
68 101-710.000 Coop Ext	81	81
69 101-711.000 Register of Deeds	268	268
70 101-728.000 Econ Development	43	43
72 208-751.xxx Parks	380	380
73 215-290.000 Friend of the Court	1,400	1,400
75 221-601.xxx Health	3,306	3,306
79 226-528.xxx Solid Waste	876	876
81 245-745.000 Multi Agency Collab Comi	5	5
83 252-201.000 Sick/Vacation Liability	0	0
84 254-430.000 Animal Shelter	106	106
85 256-711.000 Register of Deed Automai	38	38
87 260-279.000 Indigent Defense	3,462	3,462
88 261-325.000 Central Dispatch	2,187	2,187
89 263-215.000 Concealed Weapons	53	53
90 264-301.362 Local Corrections Officers	32	32
91 265-301.000 Drug Law Enforcement	30	30
92 266-301.320 Justice Training Fund	11	11
93 269-292.000 Law Library	25	25
95 273-228.000 Technology Contracts	39	39
97 279-276.135 Veterans Treatment Cour	29	29
99 279-276.139 MH Treatment Court	11	11
100 279-276.140 Sobriety Court	49	49

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Allocation Summary

Dept:5 101-223.000 Audit

Department	Audit	Total
102 279-276.151 SSSPP Grant	\$80	\$80
103 279-301.312 HIDTA	6	6
104 279-301.317 FBI CETF	11	11
106 279-301.332 Snowmobile Grant	4	4
107 279-301.335 Highway Safety - OWI	26	26
108 279-301.336 Highway Safety - Seatbelt	1	1
110 279-301.340 Medical Marihuana	48	48
111 279-301.345 First Responder Training	78	78
112 279-301.351 Jail CCAB	36	36
113 279-301.428 Homeland	38	38
116 279-642.000 CESF - COVID19	51	51
117 279-728.000 CBDG -LGES Grant	3	3
119 280-296.228 Victims Rights Grant	150	150
121 287-301.000 Sheriff Contracts	1,469	1,469
122 288-596.676 Bus Services	2,611	2,611
123 288-596.677 Mobility Mgmt	56	56
126 290-663.000 DHHS Board Child welfare	1	1
136 293-689.000 Veterans Relief	183	183
138 298-672.000 Senior Services	2,237	2,237
140 401/466/403 Public Improvement Fund	1,869	1,869
146 661-596.000 Fleet Management	18	18
Total	\$51,027	\$51,027

**Network/Phone
Nature and Extent of Service**

The Allegan County Information Services department is responsible for providing support and services including responding to service calls, providing ongoing training for all users and the development and implementation of web-based technologies to provide a user friendly and efficient way to share information. Hardware and software for the County's network servers are maintained in order to provide network services. In addition, the County has a Fiber Optic network in order to provide connectivity throughout the County.

- **Network Services** – costs specifically associated with the County's data processing network, including wages, fringes and overhead of staff benefitting the whole network, have been identified and are allocated to all departments based on their FTE count for the fiscal year.
- **Telephone Services** – costs associated with the telephone service have been identified and allocated to all departments based on their FTE count for the fiscal year.
- **Cellphone services** – costs associated with the cellphone services paid through the general ledger activity have been identified and have not been allocated any 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 benefiting departments.

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

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A. Department Costs

Dept:6 101-228.000 Information Services

Description		Amount	General Admin	Network Services	Telephone	Cellular Phone
Personnel Costs						
Salaries	S1	552,102	0	552,102	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	223,896	0	223,896	0	0
Subtotal - Personnel Costs		775,998	0	775,998	0	0
Services & Supplies Cost						
Office Supplies	S	1,445	0	1,445	0	0
Office Supplies - Printer Cart	S	28,356	0	28,356	0	0
Gas, Oil, Grease & Anti-freeze	S	1,196	0	1,196	0	0
Other Contractual Services	S	12,552	0	12,552	0	0
Telephone	P	115,768	0	0	115,768	0
Telephone Equipment & Repairs	P	0	0	0	0	0
Cellular Telephones	P	4,066	0	0	0	4,066
Education/Training - Room/Board	S	1,010	0	1,010	0	0
Education/Training - Travel	S	66	0	66	0	0
Education/Training - Registration	S	250	0	250	0	0
Vehicle Repairs & Maintenance	S	0	0	0	0	0
Office Equipment Repairs & Maint	S	64,546	0	64,546	0	0
Data/Internet	S	31,643	0	31,643	0	0
Software Rental/Lease	S	416,191	0	416,191	0	0
Equipment	S	163,890	0	163,890	0	0
GASB 96 - Capital Outlay	D	381,377	0	0	0	0
Subscription Debt Svc - Principal	D	34,183	0	0	0	0
Subscription debt Svc - Interest	D	18,649	0	0	0	0
Subtotal - Services & Supplies		1,275,188	0	721,145	115,768	4,066
Department Cost Total		2,051,185	0	1,497,142	115,768	4,066
Adjustments to Cost						
GASB 96 - Capital Outlay	D	(381,377)	0	0	0	0

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A. Department Costs

Dept:6 101-228.000 Information Services

Description		Amount	General Admin	Network Services	Telephone	Cellular Phone
Subscription Debt Svc - Principal	D	(34,183)	0	0	0	0
Subscription debt Svc - Interest	D	(18,649)	0	0	0	0
Subtotal - Adjustments		(434,209)	0	0	0	0
Total Costs After Adjustments		1,616,976	0	1,497,142	115,768	4,066
General Admin Distribution			0	0	0	0
Grand Total		\$1,616,976		\$1,497,142	\$115,768	\$4,066
					not allocated	

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B. Incoming Costs - (Default Spread Custom%)

Dept:6 101-228.000 Information Services

Department	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
1 Courthouse Building	\$6,747	\$11	\$6,757	\$0	\$0
1 Human Services Building	620	2	623	0	0
1 County Services Building	1,868	39	1,907	0	0
Subtotal - Building Depreciation	9,235	52	9,287	0	0
2 Copiers	105	0	105	0	0
2 Computers	763	0	763	0	0
2 Information Services	87,514	0	87,514	0	0
2 Courthouse	260	0	260	0	0
Subtotal - Equipment Depreciation	88,641	0	88,641	0	0
3 County Admin	16,143	1,430	17,573	0	0
Subtotal - 101-172.000 Administration	16,143	1,430	17,573	0	0
4 Accounting/Finance	17,578	2,016	19,594	0	0
4 Cost Plan	796	0	796	0	0
Subtotal - 101-201.000 Finance	18,374	2,016	20,390	0	0
5 Audit	1,594	11	1,604	0	0
Subtotal - 101-223.000 Audit	1,594	11	1,604	0	0
6 Network Services	0	26,984	26,984	0	0
6 Telephone	0	1,915	1,915	0	0
Subtotal - 101-228.000 Information Ser	0	28,899	28,899	0	0
7 General Fund	0	13,653	13,653	0	0
Subtotal - 101-253.000 Treasurer	0	13,653	13,653	0	0
8 Courthouse	0	13,273	13,273	0	0
Subtotal - 101-265.261 FM Courthouse	0	13,273	13,273	0	0
10 Human Services Building	0	1,811	1,811	0	0
Subtotal - 101-265.263 FM Human Ser	0	1,811	1,811	0	0
13 Copy Central	0	545	545	0	0

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B. Incoming Costs - (Default Spread Custom%)

Dept:6 101-228.000 Information Services

Department	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
Subtotal - 101-265.266 FM - Mail/Copy	\$0	\$545	\$545	\$0	\$0
15 Jail Building	0	8,748	8,748	0	0
Subtotal - 101-265.269 FM - Sheriff/Jai	0	8,748	8,748	0	0
16 County Svc Building	0	23,153	23,153	0	0
Subtotal - 101-265.270 FM - Co Svc Bl	0	23,153	23,153	0	0
19 Legal Services	0	7,480	7,480	0	0
Subtotal - 101-266.000 Administration I	0	7,480	7,480	0	0
20 Personnel	0	9,131	9,131	0	0
Subtotal - 101-270.000 Human Resour	0	9,131	9,131	0	0
21 Courthouse Security	0	13,270	13,270	0	0
Subtotal - 101-301.316 Courthouse Ser	0	13,270	13,270	0	0
24 Health Fitness	0	233	233	0	0
Subtotal - 296-201.000 County Fitness	0	233	233	0	0
25 Fringe Processing	0	126	126	0	0
25 GF Other Fringe	0	740	740	0	0
Subtotal - 677.xxx.xxx Fringe Processi	0	865	865	0	0
26 General Liability	0	2,009	2,009	0	0
26 Public Officials Liability	0	2,383	2,383	0	0
26 Auto Liability	0	2,677	2,677	0	0
Subtotal - 677-087.000 Insurance	0	7,069	7,069	0	0
Total Incoming	133,987	131,638	265,626	0	0
C. Total Allocated		\$1,882,602	\$1,762,768	\$115,768	\$4,066
			93.63%	6.15%	0.22%

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Network Services Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.81%	\$13,238	\$0	\$13,238	\$0	\$13,238
4 101-201.000 Finance	7.00	1.45%	23,700	0	23,700	0	23,700
6 101-228.000 Information Services	7.97	1.65%	26,984	0	26,984	0	26,984
7 101-253.000 Treasurer	8.00	1.66%	27,086	0	27,086	2,275	29,361
8 101-265.261 FM Courthouse	2.15	0.45%	7,279	0	7,279	611	7,891
9 101-265.262 FM Central Dispatch	0.20	0.04%	677	0	677	57	734
10 101-265.263 FM Human Services	1.70	0.35%	5,756	0	5,756	483	6,239
12 101-265.265 Facility Management	9.57	1.99%	32,401	0	32,401	2,722	35,123
13 101-265.266 FM - Mail/Copy	1.00	0.21%	3,386	0	3,386	284	3,670
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	4,842	0	4,842	407	5,248
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	3,386	0	3,386	284	3,670
19 101-266.000 Administration Legal Cour	1.69	0.35%	5,722	0	5,722	481	6,202
20 101-270.000 Human Resources	5.00	1.04%	16,929	0	16,929	1,422	18,350
21 101-301.316 Courthouse Security	8.24	1.71%	27,898	0	27,898	2,343	30,241
27 101-101.000 Bd of Commissioners	5.40	1.12%	18,283	0	18,283	1,536	19,818
30 101-215.000 Clerk	9.52	1.98%	32,232	0	32,232	2,707	34,939
31 101-229.000 Record Management	2.00	0.42%	6,771	0	6,771	569	7,340
32 101-233.000 Project Management	3.58	0.74%	12,121	0	12,121	1,018	13,139
33 101-243.000 Land Information Services	2.00	0.42%	6,771	0	6,771	569	7,340
35 101-257.000 Equalization	6.00	1.25%	20,314	0	20,314	1,706	22,021
36 101-262.000 Elections	1.06	0.22%	3,589	0	3,589	301	3,890
37 101-265.260 FM Animal Control	0.10	0.02%	339	0	339	28	367
39 101-283.000 Circuit Court	10.52	2.18%	35,618	0	35,618	2,992	38,609
40 101-284.000 Circuit Court - Family Divi	4.80	1.00%	16,251	0	16,251	1,365	17,616
41 101-286.000 District Court	22.84	4.74%	77,329	0	77,329	6,495	83,825
42 101-287.000 Probation - District Court	5.17	1.07%	17,504	0	17,504	1,470	18,974
43 101-294.148 Probate Court	4.81	1.00%	16,285	0	16,285	1,368	17,653
46 101-296.000 Pros Attorney	21.59	4.48%	73,097	0	73,097	6,140	79,237
49 101-301.301 Sheriff	54.99	11.41%	186,180	0	186,180	15,638	201,818
50 101-301.303 SWET	0.92	0.19%	3,115	0	3,115	262	3,376
51 101-301.305 Secondary Road Patrol	2.80	0.58%	9,480	0	9,480	796	10,276
52 101-301.314 Reserves	1.39	0.29%	4,706	0	4,706	395	5,101
53 101-301.315 Detective	6.81	1.41%	23,057	0	23,057	1,937	24,993
54 101-301.331 Marine	3.66	0.76%	12,392	0	12,392	1,041	13,433
55 101-301.351 Jail	43.01	8.93%	145,619	0	145,619	12,231	157,850
56 101-301.352 Inmate Program	5.15	1.07%	17,436	0	17,436	1,465	18,901
57 101-301.426 Emerg Management	2.01	0.42%	6,805	0	6,805	572	7,377
58 101-301.427 LEPC	1.97	0.41%	6,670	0	6,670	560	7,230
59 101-301.430 Animal Control	2.04	0.42%	6,907	0	6,907	580	7,487
61 101-441.000 DPW	0.20	0.04%	677	0	677	57	734
62 101-442.000 Drain	4.01	0.83%	13,577	0	13,577	1,140	14,717
67 101-689.000 Veterans Relief	2.20	0.46%	7,449	0	7,449	626	8,074

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Network Services Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.79	0.99%	\$16,218	\$0	\$16,218	\$1,362	\$17,580
70 101-728.000 Econ Development	0.02	0.00%	68	0	68	6	73
72 208-751.xxx Parks	7.13	1.48%	24,140	0	24,140	2,028	26,168
74 FOC DP	19.31	4.01%	65,378	0	65,378	5,491	70,869
75 221-601.xxx Health	35.61	7.39%	120,565	0	120,565	10,127	130,692
84 254-430.000 Animal Shelter	1.51	0.31%	5,112	0	5,112	429	5,542
87 260-279.000 Indigent Defense	17.27	3.58%	58,471	0	58,471	4,911	63,382
88 261-325.000 Central Dispatch	22.61	4.69%	76,551	0	76,551	6,430	82,981
89 263-215.000 Concealed Weapons	1.00	0.21%	3,386	0	3,386	284	3,670
90 264-301.362 Local Corrections Officers	0.18	0.04%	609	0	609	51	661
95 273-228.000 Technology Contracts	0.88	0.18%	2,979	0	2,979	250	3,230
102 279-276.151 SSSPP Grant	1.00	0.21%	3,386	0	3,386	284	3,670
103 279-301.312 HIDTA	0.08	0.02%	271	0	271	23	294
104 279-301.317 FBI CETF	0.12	0.02%	406	0	406	34	440
106 279-301.332 Snowmobile Grant	0.10	0.02%	339	0	339	28	367
108 279-301.336 Highway Safety - Seatbelt	0.30	0.06%	1,016	0	1,016	85	1,101
109 279-301.337 CMH Tobacco	0.01	0.00%	34	0	34	3	37
119 280-296.228 Victims Rights Grant	2.75	0.57%	9,311	0	9,311	782	10,093
121 287-301.000 Sheriff Contracts	15.15	3.14%	51,293	0	51,293	4,308	55,602
122 288-596.676 Bus Services	3.75	0.78%	12,696	0	12,696	1,066	13,763
123 288-596.677 Mobility Mgmt	1.00	0.21%	3,386	0	3,386	284	3,670
126 290-663.000 DHHS Board Child welfar	0.04	0.01%	135	0	135	11	147
127 292-662.614 Child Care Fund After Cai	3.11	0.65%	10,530	0	10,530	884	11,414
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	3,386	0	3,386	284	3,670
130 292-662.656 Child Ccare Fund Admin	4.15	0.86%	14,051	0	14,051	1,180	15,231
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	8,904	0	8,904	748	9,652
133 292-662.664 Child Care Fund Juv Dete	17.74	3.68%	60,062	0	60,062	5,045	65,107
134 292-662.665 Child Care Fund Comm P	5.08	1.05%	17,199	0	17,199	1,445	18,644
135 292-662.666 Child Care Fund Cheever	17.19	3.57%	58,200	0	58,200	4,889	63,089
136 293-689.000 Veterans Relief	0.85	0.18%	2,878	0	2,878	242	3,120
138 298-672.000 Senior Services	4.07	0.84%	13,780	0	13,780	1,157	14,937
140 401/466/403 Public Improvement Fund	0.06	0.01%	203	0	203	17	220
144 620-253.000 Tax Reversn	1.00	0.21%	3,386	0	3,386	284	3,670
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	2,709	0	2,709	228	2,936
146 661-596.000 Fleet Management	0.07	0.01%	237	0	237	20	257

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Network Services Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	481.77	100.00%	1,631,129	0	1,631,129	131,638	1,762,768
Direct Bills					0		0
Total					\$1,631,129		\$1,762,768

Basis Units: FTE Count
Source: Payroll Data

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Telephone Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.81%	\$940	\$0	\$940	\$0	\$940
4 101-201.000 Finance	7.00	1.45%	1,682	0	1,682	0	1,682
6 101-228.000 Information Services	7.97	1.65%	1,915	0	1,915	0	1,915
7 101-253.000 Treasurer	8.00	1.66%	1,922	0	1,922	0	1,922
8 101-265.261 FM Courthouse	2.15	0.45%	517	0	517	0	517
9 101-265.262 FM Central Dispatch	0.20	0.04%	48	0	48	0	48
10 101-265.263 FM Human Services	1.70	0.35%	409	0	409	0	409
12 101-265.265 Facility Management	9.57	1.99%	2,300	0	2,300	0	2,300
13 101-265.266 FM - Mail/Copy	1.00	0.21%	240	0	240	0	240
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	344	0	344	0	344
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	240	0	240	0	240
19 101-266.000 Administration Legal Cour	1.69	0.35%	406	0	406	0	406
20 101-270.000 Human Resources	5.00	1.04%	1,201	0	1,201	0	1,201
21 101-301.316 Courthouse Security	8.24	1.71%	1,980	0	1,980	0	1,980
27 101-101.000 Bd of Commissioners	5.40	1.12%	1,298	0	1,298	0	1,298
30 101-215.000 Clerk	9.52	1.98%	2,288	0	2,288	0	2,288
31 101-229.000 Record Management	2.00	0.42%	481	0	481	0	481
32 101-233.000 Project Management	3.58	0.74%	860	0	860	0	860
33 101-243.000 Land Information Services	2.00	0.42%	481	0	481	0	481
35 101-257.000 Equalization	6.00	1.25%	1,442	0	1,442	0	1,442
36 101-262.000 Elections	1.06	0.22%	255	0	255	0	255
37 101-265.260 FM Animal Control	0.10	0.02%	24	0	24	0	24
39 101-283.000 Circuit Court	10.52	2.18%	2,528	0	2,528	0	2,528
40 101-284.000 Circuit Court - Family Divi	4.80	1.00%	1,153	0	1,153	0	1,153
41 101-286.000 District Court	22.84	4.74%	5,488	0	5,488	0	5,488
42 101-287.000 Probation - District Court	5.17	1.07%	1,242	0	1,242	0	1,242
43 101-294.148 Probate Court	4.81	1.00%	1,156	0	1,156	0	1,156
46 101-296.000 Pros Attorney	21.59	4.48%	5,188	0	5,188	0	5,188
49 101-301.301 Sheriff	54.99	11.41%	13,214	0	13,214	0	13,214
50 101-301.303 SWET	0.92	0.19%	221	0	221	0	221
51 101-301.305 Secondary Road Patrol	2.80	0.58%	673	0	673	0	673
52 101-301.314 Reserves	1.39	0.29%	334	0	334	0	334
53 101-301.315 Detective	6.81	1.41%	1,636	0	1,636	0	1,636
54 101-301.331 Marine	3.66	0.76%	879	0	879	0	879
55 101-301.351 Jail	43.01	8.93%	10,335	0	10,335	0	10,335
56 101-301.352 Inmate Program	5.15	1.07%	1,238	0	1,238	0	1,238
57 101-301.426 Emerg Management	2.01	0.42%	483	0	483	0	483
58 101-301.427 LEPC	1.97	0.41%	473	0	473	0	473
59 101-301.430 Animal Control	2.04	0.42%	490	0	490	0	490
61 101-441.000 DPW	0.20	0.04%	48	0	48	0	48
62 101-442.000 Drain	4.01	0.83%	964	0	964	0	964
67 101-689.000 Veterans Relief	2.20	0.46%	529	0	529	0	529

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Telephone Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.79	0.99%	\$1,151	\$0	\$1,151	\$0	\$1,151
70 101-728.000 Econ Development	0.02	0.00%	5	0	5	0	5
72 208-751.xxx Parks	7.13	1.48%	1,713	0	1,713	0	1,713
73 215-290.000 Friend of the Court	19.31	4.01%	4,640	0	4,640	0	4,640
75 221-601.xxx Health	35.61	7.39%	8,557	0	8,557	0	8,557
84 254-430.000 Animal Shelter	1.51	0.31%	363	0	363	0	363
87 260-279.000 Indigent Defense	17.27	3.58%	4,150	0	4,150	0	4,150
88 261-325.000 Central Dispatch	22.61	4.69%	5,433	0	5,433	0	5,433
89 263-215.000 Concealed Weapons	1.00	0.21%	240	0	240	0	240
90 264-301.362 Local Corrections Officers	0.18	0.04%	43	0	43	0	43
95 273-228.000 Technology Contracts	0.88	0.18%	211	0	211	0	211
102 279-276.151 SSSPP Grant	1.00	0.21%	240	0	240	0	240
103 279-301.312 HIDTA	0.08	0.02%	19	0	19	0	19
104 279-301.317 FBI CETF	0.12	0.02%	29	0	29	0	29
106 279-301.332 Snowmobile Grant	0.10	0.02%	24	0	24	0	24
108 279-301.336 Highway Safety - Seatbelt	0.30	0.06%	72	0	72	0	72
109 279-301.337 CMH Tobacco	0.01	0.00%	2	0	2	0	2
119 280-296.228 Victims Rights Grant	2.75	0.57%	661	0	661	0	661
121 287-301.000 Sheriff Contracts	15.15	3.14%	3,641	0	3,641	0	3,641
122 288-596.676 Bus Services	3.75	0.78%	901	0	901	0	901
123 288-596.677 Mobility Mgmt	1.00	0.21%	240	0	240	0	240
126 290-663.000 DHHS Board Child welfar	0.04	0.01%	10	0	10	0	10
127 292-662.614 Child Care Fund After Cai	3.11	0.65%	747	0	747	0	747
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	240	0	240	0	240
130 292-662.656 Child Ccare Fund Admin	4.15	0.86%	997	0	997	0	997
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	632	0	632	0	632
133 292-662.664 Child Care Fund Juv Dete	17.74	3.68%	4,263	0	4,263	0	4,263
134 292-662.665 Child Care Fund Comm P	5.08	1.05%	1,221	0	1,221	0	1,221
135 292-662.666 Child Care Fund Cheever	17.19	3.57%	4,131	0	4,131	0	4,131
136 293-689.000 Veterans Relief	0.85	0.18%	204	0	204	0	204
138 298-672.000 Senior Services	4.07	0.84%	978	0	978	0	978
140 401/466/403 Public Improvement Fund	0.06	0.01%	14	0	14	0	14
144 620-253.000 Tax Reversn	1.00	0.21%	240	0	240	0	240
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	192	0	192	0	192
146 661-596.000 Fleet Management	0.07	0.01%	17	0	17	0	17

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Telephone Allocations

Dept:6 101-228.000 Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	481.77	100.00%	115,768	0	115,768	0	115,768
Direct Bills					0		0
Total					\$115,768		\$115,768

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:6 101-228.000 Information Services

Department	Network Services	Telephone	Cellular Phone	Total
3 101-172.000 Administration	\$13,238	\$940	\$0	\$14,178
4 101-201.000 Finance	23,700	1,682	0	25,382
6 101-228.000 Information Services	26,984	1,915	0	28,899
7 101-253.000 Treasurer	29,361	1,922	0	31,283
8 101-265.261 FM Courthouse	7,891	517	0	8,407
9 101-265.262 FM Central Dispatch	734	48	0	782
10 101-265.263 FM Human Services	6,239	409	0	6,648
12 101-265.265 Facility Management	35,123	2,300	0	37,422
13 101-265.266 FM - Mail/Copy	3,670	240	0	3,910
15 101-265.269 FM - Sheriff/Jail	5,248	344	0	5,592
16 101-265.270 FM - Co Svc Bldg	3,670	240	0	3,910
19 101-266.000 Administration Legal Cour	6,202	406	0	6,609
20 101-270.000 Human Resources	18,350	1,201	0	19,552
21 101-301.316 Courthouse Security	30,241	1,980	0	32,222
27 101-101.000 Bd of Commissioners	19,818	1,298	0	21,116
30 101-215.000 Clerk	34,939	2,288	0	37,227
31 101-229.000 Record Management	7,340	481	0	7,821
32 101-233.000 Project Management	13,139	860	0	13,999
33 101-243.000 Land Information Services	7,340	481	0	7,821
35 101-257.000 Equalization	22,021	1,442	0	23,462
36 101-262.000 Elections	3,890	255	0	4,145
37 101-265.260 FM Animal Control	367	24	0	391
39 101-283.000 Circuit Court	38,609	2,528	0	41,137
40 101-284.000 Circuit Court - Family Divi	17,616	1,153	0	18,770
41 101-286.000 District Court	83,825	5,488	0	89,313
42 101-287.000 Probation - District Court	18,974	1,242	0	20,217
43 101-294.148 Probate Court	17,653	1,156	0	18,809
46 101-296.000 Pros Attorney	79,237	5,188	0	84,425
49 101-301.301 Sheriff	201,818	13,214	0	215,032
50 101-301.303 SWET	3,376	221	0	3,598
51 101-301.305 Secondary Road Patrol	10,276	673	0	10,949
52 101-301.314 Reserves	5,101	334	0	5,435
53 101-301.315 Detective	24,993	1,636	0	26,630
54 101-301.331 Marine	13,433	879	0	14,312
55 101-301.351 Jail	157,850	10,335	0	168,186
56 101-301.352 Inmate Program	18,901	1,238	0	20,138
57 101-301.426 Emerg Management	7,377	483	0	7,860
58 101-301.427 LEPC	7,230	473	0	7,703
59 101-301.430 Animal Control	7,487	490	0	7,977
61 101-441.000 DPW	734	48	0	782
62 101-442.000 Drain	14,717	964	0	15,681

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Allocation Summary

Dept:6 101-228.000 Information Services

Department	Network Services	Telephone	Cellular Phone	Total
67 101-689.000 Veterans Relief	\$8,074	\$529	\$0	\$8,603
69 101-711.000 Register of Deeds	17,580	1,151	0	18,731
70 101-728.000 Econ Development	73	5	0	78
72 208-751.xxx Parks	26,168	1,713	0	27,881
73 215-290.000 Friend of the Court	0	4,640	0	4,640
74 FOC DP	70,869	0	0	70,869
75 221-601.xxx Health	130,692	8,557	0	139,249
84 254-430.000 Animal Shelter	5,542	363	0	5,905
87 260-279.000 Indigent Defense	63,382	4,150	0	67,532
88 261-325.000 Central Dispatch	82,981	5,433	0	88,414
89 263-215.000 Concealed Weapons	3,670	240	0	3,910
90 264-301.362 Local Corrections Officers	661	43	0	704
95 273-228.000 Technology Contracts	3,230	211	0	3,441
102 279-276.151 SSSPP Grant	3,670	240	0	3,910
103 279-301.312 HIDTA	294	19	0	313
104 279-301.317 FBI CETF	440	29	0	469
106 279-301.332 Snowmobile Grant	367	24	0	391
108 279-301.336 Highway Safety - Seatbelt	1,101	72	0	1,173
109 279-301.337 CMH Tobacco	37	2	0	39
119 280-296.228 Victims Rights Grant	10,093	661	0	10,754
121 287-301.000 Sheriff Contracts	55,602	3,641	0	59,242
122 288-596.676 Bus Services	13,763	901	0	14,664
123 288-596.677 Mobility Mgmt	3,670	240	0	3,910
126 290-663.000 DHHS Board Child welfare	147	10	0	156
127 292-662.614 Child Care Fund After Car	11,414	747	0	12,161
128 292-662.653 Child Care Fund Diversior	3,670	240	0	3,910
130 292-662.656 Child Ccare Fund Admin	15,231	997	0	16,228
131 292-662.661 Child Care Fund Food Pre	9,652	632	0	10,284
133 292-662.664 Child Care Fund Juv Dete	65,107	4,263	0	69,370
134 292-662.665 Child Care Fund Comm P	18,644	1,221	0	19,865
135 292-662.666 Child Care Fund Cheever	63,089	4,131	0	67,219
136 293-689.000 Veterans Relief	3,120	204	0	3,324
138 298-672.000 Senior Services	14,937	978	0	15,915
140 401/466/403 Public Improvement Fund	220	14	0	235
144 620-253.000 Tax Reversn	3,670	240	0	3,910
145 639-442.000 Drain Equipment Revolvir	2,936	192	0	3,128
146 661-596.000 Fleet Management	257	17	0	274
Total	\$1,762,768	\$115,768	\$0	\$1,878,536

**Treasurer
Nature and Extent of Service**

The Allegan County Treasurer's department is responsible for the cash management and revenue management. The accounting services provided by the Treasurer's office include the maintaining and reconciling of bank accounts, and departmental receipting. Cash and revenue management of the general ledger include posting, monitoring, and reconciliation for revenue collected by other departments, current taxes collected by local governmental entities, the sale of dog licenses, and delinquent taxes, as well as the signing of disbursements. For plan purposes, the costs associated with the services provided by the Treasurer's department have been segregated into three categories including General Fund, Non-General Fund and General government. The salaries and wages of the Treasurer's office have been distributed between the three functions based on the number of cash and revenue transactions posted to the general ledger.

- **General Fund** – costs relating to the general fund for accounting services have been identified and allocated to all general fund departments based on the number of expenditures transactions posted to the general ledger.
- **Non-General Fund** – costs relating to the non-general fund for accounting services have been identified and allocated to all non-general fund departments based on the number of cash and revenue transactions posted to the general ledger.
- **General Government** – costs relating to general government for accounting services have been identified and have not been allocated any further.

Note: The Treasurer's office provides other services such as tax certifications and other miscellaneous services, in addition to the services described above. A fee is charged for these services. The Treasurer's departmental expenditures were reduced by the revenue received by these services.

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

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

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A. Department Costs

Dept:7 101-253.000 Treasurer

Description		Amount	General Admin	General Fund	Non-General Fund	General Government
Personnel Costs						
Salaries	S1	427,966	0	125,351	80,543	222,072
<i>Salary % Split</i>			<i>.00%</i>	<i>29.29%</i>	<i>18.82%</i>	<i>51.89%</i>
Benefits	S	174,090	0	50,991	32,764	90,335
Subtotal - Personnel Costs		602,056	0	176,342	113,307	312,407
Services & Supplies Cost						
Office Supplies	S	3,139	0	919	591	1,629
Printing & Binding	S	3,779	0	1,107	711	1,961
Legal - Court Appt/Other Legal	S	0	0	0	0	0
Memberships & Subscriptions	S	570	0	167	107	296
Travel Expenses - Routine	S	237	0	69	45	123
Education/Training - Room/Board	S	258	0	75	48	134
Education/Training - Travel	S	35	0	10	7	18
Education/Training - Registration	S	200	0	59	38	104
Advertising	S	0	0	0	0	0
Office Equipment Repair & Maint	S	2,758	0	808	519	1,431
Software Rental/Lease	S	3,913	0	1,146	736	2,030
Low Value Equipment	S	0	0	0	0	0
Refunds & Rebates	S	11,257	0	3,297	2,119	5,841
615.010 Tax Certifications	S	(19,660)	0	(5,758)	(3,700)	(10,202)
615.020 Tax History	S	(3,348)	0	(981)	(630)	(1,737)
614.000 Record Copy	S	(10)	0	(3)	(2)	(5)
Subtotal - Services & Supplies		3,127	0	916	589	1,623
Department Cost Total		605,183	0	177,258	113,896	314,030
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		605,183	0	177,258	113,896	314,030
General Admin Distribution			0	0	0	0
Grand Total		\$605,183		\$177,258	\$113,896	\$314,030
					not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-253.000 Treasurer

Department	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
1 Courthouse Building	\$11,958	\$19	\$3,508	\$2,254	\$6,215
Subtotal - Building Depreciation	11,958	19	3,508	2,254	6,215
2 Copiers	105	0	31	20	55
2 Computers	765	0	224	144	397
2 Courthouse	460	0	135	87	239
Subtotal - Equipment Depreciation	1,331	0	390	251	691
3 County Admin	4,952	439	1,579	1,015	2,797
Subtotal - 101-172.000 Administration	4,952	439	1,579	1,015	2,797
4 Accounting/Finance	3,952	453	1,290	829	2,286
4 Cost Plan	796	0	233	150	413
Subtotal - 101-201.000 Finance	4,748	453	1,524	979	2,699
5 Audit	489	3	144	93	255
Subtotal - 101-223.000 Audit	489	3	144	93	255
6 Network Services	27,086	2,275	8,600	5,526	15,235
6 Telephone	1,922	0	563	362	998
Subtotal - 101-228.000 Information Ser	29,008	2,275	9,163	5,887	16,233
7 General Fund	0	3,070	899	578	1,593
Subtotal - 101-253.000 Treasurer	0	3,070	899	578	1,593
8 Courthouse	0	23,527	6,891	4,428	12,208
Subtotal - 101-265.261 FM Courthouse	0	23,527	6,891	4,428	12,208
13 Mail Service	0	6,287	1,842	1,183	3,262
13 Postage	0	9,831	2,879	1,850	5,101
13 Copy Central	0	547	160	103	284
Subtotal - 101-265.266 FM - Mail/Copy	0	16,665	4,881	3,136	8,647
19 Legal Services	0	2,295	672	432	1,191
Subtotal - 101-266.000 Administration I	0	2,295	672	432	1,191
20 Personnel	0	9,165	2,685	1,725	4,756

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-253.000 Treasurer

Department	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
Subtotal - 101-270.000 Human Resour	\$0	\$9,165	\$2,685	\$1,725	\$4,756
21 Courthouse Security	0	23,521	6,889	4,427	12,205
Subtotal - 101-301.316 Courthouse Se	0	23,521	6,889	4,427	12,205
24 Health Fitness	0	233	68	44	121
Subtotal - 296-201.000 County Fitness	0	233	68	44	121
25 Fringe Processing	0	126	37	24	65
25 GF Other Fringe	0	742	217	140	385
Subtotal - 677.xxx.xxx Fringe Processi	0	868	254	163	451
26 General Liability	0	616	181	116	320
26 Public Officials Liability	0	2,392	700	450	1,241
Subtotal - 677-087.000 Insurance	0	3,008	881	566	1,561
Total Incoming	52,486	85,541	40,428	25,977	71,623
C. Total Allocated		\$743,211	\$217,687	\$139,872	\$385,652
			29.29%	18.82%	51.89%

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General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	298	1.31%	\$2,527	\$0	\$2,527	\$0	\$2,527
4 101-201.000 Finance	357	1.57%	3,027	0	3,027	0	3,027
5 101-223.000 Audit	3	0.01%	25	0	25	0	25
6 101-228.000 Information Services	1,610	7.09%	13,653	0	13,653	0	13,653
7 101-253.000 Treasurer	362	1.59%	3,070	0	3,070	0	3,070
8 101-265.261 FM Courthouse	825	3.63%	6,996	0	6,996	1,029	8,025
9 101-265.262 FM Central Dispatch	554	2.44%	4,698	0	4,698	691	5,389
10 101-265.263 FM Human Services	607	2.67%	5,148	0	5,148	757	5,905
11 101-265.264 FM - MCF	234	1.03%	1,984	0	1,984	292	2,276
12 101-265.265 Facility Management	688	3.03%	5,834	0	5,834	858	6,693
13 101-265.266 FM - Mail/Copy	278	1.22%	2,358	0	2,358	347	2,704
14 101-265.268 FM - CMH Clinic	138	0.61%	1,170	0	1,170	172	1,342
15 101-265.269 FM - Sheriff/Jail	1,081	4.76%	9,167	0	9,167	1,348	10,516
16 101-265.270 FM - Co Svc Bldg	457	2.01%	3,876	0	3,876	570	4,446
17 101-265.272 FM - Dumont Complex	168	0.74%	1,425	0	1,425	210	1,634
18 101-265.273 FM - Youth Home	230	1.01%	1,950	0	1,950	287	2,237
19 101-266.000 Administration Legal Cour	282	1.24%	2,391	0	2,391	352	2,743
20 101-270.000 Human Resources	461	2.03%	3,909	0	3,909	575	4,485
21 101-301.316 Courthouse Security	337	1.48%	2,858	0	2,858	420	3,278
27 101-101.000 Bd of Commissioners	362	1.59%	3,070	0	3,070	452	3,521
28 101-194.000 Insurance & Bonds	12	0.05%	102	0	102	15	117
29 101-208.000 Employee Other Fringe B	15	0.07%	127	0	127	19	146
30 101-215.000 Clerk	405	1.78%	3,435	0	3,435	505	3,940
31 101-229.000 Record Management	251	1.10%	2,129	0	2,129	313	2,442
32 101-233.000 Project Management	252	1.11%	2,137	0	2,137	314	2,451
33 101-243.000 Land Information Services	223	0.98%	1,891	0	1,891	278	2,169
34 101-245.000 Remonumentation	31	0.14%	263	0	263	39	302
35 101-257.000 Equalization	334	1.47%	2,832	0	2,832	417	3,249
36 101-262.000 Elections	323	1.42%	2,739	0	2,739	403	3,142
37 101-265.260 FM Animal Control	378	1.66%	3,206	0	3,206	472	3,677
39 101-283.000 Circuit Court	758	3.34%	6,428	0	6,428	946	7,374
40 101-284.000 Circuit Court - Family Divi	506	2.23%	4,291	0	4,291	631	4,922
41 101-286.000 District Court	541	2.38%	4,588	0	4,588	675	5,263
42 101-287.000 Probation - District Court	258	1.14%	2,188	0	2,188	322	2,510
43 101-294.148 Probate Court	454	2.00%	3,850	0	3,850	566	4,416
44 101-294.150 Guardian	142	0.63%	1,204	0	1,204	177	1,381
45 101-295.000 Probation - Circuit Court	63	0.28%	534	0	534	79	613
46 101-296.000 Pros Attorney	496	2.18%	4,206	0	4,206	619	4,825
47 101-298.000 Family Counseling Servic	6	0.03%	51	0	51	7	58
48 101-299.000 Jury Board	3	0.01%	25	0	25	4	29
49 101-301.301 Sheriff	2,331	10.26%	19,768	0	19,768	2,908	22,676
50 101-301.303 SWET	233	1.03%	1,976	0	1,976	291	2,267

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General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 101-301.305 Secondary Road Patrol	406	1.79%	\$3,443	\$0	\$3,443	\$506	\$3,949
52 101-301.314 Reserves	126	0.55%	1,069	0	1,069	157	1,226
53 101-301.315 Detective	560	2.47%	4,749	0	4,749	699	5,448
54 101-301.331 Marine	387	1.70%	3,282	0	3,282	483	3,765
55 101-301.351 Jail	1,165	5.13%	9,880	0	9,880	1,453	11,333
56 101-301.352 Inmate Program	509	2.24%	4,317	0	4,317	635	4,951
57 101-301.426 Emerg Management	335	1.47%	2,841	0	2,841	418	3,259
58 101-301.427 LEPC	236	1.04%	2,001	0	2,001	294	2,296
59 101-301.430 Animal Control	338	1.49%	2,866	0	2,866	422	3,288
60 101-431.000 Livestock Claims	10	0.04%	85	0	85	12	97
61 101-441.000 DPW	212	0.93%	1,798	0	1,798	264	2,062
62 101-442.000 Drain	472	2.08%	4,003	0	4,003	589	4,592
63 101-445.000 Drains - Public Benefit	9	0.04%	76	0	76	11	88
65 101-601.636 Com Disease	11	0.05%	93	0	93	14	107
66 101-648.000 Med Examiner	95	0.42%	806	0	806	119	924
67 101-689.000 Veterans Relief	258	1.14%	2,188	0	2,188	322	2,510
68 101-710.000 Coop Ext	4	0.02%	34	0	34	5	39
69 101-711.000 Register of Deeds	220	0.97%	1,866	0	1,866	274	2,140
70 101-728.000 Econ Development	6	0.03%	51	0	51	7	58
148 Other	9	0.04%	76	0	76	11	88
Subtotal	22,715	100.00%	192,631	0	192,631	25,055	217,687
Direct Bills					0		0
Total					\$192,631		\$217,687

Basis Units: Number of Expenditure Transactions by dept

Source: General Ledger Accounts - Detail Report

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Non-General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 296-201.000 County Fitness Center	32	0.38%	\$468	\$0	\$468	\$61	\$528
25 677.xxx.xxx Fringe Processing	211	2.49%	3,083	0	3,083	401	3,484
26 677-087.000 Insurance	213	2.51%	3,113	0	3,113	405	3,517
71 201-449.000 Road Comm	342	4.04%	4,998	0	4,998	650	5,648
72 208-751.xxx Parks	560	6.61%	8,183	0	8,183	1,064	9,248
73 215-290.000 Friend of the Court	331	3.91%	4,837	0	4,837	629	5,466
75 221-601.xxx Health	3,876	45.76%	56,641	0	56,641	7,367	64,008
79 226-528.xxx Solid Waste	191	2.26%	2,791	0	2,791	363	3,154
81 245-745.000 Multi Agency Collab Com	12	0.14%	175	0	175	23	198
83 252-201.000 Sick/Vacation Liability	1	0.01%	15	0	15	2	17
84 254-430.000 Animal Shelter	23	0.27%	336	0	336	44	380
85 256-711.000 Register of Deed Automai	564	6.66%	8,242	0	8,242	1,072	9,314
86 257-301.426 Palisades	2	0.02%	29	0	29	4	33
87 260-279.000 Indigent Defense	18	0.21%	263	0	263	34	297
88 261-325.000 Central Dispatch	51	0.60%	745	0	745	97	842
89 263-215.000 Concealed Weapons	428	5.05%	6,254	0	6,254	813	7,068
90 264-301.362 Local Corrections Officers	17	0.20%	248	0	248	32	281
91 265-301.000 Drug Law Enforcement	7	0.08%	102	0	102	13	116
92 266-301.320 Justice Training Fund	3	0.04%	44	0	44	6	50
93 269-292.000 Law Library	15	0.18%	219	0	219	29	248
94 272-296.000 Drug Law Enforcement - f	2	0.02%	29	0	29	4	33
95 273-228.000 Technology Contracts	20	0.24%	292	0	292	38	330
97 279-276.135 Veterans Treatment Cour	13	0.15%	190	0	190	25	215
99 279-276.139 MH Treatment Court	6	0.07%	88	0	88	11	99
100 279-276.140 Sobriety Court	23	0.27%	336	0	336	44	380
102 279-276.151 SSSPP Grant	11	0.13%	161	0	161	21	182
103 279-301.312 HIDTA	7	0.08%	102	0	102	13	116
104 279-301.317 FBI CETF	12	0.14%	175	0	175	23	198
106 279-301.332 Snowmobile Grant	14	0.17%	205	0	205	27	231
107 279-301.335 Highway Safety - OWI	4	0.05%	58	0	58	8	66
110 279-301.340 Medical Marihuana	2	0.02%	29	0	29	4	33
111 279-301.345 First Responder Training	4	0.05%	58	0	58	8	66
112 279-301.351 Jail CCAB	12	0.14%	175	0	175	23	198
113 279-301.428 Homeland	1	0.01%	15	0	15	2	17
114 279-425.000 Predisaster Mitigation	1	0.01%	15	0	15	2	17
116 279-642.000 CESF - COVID19	2	0.02%	29	0	29	4	33
117 279-728.000 CBDG -LGES Grant	3	0.04%	44	0	44	6	50
119 280-296.228 Victims Rights Grant	24	0.28%	351	0	351	46	396
121 287-301.000 Sheriff Contracts	161	1.90%	2,353	0	2,353	306	2,659
122 288-596.676 Bus Services	233	2.75%	3,405	0	3,405	443	3,848
123 288-596.677 Mobility Mgmt	8	0.09%	117	0	117	15	132
127 292-662.614 Child Care Fund After Cai	61	0.72%	891	0	891	116	1,007

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Non-General Fund Allocations

Dept:7 101-253.000 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 292-662.653 Child Care Fund Diversior	32	0.38%	\$468	\$0	\$468	\$61	\$528
129 292-662.654 Child Care Fund Outreact	22	0.26%	321	0	321	42	363
130 292-662.656 Child Ccare Fund Admin	38	0.45%	555	0	555	72	628
131 292-662.661 Child Care Fund Food Pre	59	0.70%	862	0	862	112	974
132 292-662.662 Child Care Fund Foster C	133	1.57%	1,944	0	1,944	253	2,196
133 292-662.664 Child Care Fund Juv Dete	144	1.70%	2,104	0	2,104	274	2,378
134 292-662.665 Child Care Fund Comm P	26	0.31%	380	0	380	49	429
135 292-662.666 Child Care Fund Cheever	113	1.33%	1,651	0	1,651	215	1,866
136 293-689.000 Veterans Relief	13	0.15%	190	0	190	25	215
138 298-672.000 Senior Services	273	3.22%	3,989	0	3,989	519	4,508
139 299-204.000 American Rescue Plan - /	25	0.30%	365	0	365	48	413
143 595-301.351 Commissary	23	0.27%	336	0	336	44	380
146 661-596.000 Fleet Management	48	0.57%	701	0	701	91	793
Subtotal	8,470	100.00%	123,773	0	123,773	16,099	139,872
Direct Bills					0		0
Total					\$123,773		\$139,872

Basis Units: Number of Revenue Transactions by Fund
Source: Revenue Ledger

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Allocation Summary

Dept:7 101-253.000 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
3 101-172.000 Administration	\$2,527	\$0	\$0	\$2,527
4 101-201.000 Finance	3,027	0	0	3,027
5 101-223.000 Audit	25	0	0	25
6 101-228.000 Information Services	13,653	0	0	13,653
7 101-253.000 Treasurer	3,070	0	0	3,070
8 101-265.261 FM Courthouse	8,025	0	0	8,025
9 101-265.262 FM Central Dispatch	5,389	0	0	5,389
10 101-265.263 FM Human Services	5,905	0	0	5,905
11 101-265.264 FM - MCF	2,276	0	0	2,276
12 101-265.265 Facility Management	6,693	0	0	6,693
13 101-265.266 FM - Mail/Copy	2,704	0	0	2,704
14 101-265.268 FM - CMH Clinic	1,342	0	0	1,342
15 101-265.269 FM - Sheriff/Jail	10,516	0	0	10,516
16 101-265.270 FM - Co Svc Bldg	4,446	0	0	4,446
17 101-265.272 FM - Dumont Complex	1,634	0	0	1,634
18 101-265.273 FM - Youth Home	2,237	0	0	2,237
19 101-266.000 Administration Legal Cour	2,743	0	0	2,743
20 101-270.000 Human Resources	4,485	0	0	4,485
21 101-301.316 Courthouse Security	3,278	0	0	3,278
24 296-201.000 County Fitness Center	0	528	0	528
25 677.xxx.xxx Fringe Processing	0	3,484	0	3,484
26 677-087.000 Insurance	0	3,517	0	3,517
27 101-101.000 Bd of Commissioners	3,521	0	0	3,521
28 101-194.000 Insurance & Bonds	117	0	0	117
29 101-208.000 Employee Other Fringe B	146	0	0	146
30 101-215.000 Clerk	3,940	0	0	3,940
31 101-229.000 Record Management	2,442	0	0	2,442
32 101-233.000 Project Management	2,451	0	0	2,451
33 101-243.000 Land Information Services	2,169	0	0	2,169
34 101-245.000 Remonumentation	302	0	0	302
35 101-257.000 Equalization	3,249	0	0	3,249
36 101-262.000 Elections	3,142	0	0	3,142
37 101-265.260 FM Animal Control	3,677	0	0	3,677
39 101-283.000 Circuit Court	7,374	0	0	7,374
40 101-284.000 Circuit Court - Family Divi	4,922	0	0	4,922
41 101-286.000 District Court	5,263	0	0	5,263
42 101-287.000 Probation - District Court	2,510	0	0	2,510
43 101-294.148 Probate Court	4,416	0	0	4,416
44 101-294.150 Guardian	1,381	0	0	1,381
45 101-295.000 Probation - Circuit Court	613	0	0	613
46 101-296.000 Pros Attorney	4,825	0	0	4,825

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Allocation Summary

Dept:7 101-253.000 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
47 101-298.000 Family Counseling Serv	\$58	\$0	\$0	\$58
48 101-299.000 Jury Board	29	0	0	29
49 101-301.301 Sheriff	22,676	0	0	22,676
50 101-301.303 SWET	2,267	0	0	2,267
51 101-301.305 Secondary Road Patrol	3,949	0	0	3,949
52 101-301.314 Reserves	1,226	0	0	1,226
53 101-301.315 Detective	5,448	0	0	5,448
54 101-301.331 Marine	3,765	0	0	3,765
55 101-301.351 Jail	11,333	0	0	11,333
56 101-301.352 Inmate Program	4,951	0	0	4,951
57 101-301.426 Emerg Management	3,259	0	0	3,259
58 101-301.427 LEPC	2,296	0	0	2,296
59 101-301.430 Animal Control	3,288	0	0	3,288
60 101-431.000 Livestock Claims	97	0	0	97
61 101-441.000 DPW	2,062	0	0	2,062
62 101-442.000 Drain	4,592	0	0	4,592
63 101-445.000 Drains - Public Benefit	88	0	0	88
65 101-601.636 Com Disease	107	0	0	107
66 101-648.000 Med Examiner	924	0	0	924
67 101-689.000 Veterans Relief	2,510	0	0	2,510
68 101-710.000 Coop Ext	39	0	0	39
69 101-711.000 Register of Deeds	2,140	0	0	2,140
70 101-728.000 Econ Development	58	0	0	58
71 201-449.000 Road Comm	0	5,648	0	5,648
72 208-751.xxx Parks	0	9,248	0	9,248
73 215-290.000 Friend of the Court	0	5,466	0	5,466
75 221-601.xxx Health	0	64,008	0	64,008
79 226-528.xxx Solid Waste	0	3,154	0	3,154
81 245-745.000 Multi Agency Collab Com	0	198	0	198
83 252-201.000 Sick/Vacation Liability	0	17	0	17
84 254-430.000 Animal Shelter	0	380	0	380
85 256-711.000 Register of Deed Automai	0	9,314	0	9,314
86 257-301.426 Palisades	0	33	0	33
87 260-279.000 Indigent Defense	0	297	0	297
88 261-325.000 Central Dispatch	0	842	0	842
89 263-215.000 Concealed Weapons	0	7,068	0	7,068
90 264-301.362 Local Corrections Officers	0	281	0	281
91 265-301.000 Drug Law Enforcement	0	116	0	116
92 266-301.320 Justice Training Fund	0	50	0	50
93 269-292.000 Law Library	0	248	0	248
94 272-296.000 Drug Law Enforcement - f	0	33	0	33

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Allocation Summary

Dept:7 101-253.000 Treasurer

Department	General Fund	Non-General Fund	General Government	Total
95 273-228.000 Technology Contracts	\$0	\$330	\$0	\$330
97 279-276.135 Veterans Treatment Cour	0	215	0	215
99 279-276.139 MH Treatment Court	0	99	0	99
100 279-276.140 Sobriety Court	0	380	0	380
102 279-276.151 SSSPP Grant	0	182	0	182
103 279-301.312 HIDTA	0	116	0	116
104 279-301.317 FBI CETF	0	198	0	198
106 279-301.332 Snowmobile Grant	0	231	0	231
107 279-301.335 Highway Saftey - OWI	0	66	0	66
110 279-301.340 Medical Marihuana	0	33	0	33
111 279-301.345 First Responder Training	0	66	0	66
112 279-301.351 Jail CCAB	0	198	0	198
113 279-301.428 Homeland	0	17	0	17
114 279-425.000 Predisaster Mitigation	0	17	0	17
116 279-642.000 CESF - COVID19	0	33	0	33
117 279-728.000 CBDG -LGES Grant	0	50	0	50
119 280-296.228 Victims Rights Grant	0	396	0	396
121 287-301.000 Sheriff Contracts	0	2,659	0	2,659
122 288-596.676 Bus Services	0	3,848	0	3,848
123 288-596.677 Mobility Mgmt	0	132	0	132
127 292-662.614 Child Care Fund After Car	0	1,007	0	1,007
128 292-662.653 Child Care Fund Diversior	0	528	0	528
129 292-662.654 Child Care Fund Outreach	0	363	0	363
130 292-662.656 Child Ccare Fund Admin	0	628	0	628
131 292-662.661 Child Care Fund Food Pre	0	974	0	974
132 292-662.662 Child Care Fund Foster C	0	2,196	0	2,196
133 292-662.664 Child Care Fund Juv Dete	0	2,378	0	2,378
134 292-662.665 Child Care Fund Comm P	0	429	0	429
135 292-662.666 Child Care Fund Cheever	0	1,866	0	1,866
136 293-689.000 Veterans Relief	0	215	0	215
138 298-672.000 Senior Services	0	4,508	0	4,508
139 299-204.000 American Rescue Plan - /	0	413	0	413
143 595-301.351 Commissary	0	380	0	380
146 661-596.000 Fleet Management	0	793	0	793
148 Other	88	0	0	88
Total	\$217,687	\$139,872	\$0	\$357,559

**Facilities Management - Courthouse
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the County Courthouse Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the Courthouse based on their usable square footage.

Note: Expenses specifically relating to the Human Services Building, 911/EOC Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation plan.

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

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

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A. Department Costs

Dept:8 101-265.261 FM Courthouse

Description		Amount	General Admin	Courthouse
Personnel Costs				
Salaries	S1	72,681	0	72,681
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	32,037	0	32,037
Subtotal - Personnel Costs		104,718	0	104,718
Services & Supplies Cost				
Janitor Supplies	S	10,521	0	10,521
Maintenance Supplies	S	10,878	0	10,878
Equip Maintenance Supplies	S	1,410	0	1,410
Janitor Services	S	0	0	0
Contractual	S	46,220	0	46,220
Utilities	S	165,569	0	165,569
Snow Removal	S	9,392	0	9,392
Building R&M	S	6,190	0	6,190
Equip R&M	S	45,600	0	45,600
Grounds Care & Maintenance	S	670	0	670
Equipment	S	0	0	0
Subtotal - Services & Supplies		296,449	0	296,449
Department Cost Total		401,167	0	401,167
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		401,167	0	401,167
General Admin Distribution			0	0
Grand Total		\$401,167		\$401,167

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265.261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
2 Copiers	\$28	\$0	\$28
2 Computers	206	0	206
Subtotal - Equipment Depreciation	234	0	234
3 County Admin	3,162	280	3,442
Subtotal - 101-172.000 Administration	3,162	280	3,442
4 Accounting/Finance	9,007	1,033	10,041
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	9,273	1,033	10,306
5 Audit	312	2	314
Subtotal - 101-223.000 Audit	312	2	314
6 Network Services	7,279	611	7,891
6 Telephone	517	0	517
Subtotal - 101-228.000 Information Ser	7,796	611	8,407
7 General Fund	6,996	1,029	8,025
Subtotal - 101-253.000 Treasurer	6,996	1,029	8,025
12 FM Svcs	0	166,764	166,764
Subtotal - 101-265.265 Facility Manage	0	166,764	166,764
13 Copy Central	0	147	147
Subtotal - 101-265.266 FM - Mail/Copy	0	147	147
19 Legal Services	0	1,465	1,465
Subtotal - 101-266.000 Administration I	0	1,465	1,465
20 Personnel	0	2,463	2,463
Subtotal - 101-270.000 Human Resour	0	2,463	2,463
24 Health Fitness	0	63	63
Subtotal - 296-201.000 County Fitness	0	63	63
25 Fringe Processing	0	34	34

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265.261 FM Courthouse

Department	First Incoming	Second Incoming	Courthouse
25 GF Other Fringe	\$0	\$200	\$200
Subtotal - 677.xxx.xxx Fringe Processi	0	233	233
26 Property Insurance	0	63,380	63,380
26 General Liability	0	394	394
26 Public Officials Liability	0	643	643
Subtotal - 677-087.000 Insurance	0	64,416	64,416
Total Incoming	27,773	238,508	266,282
C. Total Allocated		\$667,449	\$667,449
			100.00%

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Courthouse Allocations

Dept:8 101-265.261 FM Courthouse

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$13,273	\$0	\$13,273	\$0	\$13,273
7 101-253.000 Treasurer	2,836	5.48%	23,527	0	23,527	0	23,527
12 101-265.265 Facility Management	2,981	5.77%	24,730	0	24,730	15,041	39,771
21 101-301.316 Courthouse Security	2,882	5.57%	23,908	0	23,908	14,542	38,450
27 101-101.000 Bd of Commissioners	14	0.03%	116	0	116	71	187
30 101-215.000 Clerk	4,591	8.88%	38,086	0	38,086	23,165	61,250
39 101-283.000 Circuit Court	9,835	19.02%	81,589	0	81,589	49,624	131,213
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	44,490	0	44,490	27,060	71,550
41 101-286.000 District Court	4,701	9.09%	38,998	0	38,998	23,720	62,718
42 101-287.000 Probation - District Court	3,232	6.25%	26,812	0	26,812	16,308	43,119
43 101-294.148 Probate Court	2,260	4.37%	18,748	0	18,748	11,403	30,152
45 101-295.000 Probation - Circuit Court	528	1.02%	4,380	0	4,380	2,664	7,044
46 101-296.000 Pros Attorney	4,964	9.60%	41,180	0	41,180	25,047	66,227
62 101-442.000 Drain	1,784	3.45%	14,800	0	14,800	9,001	23,801
69 101-711.000 Register of Deeds	641	1.24%	5,318	0	5,318	3,234	8,552
73 215-290.000 Friend of the Court	3,494	6.76%	28,985	0	28,985	17,630	46,615
Subtotal	51,706	100.00%	428,940	0	428,940	238,508	667,449
Direct Bills					0		0
Total					\$428,940		\$667,449

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
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Allocation Summary

Dept:8 101-265.261 FM Courthouse

Department	Courthouse	Total
6 101-228.000 Information Services	\$13,273	\$13,273
7 101-253.000 Treasurer	23,527	23,527
12 101-265.265 Facility Management	39,771	39,771
21 101-301.316 Courthouse Security	38,450	38,450
27 101-101.000 Bd of Commissioners	187	187
30 101-215.000 Clerk	61,250	61,250
39 101-283.000 Circuit Court	131,213	131,213
40 101-284.000 Circuit Court - Family Divi	71,550	71,550
41 101-286.000 District Court	62,718	62,718
42 101-287.000 Probation - District Court	43,119	43,119
43 101-294.148 Probate Court	30,152	30,152
45 101-295.000 Probation - Circuit Court	7,044	7,044
46 101-296.000 Pros Attorney	66,227	66,227
62 101-442.000 Drain	23,801	23,801
69 101-711.000 Register of Deeds	8,552	8,552
73 215-290.000 Friend of the Court	46,615	46,615
Total	\$667,449	\$667,449

Allegan County, Michigan
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Facilities Management – 911/EOC
Nature and Extent of Service

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the 911/EOC Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the building based on their usable square footage.

Note: Expenses specifically relating to the Courthouse, Human Services Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation plan.

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

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2023
8/1/2024

A. Department Costs

Dept:9 101-265.262 FM Central Dispatch

Description	Amount	General Admin	Co. Services - 911/EOC
<hr/>			
Personnel Costs			
Salaries	7,141	0	7,141
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	2,946	0	2,946
Subtotal - Personnel Costs	<u>10,087</u>	0	<u>10,087</u>
Services & Supplies Cost			
Gas Grease Oil	1,978	0	1,978
Janitorial Supplies	2,108	0	2,108
Building Maintenance Supplies	2,384	0	2,384
Equipment Maintenance Supplies	1,427	0	1,427
Janitor Supplies	0	0	0
Other Contractual Services	10,992	0	10,992
Public Utilities	67,867	0	67,867
Snow Removal	2,591	0	2,591
Building R&M	398	0	398
Equipment R&M	3,774	0	3,774
Grounds Care & Maintenance	0	0	0
Equipment	0	0	0
Subtotal - Services & Supplies	<u>93,519</u>	0	<u>93,519</u>
Department Cost Total	103,606	0	103,606
Adjustments to Cost			
Subtotal - Adjustments	<u>0</u>	0	0
Total Costs After Adjustments	103,606	0	103,606
General Admin Distribution		0	0
Grand Total	<u><u>\$103,606</u></u>		<u><u>\$103,606</u></u>

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265.262 FM Central Dispatch

Department	First Incoming	Second Incoming	Co. Services - 911/EOC
2 Copiers	\$3	\$0	\$3
2 Computers	19	0	19
Subtotal - Equipment Depreciation	22	0	22
3 County Admin	817	72	889
Subtotal - 101-172.000 Administration	817	72	889
4 Accounting/Finance	6,049	694	6,742
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	6,314	694	7,008
5 Audit	81	1	81
Subtotal - 101-223.000 Audit	81	1	81
6 Network Services	677	57	734
6 Telephone	48	0	48
Subtotal - 101-228.000 Information Ser	725	57	782
7 General Fund	4,698	691	5,389
Subtotal - 101-253.000 Treasurer	4,698	691	5,389
12 FM Svcs	0	17,144	17,144
Subtotal - 101-265.265 Facility Manage	0	17,144	17,144
13 Copy Central	0	14	14
Subtotal - 101-265.266 FM - Mail/Copy	0	14	14
17 Water Treatment	0	373	373
17 Svc Ctr Grounds	0	1,987	1,987
Subtotal - 101-265.272 FM - Dumont C	0	2,360	2,360
19 Legal Services	0	378	378
Subtotal - 101-266.000 Administration I	0	378	378
20 Personnel	0	229	229

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265.262 FM Central Dispatch

Department	First Incoming	Second Incoming	Co. Services - 911/EOC
Subtotal - 101-270.000 Human Resour	\$0	\$229	\$229
24 Health Fitness	0	6	6
Subtotal - 296-201.000 County Fitness	0	6	6
25 Fringe Processing	0	3	3
25 GF Other Fringe	0	19	19
Subtotal - 677.xxx.xxx Fringe Processii	0	22	22
26 Property Insurance	0	16,292	16,292
26 General Liability	0	102	102
26 Public Officials Liability	0	60	60
Subtotal - 677-087.000 Insurance	0	16,454	16,454
Total Incoming	12,656	38,122	50,778
C. Total Allocated		\$154,385	\$154,385
			100.00%

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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8/1/2024

Co. Services - 911/EOC Allocations

Dept:9 101-265.262 FM Central Dispatch

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 101-301.426 Emerg Management	365	8.75%	\$10,169	\$0	\$10,169	\$3,334	\$13,504
88 261-325.000 Central Dispatch	3,808	91.25%	106,094	0	106,094	34,787	140,881
Subtotal	4,173	100.00%	116,263	0	116,263	38,122	154,385
Direct Bills					0		0
Total					\$116,263		\$154,385

Basis Units: Usable Square Footage by Occupant Dept
Source: Building Floorplans

Allegan County, Michigan
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Allocation Summary

Dept:9 101-265.262 FM Central Dispatch

Department	Co. Services - 911/EOC	Total
57 101-301.426 Emerg Management	\$13,504	\$13,504
88 261-325.000 Central Dispatch	140,881	140,881
Total	\$154,385	\$154,385

**Facilities Management – Human Services Building
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the Human Services Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the Human Services Building based on their usable square footage.

Note: Expenses specifically relating to the Courthouse, 911/EOC Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation plan.

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

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2023
8/1/2024

A. Department Costs

Dept:10 101-265.263 FM Human Services

Description		Amount	General Admin	Human Services Building
<hr/>				
Personnel Costs				
Salaries	S1	60,700	0	60,700
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	24,879	0	24,879
Subtotal - Personnel Costs		<hr/> 85,579	0	<hr/> 85,579
Services & Supplies Cost				
Gas, Oil, Grease, & Anti-freeze	S	0	0	0
Janitor Supplies	S	10,421	0	10,421
Bldg Maintenance Supplies	S	5,006	0	5,006
Equip Maintenance Supplies	S	2,839	0	2,839
Memberships & Subscriptions	S	1,164	0	1,164
Janitor Supplies	S	0	0	0
Other Contractual Services	S	19,295	0	19,295
Utilities	S	104,232	0	104,232
Snow Removal	S	7,321	0	7,321
Bldg R&M	S	2,234	0	2,234
Equip R&M	S	15,845	0	15,845
Grounds Care R&M	S	0	0	0
Subtotal - Services & Supplies		<hr/> 168,358	0	<hr/> 168,358
Department Cost Total		253,936	0	253,936
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		253,936	0	253,936
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$253,936		<hr/> <hr/> \$253,936

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-265.263 FM Human Services

Department	First Incoming	Second Incoming	Human Services Building
2 Copiers	\$22	\$0	\$22
2 Computers	163	0	163
Subtotal - Equipment Depreciation	185	0	185
3 County Admin	2,002	177	2,179
Subtotal - 101-172.000 Administration	2,002	177	2,179
4 Accounting/Finance	6,627	760	7,387
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	6,893	760	7,653
5 Audit	198	1	199
Subtotal - 101-223.000 Audit	198	1	199
6 Network Services	5,756	483	6,239
6 Telephone	409	0	409
Subtotal - 101-228.000 Information Ser	6,164	483	6,648
7 General Fund	5,148	757	5,905
Subtotal - 101-253.000 Treasurer	5,148	757	5,905
12 FM Svcs	0	121,019	121,019
Subtotal - 101-265.265 Facility Manage	0	121,019	121,019
13 Copy Central	0	116	116
Subtotal - 101-265.266 FM - Mail/Copy	0	116	116
17 Water Treatment	0	2,052	2,052
17 Svc Ctr Grounds	0	14,029	14,029
Subtotal - 101-265.272 FM - Dumont C	0	16,080	16,080
19 Legal Services	0	928	928
Subtotal - 101-266.000 Administration I	0	928	928
20 Personnel	0	1,948	1,948

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-265.263 FM Human Services

Department	First Incoming	Second Incoming	Human Services Building
Subtotal - 101-270.000 Human Resour	\$0	\$1,948	\$1,948
24 Health Fitness	0	50	50
Subtotal - 296-201.000 County Fitness	0	50	50
25 Fringe Processing	0	27	27
25 GF Other Fringe	0	158	158
Subtotal - 677.xxx.xxx Fringe Processi	0	185	185
26 Property Insurance	0	35,709	35,709
26 General Liability	0	249	249
26 Public Officials Liability	0	508	508
Subtotal - 677-087.000 Insurance	0	36,466	36,466
Total Incoming	20,589	178,971	199,559
C. Total Allocated		\$453,496	\$453,496
			100.00%

**Allegan County, Michigan
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FY 2023
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Human Services Building Allocations

Dept:10 101-265.263 FM Human Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	278	0.66%	\$1,811	\$0	\$1,811	\$0	\$1,811
12 101-265.265 Facility Management	4,985	11.83%	32,471	0	32,471	21,310	53,781
24 296-201.000 County Fitness Center	1,497	3.55%	9,751	0	9,751	6,399	16,150
68 101-710.000 Coop Ext	1,541	3.66%	10,038	0	10,038	6,587	16,625
76 221-XXX Health Space	9,870	23.42%	64,291	0	64,291	42,192	106,483
87 260-279.000 Indigent Defense	1,266	3.00%	8,246	0	8,246	5,412	13,658
125 290-000.000 DHS Space	16,666	39.54%	108,559	0	108,559	71,243	179,802
136 293-689.000 Veterans Relief	391	0.93%	2,547	0	2,547	1,671	4,218
138 298-672.000 Senior Services	335	0.79%	2,182	0	2,182	1,432	3,614
147 Michigan Works	4,970	11.79%	32,374	0	32,374	21,245	53,619
148 Other	346	0.82%	2,254	0	2,254	1,479	3,733
Subtotal	42,145	100.00%	274,525	0	274,525	178,971	453,496
Direct Bills					0		0
Total					\$274,525		\$453,496

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:10 101-265.263 FM Human Services

Department	Human Services Building	Total
6 101-228.000 Information Services	\$1,811	\$1,811
12 101-265.265 Facility Management	53,781	53,781
24 296-201.000 County Fitness Center	16,150	16,150
68 101-710.000 Coop Ext	16,625	16,625
76 221-XXX Health Space	106,483	106,483
87 260-279.000 Indigent Defense	13,658	13,658
125 290-000.000 DHS Space	179,802	179,802
136 293-689.000 Veterans Relief	4,218	4,218
138 298-672.000 Senior Services	3,614	3,614
147 Michigan Works	53,619	53,619
148 Other	3,733	3,733
Total	\$453,496	\$453,496

**Facilities Management – Medical Care Facility
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the Medical Care Facility. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated directly to the Medical Care Facility.

Note: Expenses specifically relating to the Courthouse, Human Services Building, 911/EOC Building, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation plan.

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

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

Allegan County, Michigan
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FY 2023
8/1/2024

A. Department Costs

Dept:11 101-265.264 FM - MCF

Description		Amount	General Admin	MCF Building
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				
Gas Grease Oil	P	555	0	555
Janitorial Supplies	P	0	0	0
Building Maintenance Supplies	P	3,927	0	3,927
Equipment Maintenance Supplies	P	1,339	0	1,339
Janitorial Services	P	0	0	0
Other Contractual Services	P	38,093	0	38,093
Public Utilities	P	175,556	0	175,556
Snow Removal	P	5,790	0	5,790
Building R&M	P	4,489	0	4,489
Equipment R&M	P	68,462	0	68,462
Grounds R&M	P	0	0	0
Equipment	P	0	0	0
Subtotal - Services & Supplies		298,212	0	298,212
Department Cost Total		298,212	0	298,212
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		298,212	0	298,212
General Admin Distribution			0	0
Grand Total		\$298,212		\$298,212

Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-265.264 FM - MCF

Department	First Incoming	Second Incoming	MCF Building
3 County Admin	\$2,351	\$208	\$2,559
Subtotal - 101-172.000 Administration	2,351	208	2,559
4 Accounting/Finance	2,555	293	2,848
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	2,820	293	3,113
5 Audit	232	2	234
Subtotal - 101-223.000 Audit	232	2	234
7 General Fund	1,984	292	2,276
Subtotal - 101-253.000 Treasurer	1,984	292	2,276
12 FM Svcs	0	114,000	114,000
Subtotal - 101-265.265 Facility Manage	0	114,000	114,000
17 Water Treatment	0	11,640	11,640
Subtotal - 101-265.272 FM - Dumont C	0	11,640	11,640
19 Legal Services	0	1,089	1,089
Subtotal - 101-266.000 Administration I	0	1,089	1,089
26 Property Insurance	0	28,193	28,193
26 General Liability	0	293	293
Subtotal - 677-087.000 Insurance	0	28,486	28,486
Total Incoming	7,387	156,009	163,397
C. Total Allocated		\$461,608	\$461,608
			100.00%

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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MCF Building Allocations

Dept:11 101-265.264 FM - MCF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 512-671.000 MCF Space	100	100.00%	\$305,599	\$0	\$305,599	\$156,009	\$461,608
Subtotal	100	100.00%	305,599	0	305,599	156,009	461,608
Direct Bills					0		0
Total					\$305,599		\$461,608

Basis Units: Direct to Medical Care Facility
Source:

Allegan County, Michigan
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Allocation Summary

Dept:11 101-265.264 FM - MCF

Department	MCF Building	Total
142 512-671.000 MCF Space	\$461,608	\$461,608
Total	\$461,608	\$461,608

**Facilities Management – Administration
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

- **Facility Management Services** – The Facility Management department provides intensive maintenance services to all County Buildings. Maintenance costs have been allocated to all maintained facilities based on the gross square footage of each building.

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

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

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A. Department Costs

Dept:12 101-265.265 Facility Management

Description		Amount	General Admin	FM Svcs
Personnel Costs				
Salaries	S1	537,520	0	537,520
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	264,103	0	264,103
Subtotal - Personnel Costs		801,623	0	801,623
Services & Supplies Cost				
Office Supplies	S	484	0	484
Gas Grease Oil	S	13,228	0	13,228
Janitorial Supplies	S	0	0	0
Bldg Maint Supplies	S	7,610	0	7,610
Equip Maint Supplies	S	738	0	738
Memberships/subscriptions	S	2,395	0	2,395
Janitorial Services	S	0	0	0
Other Contractual Services	S	1,880	0	1,880
Travel Expenses - Routine	S	548	0	548
Education/Training - Room/Board	S	0	0	0
Education/Training - Travel	S	1,206	0	1,206
Education/Training - Registration	S	954	0	954
Public Utilities	S	0	0	0
Snow Removal	S	0	0	0
Building Repairs & Maintenance	S	0	0	0
Equipment Repair & Maintenance	S	85	0	85
Vehicle Repair & Maintenance	S	4,707	0	4,707
Office Equip Repair & Maintenance	S	0	0	0
Grounds Care & Maintenance	S	0	0	0
Equipment Rental	S	118	0	118
Equipment	S	10,628	0	10,628
Audit Adjustment	S	0	0	0
Subtotal - Services & Supplies		44,583	0	44,583
Department Cost Total		846,206	0	846,206
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		846,206	0	846,206
General Admin Distribution			0	0
Grand Total		\$846,206		\$846,206

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-265.265 Facility Management

Department	First Incoming	Second Incoming	FM Svcs
1 Courthouse Building	\$12,570	\$20	\$12,590
1 Human Services Building	11,126	42	11,168
1 County Services Building	1,172	24	1,196
1 Facilities Management	5,983	0	5,983
Subtotal - Building Depreciation	30,850	87	30,937
2 Copiers	126	0	126
2 Computers	916	0	916
2 Courthouse	484	0	484
2 Facilities	18,968	0	18,968
2 Vehicles	20,214	0	20,214
Subtotal - Equipment Depreciation	40,707	0	40,707
3 County Admin	6,671	591	7,261
Subtotal - 101-172.000 Administration	6,671	591	7,261
4 Accounting/Finance	7,512	862	8,373
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	7,777	862	8,639
5 Audit	658	4	663
Subtotal - 101-223.000 Audit	658	4	663
6 Network Services	32,401	2,722	35,123
6 Telephone	2,300	0	2,300
Subtotal - 101-228.000 Information Ser	34,701	2,722	37,422
7 General Fund	5,834	858	6,693
Subtotal - 101-253.000 Treasurer	5,834	858	6,693
8 Courthouse	24,730	15,041	39,771
Subtotal - 101-265.261 FM Courthouse	24,730	15,041	39,771
10 Human Services Building	32,471	21,310	53,781
Subtotal - 101-265.263 FM Human Ser	32,471	21,310	53,781
13 Mail Service	0	2	2

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-265.265 Facility Management

Department	First Incoming	Second Incoming	FM Svcs
13 Postage	\$0	\$118	\$118
13 Copy Central	0	654	654
Subtotal - 101-265.266 FM - Mail/Copy	0	774	774
16 County Svc Building	0	14,521	14,521
Subtotal - 101-265.270 FM - Co Svc Bl	0	14,521	14,521
17 Water Treatment	0	925	925
Subtotal - 101-265.272 FM - Dumont C	0	925	925
19 Legal Services	0	3,091	3,091
Subtotal - 101-266.000 Administration I	0	3,091	3,091
20 Personnel	0	10,964	10,964
Subtotal - 101-270.000 Human Resour	0	10,964	10,964
21 Courthouse Security	0	24,723	24,723
Subtotal - 101-301.316 Courthouse Se	0	24,723	24,723
24 Health Fitness	0	279	279
Subtotal - 296-201.000 County Fitness	0	279	279
25 Fringe Processing	0	151	151
25 GF Other Fringe	0	888	888
Subtotal - 677.xxx.xxx Fringe Processi	0	1,039	1,039
26 Property Insurance	0	312	312
26 General Liability	0	830	830
26 Public Officials Liability	0	2,861	2,861
26 Auto Liability	0	12,046	12,046
Subtotal - 677-087.000 Insurance	0	16,049	16,049
Total Incoming	184,400	113,839	298,239
C. Total Allocated		\$1,144,445	\$1,144,445
			100.00%

**Allegan County, Michigan
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FM Svcs Allocations

Dept:12 101-265.265 Facility Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265.261 FM Courthouse	82,680	16.18%	\$166,764	\$0	\$166,764	\$0	\$166,764
9 101-265.262 FM Central Dispatch	8,500	1.66%	17,144	0	17,144	0	17,144
10 101-265.263 FM Human Services	60,000	11.74%	121,019	0	121,019	0	121,019
11 101-265.264 FM - MCF	56,520	11.06%	114,000	0	114,000	0	114,000
14 101-265.268 FM - CMH Clinic	11,310	2.21%	22,812	0	22,812	4,246	27,058
15 101-265.269 FM - Sheriff/Jail	200,890	39.32%	405,193	0	405,193	75,410	480,603
16 101-265.270 FM - Co Svc Bldg	28,000	5.48%	56,476	0	56,476	10,511	66,986
17 101-265.272 FM - Dumont Complex	1,035	0.20%	2,088	0	2,088	389	2,476
18 101-265.273 FM - Youth Home	22,000	4.31%	44,374	0	44,374	8,258	52,632
37 101-265.260 FM Animal Control	5,670	1.11%	11,436	0	11,436	2,128	13,565
38 101-265.267 MH ACC Connect	11,570	2.26%	23,337	0	23,337	4,343	27,680
122 288-596.676 Bus Services	22,788	4.46%	45,963	0	45,963	8,554	54,517
Subtotal	510,963	100.00%	1,030,606	0	1,030,606	113,839	1,144,445
Direct Bills					0		0
Total					\$1,030,606		\$1,144,445

Basis Units: Gross square footage of building maintained
Source: Facility Management Dept

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:12 101-265.265 Facility Management

Department	FM Svcs	Total
8 101-265.261 FM Courthouse	\$166,764	\$166,764
9 101-265.262 FM Central Dispatch	17,144	17,144
10 101-265.263 FM Human Services	121,019	121,019
11 101-265.264 FM - MCF	114,000	114,000
14 101-265.268 FM - CMH Clinic	27,058	27,058
15 101-265.269 FM - Sheriff/Jail	480,603	480,603
16 101-265.270 FM - Co Svc Bldg	66,986	66,986
17 101-265.272 FM - Dumont Complex	2,476	2,476
18 101-265.273 FM - Youth Home	52,632	52,632
37 101-265.260 FM Animal Control	13,565	13,565
38 101-265.267 MH ACC Connect	27,680	27,680
122 288-596.676 Bus Services	54,517	54,517
Total	\$1,144,445	\$1,144,445

**Facilities Management – Mail/ Copy Service
Nature and Extent of Service**

The Facility Management Department is responsible for the operation of the mail and central copy machine services for the County. The cost for postage services, including wages, fringes, office supplies, postage supplies, equipment maintenance, and travel are paid out of a central general ledger account.

- **Mail Service** - The wages, fringes and costs other than postage relating to the mail service have been identified and allocated to each department based on the number of pieces of mail processed for the year.
- **Postage** – The cost of the metered postage has been allocated to each department based on the amount of actual postage used for the year.
- **Copy Center** – costs relating to the purchase of copy paper for the central copy machines have been allocated to all departments based on their FTE count for the year.

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

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

Allegan County, Michigan
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A. Department Costs

Dept:13 101-265.266 FM - Mail/Copy

Description		Amount	General Admin	Mail Service	Postage	Copy Central
Personnel Costs						
Salaries	S1	41,309	0	41,309	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	9,083	0	9,083	0	0
Subtotal - Personnel Costs		50,392	0	50,392	0	0
Services & Supplies Cost						
Office Supplies	P	33,314	0	0	0	33,314
Postage	P	141,089	0	0	141,089	0
Gas Grease Oil	S	596	0	596	0	0
Equipment Maintenance Supplies	S	1,578	0	1,578	0	0
Other Contractual Services	S	1,626	0	1,626	0	0
Equipment Rental	S	2,671	0	2,671	0	0
644.00 Sales - Other	P	(1,897)	0	(1,897)	0	0
644.01 Sales - Other Paper	P	(790)	0	0	0	(790)
644.02 Sales - Other Postage	P	(17,339)	0	0	(17,339)	0
Subtotal - Services & Supplies		160,847	0	4,573	123,750	32,524
Department Cost Total		211,239	0	54,965	123,750	32,524
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		211,239	0	54,965	123,750	32,524
General Admin Distribution			0	0	0	0
Grand Total		\$211,239		\$54,965	\$123,750	\$32,524

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B. Incoming Costs - (Default Spread Custom%)

Dept:13 101-265.266 FM - Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
2 Copiers	\$13	\$0	\$13	\$0	\$0
2 Computers	96	0	96	0	0
Subtotal - Equipment Depreciation	109	0	109	0	0
3 County Admin	1,823	161	1,984	0	0
Subtotal - 101-172.000 Administration	1,823	161	1,984	0	0
4 Accounting/Finance	3,035	348	3,383	0	0
4 Cost Plan	796	0	796	0	0
Subtotal - 101-201.000 Finance	3,831	348	4,179	0	0
5 Audit	180	1	181	0	0
Subtotal - 101-223.000 Audit	180	1	181	0	0
6 Network Services	3,386	284	3,670	0	0
6 Telephone	240	0	240	0	0
Subtotal - 101-228.000 Information Ser	3,626	284	3,910	0	0
7 General Fund	2,358	347	2,704	0	0
Subtotal - 101-253.000 Treasurer	2,358	347	2,704	0	0
13 Copy Central	0	68	68	0	0
Subtotal - 101-265.266 FM - Mail/Copy	0	68	68	0	0
19 Legal Services	0	845	845	0	0
Subtotal - 101-266.000 Administration I	0	845	845	0	0
20 Personnel	0	1,146	1,146	0	0
Subtotal - 101-270.000 Human Resour	0	1,146	1,146	0	0
24 Health Fitness	0	29	29	0	0
Subtotal - 296-201.000 County Fitness	0	29	29	0	0
25 Fringe Processing	0	16	16	0	0
25 GF Other Fringe	0	93	93	0	0

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B. Incoming Costs - (Default Spread Custom%)

Dept:13 101-265.266 FM - Mail/Copy

Department	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
Subtotal - 677.xxx.xxx Fringe Processii	\$0	\$109	\$109	\$0	\$0
26 General Liability	0	227	227	0	0
26 Public Officials Liability	0	299	299	0	0
Subtotal - 677-087.000 Insurance	0	526	526	0	0
Total Incoming	11,927	3,864	15,791	0	0
C. Total Allocated		\$227,030	\$70,756	\$123,750	\$32,524
			31.17%	54.51%	14.33%

Allegan County, Michigan
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Mail Service Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	29	0.02%	\$10	\$0	\$10	\$0	\$10
4 101-201.000 Finance	193	0.10%	69	0	69	0	69
7 101-253.000 Treasurer	17,680	9.40%	6,287	0	6,287	0	6,287
12 101-265.265 Facility Management	7	0.00%	2	0	2	0	2
20 101-270.000 Human Resources	1,621	0.86%	576	0	576	37	613
27 101-101.000 Bd of Commissioners	3	0.00%	1	0	1	0	1
30 101-215.000 Clerk	12,112	6.44%	4,307	0	4,307	275	4,582
33 101-243.000 Land Information Services	7	0.00%	2	0	2	0	3
35 101-257.000 Equalization	1,155	0.61%	411	0	411	26	437
40 101-284.000 Circuit Court - Family Divi	14,031	7.46%	4,990	0	4,990	319	5,308
41 101-286.000 District Court	47,293	25.14%	16,818	0	16,818	1,074	17,892
43 101-294.148 Probate Court	5,120	2.72%	1,821	0	1,821	116	1,937
45 101-295.000 Probation - Circuit Court	518	0.28%	184	0	184	12	196
46 101-296.000 Pros Attorney	6,908	3.67%	2,457	0	2,457	157	2,613
48 101-299.000 Jury Board	615	0.33%	219	0	219	14	233
49 101-301.301 Sheriff	11,419	6.07%	4,061	0	4,061	259	4,320
59 101-301.430 Animal Control	68	0.04%	24	0	24	2	26
62 101-442.000 Drain	16,167	8.59%	5,749	0	5,749	367	6,116
68 101-710.000 Coop Ext	755	0.40%	268	0	268	17	286
69 101-711.000 Register of Deeds	2,983	1.59%	1,061	0	1,061	68	1,129
72 208-751.xxx Parks	685	0.36%	244	0	244	16	259
73 215-290.000 Friend of the Court	20,059	10.66%	7,133	0	7,133	455	7,589
75 221-601.xxx Health	21,062	11.20%	7,490	0	7,490	478	7,968
87 260-279.000 Indigent Defense	4,196	2.23%	1,492	0	1,492	95	1,587
88 261-325.000 Central Dispatch	56	0.03%	20	0	20	1	21
122 288-596.676 Bus Services	111	0.06%	39	0	39	3	42
133 292-662.664 Child Care Fund Juv Dete	357	0.19%	127	0	127	8	135
136 293-689.000 Veterans Relief	488	0.26%	174	0	174	11	185
138 298-672.000 Senior Services	785	0.42%	279	0	279	18	297
141 512-671.000 MCF	1,620	0.86%	576	0	576	37	613
Subtotal	188,103	100.00%	66,892	0	66,892	3,864	70,756
Direct Bills					0		0
Total					\$66,892		\$70,756

Basis Units: Number of mail pieces processed
Source: Facilities Management Dept

**Allegan County, Michigan
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Postage Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	84.29	0.07%	\$82	\$0	\$82	\$0	\$82
4 101-201.000 Finance	104.26	0.08%	101	0	101	0	101
7 101-253.000 Treasurer	10,117.35	7.94%	9,831	0	9,831	0	9,831
12 101-265.265 Facility Management	121.14	0.10%	118	0	118	0	118
20 101-270.000 Human Resources	1,564.42	1.23%	1,520	0	1,520	0	1,520
27 101-101.000 Bd of Commissioners	1.62	0.00%	2	0	2	0	2
30 101-215.000 Clerk	9,333.22	7.33%	9,069	0	9,069	0	9,069
33 101-243.000 Land Information Services	38.90	0.03%	38	0	38	0	38
35 101-257.000 Equalization	1,267.14	0.99%	1,231	0	1,231	0	1,231
40 101-284.000 Circuit Court - Family Divi	8,797.33	6.91%	8,548	0	8,548	0	8,548
41 101-286.000 District Court	28,437.11	22.33%	27,632	0	27,632	0	27,632
43 101-294.148 Probate Court	3,577.96	2.81%	3,477	0	3,477	0	3,477
45 101-295.000 Probation - Circuit Court	439.55	0.35%	427	0	427	0	427
46 101-296.000 Pros Attorney	3,935.61	3.09%	3,824	0	3,824	0	3,824
48 101-299.000 Jury Board	328.69	0.26%	319	0	319	0	319
49 101-301.301 Sheriff	7,673.38	6.03%	7,456	0	7,456	0	7,456
59 101-301.430 Animal Control	101.41	0.08%	99	0	99	0	99
62 101-442.000 Drain	9,677.83	7.60%	9,404	0	9,404	0	9,404
68 101-710.000 Coop Ext	511.28	0.40%	497	0	497	0	497
69 101-711.000 Register of Deeds	5,327.53	4.18%	5,177	0	5,177	0	5,177
72 208-751.xxx Parks	486.13	0.38%	472	0	472	0	472
73 215-290.000 Friend of the Court	14,414.74	11.32%	14,006	0	14,006	0	14,006
75 221-601.xxx Health	16,205.46	12.72%	15,746	0	15,746	0	15,746
87 260-279.000 Indigent Defense	2,497.82	1.96%	2,427	0	2,427	0	2,427
88 261-325.000 Central Dispatch	54.02	0.04%	52	0	52	0	52
122 288-596.676 Bus Services	76.16	0.06%	74	0	74	0	74
133 292-662.664 Child Care Fund Juv Dete	206.61	0.16%	201	0	201	0	201
136 293-689.000 Veterans Relief	390.00	0.31%	379	0	379	0	379
138 298-672.000 Senior Services	575.29	0.45%	559	0	559	0	559
141 512-671.000 MCF	1,011.45	0.79%	983	0	983	0	983
Subtotal	127,357.70	100.00%	123,750	0	123,750	0	123,750
Direct Bills					0		0
Total					\$123,750		\$123,750

Basis Units: Amount of Postage used
Source: Facilities Management Dept

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Copy Central Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.82%	\$267	\$0	\$267	\$0	\$267
4 101-201.000 Finance	7.00	1.47%	478	0	478	0	478
6 101-228.000 Information Services	7.97	1.67%	545	0	545	0	545
7 101-253.000 Treasurer	8.00	1.68%	547	0	547	0	547
8 101-265.261 FM Courthouse	2.15	0.45%	147	0	147	0	147
9 101-265.262 FM Central Dispatch	0.20	0.04%	14	0	14	0	14
10 101-265.263 FM Human Services	1.70	0.36%	116	0	116	0	116
12 101-265.265 Facility Management	9.57	2.01%	654	0	654	0	654
13 101-265.266 FM - Mail/Copy	1.00	0.21%	68	0	68	0	68
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	98	0	98	0	98
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	68	0	68	0	68
19 101-266.000 Administration Legal Cour	1.69	0.36%	115	0	115	0	115
20 101-270.000 Human Resources	5.00	1.05%	342	0	342	0	342
21 101-301.316 Courthouse Security	8.24	1.73%	563	0	563	0	563
27 101-101.000 Bd of Commissioners	5.40	1.13%	369	0	369	0	369
30 101-215.000 Clerk	9.52	2.00%	651	0	651	0	651
31 101-229.000 Record Management	2.00	0.42%	137	0	137	0	137
33 101-243.000 Land Information Services	2.00	0.42%	137	0	137	0	137
35 101-257.000 Equalization	6.00	1.26%	410	0	410	0	410
36 101-262.000 Elections	1.06	0.22%	72	0	72	0	72
37 101-265.260 FM Animal Control	0.10	0.02%	7	0	7	0	7
39 101-283.000 Circuit Court	10.52	2.21%	719	0	719	0	719
40 101-284.000 Circuit Court - Family Divi	4.80	1.01%	328	0	328	0	328
41 101-286.000 District Court	22.84	4.80%	1,561	0	1,561	0	1,561
42 101-287.000 Probation - District Court	5.17	1.09%	353	0	353	0	353
43 101-294.148 Probate Court	4.81	1.01%	329	0	329	0	329
46 101-296.000 Pros Attorney	21.59	4.54%	1,475	0	1,475	0	1,475
49 101-301.301 Sheriff	55.03	11.56%	3,761	0	3,761	0	3,761
50 101-301.303 SWET	0.92	0.19%	63	0	63	0	63
51 101-301.305 Secondary Road Patrol	2.80	0.59%	191	0	191	0	191
52 101-301.314 Reserves	1.39	0.29%	95	0	95	0	95
53 101-301.315 Detective	6.81	1.43%	465	0	465	0	465
54 101-301.331 Marine	3.66	0.77%	250	0	250	0	250
55 101-301.351 Jail	43.01	9.04%	2,939	0	2,939	0	2,939
56 101-301.352 Inmate Program	5.15	1.08%	352	0	352	0	352
57 101-301.426 Emerg Management	2.01	0.42%	137	0	137	0	137
58 101-301.427 LEPC	1.97	0.41%	135	0	135	0	135
59 101-301.430 Animal Control	2.04	0.43%	139	0	139	0	139
61 101-441.000 DPW	0.20	0.04%	14	0	14	0	14
62 101-442.000 Drain	4.01	0.84%	274	0	274	0	274
67 101-689.000 Veterans Relief	2.20	0.46%	150	0	150	0	150
69 101-711.000 Register of Deeds	4.79	1.01%	327	0	327	0	327

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Copy Central Allocations

Dept:13 101-265.266 FM - Mail/Copy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 208-751.xxx Parks	7.13	1.50%	\$487	\$0	\$487	\$0	\$487
73 215-290.000 Friend of the Court	19.31	4.06%	1,320	0	1,320	0	1,320
75 221-601.xxx Health	35.61	7.48%	2,434	0	2,434	0	2,434
87 260-279.000 Indigent Defense	17.27	3.63%	1,180	0	1,180	0	1,180
88 261-325.000 Central Dispatch	22.61	4.75%	1,545	0	1,545	0	1,545
89 263-215.000 Concealed Weapons	1.00	0.21%	68	0	68	0	68
95 273-228.000 Technology Contracts	0.88	0.18%	60	0	60	0	60
102 279-276.151 SSSPP Grant	1.00	0.21%	68	0	68	0	68
106 279-301.332 Snowmobile Grant	0.10	0.02%	7	0	7	0	7
119 280-296.228 Victims Rights Grant	2.75	0.58%	188	0	188	0	188
121 287-301.000 Sheriff Contracts	15.15	3.18%	1,035	0	1,035	0	1,035
122 288-596.676 Bus Services	3.75	0.79%	256	0	256	0	256
123 288-596.677 Mobility Mgmt	1.00	0.21%	68	0	68	0	68
127 292-662.614 Child Care Fund After Car	3.11	0.65%	213	0	213	0	213
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	68	0	68	0	68
130 292-662.656 Child Ccare Fund Admin	4.15	0.87%	284	0	284	0	284
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	180	0	180	0	180
133 292-662.664 Child Care Fund Juv Dete	17.74	3.73%	1,212	0	1,212	0	1,212
134 292-662.665 Child Care Fund Comm P	5.08	1.07%	347	0	347	0	347
135 292-662.666 Child Care Fund Cheever	17.19	3.61%	1,175	0	1,175	0	1,175
136 293-689.000 Veterans Relief	0.85	0.18%	58	0	58	0	58
138 298-672.000 Senior Services	4.07	0.86%	278	0	278	0	278
144 620-253.000 Tax Reversn	1.00	0.21%	68	0	68	0	68
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	55	0	55	0	55
146 661-596.000 Fleet Management	0.07	0.01%	5	0	5	0	5
Subtotal	475.91	100.00%	32,524	0	32,524	0	32,524
Direct Bills					0		0
Total					\$32,524		\$32,524

Basis Units: FTE Count
Source: Payroll Data

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Allocation Summary

Dept:13 101-265.266 FM - Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
3 101-172.000 Administration	\$10	\$82	\$267	\$359
4 101-201.000 Finance	69	101	478	648
6 101-228.000 Information Services	0	0	545	545
7 101-253.000 Treasurer	6,287	9,831	547	16,665
8 101-265.261 FM Courthouse	0	0	147	147
9 101-265.262 FM Central Dispatch	0	0	14	14
10 101-265.263 FM Human Services	0	0	116	116
12 101-265.265 Facility Management	2	118	654	774
13 101-265.266 FM - Mail/Copy	0	0	68	68
15 101-265.269 FM - Sheriff/Jail	0	0	98	98
16 101-265.270 FM - Co Svc Bldg	0	0	68	68
19 101-266.000 Administration Legal Cour	0	0	115	115
20 101-270.000 Human Resources	613	1,520	342	2,475
21 101-301.316 Courthouse Security	0	0	563	563
27 101-101.000 Bd of Commissioners	1	2	369	372
30 101-215.000 Clerk	4,582	9,069	651	14,302
31 101-229.000 Record Management	0	0	137	137
33 101-243.000 Land Information Services	3	38	137	177
35 101-257.000 Equalization	437	1,231	410	2,078
36 101-262.000 Elections	0	0	72	72
37 101-265.260 FM Animal Control	0	0	7	7
39 101-283.000 Circuit Court	0	0	719	719
40 101-284.000 Circuit Court - Family Divi	5,308	8,548	328	14,184
41 101-286.000 District Court	17,892	27,632	1,561	47,084
42 101-287.000 Probation - District Court	0	0	353	353
43 101-294.148 Probate Court	1,937	3,477	329	5,742
45 101-295.000 Probation - Circuit Court	196	427	0	623
46 101-296.000 Pros Attorney	2,613	3,824	1,475	7,913
48 101-299.000 Jury Board	233	319	0	552
49 101-301.301 Sheriff	4,320	7,456	3,761	15,537
50 101-301.303 SWET	0	0	63	63
51 101-301.305 Secondary Road Patrol	0	0	191	191
52 101-301.314 Reserves	0	0	95	95
53 101-301.315 Detective	0	0	465	465
54 101-301.331 Marine	0	0	250	250
55 101-301.351 Jail	0	0	2,939	2,939
56 101-301.352 Inmate Program	0	0	352	352
57 101-301.426 Emerg Management	0	0	137	137
58 101-301.427 LEPC	0	0	135	135
59 101-301.430 Animal Control	26	99	139	264
61 101-441.000 DPW	0	0	14	14

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Allocation Summary

Dept:13 101-265.266 FM - Mail/Copy

Department	Mail Service	Postage	Copy Central	Total
62 101-442.000 Drain	\$6,116	\$9,404	\$274	\$15,794
67 101-689.000 Veterans Relief	0	0	150	150
68 101-710.000 Coop Ext	286	497	0	782
69 101-711.000 Register of Deeds	1,129	5,177	327	6,632
72 208-751.xxx Parks	259	472	487	1,219
73 215-290.000 Friend of the Court	7,589	14,006	1,320	22,915
75 221-601.xxx Health	7,968	15,746	2,434	26,148
87 260-279.000 Indigent Defense	1,587	2,427	1,180	5,195
88 261-325.000 Central Dispatch	21	52	1,545	1,619
89 263-215.000 Concealed Weapons	0	0	68	68
95 273-228.000 Technology Contracts	0	0	60	60
102 279-276.151 SSSPP Grant	0	0	68	68
106 279-301.332 Snowmobile Grant	0	0	7	7
119 280-296.228 Victims Rights Grant	0	0	188	188
121 287-301.000 Sheriff Contracts	0	0	1,035	1,035
122 288-596.676 Bus Services	42	74	256	372
123 288-596.677 Mobility Mgmt	0	0	68	68
127 292-662.614 Child Care Fund After Car	0	0	213	213
128 292-662.653 Child Care Fund Diversior	0	0	68	68
130 292-662.656 Child Ccare Fund Admin	0	0	284	284
131 292-662.661 Child Care Fund Food Pre	0	0	180	180
133 292-662.664 Child Care Fund Juv Dete	135	201	1,212	1,548
134 292-662.665 Child Care Fund Comm P	0	0	347	347
135 292-662.666 Child Care Fund Cheever	0	0	1,175	1,175
136 293-689.000 Veterans Relief	185	379	58	622
138 298-672.000 Senior Services	297	559	278	1,134
141 512-671.000 MCF	613	983	0	1,596
144 620-253.000 Tax Reversn	0	0	68	68
145 639-442.000 Drain Equipment Revolvir	0	0	55	55
146 661-596.000 Fleet Management	0	0	5	5
Total	\$70,756	\$123,750	\$32,524	\$227,030

Facilities Management – CMH Admin Building
Nature and Extent of Service

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the CMH Admin Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated directly to the Community Mental Health.

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

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

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A. Department Costs

Dept:14 101-265.268 FM - CMH Clinic

Description		Amount	General Admin	CMH Admin Building
<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				
Janitorial Supplies	P	1,770	0	1,770
Building Maintenance Supplies	P	1,605	0	1,605
Equipment Maintenance Supplies	P	0	0	0
Janitorial Services	P	0	0	0
Other Contractual Services	P	6,192	0	6,192
Public Utilities	P	6,970	0	6,970
Snow Removal	P	3,220	0	3,220
Building Repairs & Maintenance	P	0	0	0
Equipment Repair & Maintenance	P	3,052	0	3,052
Grounds Care & Maintenance	P	0	0	0
Subtotal - Services & Supplies		<hr/> 22,809	<hr/> 0	<hr/> 22,809
Department Cost Total		22,809	0	22,809
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		22,809	0	22,809
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$22,809	<hr/> <hr/> \$22,809	

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:14 101-265.268 FM - CMH Clinic

Department	First Incoming	Second Incoming	CMH Admin Building
3 County Admin	\$180	\$16	\$196
Subtotal - 101-172.000 Administration	180	16	196
4 Accounting/Finance	1,507	173	1,680
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	1,772	173	1,945
5 Audit	18	0	18
Subtotal - 101-223.000 Audit	18	0	18
7 General Fund	1,170	172	1,342
Subtotal - 101-253.000 Treasurer	1,170	172	1,342
12 FM Svcs	22,812	4,246	27,058
Subtotal - 101-265.265 Facility Manage	22,812	4,246	27,058
17 Svc Ctr Grounds	0	2,644	2,644
Subtotal - 101-265.272 FM - Dumont C	0	2,644	2,644
19 Legal Services	0	83	83
Subtotal - 101-266.000 Administration I	0	83	83
26 Property Insurance	0	3,909	3,909
26 General Liability	0	22	22
Subtotal - 677-087.000 Insurance	0	3,931	3,931
Total Incoming	25,952	11,266	37,218
C. Total Allocated		\$60,027	\$60,027
			100.00%

**Allegan County, Michigan
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CMH Admin Building Allocations

Dept:14 101-265.268 FM - CMH Clinic

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 222-649 CMH Space	100	100.00%	\$48,761	\$0	\$48,761	\$11,266	\$60,027
Subtotal	100	100.00%	48,761	0	48,761	11,266	60,027
Direct Bills					0		0
Total					\$48,761		\$60,027

Basis Units: Direct to Community Mental Health
Source:

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Allocation Summary

Dept:14 101-265.268 FM - CMH Clinic

Department	CMH Admin Building	Total
78 222-649 CMH Space	\$60,027	\$60,027
Total	<u>\$60,027</u>	<u>\$60,027</u>

Facilities Management – Jail Building
Nature and Extent of Service

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the Jail Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated directly to the Jail Operations.

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

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

Allegan County, Michigan
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A. Department Costs

Dept:15 101-265.269 FM - Sheriff/Jail

Description	Amount	General Admin	Jail Building
<hr/>			
Personnel Costs			
Salaries	59,991	0	59,991
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	10,567	0	10,567
Subtotal - Personnel Costs	<u>70,558</u>	0	<u>70,558</u>
Services & Supplies Cost			
Gas Grease Oil	0	0	0
Janitor Supplies	28,418	0	28,418
Building Maintenance Supplies	21,294	0	21,294
Equip Maint Supplies	10,757	0	10,757
Janitor Services	0	0	0
Other Contractual Services	44,473	0	44,473
Utilities	312,310	0	312,310
Snow Removal	10,613	0	10,613
Bldg R&M	25,622	0	25,622
Equip R&M	77,578	0	77,578
Grounds Care & Maintenance	0	0	0
Equipment	119	0	119
Subtotal - Services & Supplies	<u>531,184</u>	0	<u>531,184</u>
Department Cost Total	601,742	0	601,742
Adjustments to Cost			
Subtotal - Adjustments	<u>0</u>	0	0
Total Costs After Adjustments	601,742	0	601,742
General Admin Distribution		0	0
Grand Total	<u><u>\$601,742</u></u>		<u><u>\$601,742</u></u>

Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-265.269 FM - Sheriff/Jail

Department	First Incoming	Second Incoming	Jail Building
2 Copiers	\$19	\$0	\$19
2 Computers	137	0	137
Subtotal - Equipment Depreciation	156	0	156
3 County Admin	4,743	420	5,164
Subtotal - 101-172.000 Administration	4,743	420	5,164
4 Accounting/Finance	11,802	1,354	13,156
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	12,068	1,354	13,422
5 Audit	468	3	471
Subtotal - 101-223.000 Audit	468	3	471
6 Network Services	4,842	407	5,248
6 Telephone	344	0	344
Subtotal - 101-228.000 Information Ser	5,185	407	5,592
7 General Fund	9,167	1,348	10,516
Subtotal - 101-253.000 Treasurer	9,167	1,348	10,516
12 FM Svcs	405,193	75,410	480,603
Subtotal - 101-265.265 Facility Manage	405,193	75,410	480,603
13 Copy Central	98	0	98
Subtotal - 101-265.266 FM - Mail/Copy	98	0	98
15 Jail Building	0	112,323	112,323
Subtotal - 101-265.269 FM - Sheriff/Jai	0	112,323	112,323
19 Legal Services	0	2,198	2,198
Subtotal - 101-266.000 Administration I	0	2,198	2,198
20 Personnel	0	1,638	1,638
Subtotal - 101-270.000 Human Resour	0	1,638	1,638
24 Health Fitness	0	42	42

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:15 101-265.269 FM - Sheriff/Jail

Department	First Incoming	Second Incoming	Jail Building
Subtotal - 296-201.000 County Fitness	\$0	\$42	\$42
25 Fringe Processing	0	23	23
25 GF Other Fringe	0	133	133
Subtotal - 677.xxx.xxx Fringe Processii	0	155	155
26 Property Insurance	0	99,146	99,146
26 General Liability	0	590	590
26 Public Officials Liability	0	427	427
Subtotal - 677-087.000 Insurance	0	100,164	100,164
Total Incoming	437,078	295,463	732,541
C. Total Allocated		\$1,334,283	\$1,334,283
			100.00%

**Allegan County, Michigan
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Jail Building Allocations

Dept:15 101-265.269 FM - Sheriff/Jail

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,293	0.84%	\$8,748	\$0	\$8,748	\$0	\$8,748
15 101-265.269 FM - Sheriff/Jail	16,602	10.81%	112,323	0	112,323	0	112,323
45 101-295.000 Probation - Circuit Court	4,077	2.66%	27,583	0	27,583	8,880	36,464
49 101-301.301 Sheriff	11,424	7.44%	77,290	0	77,290	24,883	102,174
51 101-301.305 Secondary Road Patrol	12,389	8.07%	83,819	0	83,819	26,985	110,804
53 101-301.315 Detective	10,592	6.90%	71,661	0	71,661	23,071	94,732
54 101-301.331 Marine	6,760	4.40%	45,736	0	45,736	14,724	60,460
55 101-301.351 Jail	85,217	55.50%	576,546	0	576,546	185,615	762,161
57 101-301.426 Emerg Management	5,190	3.38%	35,114	0	35,114	11,305	46,418
Subtotal	153,544	100.00%	1,038,820	0	1,038,820	295,463	1,334,283
Direct Bills					0		0
Total					\$1,038,820		\$1,334,283

Basis Units: Direct to Jail

Source:

**Allegan County, Michigan
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Allocation Summary

Dept:15 101-265.269 FM - Sheriff/Jail

Department	Jail Building	Total
6 101-228.000 Information Services	\$8,748	\$8,748
15 101-265.269 FM - Sheriff/Jail	112,323	112,323
45 101-295.000 Probation - Circuit Court	36,464	36,464
49 101-301.301 Sheriff	102,174	102,174
51 101-301.305 Secondary Road Patrol	110,804	110,804
53 101-301.315 Detective	94,732	94,732
54 101-301.331 Marine	60,460	60,460
55 101-301.351 Jail	762,161	762,161
57 101-301.426 Emerg Management	46,418	46,418
Total	\$1,334,283	\$1,334,283

**Facilities Management – County Services Building
Nature and Extent of Service**

The Facility Management Department is responsible for the operation and maintenance of the County's real estate and buildings. Costs of the department relate to providing office space for County departments and grant programs, including performing the necessary maintenance, repair and upkeep programs to facilities as well as custodial services.

The Facility Management department provides intensive maintenance services to the County Service Building. Costs for this service, including custodial services, maintenance services, utilities, grounds maintenance and other related costs have been allocated to all departments within the County Services Building based on their usable square footage.

Note: Expenses specifically relating to the Courthouse, Human Services Building, 911/EOC Building, MCF, Dumont Lake, and Youth Home have been identified under separate schedules within this cost allocation plan.

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

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

**Allegan County, Michigan
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A. Department Costs

Dept:16 101-265.270 FM - Co Svc Bldg

Description		Amount	General Admin	County Svc Building
<hr/>				
Personnel Costs				
Salaries	S1	34,358	0	34,358
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	22,760	0	22,760
Subtotal - Personnel Costs		<hr/> 57,118	0	<hr/> 57,118
Services & Supplies Cost				
Janitorial Supplies	S	3,036	0	3,036
Building Maintenance Supplies	S	2,818	0	2,818
Equipment Maintenance Supplies	S	1,918	0	1,918
Janitorial Services	S	0	0	0
Other Contractual Services	S	12,653	0	12,653
Utilities	S	37,864	0	37,864
Snow Removal	S	3,586	0	3,586
Building R&M	S	4,330	0	4,330
Equipment R&M	S	16,670	0	16,670
Grounds Care & Maintenance	S	0	0	0
Equipment	S	0	0	0
Subtotal - Services & Supplies		<hr/> 82,875	0	<hr/> 82,875
Department Cost Total		139,993	0	139,993
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		139,993	0	139,993
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$139,993		<hr/> <hr/> \$139,993

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-265.270 FM - Co Svc Bldg

Department	First Incoming	Second Incoming	County Svc Building
2 Copiers	\$13	\$0	\$13
2 Computers	96	0	96
Subtotal - Equipment Depreciation	109	0	109
3 County Admin	1,104	98	1,201
Subtotal - 101-172.000 Administration	1,104	98	1,201
4 Accounting/Finance	4,990	572	5,562
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	5,255	572	5,827
5 Audit	109	1	110
Subtotal - 101-223.000 Audit	109	1	110
6 Network Services	3,386	284	3,670
6 Telephone	240	0	240
Subtotal - 101-228.000 Information Ser	3,626	284	3,910
7 General Fund	3,876	570	4,446
Subtotal - 101-253.000 Treasurer	3,876	570	4,446
12 FM Svcs	56,476	10,511	66,986
Subtotal - 101-265.265 Facility Manage	56,476	10,511	66,986
13 Copy Central	68	0	68
Subtotal - 101-265.266 FM - Mail/Copy	68	0	68
17 Water Treatment	0	467	467
17 Svc Ctr Grounds	0	6,547	6,547
Subtotal - 101-265.272 FM - Dumont C	0	7,014	7,014
19 Legal Services	0	511	511
Subtotal - 101-266.000 Administration I	0	511	511
20 Personnel	0	1,146	1,146

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-265.270 FM - Co Svc Bldg

Department	First Incoming	Second Incoming	County Svc Building
Subtotal - 101-270.000 Human Resour	\$0	\$1,146	\$1,146
24 Health Fitness	0	29	29
Subtotal - 296-201.000 County Fitness	0	29	29
25 Fringe Processing	0	16	16
25 GF Other Fringe	0	93	93
Subtotal - 677.xxx.xxx Fringe Processi	0	109	109
26 Property Insurance	0	15,335	15,335
26 General Liability	0	137	137
26 Public Officials Liability	0	299	299
Subtotal - 677-087.000 Insurance	0	15,771	15,771
Total Incoming	70,622	36,615	107,237
C. Total Allocated		\$247,230	\$247,230
			100.00%

**Allegan County, Michigan
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County Svc Building Allocations

Dept:16 101-265.270 FM - Co Svc Bldg

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	1,285	5.47%	\$11,518	\$0	\$11,518	\$0	\$11,518
4 101-201.000 Finance	960	4.09%	8,605	0	8,605	0	8,605
6 101-228.000 Information Services	2,583	10.99%	23,153	0	23,153	0	23,153
12 101-265.265 Facility Management	1,620	6.89%	14,521	0	14,521	0	14,521
20 101-270.000 Human Resources	1,033	4.40%	9,259	0	9,259	2,219	11,478
27 101-101.000 Bd of Commissioners	1,295	5.51%	11,608	0	11,608	2,781	14,389
33 101-243.000 Land Information Services	444	1.89%	3,980	0	3,980	954	4,933
35 101-257.000 Equalization	1,318	5.61%	11,814	0	11,814	2,831	14,644
72 208-751.xxx Parks	648	2.76%	5,808	0	5,808	1,392	7,200
78 222-649 CMH Space	11,971	50.95%	107,302	0	107,302	25,710	133,011
148 Other	340	1.45%	3,048	0	3,048	730	3,778
Subtotal	23,497	100.00%	210,614	0	210,614	36,615	247,230
Direct Bills					0		0
Total					\$210,614		\$247,230

Basis Units: Usable Square Footage
Source: Building Floorplans

**Allegan County, Michigan
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Allocation Summary

Dept:16 101-265.270 FM - Co Svc Bldg

Department	County Svc Building	Total
3 101-172.000 Administration	\$11,518	\$11,518
4 101-201.000 Finance	8,605	8,605
6 101-228.000 Information Services	23,153	23,153
12 101-265.265 Facility Management	14,521	14,521
20 101-270.000 Human Resources	11,478	11,478
27 101-101.000 Bd of Commissioners	14,389	14,389
33 101-243.000 Land Information Services	4,933	4,933
35 101-257.000 Equalization	14,644	14,644
72 208-751.xxx Parks	7,200	7,200
78 222-649 CMH Space	133,011	133,011
148 Other	3,778	3,778
Total	\$247,230	\$247,230

**Facilities Management – Dumont Lake Complex
Nature and Extent of Service**

Allegan County operates a wastewater treatment plant to provide safe, clean water to various facilities located within the County Service Center. In addition to the water and sewer services provided, the Facility Management department is responsible for grounds keeping services for all the facilities located at the Center. The costs for the Dumont Lake Complex have been functionalized as follows:

- **Water Treatment Facility** – costs associated with the operation of the water treatment facility have been identified and allocated based on the number of gallons of water used by each department within the County Service Center.
- **Service Center Grounds** – the costs associated with the maintenance of the Service Center grounds have been identified and allocated to each facility within the County Service Center based on the gross square footage of each building.

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

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

**Allegan County, Michigan
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A. Department Costs

Dept:17 101-265.272 FM - Dumont Complex

Description		Amount	General Admin	Water Treatment	Svc Ctr Grounds
Personnel Costs					
Salaries	S1	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Gas Grease Oil	P	1,895	0	758	1,137
B&G Maint Supplies	P	5,539	0	2,216	3,323
Equip Maint Supplies	P	571	0	228	342
Memberships	P	0	0	0	0
Janitor Services	P	0	0	0	0
Contractual	P	19,046	0	7,618	11,428
Educ/Training	P	0	0	0	0
Utilities	P	11,111	0	4,444	6,666
Snow Removal	P	6,948	0	2,779	4,169
Building R&M	P	2,717	0	1,087	1,630
Equipment R&M	P	13,108	0	0	13,108
Subtotal - Services & Supplies		60,935	0	19,131	41,804
Department Cost Total		60,935	0	19,131	41,804
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		60,935	0	19,131	41,804
General Admin Distribution			0	0	0
Grand Total		\$60,935		\$19,131	\$41,804

Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:17 101-265.272 FM - Dumont Complex

Department	First Incoming	Second Incoming	Water Treatment	Svc Ctr Grounds
3 County Admin	\$480	\$43	\$251	\$272
Subtotal - 101-172.000 Administration	480	43	251	272
4 Accounting/Finance	1,834	210	982	1,063
4 Cost Plan	531	0	255	276
Subtotal - 101-201.000 Finance	2,365	210	1,236	1,339
5 Audit	47	0	23	25
Subtotal - 101-223.000 Audit	47	0	23	25
7 General Fund	1,425	210	785	850
Subtotal - 101-253.000 Treasurer	1,425	210	785	850
12 FM Svcs	2,088	389	1,189	1,287
Subtotal - 101-265.265 Facility Manage	2,088	389	1,189	1,287
17 Water Treatment	0	191	92	99
17 Svc Ctr Grounds	0	242	116	126
Subtotal - 101-265.272 FM - Dumont C	0	433	208	225
19 Legal Services	0	223	107	116
Subtotal - 101-266.000 Administration I	0	223	107	116
26 General Liability	0	60	29	31
Subtotal - 677-087.000 Insurance	0	60	29	31
Total Incoming	6,405	1,566	3,827	4,144
C. Total Allocated		\$68,906	\$22,958	\$45,949
			33.32%	66.68%

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Water Treatment Allocations

Dept:17 101-265.272 FM - Dumont Complex

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265.262 FM Central Dispatch	61,180	1.68%	\$373	\$0	\$373	\$0	\$373
10 101-265.263 FM Human Services	336,538	9.24%	2,052	0	2,052	0	2,052
11 101-265.264 FM - MCF	1,909,445	52.42%	11,640	0	11,640	0	11,640
12 101-265.265 Facility Management	151,744	4.17%	925	0	925	0	925
16 101-265.270 FM - Co Svc Bldg	76,592	2.10%	467	0	467	0	467
17 101-265.272 FM - Dumont Complex	31,280	0.86%	191	0	191	0	191
18 101-265.273 FM - Youth Home	727,464	19.97%	4,435	0	4,435	508	4,943
37 101-265.260 FM Animal Control	348,465	9.57%	2,124	0	2,124	244	2,368
Subtotal	3,642,708	100.00%	22,206	0	22,206	752	22,958
Direct Bills					0		0
Total					\$22,206		\$22,958

Basis Units: Water Usage

Source: Water Meter Readings - Facilities Management

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Svc Ctr Grounds Allocations

Dept:17 101-265.272 FM - Dumont Complex

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265.262 FM Central Dispatch	8,500	4.40%	\$1,987	\$0	\$1,987	\$0	\$1,987
10 101-265.263 FM Human Services	60,000	31.08%	14,029	0	14,029	0	14,029
14 101-265.268 FM - CMH Clinic	11,310	5.86%	2,644	0	2,644	0	2,644
16 101-265.270 FM - Co Svc Bldg	28,000	14.51%	6,547	0	6,547	0	6,547
17 101-265.272 FM - Dumont Complex	1,035	0.54%	242	0	242	0	242
18 101-265.273 FM - Youth Home	22,000	11.40%	5,144	0	5,144	213	5,357
37 101-265.260 FM Animal Control	5,670	2.94%	1,326	0	1,326	55	1,381
142 512-671.000 MCF Space	56,520	29.28%	13,215	0	13,215	547	13,762
Subtotal	193,035	100.00%	45,134	0	45,134	814	45,949
Direct Bills					0		0
Total					\$45,134		\$45,949

Basis Units: Gross square footage of building within Complex
Source: Facilities Management Department

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Allocation Summary

Dept:17 101-265.272 FM - Dumont Complex

Department	Water Treatment	Svc Ctr Grounds	Total
9 101-265.262 FM Central Dispatch	\$373	\$1,987	\$2,360
10 101-265.263 FM Human Services	2,052	14,029	16,080
11 101-265.264 FM - MCF	11,640	0	11,640
12 101-265.265 Facility Management	925	0	925
14 101-265.268 FM - CMH Clinic	0	2,644	2,644
16 101-265.270 FM - Co Svc Bldg	467	6,547	7,014
17 101-265.272 FM - Dumont Complex	191	242	433
18 101-265.273 FM - Youth Home	4,943	5,357	10,300
37 101-265.260 FM Animal Control	2,368	1,381	3,748
142 512-671.000 MCF Space	0	13,762	13,762
Total	\$22,958	\$45,949	\$68,906

Facilities Management – Youth Home
Nature and Extent of Service

Allegan County operates a County Youth Home. The costs related to the facility include janitorial supplies and services, telephone, utilities, and building and equipment repair and maintenance. These costs have been allocated to the occupant departments within the Youth Home based on their usable square footage.

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

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

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A. Department Costs

Dept:18 101-265.273 FM - Youth Home

Description		Amount	General Admin	Youth Home
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				
Janitor Services	P	0	0	0
Bldg Maint Supplies	P	8,332	0	8,332
Equip Maint Supplies	P	1,271	0	1,271
Janitor Services	P	0	0	0
Contractual	P	11,030	0	11,030
Utilities	P	0	0	0
Snow Removal	P	3,057	0	3,057
Bldg R&M	P	650	0	650
Equip R&M	P	33,166	0	33,166
Grounds Care & Maint	P	0	0	0
Equipment	P	0	0	0
Subtotal - Services & Supplies		57,505	0	57,505
Department Cost Total		57,505	0	57,505
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		57,505	0	57,505
General Admin Distribution			0	0
Grand Total		\$57,505		\$57,505

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 101-265.273 FM - Youth Home

Department	First Incoming	Second Incoming	Youth Home
3 County Admin	\$453	\$40	\$493
Subtotal - 101-172.000 Administration	453	40	493
4 Accounting/Finance	2,511	288	2,799
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	2,776	288	3,064
5 Audit	45	0	45
Subtotal - 101-223.000 Audit	45	0	45
7 General Fund	1,950	287	2,237
Subtotal - 101-253.000 Treasurer	1,950	287	2,237
12 FM Svcs	44,374	8,258	52,632
Subtotal - 101-265.265 Facility Manage	44,374	8,258	52,632
17 Water Treatment	4,435	508	4,943
17 Svc Ctr Grounds	5,144	213	5,357
Subtotal - 101-265.272 FM - Dumont C	9,578	721	10,300
19 Legal Services	0	210	210
Subtotal - 101-266.000 Administration I	0	210	210
26 Property Insurance	0	11,114	11,114
26 General Liability	0	56	56
Subtotal - 677-087.000 Insurance	0	11,171	11,171
Total Incoming	59,177	20,976	80,153
C. Total Allocated		\$137,658	\$137,658
		100.00%	

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Youth Home Allocations

Dept:18 101-265.273 FM - Youth Home

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-284.000 Circuit Court - Family Divi	1,298	6.84%	\$7,984	\$0	\$7,984	\$1,435	\$9,419
127 292-662.614 Child Care Fund After Cai	532	2.80%	3,272	0	3,272	588	3,861
130 292-662.656 Child Ccare Fund Admin	642	3.38%	3,949	0	3,949	710	4,659
131 292-662.661 Child Care Fund Food Pre	1,227	6.47%	7,547	0	7,547	1,357	8,904
133 292-662.664 Child Care Fund Juv Dete	8,692	45.82%	53,463	0	53,463	9,611	63,074
135 292-662.666 Child Care Fund Cheever	6,579	34.68%	40,467	0	40,467	7,275	47,741
Subtotal	18,970	100.00%	116,682	0	116,682	20,976	137,658
Direct Bills					0		0
Total					\$116,682		\$137,658

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:18 101-265.273 FM - Youth Home

Department	Youth Home	Total
40 101-284.000 Circuit Court - Family Divi	\$9,419	\$9,419
127 292-662.614 Child Care Fund After Cai	3,861	3,861
130 292-662.656 Child Ccare Fund Admin	4,659	4,659
131 292-662.661 Child Care Fund Food Pre	8,904	8,904
133 292-662.664 Child Care Fund Juv Dete	63,074	63,074
135 292-662.666 Child Care Fund Cheever	47,741	47,741
Total	\$137,658	\$137,658

**101-266 Administration Legal Services
Nature and Extent of Service**

Allegan County has an inside counsel to handle legal matters for the County. Legal services include corporation counsel services necessary to promote the efficient and effective operation of activities within the various County departments and programs. Corporation counsel services include rendering legal opinions, making regulatory filings and assisting departments in considering decisions which may have a potential adverse effect or may result in future litigation.

Legal Services – Legal counsel services benefit all County departments and grant programs because activities undertaken or the consideration of a particular activity that may have legal ramifications may be objectively considered. The costs for Legal Services have been allocated to benefitting departments based on their audited expenditures for the fiscal year.

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

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

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A. Department Costs

Dept:19 101-266.000 Administration Legal Counsel

Description		Amount	General Admin	Legal Services
Personnel Costs				
Salaries	S1	166,499	0	166,499
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	43,864	0	43,864
Subtotal - Personnel Costs		210,363	0	210,363
Services & Supplies Cost				
Legal - Court Appt/Other Legal	S	12,297	0	12,297
Legal - Michigan JTC Ligation	S	320	0	320
Memberships & Subscriptions	S	865	0	865
Subtotal - Services & Supplies		13,482	0	13,482
Department Cost Total		223,845	0	223,845
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		223,845	0	223,845
General Admin Distribution			0	0
Grand Total		\$223,845		\$223,845

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B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-266.000 Administration Legal Counsel

Department	First Incoming	Second Incoming	Legal Services
2 Copiers	\$22	\$0	\$22
2 Computers	162	0	162
Subtotal - Equipment Depreciation	184	0	184
3 County Admin	1,765	156	1,921
Subtotal - 101-172.000 Administration	1,765	156	1,921
4 Accounting/Finance	3,079	353	3,432
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	3,344	353	3,697
5 Audit	174	1	175
Subtotal - 101-223.000 Audit	174	1	175
6 Network Services	5,722	481	6,202
6 Telephone	406	0	406
Subtotal - 101-228.000 Information Ser	6,128	481	6,609
7 General Fund	2,391	352	2,743
Subtotal - 101-253.000 Treasurer	2,391	352	2,743
13 Copy Central	115	0	115
Subtotal - 101-265.266 FM - Mail/Copy	115	0	115
19 Legal Services	0	818	818
Subtotal - 101-266.000 Administration I	0	818	818
20 Personnel	0	1,936	1,936
Subtotal - 101-270.000 Human Resour	0	1,936	1,936
24 Health Fitness	0	49	49
Subtotal - 296-201.000 County Fitness	0	49	49
25 Fringe Processing	0	27	27
25 GF Other Fringe	0	157	157

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B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-266.000 Administration Legal Counsel

Department	First Incoming	Second Incoming	Legal Services
Subtotal - 677.xxx.xxx Fringe Processii	\$0	\$183	\$183
26 General Liability	0	220	220
26 Public Officials Liability	0	505	505
Subtotal - 677-087.000 Insurance	0	725	725
Total Incoming	14,102	5,054	19,156
C. Total Allocated		\$243,001	\$243,001
		100.00%	

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Legal Services Allocations

Dept:19 101-266.000 Administration Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	512,157	0.79%	\$1,871	\$0	\$1,871	\$0	\$1,871
4 101-201.000 Finance	505,261	0.78%	1,846	0	1,846	0	1,846
5 101-223.000 Audit	50,000	0.08%	183	0	183	0	183
6 101-228.000 Information Services	2,047,890	3.14%	7,480	0	7,480	0	7,480
7 101-253.000 Treasurer	628,204	0.96%	2,295	0	2,295	0	2,295
8 101-265.261 FM Courthouse	401,170	0.62%	1,465	0	1,465	0	1,465
9 101-265.262 FM Central Dispatch	103,606	0.16%	378	0	378	0	378
10 101-265.263 FM Human Services	253,936	0.39%	928	0	928	0	928
11 101-265.264 FM - MCF	298,212	0.46%	1,089	0	1,089	0	1,089
12 101-265.265 Facility Management	846,206	1.30%	3,091	0	3,091	0	3,091
13 101-265.266 FM - Mail/Copy	231,266	0.36%	845	0	845	0	845
14 101-265.268 FM - CMH Clinic	22,809	0.04%	83	0	83	0	83
15 101-265.269 FM - Sheriff/Jail	601,742	0.92%	2,198	0	2,198	0	2,198
16 101-265.270 FM - Co Svc Bldg	139,994	0.21%	511	0	511	0	511
17 101-265.272 FM - Dumont Complex	60,935	0.09%	223	0	223	0	223
18 101-265.273 FM - Youth Home	57,505	0.09%	210	0	210	0	210
19 101-266.000 Administration Legal Cour	223,845	0.34%	818	0	818	0	818
20 101-270.000 Human Resources	498,770	0.77%	1,822	0	1,822	43	1,865
21 101-301.316 Courthouse Security	340,526	0.52%	1,244	0	1,244	30	1,273
23 292-000.000 Child Care	5,376,453	8.25%	19,639	0	19,639	467	20,106
24 296-201.000 County Fitness Center	1,207	0.00%	4	0	4	0	5
26 677-087.000 Insurance	1,034,231	1.59%	3,778	0	3,778	90	3,868
27 101-101.000 Bd of Commissioners	339,629	0.52%	1,241	0	1,241	30	1,270
28 101-194.000 Insurance & Bonds	385,000	0.59%	1,406	0	1,406	33	1,440
29 101-208.000 Employee Other Fringe B	368,980	0.57%	1,348	0	1,348	32	1,380
30 101-215.000 Clerk	777,953	1.19%	2,842	0	2,842	68	2,909
31 101-229.000 Record Management	114,820	0.18%	419	0	419	10	429
32 101-233.000 Project Management	281,301	0.43%	1,028	0	1,028	24	1,052
33 101-243.000 Land Information Services	149,764	0.23%	547	0	547	13	560
34 101-245.000 Remonumentation	95,929	0.15%	350	0	350	8	359
35 101-257.000 Equalization	606,980	0.93%	2,217	0	2,217	53	2,270
36 101-262.000 Elections	226,724	0.35%	828	0	828	20	848
37 101-265.260 FM Animal Control	44,876	0.07%	164	0	164	4	168
39 101-283.000 Circuit Court	898,319	1.38%	3,281	0	3,281	78	3,359
40 101-284.000 Circuit Court - Family Divi	755,167	1.16%	2,758	0	2,758	66	2,824
41 101-286.000 District Court	1,855,309	2.85%	6,777	0	6,777	161	6,938
42 101-287.000 Probation - District Court	463,866	0.71%	1,694	0	1,694	40	1,735
43 101-294.148 Probate Court	588,589	0.90%	2,150	0	2,150	51	2,201
44 101-294.150 Guardian	45,644	0.07%	167	0	167	4	171
45 101-295.000 Probation - Circuit Court	5,705	0.01%	21	0	21	0	21
46 101-296.000 Pros Attorney	1,736,279	2.67%	6,342	0	6,342	151	6,493
47 101-298.000 Family Counseling Servic	9,000	0.01%	33	0	33	1	34

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Legal Services Allocations

Dept:19 101-266.000 Administration Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	5,770,448	8.86%	\$21,078	\$0	\$21,078	\$502	\$21,579
50 101-301.303 SWET	117,192	0.18%	428	0	428	10	438
51 101-301.305 Secondary Road Patrol	335,478	0.51%	1,225	0	1,225	29	1,255
52 101-301.314 Reserves	47,373	0.07%	173	0	173	4	177
53 101-301.315 Detective	851,798	1.31%	3,111	0	3,111	74	3,185
54 101-301.331 Marine	234,532	0.36%	857	0	857	20	877
55 101-301.351 Jail	3,825,172	5.87%	13,972	0	13,972	332	14,305
56 101-301.352 Inmate Program	1,350,506	2.07%	4,933	0	4,933	117	5,050
57 101-301.426 Emerg Management	166,392	0.26%	608	0	608	14	622
58 101-301.427 LEPC	36,623	0.06%	134	0	134	3	137
59 101-301.430 Animal Control	176,213	0.27%	644	0	644	15	659
60 101-431.000 Livestock Claims	2,607	0.00%	10	0	10	0	10
61 101-441.000 DPW	12,977	0.02%	47	0	47	1	49
62 101-442.000 Drain	434,594	0.67%	1,587	0	1,587	38	1,625
63 101-445.000 Drains - Public Benefit	94,045	0.14%	344	0	344	8	352
65 101-601.636 Com Disease	787	0.00%	3	0	3	0	3
66 101-648.000 Med Examiner	201,123	0.31%	735	0	735	17	752
67 101-689.000 Veterans Relief	166,732	0.26%	609	0	609	14	624
68 101-710.000 Coop Ext	103,946	0.16%	380	0	380	9	389
69 101-711.000 Register of Deeds	342,322	0.53%	1,250	0	1,250	30	1,280
70 101-728.000 Econ Development	55,525	0.09%	203	0	203	5	208
72 208-751.xxx Parks	485,125	0.74%	1,772	0	1,772	42	1,814
73 215-290.000 Friend of the Court	1,787,694	2.74%	6,530	0	6,530	155	6,685
75 221-601.xxx Health	4,219,829	6.48%	15,414	0	15,414	367	15,781
79 226-528.xxx Solid Waste	1,118,640	1.72%	4,086	0	4,086	97	4,183
81 245-745.000 Multi Agency Collab Comi	6,708	0.01%	25	0	25	1	25
83 252-201.000 Sick/Vacation Liability	1	0.00%	0	0	0	0	0
84 254-430.000 Animal Shelter	135,744	0.21%	496	0	496	12	508
85 256-711.000 Register of Deed Automai	48,538	0.07%	177	0	177	4	182
87 260-279.000 Indigent Defense	4,419,466	6.78%	16,143	0	16,143	384	16,527
88 261-325.000 Central Dispatch	2,792,251	4.29%	10,199	0	10,199	243	10,442
89 263-215.000 Concealed Weapons	68,150	0.10%	249	0	249	6	255
90 264-301.362 Local Corrections Officers	41,241	0.06%	151	0	151	4	154
91 265-301.000 Drug Law Enforcement	38,251	0.06%	140	0	140	3	143
92 266-301.320 Justice Training Fund	13,435	0.02%	49	0	49	1	50
93 269-292.000 Law Library	32,356	0.05%	118	0	118	3	121
95 273-228.000 Technology Contracts	49,620	0.08%	181	0	181	4	186
97 279-276.135 Veterans Treatment Cour	37,342	0.06%	136	0	136	3	140
99 279-276.139 MH Treatment Court	14,258	0.02%	52	0	52	1	53
100 279-276.140 Sobriety Court	62,636	0.10%	229	0	229	5	234
102 279-276.151 SSSPP Grant	101,916	0.16%	372	0	372	9	381
103 279-301.312 HIDTA	7,333	0.01%	27	0	27	1	27

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Legal Services Allocations

Dept:19 101-266.000 Administration Legal Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 279-301.317 FBI CETF	14,333	0.02%	\$52	\$0	\$52	\$1	\$54
106 279-301.332 Snowmobile Grant	5,288	0.01%	19	0	19	0	20
107 279-301.335 Highway Safety - OWI	33,408	0.05%	122	0	122	3	125
108 279-301.336 Highway Safety - Seatbelt	1,157	0.00%	4	0	4	0	4
110 279-301.340 Medical Marihuana	61,513	0.09%	225	0	225	5	230
111 279-301.345 First Responder Training	100,000	0.15%	365	0	365	9	374
112 279-301.351 Jail CCAB	45,345	0.07%	166	0	166	4	170
113 279-301.428 Homeland	48,609	0.07%	178	0	178	4	182
116 279-642.000 CESF - COVID19	65,335	0.10%	239	0	239	6	244
117 279-728.000 CBDG -LGES Grant	4,000	0.01%	15	0	15	0	15
119 280-296.228 Victims Rights Grant	191,812	0.29%	701	0	701	17	717
121 287-301.000 Sheriff Contracts	1,874,951	2.88%	6,849	0	6,849	163	7,012
122 288-596.676 Bus Services	3,333,284	5.12%	12,175	0	12,175	290	12,465
123 288-596.677 Mobility Mgmt	72,041	0.11%	263	0	263	6	269
126 290-663.000 DHHS Board Child welfare	1,433	0.00%	5	0	5	0	5
136 293-689.000 Veterans Relief	233,071	0.36%	851	0	851	20	872
138 298-672.000 Senior Services	2,855,236	4.38%	10,429	0	10,429	248	10,677
140 401/466/403 Public Improvement Fund	2,386,179	3.66%	8,716	0	8,716	207	8,923
146 661-596.000 Fleet Management	22,863	0.04%	84	0	84	2	85
Subtotal	65,142,536	100.00%	237,946	0	237,946	5,054	243,001
Direct Bills					0		0
Total					\$237,946		\$243,001

Basis Units: Dollar Amount of Expenditures by benefitting dept
Source:

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Allocation Summary

Dept:19 101-266.000 Administration Legal Counsel

Department	Legal Services	Total
3 101-172.000 Administration	\$1,871	\$1,871
4 101-201.000 Finance	1,846	1,846
5 101-223.000 Audit	183	183
6 101-228.000 Information Services	7,480	7,480
7 101-253.000 Treasurer	2,295	2,295
8 101-265.261 FM Courthouse	1,465	1,465
9 101-265.262 FM Central Dispatch	378	378
10 101-265.263 FM Human Services	928	928
11 101-265.264 FM - MCF	1,089	1,089
12 101-265.265 Facility Management	3,091	3,091
13 101-265.266 FM - Mail/Copy	845	845
14 101-265.268 FM - CMH Clinic	83	83
15 101-265.269 FM - Sheriff/Jail	2,198	2,198
16 101-265.270 FM - Co Svc Bldg	511	511
17 101-265.272 FM - Dumont Complex	223	223
18 101-265.273 FM - Youth Home	210	210
19 101-266.000 Administration Legal Cour	818	818
20 101-270.000 Human Resources	1,865	1,865
21 101-301.316 Courthouse Security	1,273	1,273
23 292-000.000 Child Care	20,106	20,106
24 296-201.000 County Fitness Center	5	5
26 677-087.000 Insurance	3,868	3,868
27 101-101.000 Bd of Commissioners	1,270	1,270
28 101-194.000 Insurance & Bonds	1,440	1,440
29 101-208.000 Employee Other Fringe B	1,380	1,380
30 101-215.000 Clerk	2,909	2,909
31 101-229.000 Record Management	429	429
32 101-233.000 Project Management	1,052	1,052
33 101-243.000 Land Information Services	560	560
34 101-245.000 Remonumentation	359	359
35 101-257.000 Equalization	2,270	2,270
36 101-262.000 Elections	848	848
37 101-265.260 FM Animal Control	168	168
39 101-283.000 Circuit Court	3,359	3,359
40 101-284.000 Circuit Court - Family Divi	2,824	2,824
41 101-286.000 District Court	6,938	6,938
42 101-287.000 Probation - District Court	1,735	1,735
43 101-294.148 Probate Court	2,201	2,201
44 101-294.150 Guardian	171	171
45 101-295.000 Probation - Circuit Court	21	21
46 101-296.000 Pros Attorney	6,493	6,493

**Allegan County, Michigan
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Allocation Summary

Dept:19 101-266.000 Administration Legal Counsel

Department	Legal Services	Total
47 101-298.000 Family Counseling Servic	\$34	\$34
49 101-301.301 Sheriff	21,579	21,579
50 101-301.303 SWET	438	438
51 101-301.305 Secondary Road Patrol	1,255	1,255
52 101-301.314 Reserves	177	177
53 101-301.315 Detective	3,185	3,185
54 101-301.331 Marine	877	877
55 101-301.351 Jail	14,305	14,305
56 101-301.352 Inmate Program	5,050	5,050
57 101-301.426 Emerg Management	622	622
58 101-301.427 LEPC	137	137
59 101-301.430 Animal Control	659	659
60 101-431.000 Livestock Claims	10	10
61 101-441.000 DPW	49	49
62 101-442.000 Drain	1,625	1,625
63 101-445.000 Drains - Public Benefit	352	352
65 101-601.636 Com Disease	3	3
66 101-648.000 Med Examiner	752	752
67 101-689.000 Veterans Relief	624	624
68 101-710.000 Coop Ext	389	389
69 101-711.000 Register of Deeds	1,280	1,280
70 101-728.000 Econ Development	208	208
72 208-751.xxx Parks	1,814	1,814
73 215-290.000 Friend of the Court	6,685	6,685
75 221-601.xxx Health	15,781	15,781
79 226-528.xxx Solid Waste	4,183	4,183
81 245-745.000 Multi Agency Collab Com	25	25
83 252-201.000 Sick/Vacation Liability	0	0
84 254-430.000 Animal Shelter	508	508
85 256-711.000 Register of Deed Automai	182	182
87 260-279.000 Indigent Defense	16,527	16,527
88 261-325.000 Central Dispatch	10,442	10,442
89 263-215.000 Concealed Weapons	255	255
90 264-301.362 Local Corrections Officers	154	154
91 265-301.000 Drug Law Enforcement	143	143
92 266-301.320 Justice Training Fund	50	50
93 269-292.000 Law Library	121	121
95 273-228.000 Technology Contracts	186	186
97 279-276.135 Veterans Treatment Cour	140	140
99 279-276.139 MH Treatment Court	53	53
100 279-276.140 Sobriety Court	234	234

**Allegan County, Michigan
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Allocation Summary

Dept:19 101-266.000 Administration Legal Counsel

Department	Legal Services	Total
102 279-276.151 SSSPP Grant	\$381	\$381
103 279-301.312 HIDTA	27	27
104 279-301.317 FBI CETF	54	54
106 279-301.332 Snowmobile Grant	20	20
107 279-301.335 Highway Safety - OWI	125	125
108 279-301.336 Highway Safety - Seatbelt	4	4
110 279-301.340 Medical Marihuana	230	230
111 279-301.345 First Responder Training	374	374
112 279-301.351 Jail CCAB	170	170
113 279-301.428 Homeland	182	182
116 279-642.000 CESF - COVID19	244	244
117 279-728.000 CBDG -LGES Grant	15	15
119 280-296.228 Victims Rights Grant	717	717
121 287-301.000 Sheriff Contracts	7,012	7,012
122 288-596.676 Bus Services	12,465	12,465
123 288-596.677 Mobility Mgmt	269	269
126 290-663.000 DHHS Board Child welfare	5	5
136 293-689.000 Veterans Relief	872	872
138 298-672.000 Senior Services	10,677	10,677
140 401/466/403 Public Improvement Fund	8,923	8,923
146 661-596.000 Fleet Management	85	85
Total	\$243,001	\$243,001

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Human Resources
Nature and Extent of Service

The Allegan County Human Resources department provides payroll and fringe benefit administration services to County departments and grant programs. Human Resources is responsible for the bi-weekly payroll. The payroll services include preparation of the payroll, maintenance of supporting documentation, tax reporting and disbursement of the checks. This includes recruiting, interviewing, and referring potential candidates for County jobs. In addition, the Human Resources department maintains personnel history records and reviews wage alterations within the payroll system. The costs for these services have been allocated to all departments based on their FTE count for the fiscal year.

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

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

Allegan County, Michigan
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A. Department Costs

Dept:20 101-270.000 Human Resources

Description		Amount	General Admin	Personnel
<hr/>				
Personnel Costs				
Salaries	S1	308,284	0	308,284
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	107,990	0	107,990
Subtotal - Personnel Costs		<hr/> 416,275	0	<hr/> 416,275
Services & Supplies Cost				
Other Contractual Services	S	14,331	0	14,331
Office Supplies	S	1,964	0	1,964
Legal - Court Appt/Other Legal	S	0	0	0
Memberships/subscriptions	S	0	0	0
Contractual Svcs - Employment	S	4,466	0	4,466
Contractual Svcs - Training & Developr	S	10,735	0	10,735
Contractual Svcs - Leadership	S	15,133	0	15,133
Health Services	S	22,351	0	22,351
Travel Expenses - Routine	S	121	0	121
Education/Training - Room/Board	S	868	0	868
Education/Training - Travel	S	125	0	125
Education/Training - Registration	S	2,515	0	2,515
Advertising	S	5,427	0	5,427
Office Equipment & Furniture	S	4,408	0	4,408
Miscellaneous	S	52	0	52
Subtotal - Services & Supplies		<hr/> 82,495	0	<hr/> 82,495
Department Cost Total		498,770	0	498,770
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		498,770	0	498,770
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$498,770		<hr/> <hr/> \$498,770

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:20 101-270.000 Human Resources

Department	First Incoming	Second Incoming	Personnel
1 County Services Building	\$747	\$16	\$763
Subtotal - Building Depreciation	747	16	763
2 Copiers	66	0	66
2 Computers	478	0	478
Subtotal - Equipment Depreciation	544	0	544
3 County Admin	3,932	348	4,280
Subtotal - 101-172.000 Administration	3,932	348	4,280
4 Accounting/Finance	5,033	577	5,611
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	5,299	577	5,876
5 Audit	388	3	391
Subtotal - 101-223.000 Audit	388	3	391
6 Network Services	16,929	1,422	18,350
6 Telephone	1,201	0	1,201
Subtotal - 101-228.000 Information Ser	18,130	1,422	19,552
7 General Fund	3,909	575	4,485
Subtotal - 101-253.000 Treasurer	3,909	575	4,485
13 Mail Service	576	37	613
13 Postage	1,520	0	1,520
13 Copy Central	342	0	342
Subtotal - 101-265.266 FM - Mail/Copy	2,438	37	2,475
16 County Svc Building	9,259	2,219	11,478
Subtotal - 101-265.270 FM - Co Svc BI	9,259	2,219	11,478
19 Legal Services	1,822	43	1,865
Subtotal - 101-266.000 Administration I	1,822	43	1,865
20 Personnel	0	5,728	5,728

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:20 101-270.000 Human Resources

Department	First Incoming	Second Incoming	Personnel
Subtotal - 101-270.000 Human Resour	\$0	\$5,728	\$5,728
24 Health Fitness	0	146	146
Subtotal - 296-201.000 County Fitness	0	146	146
25 Fringe Processing	0	79	79
25 GF Other Fringe	0	464	464
Subtotal - 677.xxx.xxx Fringe Processi	0	543	543
26 General Liability	0	489	489
26 Public Officials Liability	0	1,495	1,495
Subtotal - 677-087.000 Insurance	0	1,984	1,984
Total Incoming	46,468	13,640	60,109
C. Total Allocated		\$558,879	\$558,879
		100.00%	

**Allegan County, Michigan
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Personnel Allocations

Dept:20 101-270.000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.82%	\$4,480	\$0	\$4,480	\$0	\$4,480
4 101-201.000 Finance	7.00	1.47%	8,020	0	8,020	0	8,020
6 101-228.000 Information Services	7.97	1.67%	9,131	0	9,131	0	9,131
7 101-253.000 Treasurer	8.00	1.68%	9,165	0	9,165	0	9,165
8 101-265.261 FM Courthouse	2.15	0.45%	2,463	0	2,463	0	2,463
9 101-265.262 FM Central Dispatch	0.20	0.04%	229	0	229	0	229
10 101-265.263 FM Human Services	1.70	0.36%	1,948	0	1,948	0	1,948
12 101-265.265 Facility Management	9.57	2.01%	10,964	0	10,964	0	10,964
13 101-265.266 FM - Mail/Copy	1.00	0.21%	1,146	0	1,146	0	1,146
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	1,638	0	1,638	0	1,638
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	1,146	0	1,146	0	1,146
19 101-266.000 Administration Legal Cour	1.69	0.36%	1,936	0	1,936	0	1,936
20 101-270.000 Human Resources	5.00	1.05%	5,728	0	5,728	0	5,728
21 101-301.316 Courthouse Security	8.24	1.73%	9,440	0	9,440	264	9,705
27 101-101.000 Bd of Commissioners	5.40	1.13%	6,187	0	6,187	173	6,360
30 101-215.000 Clerk	9.52	2.00%	10,907	0	10,907	305	11,212
31 101-229.000 Record Management	2.00	0.42%	2,291	0	2,291	64	2,355
33 101-243.000 Land Information Services	2.00	0.42%	2,291	0	2,291	64	2,355
35 101-257.000 Equalization	6.00	1.26%	6,874	0	6,874	192	7,066
36 101-262.000 Elections	1.06	0.22%	1,214	0	1,214	34	1,248
37 101-265.260 FM Animal Control	0.10	0.02%	115	0	115	3	118
39 101-283.000 Circuit Court	10.52	2.21%	12,053	0	12,053	337	12,390
40 101-284.000 Circuit Court - Family Divi	4.80	1.01%	5,499	0	5,499	154	5,653
41 101-286.000 District Court	22.84	4.80%	26,167	0	26,167	733	26,900
42 101-287.000 Probation - District Court	5.17	1.09%	5,923	0	5,923	166	6,089
43 101-294.148 Probate Court	4.81	1.01%	5,511	0	5,511	154	5,665
46 101-296.000 Pros Attorney	21.59	4.54%	24,735	0	24,735	692	25,428
49 101-301.301 Sheriff	55.03	11.56%	63,047	0	63,047	1,765	64,812
50 101-301.303 SWET	0.92	0.19%	1,054	0	1,054	30	1,084
51 101-301.305 Secondary Road Patrol	2.80	0.59%	3,208	0	3,208	90	3,298
52 101-301.314 Reserves	1.39	0.29%	1,592	0	1,592	45	1,637
53 101-301.315 Detective	6.81	1.43%	7,802	0	7,802	218	8,020
54 101-301.331 Marine	3.66	0.77%	4,193	0	4,193	117	4,311
55 101-301.351 Jail	43.01	9.04%	49,276	0	49,276	1,379	50,655
56 101-301.352 Inmate Program	5.15	1.08%	5,900	0	5,900	165	6,065
57 101-301.426 Emerg Management	2.01	0.42%	2,303	0	2,303	64	2,367
58 101-301.427 LEPC	1.97	0.41%	2,257	0	2,257	63	2,320
59 101-301.430 Animal Control	2.04	0.43%	2,337	0	2,337	65	2,403
61 101-441.000 DPW	0.20	0.04%	229	0	229	6	236
62 101-442.000 Drain	4.01	0.84%	4,594	0	4,594	129	4,723
67 101-689.000 Veterans Relief	2.20	0.46%	2,520	0	2,520	71	2,591
69 101-711.000 Register of Deeds	4.79	1.01%	5,488	0	5,488	154	5,641

**Allegan County, Michigan
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Personnel Allocations

Dept:20 101-270.000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 208-751.xxx Parks	7.13	1.50%	\$8,169	\$0	\$8,169	\$229	\$8,397
73 215-290.000 Friend of the Court	19.31	4.06%	22,123	0	22,123	619	22,742
75 221-601.xxx Health	35.61	7.48%	40,798	0	40,798	1,142	41,940
87 260-279.000 Indigent Defense	17.27	3.63%	19,786	0	19,786	554	20,340
88 261-325.000 Central Dispatch	22.61	4.75%	25,904	0	25,904	725	26,629
89 263-215.000 Concealed Weapons	1.00	0.21%	1,146	0	1,146	32	1,178
95 273-228.000 Technology Contracts	0.88	0.18%	1,008	0	1,008	28	1,036
102 279-276.151 SSSPP Grant	1.00	0.21%	1,146	0	1,146	32	1,178
106 279-301.332 Snowmobile Grant	0.10	0.02%	115	0	115	3	118
119 280-296.228 Victims Rights Grant	2.75	0.58%	3,151	0	3,151	88	3,239
121 287-301.000 Sheriff Contracts	15.15	3.18%	17,357	0	17,357	486	17,843
122 288-596.676 Bus Services	3.75	0.79%	4,296	0	4,296	120	4,417
123 288-596.677 Mobility Mgmt	1.00	0.21%	1,146	0	1,146	32	1,178
127 292-662.614 Child Care Fund After Car	3.11	0.65%	3,563	0	3,563	100	3,663
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	1,146	0	1,146	32	1,178
130 292-662.656 Child Ccare Fund Admin	4.15	0.87%	4,755	0	4,755	133	4,888
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	3,013	0	3,013	84	3,097
133 292-662.664 Child Care Fund Juv Dete	17.74	3.73%	20,324	0	20,324	569	20,893
134 292-662.665 Child Care Fund Comm P	5.08	1.07%	5,820	0	5,820	163	5,983
135 292-662.666 Child Care Fund Cheever	17.19	3.61%	19,694	0	19,694	551	20,246
136 293-689.000 Veterans Relief	0.85	0.18%	974	0	974	27	1,001
138 298-672.000 Senior Services	4.07	0.86%	4,663	0	4,663	131	4,793
144 620-253.000 Tax Reversn	1.00	0.21%	1,146	0	1,146	32	1,178
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	917	0	917	26	942
146 661-596.000 Fleet Management	0.07	0.01%	80	0	80	2	82
Subtotal	475.91	100.00%	545,239	0	545,239	13,640	558,879
Direct Bills					0		0
Total					\$545,239		\$558,879

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:20 101-270.000 Human Resources

Department	Personnel	Total
3 101-172.000 Administration	\$4,480	\$4,480
4 101-201.000 Finance	8,020	8,020
6 101-228.000 Information Services	9,131	9,131
7 101-253.000 Treasurer	9,165	9,165
8 101-265.261 FM Courthouse	2,463	2,463
9 101-265.262 FM Central Dispatch	229	229
10 101-265.263 FM Human Services	1,948	1,948
12 101-265.265 Facility Management	10,964	10,964
13 101-265.266 FM - Mail/Copy	1,146	1,146
15 101-265.269 FM - Sheriff/Jail	1,638	1,638
16 101-265.270 FM - Co Svc Bldg	1,146	1,146
19 101-266.000 Administration Legal Cour	1,936	1,936
20 101-270.000 Human Resources	5,728	5,728
21 101-301.316 Courthouse Security	9,705	9,705
27 101-101.000 Bd of Commissioners	6,360	6,360
30 101-215.000 Clerk	11,212	11,212
31 101-229.000 Record Management	2,355	2,355
33 101-243.000 Land Information Services	2,355	2,355
35 101-257.000 Equalization	7,066	7,066
36 101-262.000 Elections	1,248	1,248
37 101-265.260 FM Animal Control	118	118
39 101-283.000 Circuit Court	12,390	12,390
40 101-284.000 Circuit Court - Family Divi	5,653	5,653
41 101-286.000 District Court	26,900	26,900
42 101-287.000 Probation - District Court	6,089	6,089
43 101-294.148 Probate Court	5,665	5,665
46 101-296.000 Pros Attorney	25,428	25,428
49 101-301.301 Sheriff	64,812	64,812
50 101-301.303 SWET	1,084	1,084
51 101-301.305 Secondary Road Patrol	3,298	3,298
52 101-301.314 Reserves	1,637	1,637
53 101-301.315 Detective	8,020	8,020
54 101-301.331 Marine	4,311	4,311
55 101-301.351 Jail	50,655	50,655
56 101-301.352 Inmate Program	6,065	6,065
57 101-301.426 Emerg Management	2,367	2,367
58 101-301.427 LEPC	2,320	2,320
59 101-301.430 Animal Control	2,403	2,403
61 101-441.000 DPW	236	236
62 101-442.000 Drain	4,723	4,723
67 101-689.000 Veterans Relief	2,591	2,591

**Allegan County, Michigan
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Allocation Summary

Dept:20 101-270.000 Human Resources

Department	Personnel	Total
69 101-711.000 Register of Deeds	\$5,641	\$5,641
72 208-751.xxx Parks	8,397	8,397
73 215-290.000 Friend of the Court	22,742	22,742
75 221-601.xxx Health	41,940	41,940
87 260-279.000 Indigent Defense	20,340	20,340
88 261-325.000 Central Dispatch	26,629	26,629
89 263-215.000 Concealed Weapons	1,178	1,178
95 273-228.000 Technology Contracts	1,036	1,036
102 279-276.151 SSSPP Grant	1,178	1,178
106 279-301.332 Snowmobile Grant	118	118
119 280-296.228 Victims Rights Grant	3,239	3,239
121 287-301.000 Sheriff Contracts	17,843	17,843
122 288-596.676 Bus Services	4,417	4,417
123 288-596.677 Mobility Mgmt	1,178	1,178
127 292-662.614 Child Care Fund After Cai	3,663	3,663
128 292-662.653 Child Care Fund Diversior	1,178	1,178
130 292-662.656 Child Ccare Fund Admin	4,888	4,888
131 292-662.661 Child Care Fund Food Pre	3,097	3,097
133 292-662.664 Child Care Fund Juv Dete	20,893	20,893
134 292-662.665 Child Care Fund Comm P	5,983	5,983
135 292-662.666 Child Care Fund Cheever	20,246	20,246
136 293-689.000 Veterans Relief	1,001	1,001
138 298-672.000 Senior Services	4,793	4,793
144 620-253.000 Tax Reversn	1,178	1,178
145 639-442.000 Drain Equipment Revolvir	942	942
146 661-596.000 Fleet Management	82	82
Total	\$558,879	\$558,879

Courthouse Security
Nature and Extent of Service

Allegan County pays for Courthouse Security out of general fund activity 101-316. Costs for these services have been allocated to all departments within the Courthouse based on their usable square footage.

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

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

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A. Department Costs

Dept:21 101-301.316 Courthouse Security

Description		Amount	General Admin	Courthouse Security
Personnel Costs				
Salaries	S1	289,633	0	289,633
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	42,179	0	42,179
Subtotal - Personnel Costs		331,812	0	331,812
Services & Supplies Cost				
Other Supplies	S	1,000	0	1,000
Uniform & Accessories	S	7,715	0	7,715
Equipment	S	0	0	0
Subtotal - Services & Supplies		8,715	0	8,715
Department Cost Total		340,526	0	340,526
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		340,526	0	340,526
General Admin Distribution			0	0
Grand Total		\$340,526		\$340,526

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B. Incoming Costs - (Default Spread Expense%)

Dept:21 101-301.316 Courthouse Security

Department	First Incoming	Second Incoming	Courthouse Security
1 Courthouse Building	\$12,152	\$20	\$12,172
Subtotal - Building Depreciation	12,152	20	12,172
2 Copiers	108	0	108
2 Computers	788	0	788
2 Courthouse	468	0	468
Subtotal - Equipment Depreciation	1,365	0	1,365
3 County Admin	2,684	238	2,922
Subtotal - 101-172.000 Administration	2,684	238	2,922
4 Accounting/Finance	3,679	422	4,101
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	3,945	422	4,367
5 Audit	265	2	267
Subtotal - 101-223.000 Audit	265	2	267
6 Network Services	27,898	2,343	30,241
6 Telephone	1,980	0	1,980
Subtotal - 101-228.000 Information Ser	29,878	2,343	32,222
7 General Fund	2,858	420	3,278
Subtotal - 101-253.000 Treasurer	2,858	420	3,278
8 Courthouse	23,908	14,542	38,450
Subtotal - 101-265.261 FM Courthouse	23,908	14,542	38,450
13 Copy Central	563	0	563
Subtotal - 101-265.266 FM - Mail/Copy	563	0	563
19 Legal Services	1,244	30	1,273
Subtotal - 101-266.000 Administration I	1,244	30	1,273
20 Personnel	9,440	264	9,705

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:21 101-301.316 Courthouse Security

Department	First Incoming	Second Incoming	Courthouse Security
Subtotal - 101-270.000 Human Resour	\$9,440	\$264	\$9,705
21 Courthouse Security	0	23,902	23,902
Subtotal - 101-301.316 Courthouse Se	0	23,902	23,902
24 Health Fitness	0	240	240
Subtotal - 296-201.000 County Fitness	0	240	240
25 Fringe Processing	0	130	130
25 GF Other Fringe	0	765	765
Subtotal - 677.xxx.xxx Fringe Processi	0	895	895
26 General Liability	0	334	334
26 Public Officials Liability	0	2,463	2,463
Subtotal - 677-087.000 Insurance	0	2,797	2,797
Total Incoming	88,303	46,115	134,418
C. Total Allocated		\$474,944	\$474,944
			100.00%

**Allegan County, Michigan
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Courthouse Security Allocations

Dept:21 101-301.316 Courthouse Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	1,600	3.09%	\$13,270	\$0	\$13,270	\$0	\$13,270
7 101-253.000 Treasurer	2,836	5.48%	23,521	0	23,521	0	23,521
12 101-265.265 Facility Management	2,981	5.77%	24,723	0	24,723	0	24,723
21 101-301.316 Courthouse Security	2,882	5.57%	23,902	0	23,902	0	23,902
27 101-101.000 Bd of Commissioners	14	0.03%	116	0	116	16	132
30 101-215.000 Clerk	4,591	8.88%	38,076	0	38,076	5,113	43,189
39 101-283.000 Circuit Court	9,835	19.02%	81,568	0	81,568	10,953	92,521
40 101-284.000 Circuit Court - Family Divi	5,363	10.37%	44,479	0	44,479	5,973	50,451
41 101-286.000 District Court	4,701	9.09%	38,988	0	38,988	5,235	44,224
42 101-287.000 Probation - District Court	3,232	6.25%	26,805	0	26,805	3,599	30,404
43 101-294.148 Probate Court	2,260	4.37%	18,744	0	18,744	2,517	21,260
45 101-295.000 Probation - Circuit Court	528	1.02%	4,379	0	4,379	588	4,967
46 101-296.000 Pros Attorney	4,964	9.60%	41,169	0	41,169	5,528	46,698
62 101-442.000 Drain	1,784	3.45%	14,796	0	14,796	1,987	16,783
69 101-711.000 Register of Deeds	641	1.24%	5,316	0	5,316	714	6,030
73 215-290.000 Friend of the Court	3,494	6.76%	28,978	0	28,978	3,891	32,869
Subtotal	51,706	100.00%	428,829	0	428,829	46,115	474,944
Direct Bills					0		0
Total					\$428,829		\$474,944

Basis Units: Usable Square Footage
Source: Building Floorplans

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Allocation Summary

Dept:21 101-301.316 Courthouse Security

Department	Courthouse Security	Total
6 101-228.000 Information Services	\$13,270	\$13,270
7 101-253.000 Treasurer	23,521	23,521
12 101-265.265 Facility Management	24,723	24,723
21 101-301.316 Courthouse Security	23,902	23,902
27 101-101.000 Bd of Commissioners	132	132
30 101-215.000 Clerk	43,189	43,189
39 101-283.000 Circuit Court	92,521	92,521
40 101-284.000 Circuit Court - Family Divi	50,451	50,451
41 101-286.000 District Court	44,224	44,224
42 101-287.000 Probation - District Court	30,404	30,404
43 101-294.148 Probate Court	21,260	21,260
45 101-295.000 Probation - Circuit Court	4,967	4,967
46 101-296.000 Pros Attorney	46,698	46,698
62 101-442.000 Drain	16,783	16,783
69 101-711.000 Register of Deeds	6,030	6,030
73 215-290.000 Friend of the Court	32,869	32,869
Total	\$474,944	\$474,944

279 Grants
Nature and Extent of Service

Allegan County accounts for a range of grants in general ledger fund 279. Incoming costs from central service departments for services such as accounting has been allocated to the specific grant activities based on the number of expenditures transactions for each activity.

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

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

Allegan County, Michigan
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A. Department Costs

Dept:22 279-000.000 Grants

Description		Amount	General Admin	Grants Indirect
<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

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:22 279-000.000 Grants

Department	First Incoming	Second Incoming	Grants Indirect
4 Cost Plan	\$265	\$0	\$265
Subtotal - 101-201.000 Finance	265	0	265
Total Incoming	265	0	265
C. Total Allocated		\$265	\$265
		100.12%	

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Grants Indirect Allocations

Dept:22 279-000.000 Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 279-276.135 Veterans Treatment Cour	39	4.77%	\$13	\$0	\$13	\$0	\$13
99 279-276.139 MH Treatment Court	38	4.65%	12	0	12	0	12
100 279-276.140 Sobriety Court	31	3.79%	10	0	10	0	10
102 279-276.151 SSSPP Grant	253	30.93%	82	0	82	0	82
103 279-301.312 HIDTA	64	7.82%	21	0	21	0	21
104 279-301.317 FBI CETF	102	12.47%	33	0	33	0	33
106 279-301.332 Snowmobile Grant	52	6.36%	17	0	17	0	17
107 279-301.335 Highway Saftey - OWI	137	16.75%	44	0	44	0	44
108 279-301.336 Highway Safety - Seatbelt	17	2.08%	6	0	6	0	6
110 279-301.340 Medical Marihuana	13	1.59%	4	0	4	0	4
111 279-301.345 First Responder Training	11	1.34%	4	0	4	0	4
112 279-301.351 Jail CCAB	54	6.60%	18	0	18	0	18
113 279-301.428 Homeland	3	0.37%	1	0	1	0	1
116 279-642.000 CESF - COVID19	3	0.37%	1	0	1	0	1
117 279-728.000 CBDG -LGES Grant	1	0.12%	0	0	0	0	0
Subtotal	818	100.00%	265	0	265	0	265
Direct Bills					0		0
Total					\$265		\$265

Basis Units: Number of Expenditure Transactions by Grant

Source: Financial Statements

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:22 279-000.000 Grants

Department	Grants Indirect	Total
97 279-276.135 Veterans Treatment Cour	\$13	\$13
99 279-276.139 MH Treatment Court	12	12
100 279-276.140 Sobriety Court	10	10
102 279-276.151 SSSPP Grant	82	82
103 279-301.312 HIDTA	21	21
104 279-301.317 FBI CETF	33	33
106 279-301.332 Snowmobile Grant	17	17
107 279-301.335 Highway Saftey - OWI	44	44
108 279-301.336 Highway Safety - Seatbelt	6	6
110 279-301.340 Medical Marihuana	4	4
111 279-301.345 First Responder Training	4	4
112 279-301.351 Jail CCAB	18	18
113 279-301.428 Homeland	1	1
116 279-642.000 CESF - COVID19	1	1
117 279-728.000 CBDG -LGES Grant	0	0
Total	\$265	\$265

292.1 Child Care Programs
Nature and Extent of Service

Allegan County accounts for a range of child care activities in general ledger fund 292.1. Incoming costs from central service departments for services such as accounting have been allocated to the specific child care activities based on the dollar amount of expenditures for each program.

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

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

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2023
8/1/2024

A. Department Costs

Dept:23 292-000.000 Child Care

Description		Amount	General Admin	Indirect
<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/> 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	<hr/> <hr/> \$0

Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:23 292-000.000 Child Care

Department	First Incoming	Second Incoming	Indirect
3 County Admin	\$42,382	\$3,753	\$46,135
Subtotal - 101-172.000 Administration	42,382	3,753	46,135
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	265	0	265
5 Audit	4,184	28	4,212
Subtotal - 101-223.000 Audit	4,184	28	4,212
19 Legal Services	19,639	467	20,106
Subtotal - 101-266.000 Administration I	19,639	467	20,106
26 General Liability	0	5,275	5,275
Subtotal - 677-087.000 Insurance	0	5,275	5,275
Total Incoming	66,470	9,524	75,993
C. Total Allocated		\$75,993	\$75,993
			100.00%

**Allegan County, Michigan
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Indirect Allocations

Dept:23 292-000.000 Child Care

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 292-662.614 Child Care Fund After Cai	421,588.64	7.75%	\$5,153	\$0	\$5,153	\$738	\$5,892
128 292-662.653 Child Care Fund Diversior	97,922.18	1.80%	1,197	0	1,197	171	1,368
129 292-662.654 Child Care Fund Outreact	127,999.92	2.35%	1,565	0	1,565	224	1,789
130 292-662.656 Child Ccare Fund Admin	945,506.59	17.39%	11,557	0	11,557	1,656	13,213
131 292-662.661 Child Care Fund Food Pre	291,769.92	5.37%	3,566	0	3,566	511	4,077
132 292-662.662 Child Care Fund Foster C	287,731.44	5.29%	3,517	0	3,517	504	4,021
133 292-662.664 Child Care Fund Juv Dete	1,395,621.98	25.66%	17,059	0	17,059	2,444	19,503
134 292-662.665 Child Care Fund Comm P	510,957.69	9.40%	6,246	0	6,246	895	7,140
135 292-662.666 Child Care Fund Cheever	1,358,894.50	24.99%	16,610	0	16,610	2,380	18,990
Subtotal	5,437,992.86	100.00%	66,470	0	66,470	9,524	75,993
Direct Bills					0		0
Total					\$66,470		\$75,993

Basis Units: Dollar Amount of Expenditures Administered by Program

Source: Financial Statements

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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Allocation Summary

Dept:23 292-000.000 Child Care

Department	Indirect	Total
127 292-662.614 Child Care Fund After Cai	\$5,892	\$5,892
128 292-662.653 Child Care Fund Diversior	1,368	1,368
129 292-662.654 Child Care Fund Outreact	1,789	1,789
130 292-662.656 Child Ccare Fund Admin	13,213	13,213
131 292-662.661 Child Care Fund Food Pre	4,077	4,077
132 292-662.662 Child Care Fund Foster C	4,021	4,021
133 292-662.664 Child Care Fund Juv Dete	19,503	19,503
134 292-662.665 Child Care Fund Comm P	7,140	7,140
135 292-662.666 Child Care Fund Cheever	18,990	18,990
Total	\$75,993	\$75,993

Allegan County, Michigan
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County Fitness Center
Nature and Extent of Service

Allegan County provides a range of benefits for County personnel, including a fitness center for the use of County employees. The costs associated with the fitness center have allocated to all County departments based on their number of FTEs for the fiscal year.

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

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

Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan

FY 2023
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A. Department Costs

Dept:24 296-201.000 County Fitness Center

Description		Amount	General Admin	Health Fitness
<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

Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:24 296-201.000 County Fitness Center

Department	First Incoming	Second Incoming	Health Fitness
1 Human Services Building	\$3,341	\$13	\$3,354
Subtotal - Building Depreciation	3,341	13	3,354
3 County Admin	10	1	10
Subtotal - 101-172.000 Administration	10	1	10
4 Accounting/Finance	44	5	49
4 Cost Plan	265	0	265
Subtotal - 101-201.000 Finance	309	5	314
5 Audit	1	0	1
Subtotal - 101-223.000 Audit	1	0	1
7 Non-General Fund	468	61	528
Subtotal - 101-253.000 Treasurer	468	61	528
10 Human Services Building	9,751	6,399	16,150
Subtotal - 101-265.263 FM Human Ser	9,751	6,399	16,150
19 Legal Services	4	0	5
Subtotal - 101-266.000 Administration I	4	0	5
26 General Liability	0	1	1
Subtotal - 677-087.000 Insurance	0	1	1
Total Incoming	13,884	6,480	20,364
C. Total Allocated		\$20,364	\$20,364
			100.00%

Allegan County, Michigan
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Health Fitness Allocations

Dept:24 296-201.000 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.82%	\$114	\$0	\$114	\$0	\$114
4 101-201.000 Finance	7.00	1.47%	204	0	204	0	204
6 101-228.000 Information Services	7.97	1.67%	233	0	233	0	233
7 101-253.000 Treasurer	8.00	1.68%	233	0	233	0	233
8 101-265.261 FM Courthouse	2.15	0.45%	63	0	63	0	63
9 101-265.262 FM Central Dispatch	0.20	0.04%	6	0	6	0	6
10 101-265.263 FM Human Services	1.70	0.36%	50	0	50	0	50
12 101-265.265 Facility Management	9.57	2.01%	279	0	279	0	279
13 101-265.266 FM - Mail/Copy	1.00	0.21%	29	0	29	0	29
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	42	0	42	0	42
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	29	0	29	0	29
19 101-266.000 Administration Legal Cour	1.69	0.36%	49	0	49	0	49
20 101-270.000 Human Resources	5.00	1.05%	146	0	146	0	146
21 101-301.316 Courthouse Security	8.24	1.73%	240	0	240	0	240
27 101-101.000 Bd of Commissioners	5.40	1.13%	158	0	158	84	241
30 101-215.000 Clerk	9.52	2.00%	278	0	278	148	426
31 101-229.000 Record Management	2.00	0.42%	58	0	58	31	89
33 101-243.000 Land Information Services	2.00	0.42%	58	0	58	31	89
35 101-257.000 Equalization	6.00	1.26%	175	0	175	93	268
36 101-262.000 Elections	1.06	0.22%	31	0	31	16	47
37 101-265.260 FM Animal Control	0.10	0.02%	3	0	3	2	4
39 101-283.000 Circuit Court	10.52	2.21%	307	0	307	163	470
40 101-284.000 Circuit Court - Family Divi	4.80	1.01%	140	0	140	75	215
41 101-286.000 District Court	22.84	4.80%	666	0	666	355	1,021
42 101-287.000 Probation - District Court	5.17	1.09%	151	0	151	80	231
43 101-294.148 Probate Court	4.81	1.01%	140	0	140	75	215
46 101-296.000 Pros Attorney	21.59	4.54%	630	0	630	335	965
49 101-301.301 Sheriff	55.03	11.56%	1,605	0	1,605	855	2,460
50 101-301.303 SWET	0.92	0.19%	27	0	27	14	41
51 101-301.305 Secondary Road Patrol	2.80	0.59%	82	0	82	44	125
52 101-301.314 Reserves	1.39	0.29%	41	0	41	22	62
53 101-301.315 Detective	6.81	1.43%	199	0	199	106	304
54 101-301.331 Marine	3.66	0.77%	107	0	107	57	164
55 101-301.351 Jail	43.01	9.04%	1,255	0	1,255	668	1,923
56 101-301.352 Inmate Program	5.15	1.08%	150	0	150	80	230
57 101-301.426 Emerg Management	2.01	0.42%	59	0	59	31	90
58 101-301.427 LEPC	1.97	0.41%	57	0	57	31	88
59 101-301.430 Animal Control	2.04	0.43%	60	0	60	32	91
61 101-441.000 DPW	0.20	0.04%	6	0	6	3	9
62 101-442.000 Drain	4.01	0.84%	117	0	117	62	179
67 101-689.000 Veterans Relief	2.20	0.46%	64	0	64	34	98
69 101-711.000 Register of Deeds	4.79	1.01%	140	0	140	74	214

Allegan County, Michigan
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Health Fitness Allocations

Dept:24 296-201.000 County Fitness Center

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 208-751.xxx Parks	7.13	1.50%	\$208	\$0	\$208	\$111	\$319
73 215-290.000 Friend of the Court	19.31	4.06%	563	0	563	300	863
75 221-601.xxx Health	35.61	7.48%	1,039	0	1,039	553	1,592
87 260-279.000 Indigent Defense	17.27	3.63%	504	0	504	268	772
88 261-325.000 Central Dispatch	22.61	4.75%	660	0	660	351	1,011
89 263-215.000 Concealed Weapons	1.00	0.21%	29	0	29	16	45
95 273-228.000 Technology Contracts	0.88	0.18%	26	0	26	14	39
102 279-276.151 SSSPP Grant	1.00	0.21%	29	0	29	16	45
106 279-301.332 Snowmobile Grant	0.10	0.02%	3	0	3	2	4
119 280-296.228 Victims Rights Grant	2.75	0.58%	80	0	80	43	123
121 287-301.000 Sheriff Contracts	15.15	3.18%	442	0	442	235	677
122 288-596.676 Bus Services	3.75	0.79%	109	0	109	58	168
123 288-596.677 Mobility Mgmt	1.00	0.21%	29	0	29	16	45
127 292-662.614 Child Care Fund After Car	3.11	0.65%	91	0	91	48	139
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	29	0	29	16	45
130 292-662.656 Child Ccare Fund Admin	4.15	0.87%	121	0	121	64	186
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	77	0	77	41	118
133 292-662.664 Child Care Fund Juv Dete	17.74	3.73%	518	0	518	276	793
134 292-662.665 Child Care Fund Comm P	5.08	1.07%	148	0	148	79	227
135 292-662.666 Child Care Fund Cheever	17.19	3.61%	501	0	501	267	769
136 293-689.000 Veterans Relief	0.85	0.18%	25	0	25	13	38
138 298-672.000 Senior Services	4.07	0.86%	119	0	119	63	182
144 620-253.000 Tax Reversn	1.00	0.21%	29	0	29	16	45
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	23	0	23	12	36
146 661-596.000 Fleet Management	0.07	0.01%	2	0	2	1	3
Subtotal	475.91	100.00%	13,884	0	13,884	6,480	20,364
Direct Bills					0		0
Total					\$13,884		\$20,364

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

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8/1/2024

Allocation Summary

Dept:24 296-201.000 County Fitness Center

Department	Health Fitness	Total
3 101-172.000 Administration	\$114	\$114
4 101-201.000 Finance	204	204
6 101-228.000 Information Services	233	233
7 101-253.000 Treasurer	233	233
8 101-265.261 FM Courthouse	63	63
9 101-265.262 FM Central Dispatch	6	6
10 101-265.263 FM Human Services	50	50
12 101-265.265 Facility Management	279	279
13 101-265.266 FM - Mail/Copy	29	29
15 101-265.269 FM - Sheriff/Jail	42	42
16 101-265.270 FM - Co Svc Bldg	29	29
19 101-266.000 Administration Legal Cour	49	49
20 101-270.000 Human Resources	146	146
21 101-301.316 Courthouse Security	240	240
27 101-101.000 Bd of Commissioners	241	241
30 101-215.000 Clerk	426	426
31 101-229.000 Record Management	89	89
33 101-243.000 Land Information Services	89	89
35 101-257.000 Equalization	268	268
36 101-262.000 Elections	47	47
37 101-265.260 FM Animal Control	4	4
39 101-283.000 Circuit Court	470	470
40 101-284.000 Circuit Court - Family Divi	215	215
41 101-286.000 District Court	1,021	1,021
42 101-287.000 Probation - District Court	231	231
43 101-294.148 Probate Court	215	215
46 101-296.000 Pros Attorney	965	965
49 101-301.301 Sheriff	2,460	2,460
50 101-301.303 SWET	41	41
51 101-301.305 Secondary Road Patrol	125	125
52 101-301.314 Reserves	62	62
53 101-301.315 Detective	304	304
54 101-301.331 Marine	164	164
55 101-301.351 Jail	1,923	1,923
56 101-301.352 Inmate Program	230	230
57 101-301.426 Emerg Management	90	90
58 101-301.427 LEPC	88	88
59 101-301.430 Animal Control	91	91
61 101-441.000 DPW	9	9
62 101-442.000 Drain	179	179
67 101-689.000 Veterans Relief	98	98

**Allegan County, Michigan
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Allocation Summary

Dept:24 296-201.000 County Fitness Center

Department	Health Fitness	Total
69 101-711.000 Register of Deeds	\$214	\$214
72 208-751.xxx Parks	319	319
73 215-290.000 Friend of the Court	863	863
75 221-601.xxx Health	1,592	1,592
87 260-279.000 Indigent Defense	772	772
88 261-325.000 Central Dispatch	1,011	1,011
89 263-215.000 Concealed Weapons	45	45
95 273-228.000 Technology Contracts	39	39
102 279-276.151 SSSPP Grant	45	45
106 279-301.332 Snowmobile Grant	4	4
119 280-296.228 Victims Rights Grant	123	123
121 287-301.000 Sheriff Contracts	677	677
122 288-596.676 Bus Services	168	168
123 288-596.677 Mobility Mgmt	45	45
127 292-662.614 Child Care Fund After Cai	139	139
128 292-662.653 Child Care Fund Diversior	45	45
130 292-662.656 Child Ccare Fund Admin	186	186
131 292-662.661 Child Care Fund Food Pre	118	118
133 292-662.664 Child Care Fund Juv Dete	793	793
134 292-662.665 Child Care Fund Comm P	227	227
135 292-662.666 Child Care Fund Cheever	769	769
136 293-689.000 Veterans Relief	38	38
138 298-672.000 Senior Services	182	182
144 620-253.000 Tax Reversn	45	45
145 639-442.000 Drain Equipment Revolvir	36	36
146 661-596.000 Fleet Management	3	3
Total	<u>\$20,364</u>	<u>\$20,364</u>

**Fringe Processing
Nature and Extent of Service**

Allegan County provides a range of benefits for County personnel, including group health care coverage, social security, workman's compensation, unemployment compensation insurance, life insurance and other mandatory benefits.

- **Fringe Processing** – Health care coverage, social security, workman's compensation and life insurance have been charged directly to each department. Incoming costs from central service departments for services such as accounting for the processing of fringe benefits have been allocated to all departments based on their FTE count for the fiscal year.
- **General Fund Fringes** – The cost of unemployment coverage for general fund employees has been identified and allocated to all general fund departments based on their FTE count for the year.

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

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

**Allegan County, Michigan
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A. Department Costs

Dept:25 677.xxx.xxx Fringe Processing

Description		Amount	General Admin	Fringe Processing	GF Other Fringe
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Unemployment Compensation (1010-8 P)		26,977	0	0	26,977
Subtotal - Services & Supplies		26,977	0	0	26,977
Department Cost Total		26,977	0	0	26,977
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		26,977	0	0	26,977
General Admin Distribution			0	0	0
Grand Total		\$26,977		\$0	\$26,977

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Custom%)

Dept:25 677.xxx.xxx Fringe Processing

Department	First Incoming	Second Incoming	Fringe Processing	GF Other Fringe
4 Accounting/Finance	\$3,974	\$456	\$4,430	\$0
4 Cost Plan	531	0	531	0
Subtotal - 101-201.000 Finance	4,505	456	4,961	0
7 Non-General Fund	3,083	401	3,484	0
Subtotal - 101-253.000 Treasurer	3,083	401	3,484	0
Total Incoming	7,588	857	8,445	0
C. Total Allocated		\$35,422	\$8,445	\$26,977
			23.84%	76.16%

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Fringe Processing Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.81%	\$62	\$0	\$62	\$0	\$62
4 101-201.000 Finance	7.00	1.45%	110	0	110	0	110
6 101-228.000 Information Services	7.97	1.65%	126	0	126	0	126
7 101-253.000 Treasurer	8.00	1.66%	126	0	126	0	126
8 101-265.261 FM Courthouse	2.15	0.45%	34	0	34	0	34
9 101-265.262 FM Central Dispatch	0.20	0.04%	3	0	3	0	3
10 101-265.263 FM Human Services	1.70	0.35%	27	0	27	0	27
12 101-265.265 Facility Management	9.57	1.99%	151	0	151	0	151
13 101-265.266 FM - Mail/Copy	1.00	0.21%	16	0	16	0	16
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	23	0	23	0	23
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	16	0	16	0	16
19 101-266.000 Administration Legal Cour	1.69	0.35%	27	0	27	0	27
20 101-270.000 Human Resources	5.00	1.04%	79	0	79	0	79
21 101-301.316 Courthouse Security	8.24	1.71%	130	0	130	0	130
27 101-101.000 Bd of Commissioners	5.40	1.12%	85	0	85	11	96
30 101-215.000 Clerk	9.52	1.98%	150	0	150	19	169
31 101-229.000 Record Management	2.00	0.42%	32	0	32	4	36
32 101-233.000 Project Management	3.58	0.74%	56	0	56	7	64
33 101-243.000 Land Information Services	2.00	0.42%	32	0	32	4	36
35 101-257.000 Equalization	6.00	1.25%	95	0	95	12	107
36 101-262.000 Elections	1.06	0.22%	17	0	17	2	19
37 101-265.260 FM Animal Control	0.10	0.02%	2	0	2	0	2
39 101-283.000 Circuit Court	10.52	2.18%	166	0	166	21	187
40 101-284.000 Circuit Court - Family Divi	4.80	1.00%	76	0	76	10	85
41 101-286.000 District Court	22.84	4.74%	360	0	360	46	406
42 101-287.000 Probation - District Court	5.17	1.07%	81	0	81	10	92
43 101-294.148 Probate Court	4.81	1.00%	76	0	76	10	86
46 101-296.000 Pros Attorney	21.59	4.48%	340	0	340	44	384
49 101-301.301 Sheriff	54.99	11.41%	866	0	866	111	978
50 101-301.303 SWET	0.92	0.19%	14	0	14	2	16
51 101-301.305 Secondary Road Patrol	2.80	0.58%	44	0	44	6	50
52 101-301.314 Reserves	1.39	0.29%	22	0	22	3	25
53 101-301.315 Detective	6.81	1.41%	107	0	107	14	121
54 101-301.331 Marine	3.66	0.76%	58	0	58	7	65
55 101-301.351 Jail	43.01	8.93%	677	0	677	87	765
56 101-301.352 Inmate Program	5.15	1.07%	81	0	81	10	92
57 101-301.426 Emerg Management	2.01	0.42%	32	0	32	4	36
58 101-301.427 LEPC	1.97	0.41%	31	0	31	4	35
59 101-301.430 Animal Control	2.04	0.42%	32	0	32	4	36
61 101-441.000 DPW	0.20	0.04%	3	0	3	0	4
62 101-442.000 Drain	4.01	0.83%	63	0	63	8	71
67 101-689.000 Veterans Relief	2.20	0.46%	35	0	35	4	39

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Fringe Processing Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 101-711.000 Register of Deeds	4.79	0.99%	\$75	\$0	\$75	\$10	\$85
70 101-728.000 Econ Development	0.02	0.00%	0	0	0	0	0
72 208-751.xxx Parks	7.13	1.48%	112	0	112	14	127
73 215-290.000 Friend of the Court	19.31	4.01%	304	0	304	39	343
75 221-601.xxx Health	35.61	7.39%	561	0	561	72	633
84 254-430.000 Animal Shelter	1.51	0.31%	24	0	24	3	27
87 260-279.000 Indigent Defense	17.27	3.58%	272	0	272	35	307
88 261-325.000 Central Dispatch	22.61	4.69%	356	0	356	46	402
89 263-215.000 Concealed Weapons	1.00	0.21%	16	0	16	2	18
90 264-301.362 Local Corrections Officers	0.18	0.04%	3	0	3	0	3
95 273-228.000 Technology Contracts	0.88	0.18%	14	0	14	2	16
102 279-276.151 SSSPP Grant	1.00	0.21%	16	0	16	2	18
103 279-301.312 HIDTA	0.08	0.02%	1	0	1	0	1
104 279-301.317 FBI CETF	0.12	0.02%	2	0	2	0	2
106 279-301.332 Snowmobile Grant	0.10	0.02%	2	0	2	0	2
108 279-301.336 Highway Safety - Seatbelt	0.30	0.06%	5	0	5	1	5
109 279-301.337 CMH Tobacco	0.01	0.00%	0	0	0	0	0
119 280-296.228 Victims Rights Grant	2.75	0.57%	43	0	43	6	49
121 287-301.000 Sheriff Contracts	15.15	3.14%	239	0	239	31	269
122 288-596.676 Bus Services	3.75	0.78%	59	0	59	8	67
123 288-596.677 Mobility Mgmt	1.00	0.21%	16	0	16	2	18
126 290-663.000 DHHS Board Child welfar	0.04	0.01%	1	0	1	0	1
127 292-662.614 Child Care Fund After Cai	3.11	0.65%	49	0	49	6	55
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	16	0	16	2	18
130 292-662.656 Child Ccare Fund Admin	4.15	0.86%	65	0	65	8	74
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	41	0	41	5	47
133 292-662.664 Child Care Fund Juv Dete	17.74	3.68%	279	0	279	36	315
134 292-662.665 Child Care Fund Comm P	5.08	1.05%	80	0	80	10	90
135 292-662.666 Child Care Fund Cheever	17.19	3.57%	271	0	271	35	306
136 293-689.000 Veterans Relief	0.85	0.18%	13	0	13	2	15
138 298-672.000 Senior Services	4.07	0.84%	64	0	64	8	72
140 401/466/403 Public Improvement Fund	0.06	0.01%	1	0	1	0	1
144 620-253.000 Tax Reversn	1.00	0.21%	16	0	16	2	18
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	13	0	13	2	14
146 661-596.000 Fleet Management	0.07	0.01%	1	0	1	0	1

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Fringe Processing Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	481.77	100.00%	7,588	0	7,588	857	8,445
Direct Bills					0		0
Total					\$7,588		\$8,445

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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GF Other Fringe Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	1.35%	\$363	\$0	\$363	\$0	\$363
4 101-201.000 Finance	7.00	2.41%	650	0	650	0	650
6 101-228.000 Information Services	7.97	2.74%	740	0	740	0	740
7 101-253.000 Treasurer	8.00	2.75%	742	0	742	0	742
8 101-265.261 FM Courthouse	2.15	0.74%	200	0	200	0	200
9 101-265.262 FM Central Dispatch	0.20	0.07%	19	0	19	0	19
10 101-265.263 FM Human Services	1.70	0.58%	158	0	158	0	158
12 101-265.265 Facility Management	9.57	3.29%	888	0	888	0	888
13 101-265.266 FM - Mail/Copy	1.00	0.34%	93	0	93	0	93
15 101-265.269 FM - Sheriff/Jail	1.43	0.49%	133	0	133	0	133
16 101-265.270 FM - Co Svc Bldg	1.00	0.34%	93	0	93	0	93
19 101-266.000 Administration Legal Cour	1.69	0.58%	157	0	157	0	157
20 101-270.000 Human Resources	5.00	1.72%	464	0	464	0	464
21 101-301.316 Courthouse Security	8.24	2.83%	765	0	765	0	765
27 101-101.000 Bd of Commissioners	5.40	1.86%	501	0	501	0	501
30 101-215.000 Clerk	9.52	3.28%	884	0	884	0	884
31 101-229.000 Record Management	2.00	0.69%	186	0	186	0	186
33 101-243.000 Land Information Services	2.00	0.69%	186	0	186	0	186
35 101-257.000 Equalization	6.00	2.06%	557	0	557	0	557
36 101-262.000 Elections	1.06	0.36%	98	0	98	0	98
37 101-265.260 FM Animal Control	0.10	0.03%	9	0	9	0	9
39 101-283.000 Circuit Court	10.52	3.62%	976	0	976	0	976
40 101-284.000 Circuit Court - Family Divi	4.80	1.65%	445	0	445	0	445
41 101-286.000 District Court	22.84	7.86%	2,120	0	2,120	0	2,120
42 101-287.000 Probation - District Court	5.17	1.78%	480	0	480	0	480
43 101-294.148 Probate Court	4.81	1.65%	446	0	446	0	446
46 101-296.000 Pros Attorney	21.59	7.43%	2,004	0	2,004	0	2,004
49 101-301.301 Sheriff	55.03	18.93%	5,107	0	5,107	0	5,107
50 101-301.303 SWET	0.92	0.32%	85	0	85	0	85
51 101-301.305 Secondary Road Patrol	2.80	0.96%	260	0	260	0	260
52 101-301.314 Reserves	1.39	0.48%	129	0	129	0	129
53 101-301.315 Detective	6.81	2.34%	632	0	632	0	632
54 101-301.331 Marine	3.66	1.26%	340	0	340	0	340
55 101-301.351 Jail	43.01	14.80%	3,992	0	3,992	0	3,992
56 101-301.352 Inmate Program	5.15	1.77%	478	0	478	0	478
57 101-301.426 Emerg Management	2.01	0.69%	187	0	187	0	187
58 101-301.427 LEPC	1.97	0.68%	183	0	183	0	183
59 101-301.430 Animal Control	2.04	0.70%	189	0	189	0	189
61 101-441.000 DPW	0.20	0.07%	19	0	19	0	19
62 101-442.000 Drain	4.01	1.38%	372	0	372	0	372
67 101-689.000 Veterans Relief	2.20	0.76%	204	0	204	0	204
69 101-711.000 Register of Deeds	4.79	1.65%	445	0	445	0	445

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GF Other Fringe Allocations

Dept:25 677.xxx.xxx Fringe Processing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 101-728.000 Econ Development	0.02	0.01%	\$2	\$0	\$2	\$0	\$2
Subtotal	290.68	100.00%	26,977	0	26,977	0	26,977
Direct Bills					0		0
Total					\$26,977		\$26,977

Basis Units: FTE Count
Source: Payroll Data

**Allegan County, Michigan
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Allocation Summary

Dept:25 677.xxx.xxx Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
3 101-172.000 Administration	\$62	\$363	\$424
4 101-201.000 Finance	110	650	760
6 101-228.000 Information Services	126	740	865
7 101-253.000 Treasurer	126	742	868
8 101-265.261 FM Courthouse	34	200	233
9 101-265.262 FM Central Dispatch	3	19	22
10 101-265.263 FM Human Services	27	158	185
12 101-265.265 Facility Management	151	888	1,039
13 101-265.266 FM - Mail/Copy	16	93	109
15 101-265.269 FM - Sheriff/Jail	23	133	155
16 101-265.270 FM - Co Svc Bldg	16	93	109
19 101-266.000 Administration Legal Cour	27	157	183
20 101-270.000 Human Resources	79	464	543
21 101-301.316 Courthouse Security	130	765	895
27 101-101.000 Bd of Commissioners	96	501	597
30 101-215.000 Clerk	169	884	1,053
31 101-229.000 Record Management	36	186	221
32 101-233.000 Project Management	64	0	64
33 101-243.000 Land Information Services	36	186	221
35 101-257.000 Equalization	107	557	664
36 101-262.000 Elections	19	98	117
37 101-265.260 FM Animal Control	2	9	11
39 101-283.000 Circuit Court	187	976	1,163
40 101-284.000 Circuit Court - Family Divi	85	445	531
41 101-286.000 District Court	406	2,120	2,526
42 101-287.000 Probation - District Court	92	480	572
43 101-294.148 Probate Court	86	446	532
46 101-296.000 Pros Attorney	384	2,004	2,387
49 101-301.301 Sheriff	978	5,107	6,085
50 101-301.303 SWET	16	85	102
51 101-301.305 Secondary Road Patrol	50	260	310
52 101-301.314 Reserves	25	129	154
53 101-301.315 Detective	121	632	753
54 101-301.331 Marine	65	340	405
55 101-301.351 Jail	765	3,992	4,756
56 101-301.352 Inmate Program	92	478	570
57 101-301.426 Emerg Management	36	187	222
58 101-301.427 LEPC	35	183	218
59 101-301.430 Animal Control	36	189	226
61 101-441.000 DPW	4	19	22
62 101-442.000 Drain	71	372	443

**Allegan County, Michigan
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Allocation Summary

Dept:25 677.xxx.xxx Fringe Processing

Department	Fringe Processing	GF Other Fringe	Total
67 101-689.000 Veterans Relief	\$39	\$204	\$243
69 101-711.000 Register of Deeds	85	445	530
70 101-728.000 Econ Development	0	2	2
72 208-751.xxx Parks	127	0	127
73 215-290.000 Friend of the Court	343	0	343
75 221-601.xxx Health	633	0	633
84 254-430.000 Animal Shelter	27	0	27
87 260-279.000 Indigent Defense	307	0	307
88 261-325.000 Central Dispatch	402	0	402
89 263-215.000 Concealed Weapons	18	0	18
90 264-301.362 Local Corrections Officers	3	0	3
95 273-228.000 Technology Contracts	16	0	16
102 279-276.151 SSSPP Grant	18	0	18
103 279-301.312 HIDTA	1	0	1
104 279-301.317 FBI CETF	2	0	2
106 279-301.332 Snowmobile Grant	2	0	2
108 279-301.336 Highway Safety - Seatbelt	5	0	5
109 279-301.337 CMH Tobacco	0	0	0
119 280-296.228 Victims Rights Grant	49	0	49
121 287-301.000 Sheriff Contracts	269	0	269
122 288-596.676 Bus Services	67	0	67
123 288-596.677 Mobility Mgmt	18	0	18
126 290-663.000 DHHS Board Child welfar	1	0	1
127 292-662.614 Child Care Fund After Car	55	0	55
128 292-662.653 Child Care Fund Diversior	18	0	18
130 292-662.656 Child Ccare Fund Admin	74	0	74
131 292-662.661 Child Care Fund Food Pre	47	0	47
133 292-662.664 Child Care Fund Juv Dete	315	0	315
134 292-662.665 Child Care Fund Comm P	90	0	90
135 292-662.666 Child Care Fund Cheever	306	0	306
136 293-689.000 Veterans Relief	15	0	15
138 298-672.000 Senior Services	72	0	72
140 401/466/403 Public Improvement Fund	1	0	1
144 620-253.000 Tax Reversn	18	0	18
145 639-442.000 Drain Equipment Revolvir	14	0	14
146 661-596.000 Fleet Management	1	0	1
Total	\$8,445	\$26,977	\$35,422

Insurance
Nature and Extent of Service

Allegan County acquires a broad range of insurance coverage to protect itself from financial losses as a result of claims against the County's resources. Allegan County is insured with the Michigan Municipal Risk Management Authority, which is a self-insured association organized under the laws of the State of Michigan. Coverage includes property, liability and vehicle insurance. For plan purposes, the cost of the coverage has been functionalized as follows:

- **Property Insurance** – The costs for property insurance has been allocated to each building based on their insured value.
- **General Liability** – The costs for general liability insurance has been allocated to all departments based on their audited expenditures for the fiscal year.
- **Law Enforcement Liability** – The costs for law enforcement liability insurance has been allocated directly to the Sheriff's department.
- **Public Officials Liability** – The costs for public official's liability insurance has been allocated to all departments based on their FTE count for the year.
- **Auto Insurance** – The costs for auto insurance has been allocated to all benefitting departments based on the number of vehicles assigned to each.

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

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

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A. Department Costs

Dept:26 677-087.000 Insurance

Description		Amount	General Admin	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability
Personnel Costs								
Salaries	S	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>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Liability Ins	P	1,034,231	0	280,277	56,366	339,124	139,932	218,533
Subtotal - Services & Supplies		1,034,231	0	280,277	56,366	339,124	139,932	218,533
Department Cost Total		1,034,231	0	280,277	56,366	339,124	139,932	218,533
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		1,034,231	0	280,277	56,366	339,124	139,932	218,533
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$1,034,231		\$280,277	\$56,366	\$339,124	\$139,932	\$218,533

**Allegan County, Michigan
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B. Incoming Costs - (Default Spread Expense%)

Dept:26 677-087.000 Insurance

Department	First Incoming	Second Incoming	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability
3 County Admin	\$8,153	\$722	\$2,405	\$484	\$2,910	\$1,201	\$1,875
Subtotal - 101-172.000 Administration	8,153	722	2,405	484	2,910	1,201	1,875
4 Accounting/Finance	109	13	33	7	40	16	26
4 Cost Plan	1,327	0	359	72	435	179	280
Subtotal - 101-201.000 Finance	1,436	13	392	79	475	196	306
5 Audit	805	5	220	44	266	110	171
Subtotal - 101-223.000 Audit	805	5	220	44	266	110	171
7 Non-General Fund	3,113	405	953	192	1,153	476	743
Subtotal - 101-253.000 Treasurer	3,113	405	953	192	1,153	476	743
19 Legal Services	3,778	90	1,048	211	1,268	523	817
Subtotal - 101-266.000 Administration I	3,778	90	1,048	211	1,268	523	817
Total Incoming	17,284	1,235	5,018	1,009	6,072	2,506	3,913
C. Total Allocated		\$1,052,750	\$285,295	\$57,375	\$345,197	\$142,437	\$222,446
			27.10%	5.45%	32.79%	13.53%	21.13%

**Allegan County, Michigan
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Property Insurance Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265.261 FM Courthouse	35,666,966	22.24%	\$63,380	\$0	\$63,380	\$0	\$63,380
9 101-265.262 FM Central Dispatch	9,168,470	5.72%	16,292	0	16,292	0	16,292
10 101-265.263 FM Human Services	20,095,154	12.53%	35,709	0	35,709	0	35,709
11 101-265.264 FM - MCF	15,865,575	9.89%	28,193	0	28,193	0	28,193
12 101-265.265 Facility Management	175,486	0.11%	312	0	312	0	312
14 101-265.268 FM - CMH Clinic	2,199,774	1.37%	3,909	0	3,909	0	3,909
15 101-265.269 FM - Sheriff/Jail	55,794,616	34.79%	99,146	0	99,146	0	99,146
16 101-265.270 FM - Co Svc Bldg	8,629,633	5.38%	15,335	0	15,335	0	15,335
18 101-265.273 FM - Youth Home	6,254,582	3.90%	11,114	0	11,114	0	11,114
37 101-265.260 FM Animal Control	1,381,096	0.86%	2,454	0	2,454	71	2,525
72 208-751.xxx Parks	1,420,923	0.89%	2,525	0	2,525	73	2,598
122 288-596.676 Bus Services	3,709,393	2.31%	6,592	0	6,592	191	6,782
Subtotal	160,361,668	100.00%	284,961	0	284,961	335	285,295
Direct Bills					0		0
Total					\$284,961		\$285,295

Basis Units: Insured Values by Facility
Source: MMRMA Renewal Application

**Allegan County, Michigan
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General Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	512,157	0.88%	\$502	\$0	\$502	\$0	\$502
4 101-201.000 Finance	505,261	0.87%	496	0	496	0	496
5 101-223.000 Audit	50,000	0.09%	49	0	49	0	49
6 101-228.000 Information Services	2,047,890	3.51%	2,009	0	2,009	0	2,009
7 101-253.000 Treasurer	628,204	1.08%	616	0	616	0	616
8 101-265.261 FM Courthouse	401,170	0.69%	394	0	394	0	394
9 101-265.262 FM Central Dispatch	103,606	0.18%	102	0	102	0	102
10 101-265.263 FM Human Services	253,936	0.43%	249	0	249	0	249
11 101-265.264 FM - MCF	298,212	0.51%	293	0	293	0	293
12 101-265.265 Facility Management	846,206	1.45%	830	0	830	0	830
13 101-265.266 FM - Mail/Copy	231,266	0.40%	227	0	227	0	227
14 101-265.268 FM - CMH Clinic	22,809	0.04%	22	0	22	0	22
15 101-265.269 FM - Sheriff/Jail	601,742	1.03%	590	0	590	0	590
16 101-265.270 FM - Co Svc Bldg	139,994	0.24%	137	0	137	0	137
17 101-265.272 FM - Dumont Complex	60,935	0.10%	60	0	60	0	60
18 101-265.273 FM - Youth Home	57,505	0.10%	56	0	56	0	56
19 101-266.000 Administration Legal Cour	223,845	0.38%	220	0	220	0	220
20 101-270.000 Human Resources	498,770	0.85%	489	0	489	0	489
21 101-301.316 Courthouse Security	340,526	0.58%	334	0	334	0	334
23 292-000.000 Child Care	5,376,453	9.20%	5,275	0	5,275	0	5,275
24 296-201.000 County Fitness Center	1,207	0.00%	1	0	1	0	1
27 101-101.000 Bd of Commissioners	339,629	0.58%	333	0	333	1	334
28 101-194.000 Insurance & Bonds	385,000	0.66%	378	0	378	1	378
29 101-208.000 Employee Other Fringe B	368,980	0.63%	362	0	362	1	363
30 101-215.000 Clerk	777,953	1.33%	763	0	763	1	764
31 101-229.000 Record Management	114,820	0.20%	113	0	113	0	113
32 101-233.000 Project Management	281,301	0.48%	276	0	276	0	276
33 101-243.000 Land Information Services	149,764	0.26%	147	0	147	0	147
34 101-245.000 Remonumentation	95,929	0.16%	94	0	94	0	94
35 101-257.000 Equalization	606,980	1.04%	596	0	596	1	596
36 101-262.000 Elections	226,724	0.39%	222	0	222	0	223
37 101-265.260 FM Animal Control	44,876	0.08%	44	0	44	0	44
39 101-283.000 Circuit Court	898,319	1.54%	881	0	881	1	883
40 101-284.000 Circuit Court - Family Divi	755,167	1.29%	741	0	741	1	742
41 101-286.000 District Court	1,855,309	3.18%	1,820	0	1,820	3	1,823
42 101-287.000 Probation - District Court	463,866	0.79%	455	0	455	1	456
43 101-294.148 Probate Court	588,589	1.01%	577	0	577	1	578
44 101-294.150 Guardian	45,644	0.08%	45	0	45	0	45
45 101-295.000 Probation - Circuit Court	5,705	0.01%	6	0	6	0	6
46 101-296.000 Pros Attorney	1,736,279	2.97%	1,704	0	1,704	3	1,706
47 101-298.000 Family Counseling Servic	9,000	0.02%	9	0	9	0	9
49 101-301.301 Sheriff	5,770,448	9.88%	5,662	0	5,662	9	5,670

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General Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 101-301.303 SWET	117,192	0.20%	\$115	\$0	\$115	\$0	\$115
51 101-301.305 Secondary Road Patrol	335,478	0.57%	329	0	329	0	330
52 101-301.314 Reserves	47,373	0.08%	46	0	46	0	47
53 101-301.315 Detective	851,798	1.46%	836	0	836	1	837
54 101-301.331 Marine	234,532	0.40%	230	0	230	0	230
55 101-301.351 Jail	3,825,172	6.55%	3,753	0	3,753	6	3,759
56 101-301.352 Inmate Program	1,350,506	2.31%	1,325	0	1,325	2	1,327
57 101-301.426 Emerg Management	166,392	0.28%	163	0	163	0	164
58 101-301.427 LEPC	36,623	0.06%	36	0	36	0	36
59 101-301.430 Animal Control	176,213	0.30%	173	0	173	0	173
60 101-431.000 Livestock Claims	2,607	0.00%	3	0	3	0	3
61 101-441.000 DPW	12,977	0.02%	13	0	13	0	13
62 101-442.000 Drain	434,594	0.74%	426	0	426	1	427
63 101-445.000 Drains - Public Benefit	94,045	0.16%	92	0	92	0	92
65 101-601.636 Com Disease	787	0.00%	1	0	1	0	1
66 101-648.000 Med Examiner	201,123	0.34%	197	0	197	0	198
67 101-689.000 Veterans Relief	166,732	0.29%	164	0	164	0	164
68 101-710.000 Coop Ext	103,946	0.18%	102	0	102	0	102
69 101-711.000 Register of Deeds	342,322	0.59%	336	0	336	1	336
70 101-728.000 Econ Development	55,525	0.10%	54	0	54	0	55
72 208-751.xxx Parks	485,125	0.83%	476	0	476	1	477
73 215-290.000 Friend of the Court	1,787,694	3.06%	1,754	0	1,754	3	1,757
75 221-601.xxx Health	4,219,829	7.22%	4,140	0	4,140	6	4,147
79 226-528.xxx Solid Waste	1,118,640	1.92%	1,098	0	1,098	2	1,099
81 245-745.000 Multi Agency Collab Com	6,708	0.01%	7	0	7	0	7
83 252-201.000 Sick/Vacation Liability	1	0.00%	0	0	0	0	0
84 254-430.000 Animal Shelter	135,744	0.23%	133	0	133	0	133
85 256-711.000 Register of Deed Automat	48,538	0.08%	48	0	48	0	48
87 260-279.000 Indigent Defense	4,419,466	7.57%	4,336	0	4,336	7	4,343
89 263-215.000 Concealed Weapons	68,150	0.12%	67	0	67	0	67
90 264-301.362 Local Corrections Officers	41,241	0.07%	40	0	40	0	41
93 269-292.000 Law Library	32,356	0.06%	32	0	32	0	32
95 273-228.000 Technology Contracts	49,620	0.08%	49	0	49	0	49
97 279-276.135 Veterans Treatment Cour	37,342	0.06%	37	0	37	0	37
99 279-276.139 MH Treatment Court	14,258	0.02%	14	0	14	0	14
100 279-276.140 Sobriety Court	62,636	0.11%	61	0	61	0	62
102 279-276.151 SSSPP Grant	101,916	0.17%	100	0	100	0	100
103 279-301.312 HIDTA	7,333	0.01%	7	0	7	0	7
104 279-301.317 FBI CETF	14,333	0.02%	14	0	14	0	14
106 279-301.332 Snowmobile Grant	5,288	0.01%	5	0	5	0	5
107 279-301.335 Highway Safety - OWI	33,408	0.06%	33	0	33	0	33
108 279-301.336 Highway Safety - Seatbel	1,157	0.00%	1	0	1	0	1

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General Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 279-301.340 Medical Marihuana	61,513	0.11%	\$60	\$0	\$60	\$0	\$60
111 279-301.345 First Responder Training	100,000	0.17%	98	0	98	0	98
112 279-301.351 Jail CCAB	45,345	0.08%	44	0	44	0	45
113 279-301.428 Homeland	48,609	0.08%	48	0	48	0	48
116 279-642.000 CESF - COVID19	65,335	0.11%	64	0	64	0	64
117 279-728.000 CBDG -LGES Grant	4,000	0.01%	4	0	4	0	4
119 280-296.228 Victims Rights Grant	191,812	0.33%	188	0	188	0	188
121 287-301.000 Sheriff Contracts	1,874,951	3.21%	1,840	0	1,840	3	1,842
122 288-596.676 Bus Services	3,333,284	5.71%	3,270	0	3,270	5	3,275
123 288-596.677 Mobility Mgmt	72,041	0.12%	71	0	71	0	71
126 290-663.000 DHHS Board Child welfar	1,433	0.00%	1	0	1	0	1
136 293-689.000 Veterans Relief	233,071	0.40%	229	0	229	0	229
140 401/466/403 Public Improvement Fund	2,386,179	4.09%	2,341	0	2,341	4	2,345
146 661-596.000 Fleet Management	22,863	0.04%	22	0	22	0	22
Subtotal	58,409,132	100.00%	57,308	0	57,308	67	57,375
Direct Bills					0		0
Total					\$57,308		\$57,375

Basis Units: Dollar Amount of Expenditures by benefitting dept
Source: Annual Audit

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Law Enforcement Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 101-301.301 Sheriff	100	100.00%	\$344,792	\$0	\$344,792	\$405	\$345,197
Subtotal	100	100.00%	344,792	0	344,792	405	345,197
Direct Bills					0		0
Total					\$344,792		\$345,197

Basis Units: Direct to Sheriff
Source:

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Public Officials Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-172.000 Administration	3.91	0.82%	\$1,169	\$0	\$1,169	\$0	\$1,169
4 101-201.000 Finance	7.00	1.47%	2,093	0	2,093	0	2,093
6 101-228.000 Information Services	7.97	1.67%	2,383	0	2,383	0	2,383
7 101-253.000 Treasurer	8.00	1.68%	2,392	0	2,392	0	2,392
8 101-265.261 FM Courthouse	2.15	0.45%	643	0	643	0	643
9 101-265.262 FM Central Dispatch	0.20	0.04%	60	0	60	0	60
10 101-265.263 FM Human Services	1.70	0.36%	508	0	508	0	508
12 101-265.265 Facility Management	9.57	2.01%	2,861	0	2,861	0	2,861
13 101-265.266 FM - Mail/Copy	1.00	0.21%	299	0	299	0	299
15 101-265.269 FM - Sheriff/Jail	1.43	0.30%	427	0	427	0	427
16 101-265.270 FM - Co Svc Bldg	1.00	0.21%	299	0	299	0	299
19 101-266.000 Administration Legal Cour	1.69	0.36%	505	0	505	0	505
20 101-270.000 Human Resources	5.00	1.05%	1,495	0	1,495	0	1,495
21 101-301.316 Courthouse Security	8.24	1.73%	2,463	0	2,463	0	2,463
27 101-101.000 Bd of Commissioners	5.40	1.13%	1,614	0	1,614	2	1,616
30 101-215.000 Clerk	9.52	2.00%	2,846	0	2,846	4	2,850
31 101-229.000 Record Management	2.00	0.42%	598	0	598	1	599
33 101-243.000 Land Information Services	2.00	0.42%	598	0	598	1	599
35 101-257.000 Equalization	6.00	1.26%	1,794	0	1,794	2	1,796
36 101-262.000 Elections	1.06	0.22%	317	0	317	0	317
37 101-265.260 FM Animal Control	0.10	0.02%	30	0	30	0	30
39 101-283.000 Circuit Court	10.52	2.21%	3,145	0	3,145	4	3,149
40 101-284.000 Circuit Court - Family Divi	4.80	1.01%	1,435	0	1,435	2	1,437
41 101-286.000 District Court	22.84	4.80%	6,828	0	6,828	9	6,837
42 101-287.000 Probation - District Court	5.17	1.09%	1,546	0	1,546	2	1,548
43 101-294.148 Probate Court	4.81	1.01%	1,438	0	1,438	2	1,440
46 101-296.000 Pros Attorney	21.59	4.54%	6,454	0	6,454	9	6,463
49 101-301.301 Sheriff	55.03	11.56%	16,451	0	16,451	22	16,473
50 101-301.303 SWET	0.92	0.19%	275	0	275	0	275
51 101-301.305 Secondary Road Patrol	2.80	0.59%	837	0	837	1	838
52 101-301.314 Reserves	1.39	0.29%	416	0	416	1	416
53 101-301.315 Detective	6.81	1.43%	2,036	0	2,036	3	2,039
54 101-301.331 Marine	3.66	0.77%	1,094	0	1,094	1	1,096
55 101-301.351 Jail	43.01	9.04%	12,858	0	12,858	17	12,875
56 101-301.352 Inmate Program	5.15	1.08%	1,540	0	1,540	2	1,542
57 101-301.426 Emerg Management	2.01	0.42%	601	0	601	1	602
58 101-301.427 LEPC	1.97	0.41%	589	0	589	1	590
59 101-301.430 Animal Control	2.04	0.43%	610	0	610	1	611
61 101-441.000 DPW	0.20	0.04%	60	0	60	0	60
62 101-442.000 Drain	4.01	0.84%	1,199	0	1,199	2	1,200
67 101-689.000 Veterans Relief	2.20	0.46%	658	0	658	1	659
69 101-711.000 Register of Deeds	4.79	1.01%	1,432	0	1,432	2	1,434

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Public Officials Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 208-751.xxx Parks	7.13	1.50%	\$2,131	\$0	\$2,131	\$3	\$2,134
73 215-290.000 Friend of the Court	19.31	4.06%	5,773	0	5,773	8	5,780
75 221-601.xxx Health	35.61	7.48%	10,645	0	10,645	14	10,660
87 260-279.000 Indigent Defense	17.27	3.63%	5,163	0	5,163	7	5,170
88 261-325.000 Central Dispatch	22.61	4.75%	6,759	0	6,759	9	6,768
89 263-215.000 Concealed Weapons	1.00	0.21%	299	0	299	0	299
95 273-228.000 Technology Contracts	0.88	0.18%	263	0	263	0	263
102 279-276.151 SSSPP Grant	1.00	0.21%	299	0	299	0	299
106 279-301.332 Snowmobile Grant	0.10	0.02%	30	0	30	0	30
119 280-296.228 Victims Rights Grant	2.75	0.58%	822	0	822	1	823
121 287-301.000 Sheriff Contracts	15.15	3.18%	4,529	0	4,529	6	4,535
122 288-596.676 Bus Services	3.75	0.79%	1,121	0	1,121	2	1,123
123 288-596.677 Mobility Mgmt	1.00	0.21%	299	0	299	0	299
127 292-662.614 Child Care Fund After Car	3.11	0.65%	930	0	930	1	931
128 292-662.653 Child Care Fund Diversior	1.00	0.21%	299	0	299	0	299
130 292-662.656 Child Ccare Fund Admin	4.15	0.87%	1,241	0	1,241	2	1,242
131 292-662.661 Child Care Fund Food Pre	2.63	0.55%	786	0	786	1	787
133 292-662.664 Child Care Fund Juv Dete	17.74	3.73%	5,303	0	5,303	7	5,310
134 292-662.665 Child Care Fund Comm P	5.08	1.07%	1,519	0	1,519	2	1,521
135 292-662.666 Child Care Fund Cheever	17.19	3.61%	5,139	0	5,139	7	5,146
136 293-689.000 Veterans Relief	0.85	0.18%	254	0	254	0	254
138 298-672.000 Senior Services	4.07	0.86%	1,217	0	1,217	2	1,218
144 620-253.000 Tax Reversn	1.00	0.21%	299	0	299	0	299
145 639-442.000 Drain Equipment Revolvir	0.80	0.17%	239	0	239	0	239
146 661-596.000 Fleet Management	0.07	0.01%	21	0	21	0	21
Subtotal	475.91	100.00%	142,270	0	142,270	167	142,437
Direct Bills					0		0
Total					\$142,270		\$142,437

Basis Units: FTE Count
Source: Payroll Data

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Auto Liability Allocations

Dept:26 677-087.000 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228.000 Information Services	2.00	1.20%	\$2,677	\$0	\$2,677	\$0	\$2,677
12 101-265.265 Facility Management	9.00	5.42%	12,046	0	12,046	0	12,046
35 101-257.000 Equalization	1.50	0.90%	2,008	0	2,008	3	2,010
49 101-301.301 Sheriff	77.00	46.39%	103,062	0	103,062	130	103,191
57 101-301.426 Emerg Management	3.00	1.81%	4,015	0	4,015	5	4,020
62 101-442.000 Drain	3.00	1.81%	4,015	0	4,015	5	4,020
72 208-751.xxx Parks	7.00	4.22%	9,369	0	9,369	12	9,381
73 215-290.000 Friend of the Court	1.00	0.60%	1,338	0	1,338	2	1,340
75 221-601.xxx Health	9.00	5.42%	12,046	0	12,046	15	12,061
87 260-279.000 Indigent Defense	2.00	1.20%	2,677	0	2,677	3	2,680
120 286-000.000 Wayland Township	2.00	1.20%	2,677	0	2,677	3	2,680
121 287-301.000 Sheriff Contracts	3.00	1.81%	4,015	0	4,015	5	4,020
122 288-596.676 Bus Services	29.00	17.47%	38,815	0	38,815	49	38,864
127 292-662.614 Child Care Fund After Cai	3.00	1.81%	4,015	0	4,015	5	4,020
134 292-662.665 Child Care Fund Comm P	4.00	2.41%	5,354	0	5,354	7	5,361
135 292-662.666 Child Care Fund Cheever	3.00	1.81%	4,015	0	4,015	5	4,020
141 512-671.000 MCF	1.00	0.60%	1,338	0	1,338	2	1,340
146 661-596.000 Fleet Management	6.50	3.92%	8,700	0	8,700	11	8,711
Subtotal	166.00	100.00%	222,185	0	222,185	261	222,446
Direct Bills					0		0
Total					\$222,185		\$222,446

Basis Units: Number of Insured Vehicles assigned by dept
Source: Vehicle Listing - MMRMA Report - Treasurer

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Allocation Summary

Dept:26 677-087.000 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
3 101-172.000 Administration	\$0	\$502	\$0	\$1,169	\$0	\$1,671
4 101-201.000 Finance	0	496	0	2,093	0	2,588
5 101-223.000 Audit	0	49	0	0	0	49
6 101-228.000 Information Services	0	2,009	0	2,383	2,677	7,069
7 101-253.000 Treasurer	0	616	0	2,392	0	3,008
8 101-265.261 FM Courthouse	63,380	394	0	643	0	64,416
9 101-265.262 FM Central Dispatch	16,292	102	0	60	0	16,454
10 101-265.263 FM Human Services	35,709	249	0	508	0	36,466
11 101-265.264 FM - MCF	28,193	293	0	0	0	28,486
12 101-265.265 Facility Management	312	830	0	2,861	12,046	16,049
13 101-265.266 FM - Mail/Copy	0	227	0	299	0	526
14 101-265.268 FM - CMH Clinic	3,909	22	0	0	0	3,931
15 101-265.269 FM - Sheriff/Jail	99,146	590	0	427	0	100,164
16 101-265.270 FM - Co Svc Bldg	15,335	137	0	299	0	15,771
17 101-265.272 FM - Dumont Complex	0	60	0	0	0	60
18 101-265.273 FM - Youth Home	11,114	56	0	0	0	11,171
19 101-266.000 Administration Legal Cour	0	220	0	505	0	725
20 101-270.000 Human Resources	0	489	0	1,495	0	1,984
21 101-301.316 Courthouse Security	0	334	0	2,463	0	2,797
23 292-000.000 Child Care	0	5,275	0	0	0	5,275
24 296-201.000 County Fitness Center	0	1	0	0	0	1
27 101-101.000 Bd of Commissioners	0	334	0	1,616	0	1,950
28 101-194.000 Insurance & Bonds	0	378	0	0	0	378
29 101-208.000 Employee Other Fringe B	0	363	0	0	0	363
30 101-215.000 Clerk	0	764	0	2,850	0	3,614
31 101-229.000 Record Management	0	113	0	599	0	712
32 101-233.000 Project Management	0	276	0	0	0	276
33 101-243.000 Land Information Services	0	147	0	599	0	746
34 101-245.000 Remonumentation	0	94	0	0	0	94
35 101-257.000 Equalization	0	596	0	1,796	2,010	4,403
36 101-262.000 Elections	0	223	0	317	0	540
37 101-265.260 FM Animal Control	2,525	44	0	30	0	2,599
39 101-283.000 Circuit Court	0	883	0	3,149	0	4,032
40 101-284.000 Circuit Court - Family Divi	0	742	0	1,437	0	2,179
41 101-286.000 District Court	0	1,823	0	6,837	0	8,660
42 101-287.000 Probation - District Court	0	456	0	1,548	0	2,003
43 101-294.148 Probate Court	0	578	0	1,440	0	2,018
44 101-294.150 Guardian	0	45	0	0	0	45
45 101-295.000 Probation - Circuit Court	0	6	0	0	0	6
46 101-296.000 Pros Attorney	0	1,706	0	6,463	0	8,169
47 101-298.000 Family Counseling Servic	0	9	0	0	0	9

**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:26 677-087.000 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
49 101-301.301 Sheriff	\$0	\$5,670	\$345,197	\$16,473	\$103,191	\$470,531
50 101-301.303 SWET	0	115	0	275	0	391
51 101-301.305 Secondary Road Patrol	0	330	0	838	0	1,168
52 101-301.314 Reserves	0	47	0	416	0	463
53 101-301.315 Detective	0	837	0	2,039	0	2,876
54 101-301.331 Marine	0	230	0	1,096	0	1,326
55 101-301.351 Jail	0	3,759	0	12,875	0	16,633
56 101-301.352 Inmate Program	0	1,327	0	1,542	0	2,869
57 101-301.426 Emerg Management	0	164	0	602	4,020	4,786
58 101-301.427 LEPC	0	36	0	590	0	626
59 101-301.430 Animal Control	0	173	0	611	0	784
60 101-431.000 Livestock Claims	0	3	0	0	0	3
61 101-441.000 DPW	0	13	0	60	0	73
62 101-442.000 Drain	0	427	0	1,200	4,020	5,648
63 101-445.000 Drains - Public Benefit	0	92	0	0	0	92
65 101-601.636 Com Disease	0	1	0	0	0	1
66 101-648.000 Med Examiner	0	198	0	0	0	198
67 101-689.000 Veterans Relief	0	164	0	659	0	822
68 101-710.000 Coop Ext	0	102	0	0	0	102
69 101-711.000 Register of Deeds	0	336	0	1,434	0	1,770
70 101-728.000 Econ Development	0	55	0	0	0	55
72 208-751.xxx Parks	2,598	477	0	2,134	9,381	14,590
73 215-290.000 Friend of the Court	0	1,757	0	5,780	1,340	8,877
75 221-601.xxx Health	0	4,147	0	10,660	12,061	26,867
79 226-528.xxx Solid Waste	0	1,099	0	0	0	1,099
81 245-745.000 Multi Agency Collab Comi	0	7	0	0	0	7
83 252-201.000 Sick/Vacation Liability	0	0	0	0	0	0
84 254-430.000 Animal Shelter	0	133	0	0	0	133
85 256-711.000 Register of Deed Automai	0	48	0	0	0	48
87 260-279.000 Indigent Defense	0	4,343	0	5,170	2,680	12,193
88 261-325.000 Central Dispatch	0	0	0	6,768	0	6,768
89 263-215.000 Concealed Weapons	0	67	0	299	0	366
90 264-301.362 Local Corrections Officers	0	41	0	0	0	41
93 269-292.000 Law Library	0	32	0	0	0	32
95 273-228.000 Technology Contracts	0	49	0	263	0	312
97 279-276.135 Veterans Treatment Cour	0	37	0	0	0	37
99 279-276.139 MH Treatment Court	0	14	0	0	0	14
100 279-276.140 Sobriety Court	0	62	0	0	0	62
102 279-276.151 SSSPP Grant	0	100	0	299	0	399
103 279-301.312 HIDTA	0	7	0	0	0	7
104 279-301.317 FBI CETF	0	14	0	0	0	14

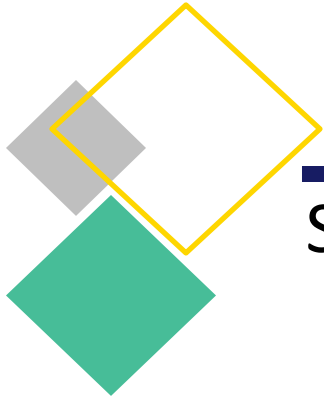
**Allegan County, Michigan
2 CFR, Part 200 Cost Allocation Plan**

FY 2023
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Allocation Summary

Dept:26 677-087.000 Insurance

Department	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
106 279-301.332 Snowmobile Grant	\$0	\$5	\$0	\$30	\$0	\$35
107 279-301.335 Highway Saftey - OWI	0	33	0	0	0	33
108 279-301.336 Highway Safety - Seatbelt	0	1	0	0	0	1
110 279-301.340 Medical Marihuana	0	60	0	0	0	60
111 279-301.345 First Responder Training	0	98	0	0	0	98
112 279-301.351 Jail CCAB	0	45	0	0	0	45
113 279-301.428 Homeland	0	48	0	0	0	48
116 279-642.000 CESF - COVID19	0	64	0	0	0	64
117 279-728.000 CBDG -LGES Grant	0	4	0	0	0	4
119 280-296.228 Victims Rights Grant	0	188	0	823	0	1,012
120 286-000.000 Wayland Township	0	0	0	0	2,680	2,680
121 287-301.000 Sheriff Contracts	0	1,842	0	4,535	4,020	10,398
122 288-596.676 Bus Services	6,782	3,275	0	1,123	38,864	50,044
123 288-596.677 Mobility Mgmt	0	71	0	299	0	370
126 290-663.000 DHHS Board Child welfar	0	1	0	0	0	1
127 292-662.614 Child Care Fund After Cai	0	0	0	931	4,020	4,951
128 292-662.653 Child Care Fund Diversior	0	0	0	299	0	299
130 292-662.656 Child Ccare Fund Admin	0	0	0	1,242	0	1,242
131 292-662.661 Child Care Fund Food Pre	0	0	0	787	0	787
133 292-662.664 Child Care Fund Juv Dete	0	0	0	5,310	0	5,310
134 292-662.665 Child Care Fund Comm P	0	0	0	1,521	5,361	6,881
135 292-662.666 Child Care Fund Cheever	0	0	0	5,146	4,020	9,166
136 293-689.000 Veterans Relief	0	229	0	254	0	483
138 298-672.000 Senior Services	0	0	0	1,218	0	1,218
140 401/466/403 Public Improvement Fund	0	2,345	0	0	0	2,345
141 512-671.000 MCF	0	0	0	0	1,340	1,340
144 620-253.000 Tax Reversn	0	0	0	299	0	299
145 639-442.000 Drain Equipment Revolvir	0	0	0	239	0	239
146 661-596.000 Fleet Management	0	22	0	21	8,711	8,754
Total	\$285,295	\$57,375	\$345,197	\$142,437	\$222,446	\$1,052,750



Section 6: Internal Service Funds Reconciliation

Allegan County, Michigan
Internal Service Funds
Year Ending December 31, 2023

	6770 Self- Insurance	6612 Fleet Management	Total Internal Service Funds
Operating Revenue			
Charges for Services	\$ 6,088,915	\$ -	\$ 6,088,915
Other revenue	287,928	11,429	299,357
Total Operating Revenue	<u>6,376,843</u>	<u>11,429</u>	<u>6,388,272</u>
Operating Expenses			
Expenses	6,793,784	22,863	6,816,647
Depreciation	-	-	-
Total Operating Expenses	<u>6,793,784</u>	<u>22,863</u>	<u>6,816,647</u>
Operating Income (Loss)	(416,941)	(11,434)	(428,375)
Non-operating revenues (expenses)			
Investment earnings	719	-	719
Interest expenses	-	11,500	11,500
Income (Loss) before transfers	<u>(416,222)</u>	<u>66</u>	<u>(416,156)</u>
Transfers			
Transfers In (Out)	-	-	-
Change in net position	(416,222)	66	(416,156)
Net assets, beginning of the year	<u>3,928,909</u>	<u>132</u>	<u>3,929,041</u>
Net assets end of the year	3,512,687	198	3,512,885
A-87 Adjustments			
Current Year Adjustments	-	-	-
Adjusted Net Assets	<u>3,512,687</u>	<u>198</u>	<u>3,512,885</u>
Sixty days reserve	1,116,786	3,758	1,120,545
Available months reserve	0.52	0.01	0.52
monthly expense	566,149	1,905	568,054
monthly available assets	292,724	17	292,740

Allegan County
Combining Statement of Net Position
Internal Service Funds
December 31, 2023

	Internal Service		
	677 Self- Insurance	661 Fleet Management	Total Internal Service Funds
ASSETS			
<i>Current Assets</i>			
Cash and pooled investments	\$ 3,930,129	\$ 278	\$ 3,930,407
Accounts receivable	3,319	--	3,319
Prepays	877,355	--	877,355
Total Assets	4,810,803	278	4,811,081
LIABILITIES			
<i>Current Liabilities</i>			
Accounts payable	6,263	--	6,263
Accrued liabilities	1,291,853	80	1,291,933
Total Liabilities	1,298,116	80	1,298,196
NET POSITION			
<i>Unrestricted</i>	3,512,687	198	3,512,885
Total Net Position	\$ 3,512,687	\$ 198	\$ 3,512,885

Allegan County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	Internal Service		
	677 Self- Insurance	661 Fleet Management	Total Internal Service Funds
Operating Revenues			
Charges for services	\$ 6,088,915	\$ --	\$ 6,088,915
Other revenues	287,928	11,429	299,357
<i>Total Operating Revenues</i>	6,376,843	11,429	6,388,272
Operating Expenses			
Administrative expense	--	22,863	22,863
Insurance and employee benefits expense	6,793,784	--	6,793,784
<i>Total Operating Expenses</i>	6,793,784	22,863	6,816,647
<i>Operating Income (Loss)</i>	(416,941)	(11,434)	(428,375)
Non-Operating Revenues (Expenses)			
Investment income	719	--	719
<i>Net Non-Operating Revenues (Expenses)</i>	719	--	719
<i>Income Before Transfers</i>	(416,222)	(11,434)	(427,656)
Transfers in	--	11,500	11,500
<i>Change In Net Position</i>	(416,222)	66	(416,156)
<i>Net Position at Beginning of Period</i>	3,928,909	132	3,929,041
<i>Net Position at End of Period</i>	\$ 3,512,687	\$ 198	\$ 3,512,885

Allegan County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	<u>Internal Service</u>		
	<u>677 Self- Insurance</u>	<u>661 Fleet Management</u>	<u>Total Internal Service Funds</u>
Cash Flows from Operating Activities			
Cash received from interfund services provided	\$ 6,376,494	\$ 11,429	\$ 6,387,923
Cash payments for fleet management	-	(23,566)	(23,566)
Cash payments for insurance and employee benefits	(6,617,871)	-	(6,617,871)
<i>Net Cash Used by Operating Activities</i>	<u>(241,377)</u>	<u>(12,137)</u>	<u>(253,514)</u>
Cash Flows from Non-capital Financing Activities			
Transfer from other funds	-	11,500	11,500
<i>Net Cash Provided by Non-capital Financing Activities</i>	<u>-</u>	<u>11,500</u>	<u>11,500</u>
Cash Flows from Investing Activities			
Investment income	719	-	719
<i>Net Cash Provided by Investing Activities</i>	<u>719</u>	<u>-</u>	<u>719</u>
<i>Net Decrease in Cash and Pooled Investments</i>	(240,658)	(637)	(241,295)
<i>Cash and Pooled Investments - Beginning of Year</i>	4,170,787	915	4,171,702
<i>Cash and Pooled Investments - End of Year</i>	<u>\$ 3,930,129</u>	<u>\$ 278</u>	<u>\$ 3,930,407</u>
Reconciliation of Operating Loss to			
Net Cash Used in Operating Activities			
Operating loss	\$ (416,941)	\$ (11,434)	\$ (428,375)
Adjustments to Reconcile Operating Loss to			
Net Cash Used in Operating Activities			
Changes in Assets and Liabilities			
Accounts receivable	(349)	-	(349)
Prepays	(329,009)	-	(329,009)
Accounts payable	6,263	(520)	5,743
Accrued liabilities	498,659	(183)	498,476
<i>Net Cash Used by Operating Activities</i>	<u>\$ (241,377)</u>	<u>\$ (12,137)</u>	<u>\$ (253,514)</u>