



MGT



Federal 2 CFR Part 200 Cost Allocation Plan

Allegan County, Michigan

Based on Actual Expenditures for the Fiscal Year
Ended December 31, 2024

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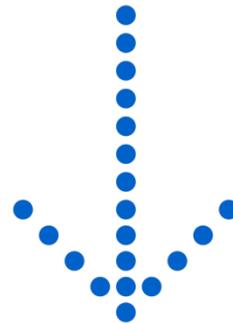
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SECTION 1: Introduction





Introduction

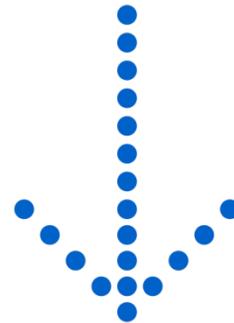
The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Allegan County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2024. MGT Impact Solutions, LLC (“MGT”) prepared these documents 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

2 CFR PART 200 COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2024 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2026 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.

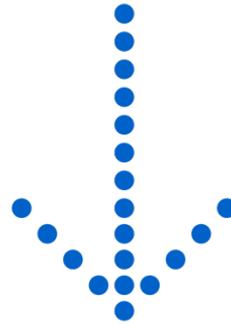
I declare that the foregoing is true and correct.

Allegan County, Michigan

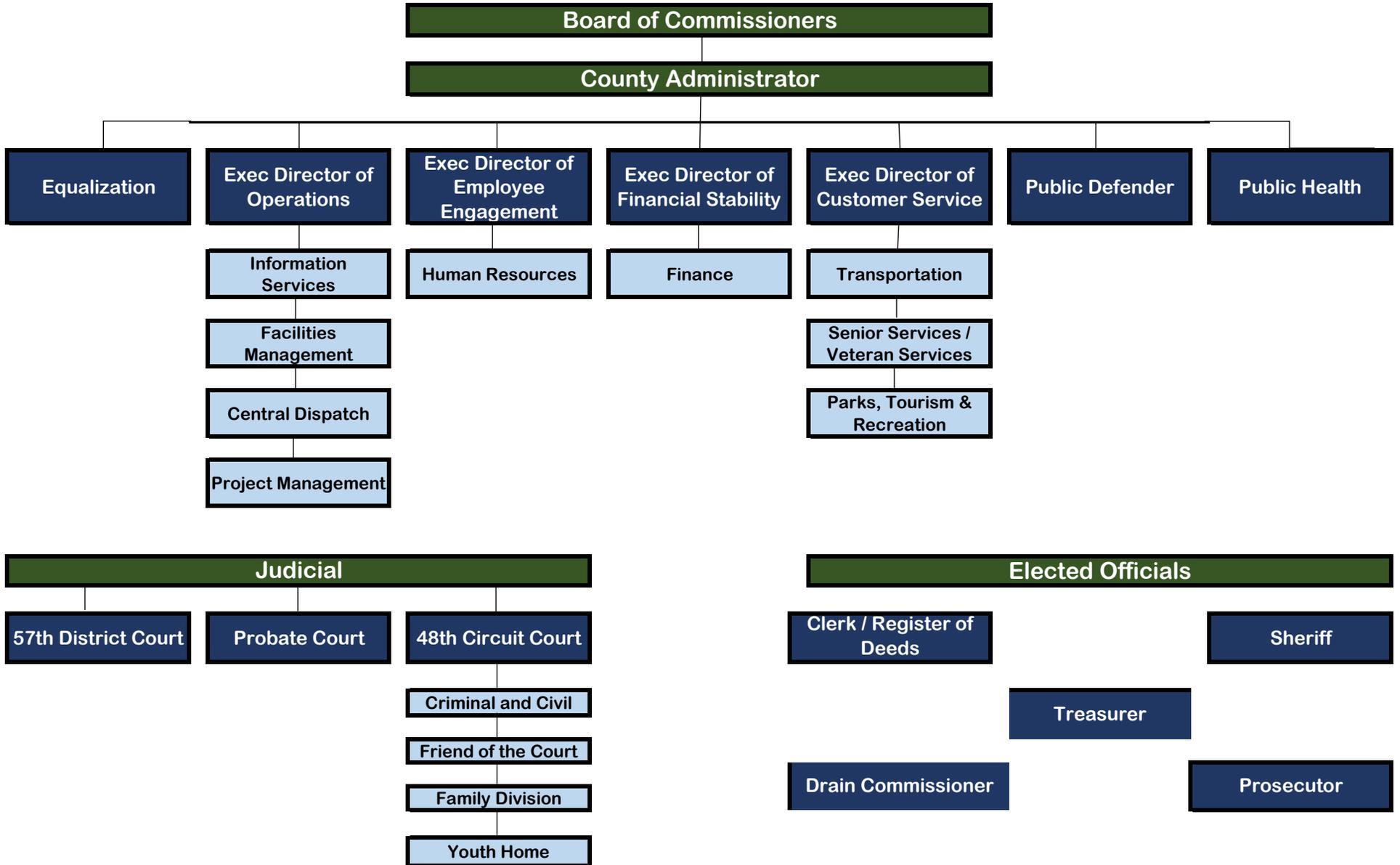
Signature: J.A. Ludwick
Name of Official: Jennifer A. Ludwick
Title: Exec. Director of Finance
Date: 08.22.2025



SECTION 3: Organizational Chart

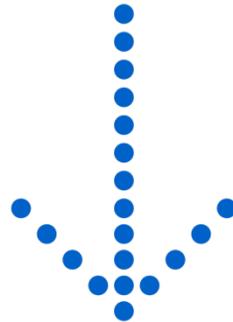


Allegan County





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 2024.

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.

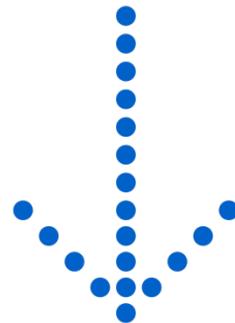
Total Allocated (C) The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

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



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Summary Schedule

Seq #	Department Name	101-101.000 Bd of Commissioners	101-194.000 Insurance & Bonds	101-208.000 Employee Other Fringe Benefits	101-215.000 Clerk	101-229.000 Record Management	101-233.000 Project Management	101-243.000 Land Information Services
1	Building Depreciation	\$1,509	\$0	\$0	\$18,964	\$0	\$0	\$498
2	Equipment Depreciation	609	0	0	1,686	237	0	237
3	101-172.000 Administration	3,191	0	170	7,080	1,034	2,971	1,465
4	101-201.000 Finance	4,151	136	159	4,196	2,786	2,979	2,456
5	101-223.000 Audit	273	0	15	607	89	255	126
6	101-228.000 Information Services	19,490	0	0	36,092	7,598	15,197	7,598
7	101-253.000 Treasurer	4,261	140	163	4,308	2,860	3,059	2,522
8	101-265.261 FM Courthouse	178	0	0	58,239	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	312	0	0	19,079	120	0	170
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	14,791	0	0	0	0	0	5,071
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	1,671	0	89	3,709	542	1,556	768
20	101-270.000 Human Resources	6,121	0	0	11,336	2,386	0	2,386
21	101-301.316 Courthouse Security	155	0	0	50,698	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	236	0	0	437	92	0	92
25	677.xxx.xxx Fringe Processing	84	0	0	155	33	65	33
26	677-087.000 Insurance	1,737	0	17	3,331	657	289	699
Total Current Allocations		\$58,769	\$277	\$613	\$219,917	\$18,433	\$26,371	\$24,120
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$58,769	\$277	\$613	\$219,917	\$18,433	\$26,371	\$24,120

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Seq #	Department Name	101-245.000 Remonumentation	101-257.000 Equalization	101-262.000 Elections	101-265.260 FM Animal Control	101-265.267 MH ACC Connect	101-283.000 Circuit Court	101-284.000 Circuit Court - Family Division
1	Building Depreciation	\$0	\$1,477	\$0	\$0	\$0	\$40,625	\$22,153
2	Equipment Depreciation	0	724	256	12	0	5,035	3,026
3	101-172.000 Administration	784	5,590	6,662	436	0	8,034	6,167
4	101-201.000 Finance	398	3,593	3,844	4,503	0	7,994	5,299
5	101-223.000 Audit	67	479	571	37	0	689	529
6	101-228.000 Information Services	0	23,213	8,206	380	0	33,509	15,881
7	101-253.000 Treasurer	409	3,689	3,946	4,623	0	8,207	5,440
8	101-265.261 FM Courthouse	0	0	0	0	0	124,762	68,033
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	13,862	0	0	0
13	101-265.266 FM - Mail/Copy	0	2,605	130	6	0	529	16,280
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	15,053	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	4,337	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	9,430
19	101-266.000 Administration Legal Counsel	411	2,929	3,490	229	0	4,209	3,231
20	101-270.000 Human Resources	0	7,291	2,577	119	0	10,524	4,988
21	101-301.316 Courthouse Security	0	0	0	0	0	108,607	59,223
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	281	99	5	0	406	192
25	677.xxx.xxx Fringe Processing	0	100	35	2	0	144	68
26	677-087.000 Insurance	76	4,175	1,249	2,650	0	3,235	1,762
Total Current Allocations		\$2,145	\$71,199	\$31,064	\$31,201	\$0	\$356,509	\$221,702
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,145	\$71,199	\$31,064	\$31,201	\$0	\$356,509	\$221,702

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Seq #	Department Name	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	101-298.000 Family Counseling Services
1	Building Depreciation	\$19,418	\$13,350	\$9,335	\$0	\$2,181	\$20,505	\$0
2	Equipment Depreciation	5,119	987	2,744	0	65	5,369	0
3	101-172.000 Administration	16,474	4,309	5,491	387	55	17,781	27
4	101-201.000 Finance	6,766	2,695	5,754	2,411	728	5,800	23
5	101-223.000 Audit	1,412	369	471	33	5	1,524	2
6	101-228.000 Information Services	85,596	18,996	18,996	0	0	81,151	0
7	101-253.000 Treasurer	6,946	2,767	5,907	2,475	747	5,954	23
8	101-265.261 FM Courthouse	59,635	41,000	28,669	0	6,698	62,971	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	53,867	300	7,000	0	506	8,210	0
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	37,902	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	8,630	2,257	2,876	203	29	9,315	14
20	101-270.000 Human Resources	26,884	5,966	5,966	0	0	25,488	0
21	101-301.316 Courthouse Security	51,913	35,691	24,957	0	5,831	54,817	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	1,036	230	230	0	0	982	0
25	677.xxx.xxx Fringe Processing	367	82	82	0	0	348	0
26	677-087.000 Insurance	7,869	1,810	1,925	38	5	7,670	3
Total Current Allocations		\$351,933	\$130,809	\$120,403	\$5,547	\$54,751	\$307,885	\$92
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$351,933	\$130,809	\$120,403	\$5,547	\$54,751	\$307,885	\$92

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Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	6,884	143	363	140	708	456
3	101-172.000 Administration	92	53,678	908	3,131	371	7,947	2,091
4	101-201.000 Finance	23	23,517	1,899	4,230	1,330	5,970	4,594
5	101-223.000 Audit	8	4,601	78	268	32	681	179
6	101-228.000 Information Services	0	220,772	4,597	11,626	4,483	22,719	14,627
7	101-253.000 Treasurer	23	24,142	1,950	4,343	1,366	6,129	4,716
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	529	18,131	73	184	71	359	231
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	106,205	0	115,176	0	98,470	62,845
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	48	28,120	476	1,640	195	4,163	1,095
20	101-270.000 Human Resources	0	69,339	1,444	3,651	1,408	7,136	4,594
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	2,673	56	141	54	275	177
25	677.xxx.xxx Fringe Processing	0	948	20	50	19	98	63
26	677-087.000 Insurance	9	501,065	425	1,156	364	2,436	1,274
Total Current Allocations		\$732	\$1,060,074	\$12,067	\$145,958	\$9,834	\$157,092	\$96,943
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$732	\$1,060,074	\$12,067	\$145,958	\$9,834	\$157,092	\$96,943

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Seq #	Department Name	101-301.351 Jail	101-301.352 Inmate Program	101-301.426 Emerg Management	101-301.427 LEPC	101-301.430 Animal Control	101-431.000 Livestock Claims	101-441.000 DPW
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	4,789	552	118	147	237	0	27
3	101-172.000 Administration	36,413	12,904	1,268	790	1,647	4	125
4	101-201.000 Finance	45	6,254	4,026	2,786	3,457	11	2,286
5	101-223.000 Audit	3,121	1,106	109	68	141	0	11
6	101-228.000 Information Services	153,564	17,704	3,799	4,711	7,598	0	874
7	101-253.000 Treasurer	47	6,421	4,133	2,860	3,549	12	2,346
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	14,728	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	2,426	280	60	74	156	0	14
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	792,230	0	48,249	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	19,075	6,760	664	414	863	2	66
20	101-270.000 Human Resources	48,231	5,560	1,193	1,480	2,386	0	274
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	1,859	214	46	57	92	0	11
25	677.xxx.xxx Fringe Processing	659	76	16	20	33	0	4
26	677-087.000 Insurance	14,784	2,551	4,265	422	716	0	76
Total Current Allocations		\$1,077,243	\$60,384	\$82,675	\$13,829	\$20,876	\$30	\$6,114
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,077,243	\$60,384	\$82,675	\$13,829	\$20,876	\$30	\$6,114

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Seq #	Department Name	101-442.000 Drain	101-445.000 Drains - Public Benefit	101-601.636 Com Disease	101-648.000 Med Examiner	101-689.000 Veterans Relief	101-710.000 Coop Ext	101-711.000 Register of Deeds
1	Building Depreciation	\$7,369	\$0	\$0	\$0	\$0	\$3,458	\$2,648
2	Equipment Depreciation	692	0	0	0	251	0	611
3	101-172.000 Administration	3,896	389	5	2,008	1,566	965	3,370
4	101-201.000 Finance	4,617	80	102	1,114	2,809	45	2,388
5	101-223.000 Audit	334	33	0	172	134	83	289
6	101-228.000 Information Services	15,197	0	0	0	8,054	0	17,096
7	101-253.000 Treasurer	4,740	82	105	1,144	2,884	47	2,452
8	101-265.261 FM Courthouse	22,631	0	0	0	0	0	8,131
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	17,794	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	14,067	0	0	0	127	760	5,562
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	2,041	204	2	1,052	820	506	1,765
20	101-270.000 Human Resources	4,773	0	0	0	2,530	0	5,370
21	101-301.316 Courthouse Security	19,701	0	0	0	0	0	7,078
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	184	0	0	0	97	0	207
25	677.xxx.xxx Fringe Processing	65	0	0	0	35	0	73
26	677-087.000 Insurance	5,355	38	0	195	742	94	1,579
Total Current Allocations		\$105,661	\$825	\$215	\$5,686	\$20,049	\$23,751	\$58,621
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$105,661	\$825	\$215	\$5,686	\$20,049	\$23,751	\$58,621

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Seq #	Department Name	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	\$0	\$726	\$14,433	\$0	\$0	\$22,148
2	Equipment Depreciation	0	0	885	4,826	0	5,072	0
3	101-172.000 Administration	767	0	3,602	14,079	0	33,297	0
4	101-201.000 Finance	57	1,888	16,011	5,947	0	126,886	0
5	101-223.000 Audit	66	0	309	1,207	0	2,854	0
6	101-228.000 Information Services	0	0	28,380	5,248	65,911	162,644	0
7	101-253.000 Treasurer	58	6,151	11,022	6,957	0	76,428	0
8	101-265.261 FM Courthouse	0	0	0	44,323	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	113,970
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	0	0	1,420	24,819	0	16,924	0
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	7,401	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	402	0	1,887	7,376	0	17,443	0
20	101-270.000 Human Resources	0	0	8,913	22,349	0	51,082	0
21	101-301.316 Courthouse Security	0	0	0	38,584	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	0	344	861	0	1,969	0
25	677.xxx.xxx Fringe Processing	0	0	122	0	305	698	0
26	677-087.000 Insurance	75	0	14,098	7,867	0	26,736	0
Total Current Allocations		\$1,424	\$8,039	\$95,121	\$198,876	\$66,217	\$522,034	\$136,118
Less: Prior Year Allocations		0	0	0	188,063	82,809	442,122	123,650
Carry-Forward		0	0	0	10,813	-16,592	79,912	12,468
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,424	\$8,039	\$95,121	\$209,690	\$49,624	\$601,947	\$148,586

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Seq #	Department Name	222-649 CMH Space	226-528.xxx Solid Waste	226-590.000 Hazardous Waste Collection	243-720.000 Brownfield Redevelopment Authority	245-745.000 Multi Agency Collab Comm MACC	252-201.000 Sick/Vacation Liability	254-430.000 Animal Shelter
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	101-172.000 Administration	0	11,720	711	0	60	0	5,720
4	101-201.000 Finance	0	8,552	273	0	148	45	5,822
5	101-223.000 Audit	0	1,005	61	0	5	0	490
6	101-228.000 Information Services	0	0	0	0	0	0	33,699
7	101-253.000 Treasurer	0	4,298	38	0	229	19	6,820
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	0	0	0	0	0	0	0
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	0	6,140	372	0	32	0	2,996
20	101-270.000 Human Resources	0	0	0	0	0	0	0
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	0	0	0	0	0	0
25	677.xxx.xxx Fringe Processing	0	0	0	0	0	0	145
26	677-087.000 Insurance	0	1,140	69	0	6	0	556
Total Current Allocations		\$0	\$32,854	\$1,525	\$0	\$480	\$65	\$56,248
Less: Prior Year Allocations		180,169	0	0	0	0	0	0
Carry-Forward		-180,169	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$180,169	\$32,854	\$1,525	\$0	\$480	\$65	\$56,248

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Seq #	Department Name	256-711.000 Register of Deed Automation Fund	257-301.426 Palisades	260-279.000 Indigent Defense	261-325.000 Central Dispatch	263-215.000 Concealed Weapons	264-301.362 Local Corrections Officers Training	265-301.000 Drug Law Enforcement
1	Building Depreciation	\$0	\$0	\$2,841	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	2,356	2,797	118	0	0
3	101-172.000 Administration	339	0	37,784	22,517	623	300	0
4	101-201.000 Finance	1,524	11	8,222	7,562	2,354	694	0
5	101-223.000 Audit	29	0	3,238	1,930	53	26	0
6	101-228.000 Information Services	0	0	75,566	89,699	3,799	836	0
7	101-253.000 Treasurer	10,793	19	325	955	8,138	306	57
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	153,656	0	0	0
10	101-265.263 FM Human Services	0	0	14,619	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	0	0	5,115	1,472	60	0	0
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	178	0	19,793	11,796	326	157	0
20	101-270.000 Human Resources	0	0	23,733	28,172	1,193	0	0
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	0	915	1,086	46	0	0
25	677.xxx.xxx Fringe Processing	0	0	324	385	16	4	0
26	677-087.000 Insurance	33	0	11,783	6,567	339	29	0
Total Current Allocations		\$12,895	\$30	\$206,615	\$328,594	\$17,066	\$2,352	\$57
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$12,895	\$30	\$206,615	\$328,594	\$17,066	\$2,352	\$57

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Seq #	Department Name	266-301.320 Justice Training Fund	269-292.000 Law Library	272-296.000 Drug Law Enforcement - PA	273-228.000 Technology Contracts	277-731.000 CDBG - Housing Program	279-276.135 Veterans Treatment Court Grant	279-276.139 MH Treatment Court
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	118	0	0	0
3	101-172.000 Administration	189	240	0	560	29	310	97
4	101-201.000 Finance	239	318	23	2,036	80	387	409
5	101-223.000 Audit	16	21	0	48	3	27	8
6	101-228.000 Information Services	0	0	0	3,799	0	0	0
7	101-253.000 Treasurer	57	287	57	439	57	210	76
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	0	0	0	60	0	0	0
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	99	125	0	293	15	162	51
20	101-270.000 Human Resources	0	0	0	1,193	0	0	0
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	13	14
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	0	0	46	0	0	0
25	677.xxx.xxx Fringe Processing	0	0	0	16	0	0	0
26	677-087.000 Insurance	18	23	0	333	3	30	9
Total Current Allocations		\$618	\$1,014	\$80	\$8,941	\$187	\$1,138	\$665
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$618	\$1,014	\$80	\$8,941	\$187	\$1,138	\$665

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Seq #	Department Name	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
2	Equipment Depreciation	0	0	143	0	0	0	11
3	101-172.000 Administration	695	0	1,157	44	161	0	42
4	101-201.000 Finance	296	0	2,581	660	1,137	0	353
5	101-223.000 Audit	60	0	99	4	14	0	4
6	101-228.000 Information Services	0	0	4,597	266	570	0	342
7	101-253.000 Treasurer	325	0	191	115	229	0	267
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	0	0	73	0	0	0	5
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	364	0	606	23	84	0	22
20	101-270.000 Human Resources	0	0	1,444	0	0	0	107
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	10	0	85	22	38	0	12
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	0	56	0	0	0	4
25	677.xxx.xxx Fringe Processing	0	0	20	1	2	0	1
26	677-087.000 Insurance	68	0	449	4	16	0	29
Total Current Allocations		\$1,817	\$0	\$11,501	\$1,138	\$2,251	\$0	\$1,199
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,817	\$0	\$11,501	\$1,138	\$2,251	\$0	\$1,199

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Seq #	Department Name	279-301.335 Highway Saftey - OWI	279-301.336 Highway Safety - Seatbelt Grant	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
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	101-172.000 Administration	391	0	0	495	0	401	181
4	101-201.000 Finance	1,581	0	0	125	0	580	57
5	101-223.000 Audit	34	0	0	42	0	34	16
6	101-228.000 Information Services	0	0	0	0	0	0	0
7	101-253.000 Treasurer	76	0	0	38	0	248	19
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	0	0	0	0	0	0	0
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	205	0	0	259	0	210	95
20	101-270.000 Human Resources	0	0	0	0	0	0	0
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	52	0	0	4	0	19	2
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	0	0	0	0	0	0
25	677.xxx.xxx Fringe Processing	0	0	0	0	0	0	0
26	677-087.000 Insurance	38	0	0	48	0	39	18
Total Current Allocations		\$2,377	\$0	\$0	\$1,012	\$0	\$1,531	\$387
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,377	\$0	\$0	\$1,012	\$0	\$1,531	\$387

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Seq #	Department Name	279-425.000 Predisaster Mitigation	279-642.000 CESF - COVID19	279-728.000 CBDG -LGES Grant	280-296.228 Victims Rights Grant	286-000.000 Wayland Township	287-301.000 Sheriff Contracts	288-596.676 Bus Services
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	331	0	2,199	486
3	101-172.000 Administration	0	0	23	1,845	0	18,471	19,239
4	101-201.000 Finance	0	0	23	3,673	0	5,947	13,817
5	101-223.000 Audit	0	0	2	158	0	1,583	1,649
6	101-228.000 Information Services	0	0	0	10,600	0	70,513	15,577
7	101-253.000 Treasurer	0	0	38	458	0	3,438	3,649
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	55,711
13	101-265.266 FM - Mail/Copy	0	0	0	167	0	1,114	556
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	0	0	12	967	0	9,676	10,079
20	101-270.000 Human Resources	0	0	0	3,329	0	22,146	4,892
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	1	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	0	0	0	128	0	854	189
25	677.xxx.xxx Fringe Processing	0	0	0	45	0	303	67
26	677-087.000 Insurance	0	0	2	955	2,576	27,564	47,290
Total Current Allocations		\$0	\$0	\$101	\$22,658	\$2,576	\$163,809	\$173,200
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$101	\$22,658	\$2,576	\$163,809	\$173,200

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Seq #	Department Name	288-596.677 Mobility Mgmt	290-000.000 DHS Space	290-663.000 DHHS Board Child welfare	292-662.614 Child Care Fund After Care	292-662.653 Child Care Fund Diversion	292-662.654 Child Care Fund Outreach/Ombu dsman	292-662.656 Child Care Fund Admin
1	Building Depreciation	\$0	\$37,398	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	101	0	0	539	167	0	332
3	101-172.000 Administration	591	0	6	0	0	0	0
4	101-201.000 Finance	2,195	0	296	6,232	2,240	136	4,390
5	101-223.000 Audit	51	0	0	0	0	0	0
6	101-228.000 Information Services	3,229	0	38	17,286	5,357	0	10,638
7	101-253.000 Treasurer	153	0	229	841	535	439	707
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	192,444	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	51	0	0	273	85	0	168
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	0	0	0	3,865	0	0	4,664
19	101-266.000 Administration Legal Counsel	309	0	3	0	0	0	0
20	101-270.000 Human Resources	1,014	0	0	5,429	1,682	0	3,341
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	8,111	2,043	1,975	14,516
24	296-201.000 County Fitness Center	39	0	0	209	65	0	129
25	677.xxx.xxx Fringe Processing	14	0	0	74	23	0	46
26	677-087.000 Insurance	294	0	1	5,129	392	0	779
Total Current Allocations		\$8,040	\$229,843	\$573	\$47,988	\$12,590	\$2,551	\$39,708
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$8,040	\$229,843	\$573	\$47,988	\$12,590	\$2,551	\$39,708

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Seq #	Department Name	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	293-689.001 County Veterans Service Grant
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$877	\$0
2	Equipment Depreciation	312	0	2,333	735	1,956	92	0
3	101-172.000 Administration	0	0	0	0	0	1,617	270
4	101-201.000 Finance	6,300	614	9,325	4,458	11,076	3,730	136
5	101-223.000 Audit	0	0	0	0	0	139	23
6	101-228.000 Information Services	9,992	0	74,806	23,555	62,725	2,963	0
7	101-253.000 Treasurer	1,070	2,273	2,197	649	1,223	267	38
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	0	0	0	0	0	4,515	0
11	101-265.264 FM - MCF	0	0	0	0	0	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	158	0	1,473	372	991	849	0
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	0	0	0
18	101-265.273 FM - Youth Home	8,914	0	63,145	0	47,795	0	0
19	101-266.000 Administration Legal Counsel	0	0	0	0	0	847	142
20	101-270.000 Human Resources	3,138	0	23,495	7,398	19,700	931	0
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	4,321	5,942	22,864	9,656	21,527	0	0
24	296-201.000 County Fitness Center	121	0	906	285	759	36	0
25	677.xxx.xxx Fringe Processing	43	0	321	101	269	13	0
26	677-087.000 Insurance	731	0	5,476	6,876	8,455	374	26
Total Current Allocations		\$35,099	\$8,830	\$206,340	\$54,085	\$176,476	\$17,250	\$636
Less: Prior Year Allocations		0	0	197,527	53,571	182,205	0	0
Carry-Forward		0	0	8,813	514	-5,729	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$35,099	\$8,830	\$215,154	\$54,600	\$170,748	\$17,250	\$636

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Seq #	Department Name	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
1	Building Depreciation	\$752	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	396	0	0	0	0	0	118
3	101-172.000 Administration	25,223	60,191	1,528	0	0	0	0
4	101-201.000 Finance	7,278	910	3,434	0	0	136	2,354
5	101-223.000 Audit	2,162	5,159	131	0	0	0	0
6	101-228.000 Information Services	12,689	0	0	0	0	0	3,799
7	101-253.000 Treasurer	5,234	439	1,012	0	0	497	0
8	101-265.261 FM Courthouse	0	0	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	0	0	0
10	101-265.263 FM Human Services	3,868	0	0	0	0	0	0
11	101-265.264 FM - MCF	0	0	0	0	464,787	0	0
12	101-265.265 Facility Management	0	0	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	1,584	0	0	1,598	0	0	60
14	101-265.268 FM - Bldg 3285	0	0	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	0	0	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	11,785	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	13,214	31,532	800	0	0	0	0
20	101-270.000 Human Resources	3,985	0	0	0	0	0	1,193
21	101-301.316 Courthouse Security	0	0	0	0	0	0	0
22	279-000.000 Grants	0	0	0	0	0	0	0
23	292-000.000 Child Care	0	0	0	0	0	0	0
24	296-201.000 County Fitness Center	154	0	0	0	0	0	46
25	677.xxx.xxx Fringe Processing	54	0	0	0	0	0	16
26	677-087.000 Insurance	929	5,855	149	1,288	0	0	278
Total Current Allocations		\$77,523	\$104,087	\$7,054	\$2,886	\$476,572	\$633	\$7,865
Less: Prior Year Allocations		0	0	0	3,290	493,110	0	0
Carry-Forward		0	0	0	-404	-16,538	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$77,523	\$104,087	\$7,054	\$2,482	\$460,035	\$633	\$7,865

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Seq #	Department Name	639-442.000 Drain Equipment Revolving	661-596.000 Fleet Management	Michigan Works	Other	Subtotal	Not Allocated	Residual Costs
1	Building Depreciation	\$0	\$0	\$11,153	\$14,576	\$268,395	\$0	\$0
2	Equipment Depreciation	95	6	0	0	68,747	0	0
3	101-172.000 Administration	0	166	0	0	487,358	0	0
4	101-201.000 Finance	3,218	3,275	0	8,802	439,110	0	0
5	101-223.000 Audit	0	14	0	0	41,772	0	0
6	101-228.000 Information Services	3,039	190	0	0	1,681,680	4,300	0
7	101-253.000 Treasurer	0	936	0	10,774	314,338	359,302	-0
8	101-265.261 FM Courthouse	0	0	0	0	525,270	0	0
9	101-265.262 FM Central Dispatch	0	0	0	0	168,384	0	0
10	101-265.263 FM Human Services	0	0	57,389	3,995	408,595	0	0
11	101-265.264 FM - MCF	0	0	0	0	464,787	0	0
12	101-265.265 Facility Management	0	0	0	0	69,573	0	0
13	101-265.266 FM - Mail/Copy	48	3	0	221	211,938	0	0
14	101-265.268 FM - Bldg 3285	0	0	0	73,564	73,564	0	0
15	101-265.269 FM - Sheriff/Jail	0	0	0	0	1,261,078	0	0
16	101-265.270 FM - Co Svc Bldg	0	0	0	140,608	182,924	0	0
17	101-265.272 FM - Dumont Complex	0	0	0	0	16,122	0	0
18	101-265.273 FM - Youth Home	0	0	0	0	137,811	0	0
19	101-266.000 Administration Legal Counsel	0	87	0	0	255,309	0	0
20	101-270.000 Human Resources	955	60	0	0	512,280	0	0
21	101-301.316 Courthouse Security	0	0	0	0	457,253	0	0
22	279-000.000 Grants	0	0	0	0	271	0	0
23	292-000.000 Child Care	0	0	0	0	90,957	0	0
24	296-201.000 County Fitness Center	37	2	0	0	19,745	0	0
25	677.xxx.xxx Fringe Processing	13	1	0	0	7,218	0	0
26	677-087.000 Insurance	222	9,689	0	0	772,497	0	0
Total Current Allocations		\$7,627	\$14,430	\$68,542	\$252,540	\$8,936,975	\$363,602	\$0
Less: Prior Year Allocations		0	0	0	0	1,946,516	0	0
Carry-Forward		0	0	0	0	-106,910	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$7,627	\$14,430	\$68,542	\$252,540	\$9,193,667	\$363,602	\$0

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Seq #	Department Name	Total
1	Building Depreciation	\$268,395
2	Equipment Depreciation	68,747
3	101-172.000 Administration	487,358
4	101-201.000 Finance	439,110
5	101-223.000 Audit	41,772
6	101-228.000 Information Services	1,685,980
7	101-253.000 Treasurer	673,640
8	101-265.261 FM Courthouse	525,270
9	101-265.262 FM Central Dispatch	168,384
10	101-265.263 FM Human Services	408,595
11	101-265.264 FM - MCF	464,787
12	101-265.265 Facility Management	69,573
13	101-265.266 FM - Mail/Copy	211,938
14	101-265.268 FM - Bldg 3285	73,564
15	101-265.269 FM - Sheriff/Jail	1,261,078
16	101-265.270 FM - Co Svc Bldg	182,924
17	101-265.272 FM - Dumont Complex	16,122
18	101-265.273 FM - Youth Home	137,811
19	101-266.000 Administration Legal Counsel	255,309
20	101-270.000 Human Resources	512,280
21	101-301.316 Courthouse Security	457,253
22	279-000.000 Grants	271
23	292-000.000 Child Care	90,957
24	296-201.000 County Fitness Center	19,745
25	677.xxx.xxx Fringe Processing	7,218
26	677-087.000 Insurance	772,497
Total Current Allocations		\$9,300,577
Less: Prior Year Allocations		1,946,516
Carry-Forward		-106,910
Current Adjustment		0
Proposed Costs		\$9,193,667

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Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
27	101-101.000 Bd of Commissioners	58,769	0	0	0	58,769
28	101-194.000 Insurance & Bonds	277	0	0	0	277
29	101-208.000 Employee Other Fringe Benefits	613	0	0	0	613
30	101-215.000 Clerk	219,917	0	0	0	219,917
31	101-229.000 Record Management	18,433	0	0	0	18,433
32	101-233.000 Project Management	26,371	0	0	0	26,371
33	101-243.000 Land Information Services	24,120	0	0	0	24,120
34	101-245.000 Remonumentation	2,145	0	0	0	2,145
35	101-257.000 Equalization	71,199	0	0	0	71,199
36	101-262.000 Elections	31,064	0	0	0	31,064
37	101-265.260 FM Animal Control	31,201	0	0	0	31,201
38	101-265.267 MH ACC Connect	0	0	0	0	0
39	101-283.000 Circuit Court	356,509	0	0	0	356,509
40	101-284.000 Circuit Court - Family Division	221,702	0	0	0	221,702
41	101-286.000 District Court	351,933	0	0	0	351,933
42	101-287.000 Probation - District Court	130,809	0	0	0	130,809
43	101-294.148 Probate Court	120,403	0	0	0	120,403
44	101-294.150 Guardian	5,547	0	0	0	5,547
45	101-295.000 Probation - Circuit Court	54,751	0	0	0	54,751
46	101-296.000 Pros Attorney	307,885	0	0	0	307,885
47	101-298.000 Family Counseling Services	92	0	0	0	92
48	101-299.000 Jury Board	732	0	0	0	732
49	101-301.301 Sheriff	1,060,074	0	0	0	1,060,074
50	101-301.303 SWET	12,067	0	0	0	12,067
51	101-301.305 Secondary Road Patrol	145,958	0	0	0	145,958
52	101-301.314 Reserves	9,834	0	0	0	9,834
53	101-301.315 Detective	157,092	0	0	0	157,092
54	101-301.331 Marine	96,943	0	0	0	96,943

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Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
55	101-301.351 Jail	1,077,243	0	0	0	1,077,243
56	101-301.352 Inmate Program	60,384	0	0	0	60,384
57	101-301.426 Emerg Management	82,675	0	0	0	82,675
58	101-301.427 LEPC	13,829	0	0	0	13,829
59	101-301.430 Animal Control	20,876	0	0	0	20,876
60	101-431.000 Livestock Claims	30	0	0	0	30
61	101-441.000 DPW	6,114	0	0	0	6,114
62	101-442.000 Drain	105,661	0	0	0	105,661
63	101-445.000 Drains - Public Benefit	825	0	0	0	825
64	101-601.636 Com Disease	215	0	0	0	215
65	101-648.000 Med Examiner	5,686	0	0	0	5,686
66	101-689.000 Veterans Relief	20,049	0	0	0	20,049
67	101-710.000 Coop Ext	23,751	0	0	0	23,751
68	101-711.000 Register of Deeds	58,621	0	0	0	58,621
69	101-728.000 Econ Development	1,424	0	0	0	1,424
70	201-449.000 Road Comm	8,039	0	0	0	8,039
71	208-751.xxx Parks	95,121	0	0	0	95,121
72	215-290.000 Friend of the Court	198,876	188,063	10,813	0	209,690
73	FOC DP	66,217	82,809	-16,592	0	49,624
74	221-601.xxx Health	522,034	442,122	79,912	0	601,947
75	221-XXX Health Space	136,118	123,650	12,468	0	148,586
76	222-649 CMH Space	0	180,169	-180,169	0	-180,169
77	226-528.xxx Solid Waste	32,854	0	0	0	32,854
78	226-590.000 Hazardous Waste Collection	1,525	0	0	0	1,525
79	243-720.000 Brownfield Redevelopment Authority	0	0	0	0	0
80	245-745.000 Multi Agency Collab Comm MACC	480	0	0	0	480
81	252-201.000 Sick/Vacation Liability	65	0	0	0	65
82	254-430.000 Animal Shelter	56,248	0	0	0	56,248
83	256-711.000 Register of Deed Automation Fund	12,895	0	0	0	12,895
84	257-301.426 Palisades	30	0	0	0	30
85	260-279.000 Indigent Defense	206,615	0	0	0	206,615
86	261-325.000 Central Dispatch	328,594	0	0	0	328,594

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Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
87	263-215.000 Concealed Weapons	17,066	0	0	0	17,066
88	264-301.362 Local Corrections Officers Training	2,352	0	0	0	2,352
89	265-301.000 Drug Law Enforcement	57	0	0	0	57
90	266-301.320 Justice Training Fund	618	0	0	0	618
91	269-292.000 Law Library	1,014	0	0	0	1,014
92	272-296.000 Drug Law Enforcement - PA	80	0	0	0	80
93	273-228.000 Technology Contracts	8,941	0	0	0	8,941
94	277-731.000 CDBG - Housing Program	187	0	0	0	187
95	279-276.135 Veterans Treatment Court Grant	1,138	0	0	0	1,138
96	279-276.139 MH Treatment Court	665	0	0	0	665
97	279-276.140 Sobriety Court	1,817	0	0	0	1,817
98	279-276.146 Sobriety Court Grant - State	0	0	0	0	0
99	279-276.151 SSSPP Grant	11,501	0	0	0	11,501
100	279-301.312 HIDTA	1,138	0	0	0	1,138
101	279-301.317 FBI CETF	2,251	0	0	0	2,251
102	279-301.331 Marine Law	0	0	0	0	0
103	279-301.332 Snowmobile Grant	1,199	0	0	0	1,199
104	279-301.335 Highway Saftety - OWI	2,377	0	0	0	2,377
105	279-301.336 Highway Safety - Seatbelt Grant	0	0	0	0	0
106	279-301.337 CMH Tobacco	0	0	0	0	0
107	279-301.340 Medical Marihuana	1,012	0	0	0	1,012
108	279-301.345 First Responder Training	0	0	0	0	0
109	279-301.351 Jail CCAB	1,531	0	0	0	1,531
110	279-301.428 Homeland	387	0	0	0	387
111	279-425.000 Predisaster Mitigation	0	0	0	0	0
112	279-642.000 CESF - COVID19	0	0	0	0	0
113	279-728.000 CBDG -LGES Grant	101	0	0	0	101
114	280-296.228 Victims Rights Grant	22,658	0	0	0	22,658
115	286-000.000 Wayland Township	2,576	0	0	0	2,576
116	287-301.000 Sheriff Contracts	163,809	0	0	0	163,809
117	288-596.676 Bus Services	173,200	0	0	0	173,200

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Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
118	288-596.677 Mobility Mgmt	8,040	0	0	0	8,040
119	290-000.000 DHS Space	229,843	0	0	0	229,843
120	290-663.000 DHHS Board Child welfare	573	0	0	0	573
121	292-662.614 Child Care Fund After Care	47,988	0	0	0	47,988
122	292-662.653 Child Care Fund Diversion	12,590	0	0	0	12,590
123	292-662.654 Child Care Fund Outreach/Ombudsman	2,551	0	0	0	2,551
124	292-662.656 Child Care Fund Admin	39,708	0	0	0	39,708
125	292-662.661 Child Care Fund Food Prep	35,099	0	0	0	35,099
126	292-662.662 Child Care Fund Foster Care	8,830	0	0	0	8,830
127	292-662.664 Child Care Fund Juv Detention	206,340	197,527	8,813	0	215,154
128	292-662.665 Child Care Fund Comm Probation	54,085	53,571	514	0	54,600
129	292-662.666 Child Care Fund Cheever	176,476	182,205	-5,729	0	170,748
130	293-689.000 Veterans Relief	17,250	0	0	0	17,250
131	293-689.001 County Veterans Service Grant	636	0	0	0	636
132	298-672.000 Senior Services	77,523	0	0	0	77,523
133	299-204.000 American Rescue Plan - ARPA	104,087	0	0	0	104,087
134	401/466/403 Public Improvement Fund	7,054	0	0	0	7,054
135	512-671.000 MCF	2,886	3,290	-404	0	2,482
136	512-671.000 MCF Space	476,572	493,110	-16,538	0	460,035
137	595-301.351 Commissary	633	0	0	0	633
138	620-253.000 Tax Reversn	7,865	0	0	0	7,865
139	639-442.000 Drain Equipment Revolving	7,627	0	0	0	7,627
140	661-596.000 Fleet Management	14,430	0	0	0	14,430
141	Michigan Works	68,542	0	0	0	68,542
142	Other	252,540	0	0	0	252,540
	Not Allocated	363,602	0	0	0	363,602

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Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
R	Residual Costs	0	0	0	0	0
Total		\$9,300,577	\$1,946,516	-\$106,910	\$0	\$9,193,667

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Direct Bill Schedule

		Source Department #) Name	
		Source Cost Pool Name	Total
Dept. Index	Seq. Num	Destination Dept. Name	
		Total	\$0

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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 \$213,220 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 \$94,212 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 \$25,977 from the County's Fixed Asset List and has been allocated to all occupant departments based on their usable square footage.

Facilities Management - 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

**Seq. 1: Building
Depreciation**

Description	Type	Amount	General Admin	Courthouse Building	Human Services Building	County Services Building	Facilities Management
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
Building Depreciation	P	339,392	0	213,220	94,212	25,977	5,983
Subtotal - Services & Supplies		\$339,392	\$0	\$213,220	\$94,212	\$25,977	\$5,983
Department Cost Total		\$339,392	\$0	\$213,220	\$94,212	\$25,977	\$5,983
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		339,392	0	213,220	94,212	25,977	5,983
General Admin Distribution			0	0	0	0	0
Grand Total		\$339,392	\$0	\$213,220	\$94,212	\$25,977	\$5,983

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B. Incoming Costs (Default Spread Custom %)

Seq. 1: Building Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse Building	Human Services Building	County Services Building	Facilities Management
4	Cost Plan	\$0	\$1,083	\$361	\$361	\$361	\$0
	Subtotal - 101-201.000 Finance	0	1,083	361	361	361	0
Total Incoming		\$0	\$1,083	\$361	\$361	\$361	\$0
C. Total Allocated			\$340,475	\$213,581	\$94,573	\$26,338	\$5,983
				62.73%	27.78%	7.74%	1.76%

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Allocation Details

Cost Pool 1: Courthouse Building

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	1,600	3.09%	\$6,598	\$0	\$6,598	\$11	\$6,609
7	101-253.000 Treasurer	2,836	5.48%	11,695	0	11,695	20	11,715
12	101-265.265 Facility Management	2,981	5.77%	12,293	0	12,293	21	12,314
21	101-301.316 Courthouse Security	2,882	5.57%	11,885	0	11,885	20	11,905
27	101-101.000 Bd of Commissioners	14	0.03%	58	0	58	0	58
30	101-215.000 Clerk	4,591	8.88%	18,932	0	18,932	32	18,964
39	101-283.000 Circuit Court	9,835	19.02%	40,557	0	40,557	69	40,625
40	101-284.000 Circuit Court - Family Division	5,363	10.37%	22,115	0	22,115	37	22,153
41	101-286.000 District Court	4,701	9.09%	19,386	0	19,386	33	19,418
42	101-287.000 Probation - District Court	3,232	6.25%	13,328	0	13,328	23	13,350
43	101-294.148 Probate Court	2,260	4.37%	9,320	0	9,320	16	9,335
45	101-295.000 Probation - Circuit Court	528	1.02%	2,177	0	2,177	4	2,181
46	101-296.000 Pros Attorney	4,964	9.60%	20,470	0	20,470	35	20,505
62	101-442.000 Drain	1,784	3.45%	7,357	0	7,357	12	7,369
68	101-711.000 Register of Deeds	641	1.24%	2,643	0	2,643	4	2,648
72	215-290.000 Friend of the Court	3,494	6.76%	14,408	0	14,408	24	14,433
Subtotal		51,706	100.00%	\$213,220	\$0	\$213,220	\$361	\$213,581
Direct Bills						0		0
Total						\$213,220		\$213,581

Allocation Basis Units: Courthouse Usable Square Footage

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Allocation Details

Cost Pool 2: Human Services Building

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	278	0.66%	\$621	\$0	\$621	\$2	\$624
12	101-265.265 Facility Management	4,985	11.83%	11,144	0	11,144	43	11,186
24	296-201.000 County Fitness Center	1,497	3.55%	3,346	0	3,346	13	3,359
67	101-710.000 Coop Ext	1,541	3.66%	3,445	0	3,445	13	3,458
75	221-XXX Health Space	9,870	23.42%	22,064	0	22,064	85	22,148
85	260-279.000 Indigent Defense	1,266	3.00%	2,830	0	2,830	11	2,841
119	290-000.000 DHS Space	16,666	39.54%	37,256	0	37,256	143	37,398
130	293-689.000 Veterans Relief	391	0.93%	874	0	874	3	877
132	298-672.000 Senior Services	335	0.79%	749	0	749	3	752
141	Michigan Works	4,970	11.79%	11,110	0	11,110	43	11,153
142	Other	346	0.82%	773	0	773	3	776
Subtotal		42,145	100.00%	\$94,212	\$0	\$94,212	\$361	\$94,573
Direct Bills						0		0
Total						\$94,212		\$94,573

Allocation Basis Units: Human Services Building Usable Square Footage

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Allocation Details

Cost Pool 3: County Services Building

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	1,285	5.47%	\$1,421	\$0	\$1,421	\$20	\$1,440
4	101-201.000 Finance	960	4.09%	1,061	0	1,061	15	1,076
6	101-228.000 Information Services	2,583	10.99%	2,856	0	2,856	40	2,895
12	101-265.265 Facility Management	1,620	6.89%	1,791	0	1,791	25	1,816
20	101-270.000 Human Resources	1,033	4.40%	1,142	0	1,142	16	1,158
27	101-101.000 Bd of Commissioners	1,295	5.51%	1,432	0	1,432	20	1,452
33	101-243.000 Land Information Services	444	1.89%	491	0	491	7	498
35	101-257.000 Equalization	1,318	5.61%	1,457	0	1,457	20	1,477
71	208-751.xxx Parks	648	2.76%	716	0	716	10	726
142	Other	12,311	52.39%	13,610	0	13,610	189	13,800
Subtotal		23,497	100.00%	\$25,977	\$0	\$25,977	\$361	\$26,338
Direct Bills						0		0
Total						\$25,977		\$26,338

Allocation Basis Units: County Services Building Usable Square Footage

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Allocation Details

Cost Pool 4: Facilities Management

Seq. 1: Building Depreciation

Seq #	Department Name	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

Allocation Basis Units: Direct to 101-265.265 Facility Management

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Allocation Summary

Seq. 1: Building Depreciation

Seq #	Department Name	Courthouse Building	Human Services Building	County Services Building	Facilities Management	Total
3	101-172.000 Administration	\$0	\$0	\$1,440	\$0	\$1,440
4	101-201.000 Finance	0	0	1,076	0	1,076
6	101-228.000 Information Services	6,609	624	2,895	0	10,128
7	101-253.000 Treasurer	11,715	0	0	0	11,715
12	101-265.265 Facility Management	12,314	11,186	1,816	5,983	31,299
20	101-270.000 Human Resources	0	0	1,158	0	1,158
21	101-301.316 Courthouse Security	11,905	0	0	0	11,905
24	296-201.000 County Fitness Center	0	3,359	0	0	3,359
27	101-101.000 Bd of Commissioners	58	0	1,452	0	1,509
30	101-215.000 Clerk	18,964	0	0	0	18,964
33	101-243.000 Land Information Services	0	0	498	0	498
35	101-257.000 Equalization	0	0	1,477	0	1,477
39	101-283.000 Circuit Court	40,625	0	0	0	40,625
40	101-284.000 Circuit Court - Family Division	22,153	0	0	0	22,153
41	101-286.000 District Court	19,418	0	0	0	19,418
42	101-287.000 Probation - District Court	13,350	0	0	0	13,350
43	101-294.148 Probate Court	9,335	0	0	0	9,335
45	101-295.000 Probation - Circuit Court	2,181	0	0	0	2,181
46	101-296.000 Pros Attorney	20,505	0	0	0	20,505
62	101-442.000 Drain	7,369	0	0	0	7,369
67	101-710.000 Coop Ext	0	3,458	0	0	3,458
68	101-711.000 Register of Deeds	2,648	0	0	0	2,648
71	208-751.xxx Parks	0	0	726	0	726
72	215-290.000 Friend of the Court	14,433	0	0	0	14,433
75	221-XXX Health Space	0	22,148	0	0	22,148
85	260-279.000 Indigent Defense	0	2,841	0	0	2,841
119	290-000.000 DHS Space	0	37,398	0	0	37,398
130	293-689.000 Veterans Relief	0	877	0	0	877
132	298-672.000 Senior Services	0	752	0	0	752
141	Michigan Works	0	11,153	0	0	11,153
142	Other	0	776	13,800	0	14,576
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$213,581	\$94,573	\$26,338	\$5,983	\$340,475

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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 \$3,429 and has been allocated to benefitting departments based on the purchase price of the equipment.

Copiers - The County purchases central copiers for all departments to use. The depreciation on these central copiers has been calculated at \$7,082 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 \$50,772. 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 \$87,514 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 \$6,317. 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 \$13,044 from the County's Fixed Asset List. This depreciation has been allocated directly to the Facilities Management Central Service department for further allocation.

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Equipment Depreciation

Vehicles - The current depreciation for vehicles has been calculated at \$24,972 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

**Seq. 2: Equipment
Depreciation**

Description	Type	Amount	General Admin	Equipment Depreciation	Copiers	Computers	Information Services
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
Equipment Depreciation	P	193,131	0	3,429	7,082	50,772	87,514
Subtotal - Services & Supplies		\$193,131	\$0	\$3,429	\$7,082	\$50,772	\$87,514
Department Cost Total		\$193,131	\$0	\$3,429	\$7,082	\$50,772	\$87,514
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		193,131	0	3,429	7,082	50,772	87,514
General Admin Distribution			0	0	0	0	0
Grand Total		\$193,131	\$0	\$3,429	\$7,082	\$50,772	\$87,514

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Seq. 2: Equipment
Depreciation

A. Department Costs

Description	Type	Amount	Courthouse	Facilities	Vehicles
Personnel Costs					
Salaries		\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0
Services & Supplies Cost					
Equipment Depreciation	P	193,131	6,317	13,044	24,972
Subtotal - Services & Supplies		\$193,131	\$6,317	\$13,044	\$24,972
Department Cost Total		\$193,131	\$6,317	\$13,044	\$24,972
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		193,131	6,317	13,044	24,972
General Admin Distribution			0	0	0
Grand Total		\$193,131	\$6,317	\$13,044	\$24,972

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B. Incoming Costs (Default Spread Custom %)

Seq. 2: Equipment Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Equipment Depreciation	Copiers	Computers	Information Services
4	Cost Plan	\$0	\$1,896	\$1,896	\$0	\$0	\$0
	Subtotal - 101-201.000 Finance	0	1,896	1,896	0	0	0
Total Incoming		\$0	\$1,896	\$1,896	\$0	\$0	\$0
C. Total Allocated			\$195,027	\$5,325	\$7,082	\$50,772	\$87,514
				2.73%	3.63%	26.03%	44.87%

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B. Incoming Costs (Default Spread Custom %)

Seq. 2: Equipment Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse	Facilities	Vehicles
4	Cost Plan	\$0	\$1,896	\$0	\$0	\$0
	Subtotal - 101-201.000 Finance	0	1,896	0	0	0
Total Incoming		\$0	\$1,896	\$0	\$0	\$0
C. Total Allocated			\$195,027	\$6,317	\$13,044	\$24,972
				3.24%	6.69%	12.80%

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Allocation Details

Cost Pool 1: Equipment Depreciation

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	101-283.000 Circuit Court	6,186.10	17.15%	\$588	\$0	\$588	\$325	\$913
46	101-296.000 Pros Attorney	15,116.69	41.91%	1,437	0	1,437	795	2,232
72	215-290.000 Friend of the Court	14,763.09	40.93%	1,404	0	1,404	776	2,180
Subtotal		36,065.88	100.00%	\$3,429	\$0	\$3,429	\$1,896	\$5,325
Direct Bills						0		0
Total						\$3,429		\$5,325

Allocation Basis Units: Dollar amount of equipment purchased by dept

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Allocation Details
Cost Pool 2: Copiers

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.85%	\$60	\$0	\$60	\$0	\$60
4	101-201.000 Finance	5.99	1.23%	87	0	87	0	87
6	101-228.000 Information Services	8.00	1.64%	116	0	116	0	116
7	101-253.000 Treasurer	8.06	1.65%	117	0	117	0	117
8	101-265.261 FM Courthouse	2.00	0.41%	29	0	29	0	29
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%	25	0	25	0	25
12	101-265.265 Facility Management	10.62	2.17%	154	0	154	0	154
13	101-265.266 FM - Mail/Copy	1.00	0.20%	15	0	15	0	15
15	101-265.269 FM - Sheriff/Jail	1.73	0.35%	25	0	25	0	25
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	15	0	15	0	15
19	101-266.000 Administration Legal Counsel	2.00	0.41%	29	0	29	0	29
20	101-270.000 Human Resources	3.80	0.78%	55	0	55	0	55
21	101-301.316 Courthouse Security	8.76	1.79%	127	0	127	0	127
27	101-101.000 Bd of Commissioners	5.13	1.05%	74	0	74	0	74
30	101-215.000 Clerk	9.50	1.95%	138	0	138	0	138
31	101-229.000 Record Management	2.00	0.41%	29	0	29	0	29
33	101-243.000 Land Information Services	2.00	0.41%	29	0	29	0	29
35	101-257.000 Equalization	6.11	1.25%	89	0	89	0	89
36	101-262.000 Elections	2.16	0.44%	31	0	31	0	31
37	101-265.260 FM Animal Control	0.10	0.02%	1	0	1	0	1
39	101-283.000 Circuit Court	8.82	1.81%	128	0	128	0	128
40	101-284.000 Circuit Court - Family Division	4.18	0.86%	61	0	61	0	61
41	101-286.000 District Court	22.53	4.61%	327	0	327	0	327
42	101-287.000 Probation - District Court	5.00	1.02%	73	0	73	0	73

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Allocation Details
Cost Pool 2: Copiers

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	101-294.148 Probate Court	5.00	1.02%	73	0	73	0	73
46	101-296.000 Pros Attorney	21.36	4.37%	310	0	310	0	310
49	101-301.301 Sheriff	58.11	11.90%	843	0	843	0	843
50	101-301.303 SWET	1.21	0.25%	18	0	18	0	18
51	101-301.305 Secondary Road Patrol	3.06	0.63%	44	0	44	0	44
52	101-301.314 Reserves	1.18	0.24%	17	0	17	0	17
53	101-301.315 Detective	5.98	1.22%	87	0	87	0	87
54	101-301.331 Marine	3.85	0.79%	56	0	56	0	56
55	101-301.351 Jail	40.42	8.28%	586	0	586	0	586
56	101-301.352 Inmate Program	4.66	0.95%	68	0	68	0	68
57	101-301.426 Emerg Management	1.00	0.20%	15	0	15	0	15
58	101-301.427 LEPC	1.24	0.25%	18	0	18	0	18
59	101-301.430 Animal Control	2.00	0.41%	29	0	29	0	29
61	101-441.000 DPW	0.23	0.05%	3	0	3	0	3
62	101-442.000 Drain	4.00	0.82%	58	0	58	0	58
66	101-689.000 Veterans Relief	2.12	0.43%	31	0	31	0	31
68	101-711.000 Register of Deeds	4.50	0.92%	65	0	65	0	65
71	208-751.xxx Parks	7.47	1.53%	108	0	108	0	108
72	215-290.000 Friend of the Court	18.73	3.84%	272	0	272	0	272
74	221-601.xxx Health	42.81	8.77%	621	0	621	0	621
85	260-279.000 Indigent Defense	19.89	4.07%	288	0	288	0	288
86	261-325.000 Central Dispatch	23.61	4.83%	342	0	342	0	342
87	263-215.000 Concealed Weapons	1.00	0.20%	15	0	15	0	15
93	273-228.000 Technology Contracts	1.00	0.20%	15	0	15	0	15
99	279-276.151 SSSPP Grant	1.21	0.25%	18	0	18	0	18
103	279-301.332 Snowmobile Grant	0.09	0.02%	1	0	1	0	1
114	280-296.228 Victims Rights Grant	2.79	0.57%	40	0	40	0	40

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Allocation Details
Cost Pool 2: Copiers

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116	287-301.000 Sheriff Contracts	18.56	3.80%	269	0	269	0	269
117	288-596.676 Bus Services	4.10	0.84%	59	0	59	0	59
118	288-596.677 Mobility Mgmt	0.85	0.17%	12	0	12	0	12
121	292-662.614 Child Care Fund After Care	4.55	0.93%	66	0	66	0	66
122	292-662.653 Child Care Fund Diversion	1.41	0.29%	20	0	20	0	20
124	292-662.656 Child Care Fund Admin	2.80	0.57%	41	0	41	0	41
125	292-662.661 Child Care Fund Food Prep	2.63	0.54%	38	0	38	0	38
127	292-662.664 Child Care Fund Juv Detention	19.69	4.03%	286	0	286	0	286
128	292-662.665 Child Care Fund Comm Probation	6.20	1.27%	90	0	90	0	90
129	292-662.666 Child Care Fund Cheever	16.51	3.38%	239	0	239	0	239
130	293-689.000 Veterans Relief	0.78	0.16%	11	0	11	0	11
132	298-672.000 Senior Services	3.34	0.68%	48	0	48	0	48
138	620-253.000 Tax Reversn	1.00	0.20%	15	0	15	0	15
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	12	0	12	0	12
140	661-596.000 Fleet Management	0.05	0.01%	1	0	1	0	1
Subtotal		488.35	100.00%	\$7,082	\$0	\$7,082	\$0	\$7,082
Direct Bills						0		0
Total						\$7,082		\$7,082

Allocation Basis Units: Number of FTEs by Dept

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Allocation Details
Cost Pool 3: Computers

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.85%	\$434	\$0	\$434	\$0	\$434
4	101-201.000 Finance	5.99	1.23%	623	0	623	0	623
6	101-228.000 Information Services	8.00	1.64%	832	0	832	0	832
7	101-253.000 Treasurer	8.06	1.65%	838	0	838	0	838
8	101-265.261 FM Courthouse	2.00	0.41%	208	0	208	0	208
9	101-265.262 FM Central Dispatch	0.20	0.04%	21	0	21	0	21
10	101-265.263 FM Human Services	1.70	0.35%	177	0	177	0	177
12	101-265.265 Facility Management	10.62	2.17%	1,104	0	1,104	0	1,104
13	101-265.266 FM - Mail/Copy	1.00	0.20%	104	0	104	0	104
15	101-265.269 FM - Sheriff/Jail	1.73	0.35%	180	0	180	0	180
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	104	0	104	0	104
19	101-266.000 Administration Legal Counsel	2.00	0.41%	208	0	208	0	208
20	101-270.000 Human Resources	3.80	0.78%	395	0	395	0	395
21	101-301.316 Courthouse Security	8.76	1.79%	911	0	911	0	911
27	101-101.000 Bd of Commissioners	5.13	1.05%	533	0	533	0	533
30	101-215.000 Clerk	9.50	1.95%	988	0	988	0	988
31	101-229.000 Record Management	2.00	0.41%	208	0	208	0	208
33	101-243.000 Land Information Services	2.00	0.41%	208	0	208	0	208
35	101-257.000 Equalization	6.11	1.25%	635	0	635	0	635
36	101-262.000 Elections	2.16	0.44%	225	0	225	0	225
37	101-265.260 FM Animal Control	0.10	0.02%	10	0	10	0	10
39	101-283.000 Circuit Court	8.82	1.81%	917	0	917	0	917
40	101-284.000 Circuit Court - Family Division	4.18	0.86%	435	0	435	0	435
41	101-286.000 District Court	22.53	4.61%	2,342	0	2,342	0	2,342
42	101-287.000 Probation - District Court	5.00	1.02%	520	0	520	0	520

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Allocation Details
Cost Pool 3: Computers

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	101-294.148 Probate Court	5.00	1.02%	520	0	520	0	520
46	101-296.000 Pros Attorney	21.36	4.37%	2,221	0	2,221	0	2,221
49	101-301.301 Sheriff	58.11	11.90%	6,042	0	6,042	0	6,042
50	101-301.303 SWET	1.21	0.25%	126	0	126	0	126
51	101-301.305 Secondary Road Patrol	3.06	0.63%	318	0	318	0	318
52	101-301.314 Reserves	1.18	0.24%	123	0	123	0	123
53	101-301.315 Detective	5.98	1.22%	622	0	622	0	622
54	101-301.331 Marine	3.85	0.79%	400	0	400	0	400
55	101-301.351 Jail	40.42	8.28%	4,202	0	4,202	0	4,202
56	101-301.352 Inmate Program	4.66	0.95%	484	0	484	0	484
57	101-301.426 Emerg Management	1.00	0.20%	104	0	104	0	104
58	101-301.427 LEPC	1.24	0.25%	129	0	129	0	129
59	101-301.430 Animal Control	2.00	0.41%	208	0	208	0	208
61	101-441.000 DPW	0.23	0.05%	24	0	24	0	24
62	101-442.000 Drain	4.00	0.82%	416	0	416	0	416
66	101-689.000 Veterans Relief	2.12	0.43%	220	0	220	0	220
68	101-711.000 Register of Deeds	4.50	0.92%	468	0	468	0	468
71	208-751.xxx Parks	7.47	1.53%	777	0	777	0	777
72	215-290.000 Friend of the Court	18.73	3.84%	1,947	0	1,947	0	1,947
74	221-601.xxx Health	42.81	8.77%	4,451	0	4,451	0	4,451
85	260-279.000 Indigent Defense	19.89	4.07%	2,068	0	2,068	0	2,068
86	261-325.000 Central Dispatch	23.61	4.83%	2,455	0	2,455	0	2,455
87	263-215.000 Concealed Weapons	1.00	0.20%	104	0	104	0	104
93	273-228.000 Technology Contracts	1.00	0.20%	104	0	104	0	104
99	279-276.151 SSSPP Grant	1.21	0.25%	126	0	126	0	126
103	279-301.332 Snowmobile Grant	0.09	0.02%	9	0	9	0	9
114	280-296.228 Victims Rights Grant	2.79	0.57%	290	0	290	0	290

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Cost Pool 3: Computers

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116	287-301.000 Sheriff Contracts	18.56	3.80%	1,930	0	1,930	0	1,930
117	288-596.676 Bus Services	4.10	0.84%	426	0	426	0	426
118	288-596.677 Mobility Mgmt	0.85	0.17%	88	0	88	0	88
121	292-662.614 Child Care Fund After Care	4.55	0.93%	473	0	473	0	473
122	292-662.653 Child Care Fund Diversion	1.41	0.29%	147	0	147	0	147
124	292-662.656 Child Care Fund Admin	2.80	0.57%	291	0	291	0	291
125	292-662.661 Child Care Fund Food Prep	2.63	0.54%	273	0	273	0	273
127	292-662.664 Child Care Fund Juv Detention	19.69	4.03%	2,047	0	2,047	0	2,047
128	292-662.665 Child Care Fund Comm Probation	6.20	1.27%	645	0	645	0	645
129	292-662.666 Child Care Fund Cheever	16.51	3.38%	1,716	0	1,716	0	1,716
130	293-689.000 Veterans Relief	0.78	0.16%	81	0	81	0	81
132	298-672.000 Senior Services	3.34	0.68%	347	0	347	0	347
138	620-253.000 Tax Reversn	1.00	0.20%	104	0	104	0	104
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	83	0	83	0	83
140	661-596.000 Fleet Management	0.05	0.01%	5	0	5	0	5
Subtotal		488.35	100.00%	\$50,772	\$0	\$50,772	\$0	\$50,772
Direct Bills						0		0
Total						\$50,772		\$50,772

Allocation Basis Units: Number of FTEs by Dept

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Allocation Details

Cost Pool 4: Information Services

Seq. 2: Equipment Depreciation

Seq #	Department Name	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

Allocation Basis Units: Direct to 101-228.000 Information Services

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Allocation Details
Cost Pool 5: Courthouse

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	1,600	3.09%	\$195	\$0	\$195	\$0	\$195
7	101-253.000 Treasurer	2,836	5.48%	346	0	346	0	346
12	101-265.265 Facility Management	2,981	5.77%	364	0	364	0	364
21	101-301.316 Courthouse Security	2,882	5.57%	352	0	352	0	352
27	101-101.000 Bd of Commissioners	14	0.03%	2	0	2	0	2
30	101-215.000 Clerk	4,591	8.88%	561	0	561	0	561
39	101-283.000 Circuit Court	9,835	19.02%	1,201	0	1,201	0	1,201
40	101-284.000 Circuit Court - Family Division	5,363	10.37%	655	0	655	0	655
41	101-286.000 District Court	4,701	9.09%	574	0	574	0	574
42	101-287.000 Probation - District Court	3,232	6.25%	395	0	395	0	395
43	101-294.148 Probate Court	2,260	4.37%	276	0	276	0	276
45	101-295.000 Probation - Circuit Court	528	1.02%	65	0	65	0	65
46	101-296.000 Pros Attorney	4,964	9.60%	606	0	606	0	606
62	101-442.000 Drain	1,784	3.45%	218	0	218	0	218
68	101-711.000 Register of Deeds	641	1.24%	78	0	78	0	78
72	215-290.000 Friend of the Court	3,494	6.76%	427	0	427	0	427
Subtotal		51,706	100.00%	\$6,317	\$0	\$6,317	\$0	\$6,317
Direct Bills						0		0
Total						\$6,317		\$6,317

Allocation Basis Units: Courthouse Usable Square Footage

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Allocation Details

Cost Pool 6: Facilities

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	101-265.265 Facility Management	100	100.00%	\$13,044	\$0	\$13,044	\$0	\$13,044
Subtotal		100	100.00%	\$13,044	\$0	\$13,044	\$0	\$13,044
Direct Bills						0		0
Total						\$13,044		\$13,044

Allocation Basis Units: Direct to 101-265.265 Facility Management

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Allocation Details
Cost Pool 7: Vehicles

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	101-265.265 Facility Management	17,469.60	69.96%	\$17,470	\$0	\$17,470	\$0	\$17,470
39	101-283.000 Circuit Court	1,875.60	7.51%	1,876	0	1,876	0	1,876
40	101-284.000 Circuit Court - Family Division	1,875.60	7.51%	1,876	0	1,876	0	1,876
41	101-286.000 District Court	1,875.60	7.51%	1,876	0	1,876	0	1,876
43	101-294.148 Probate Court	1,875.60	7.51%	1,876	0	1,876	0	1,876
Subtotal		24,972.00	100.00%	\$24,972	\$0	\$24,972	\$0	\$24,972
Direct Bills						0		0
Total						\$24,972		\$24,972

Allocation Basis Units: Dollar amount of depreciation by department

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Allocation Summary

Seq. 2: Equipment Depreciation

Seq #	Department Name	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities
3	101-172.000 Administration	\$0	\$60	\$434	\$0	\$0	\$0
4	101-201.000 Finance	0	87	623	0	0	0
6	101-228.000 Information Services	0	116	832	87,514	195	0
7	101-253.000 Treasurer	0	117	838	0	346	0
8	101-265.261 FM Courthouse	0	29	208	0	0	0
9	101-265.262 FM Central Dispatch	0	3	21	0	0	0
10	101-265.263 FM Human Services	0	25	177	0	0	0
12	101-265.265 Facility Management	0	154	1,104	0	364	13,044
13	101-265.266 FM - Mail/Copy	0	15	104	0	0	0
15	101-265.269 FM - Sheriff/Jail	0	25	180	0	0	0
16	101-265.270 FM - Co Svc Bldg	0	15	104	0	0	0
19	101-266.000 Administration Legal Counsel	0	29	208	0	0	0
20	101-270.000 Human Resources	0	55	395	0	0	0
21	101-301.316 Courthouse Security	0	127	911	0	352	0
27	101-101.000 Bd of Commissioners	0	74	533	0	2	0
30	101-215.000 Clerk	0	138	988	0	561	0
31	101-229.000 Record Management	0	29	208	0	0	0
33	101-243.000 Land Information Services	0	29	208	0	0	0
35	101-257.000 Equalization	0	89	635	0	0	0
36	101-262.000 Elections	0	31	225	0	0	0
37	101-265.260 FM Animal Control	0	1	10	0	0	0
39	101-283.000 Circuit Court	913	128	917	0	1,201	0
40	101-284.000 Circuit Court - Family Division	0	61	435	0	655	0
41	101-286.000 District Court	0	327	2,342	0	574	0
42	101-287.000 Probation - District Court	0	73	520	0	395	0
43	101-294.148 Probate Court	0	73	520	0	276	0
45	101-295.000 Probation - Circuit Court	0	0	0	0	65	0
46	101-296.000 Pros Attorney	2,232	310	2,221	0	606	0
49	101-301.301 Sheriff	0	843	6,042	0	0	0
50	101-301.303 SWET	0	18	126	0	0	0
51	101-301.305 Secondary Road Patrol	0	44	318	0	0	0
52	101-301.314 Reserves	0	17	123	0	0	0
53	101-301.315 Detective	0	87	622	0	0	0
54	101-301.331 Marine	0	56	400	0	0	0
55	101-301.351 Jail	0	586	4,202	0	0	0

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Seq. 2: Equipment Depreciation

Seq #	Department Name	Equipment Depreciation	Copiers	Computers	Information Services	Courthouse	Facilities
56	101-301.352 Inmate Program	0	68	484	0	0	0
57	101-301.426 Emerg Management	0	15	104	0	0	0
58	101-301.427 LEPC	0	18	129	0	0	0
59	101-301.430 Animal Control	0	29	208	0	0	0
61	101-441.000 DPW	0	3	24	0	0	0
62	101-442.000 Drain	0	58	416	0	218	0
66	101-689.000 Veterans Relief	0	31	220	0	0	0
68	101-711.000 Register of Deeds	0	65	468	0	78	0
71	208-751.xxx Parks	0	108	777	0	0	0
72	215-290.000 Friend of the Court	2,180	272	1,947	0	427	0
74	221-601.xxx Health	0	621	4,451	0	0	0
85	260-279.000 Indigent Defense	0	288	2,068	0	0	0
86	261-325.000 Central Dispatch	0	342	2,455	0	0	0
87	263-215.000 Concealed Weapons	0	15	104	0	0	0
93	273-228.000 Technology Contracts	0	15	104	0	0	0
99	279-276.151 SSSPP Grant	0	18	126	0	0	0
103	279-301.332 Snowmobile Grant	0	1	9	0	0	0
114	280-296.228 Victims Rights Grant	0	40	290	0	0	0
116	287-301.000 Sheriff Contracts	0	269	1,930	0	0	0
117	288-596.676 Bus Services	0	59	426	0	0	0
118	288-596.677 Mobility Mgmt	0	12	88	0	0	0
121	292-662.614 Child Care Fund After Care	0	66	473	0	0	0
122	292-662.653 Child Care Fund Diversion	0	20	147	0	0	0
124	292-662.656 Child Care Fund Admin	0	41	291	0	0	0
125	292-662.661 Child Care Fund Food Prep	0	38	273	0	0	0
127	292-662.664 Child Care Fund Juv Detention	0	286	2,047	0	0	0
128	292-662.665 Child Care Fund Comm Probation	0	90	645	0	0	0
129	292-662.666 Child Care Fund Cheever	0	239	1,716	0	0	0
130	293-689.000 Veterans Relief	0	11	81	0	0	0
132	298-672.000 Senior Services	0	48	347	0	0	0
138	620-253.000 Tax Reversn	0	15	104	0	0	0
139	639-442.000 Drain Equipment Revolving	0	12	83	0	0	0
140	661-596.000 Fleet Management	0	1	5	0	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$5,325	\$7,082	\$50,772	\$87,514	\$6,317	\$13,044

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Seq. 2: Equipment Depreciation

Seq #	Department Name	Vehicles	Total
3	101-172.000 Administration	\$0	\$494
4	101-201.000 Finance	0	710
6	101-228.000 Information Services	0	88,657
7	101-253.000 Treasurer	0	1,301
8	101-265.261 FM Courthouse	0	237
9	101-265.262 FM Central Dispatch	0	24
10	101-265.263 FM Human Services	0	201
12	101-265.265 Facility Management	17,470	32,136
13	101-265.266 FM - Mail/Copy	0	118
15	101-265.269 FM - Sheriff/Jail	0	205
16	101-265.270 FM - Co Svc Bldg	0	118
19	101-266.000 Administration Legal Counsel	0	237
20	101-270.000 Human Resources	0	450
21	101-301.316 Courthouse Security	0	1,390
27	101-101.000 Bd of Commissioners	0	609
30	101-215.000 Clerk	0	1,686
31	101-229.000 Record Management	0	237
33	101-243.000 Land Information Services	0	237
35	101-257.000 Equalization	0	724
36	101-262.000 Elections	0	256
37	101-265.260 FM Animal Control	0	12
39	101-283.000 Circuit Court	1,876	5,035
40	101-284.000 Circuit Court - Family Division	1,876	3,026
41	101-286.000 District Court	1,876	5,119
42	101-287.000 Probation - District Court	0	987
43	101-294.148 Probate Court	1,876	2,744
45	101-295.000 Probation - Circuit Court	0	65
46	101-296.000 Pros Attorney	0	5,369
49	101-301.301 Sheriff	0	6,884
50	101-301.303 SWET	0	143
51	101-301.305 Secondary Road Patrol	0	363
52	101-301.314 Reserves	0	140
53	101-301.315 Detective	0	708
54	101-301.331 Marine	0	456
55	101-301.351 Jail	0	4,789

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Seq. 2: Equipment Depreciation

Seq #	Department Name	Vehicles	Total
56	101-301.352 Inmate Program	0	552
57	101-301.426 Emerg Management	0	118
58	101-301.427 LEPC	0	147
59	101-301.430 Animal Control	0	237
61	101-441.000 DPW	0	27
62	101-442.000 Drain	0	692
66	101-689.000 Veterans Relief	0	251
68	101-711.000 Register of Deeds	0	611
71	208-751.xxx Parks	0	885
72	215-290.000 Friend of the Court	0	4,826
74	221-601.xxx Health	0	5,072
85	260-279.000 Indigent Defense	0	2,356
86	261-325.000 Central Dispatch	0	2,797
87	263-215.000 Concealed Weapons	0	118
93	273-228.000 Technology Contracts	0	118
99	279-276.151 SSSPP Grant	0	143
103	279-301.332 Snowmobile Grant	0	11
114	280-296.228 Victims Rights Grant	0	331
116	287-301.000 Sheriff Contracts	0	2,199
117	288-596.676 Bus Services	0	486
118	288-596.677 Mobility Mgmt	0	101
121	292-662.614 Child Care Fund After Care	0	539
122	292-662.653 Child Care Fund Diversion	0	167
124	292-662.656 Child Care Fund Admin	0	332
125	292-662.661 Child Care Fund Food Prep	0	312
127	292-662.664 Child Care Fund Juv Detention	0	2,333
128	292-662.665 Child Care Fund Comm Probation	0	735
129	292-662.666 Child Care Fund Cheever	0	1,956
130	293-689.000 Veterans Relief	0	92
132	298-672.000 Senior Services	0	396
138	620-253.000 Tax Reversn	0	118
139	639-442.000 Drain Equipment Revolving	0	95
140	661-596.000 Fleet Management	0	6
Direct Bills		\$0	\$0
Total		\$24,972	\$195,027

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101-172.000 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 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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Administration

A. Department Costs

Description	Type	Amount	General Admin	County Admin
Personnel Costs				
Salaries	S1	\$415,810	\$0	\$415,810
Fringe Benefits	S	150,069	0	150,069
Subtotal - Personnel Costs		\$565,879	\$0	\$565,879
Services & Supplies Cost				
Education/Training/Conferences - Registration/Tuition	S	751	0	751
Education/Training/Conferences - Travel	S	12	0	12
Memberships/subscriptions	S	1,514	0	1,514
Office Supplies	S	357	0	357
Other Contracts	S	40	0	40
Travel	S	1,967	0	1,967
Subtotal - Services & Supplies		\$4,641	\$0	\$4,641
Department Cost Total		\$570,520	\$0	\$570,520
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		570,520	0	570,520
General Admin Distribution			0	0
Grand Total		\$570,520	\$0	\$570,520

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B. Incoming Costs (Default Spread Expenditures)

Seq. 3: 101-172.000 Administration

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Admin
1	County Services Building	\$1,421	\$20	\$1,440
	Subtotal - Building Depreciation	1,421	20	1,440
2	Copiers	60	0	60
2	Computers	434	0	434
	Subtotal - Equipment Depreciation	494	0	494
3	County Admin	0	4,749	4,749
	Subtotal - 101-172.000 Administration	0	4,749	4,749
4	Accounting/Finance	0	2,835	2,835
4	Cost Plan	0	271	271
	Subtotal - 101-201.000 Finance	0	3,106	3,106
5	Audit	0	438	438
	Subtotal - 101-223.000 Audit	0	438	438
6	Network Services	0	13,533	13,533
6	Telephone	0	1,168	1,168
	Subtotal - 101-228.000 Information Services	0	14,701	14,701
7	General Fund	0	2,749	2,749
	Subtotal - 101-253.000 Treasurer	0	2,749	2,749
13	Mail Service	0	10	10
13	Postage	0	21	21
13	Copy Central	0	250	250
	Subtotal - 101-265.266 FM - Mail/Copy	0	281	281
16	County Svc Building	0	11,724	11,724
	Subtotal - 101-265.270 FM - Co Svc Bldg	0	11,724	11,724
19	Legal Services	0	2,637	2,637
	Subtotal - 101-266.000 Administration Legal Counsel	0	2,637	2,637
20	Personnel	0	4,867	4,867
	Subtotal - 101-270.000 Human Resources	0	4,867	4,867
24	Health Fitness	0	129	129
	Subtotal - 296-201.000 County Fitness Center	0	129	129
25	Fringe Processing	0	60	60
	Subtotal - 677.xxx.xxx Fringe Processing	0	60	60
26	General Liability	0	500	500
26	Public Officials Liability	0	1,158	1,158

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B. Incoming Costs (Default Spread Expenditures)

Seq. 3: 101-172.000 Administration

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Admin
	Subtotal - 677-087.000 Insurance	0	1,658	1,658
	Total Incoming	\$1,915	\$47,119	\$49,033
	C. Total Allocated		\$619,553	\$619,553
				100.00%

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Cost Pool 1: County Admin

Seq. 3: 101-172.000 Administration

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	570,519.00	0.83%	\$4,749	\$0	\$4,749	\$0	\$4,749
4	101-201.000 Finance	499,723.00	0.73%	4,160	0	4,160	345	4,505
5	101-223.000 Audit	52,000.00	0.08%	433	0	433	36	469
6	101-228.000 Information Services	1,643,022.65	2.39%	13,677	0	13,677	1,135	14,813
7	101-253.000 Treasurer	654,402.00	0.95%	5,448	0	5,448	452	5,900
8	101-265.261 FM Courthouse	362,444.54	0.53%	3,017	0	3,017	250	3,268
9	101-265.262 FM Central Dispatch	118,097.12	0.17%	983	0	983	82	1,065
10	101-265.263 FM Human Services	285,005.28	0.41%	2,373	0	2,373	197	2,569
11	101-265.264 FM - MCF	299,144.22	0.44%	2,490	0	2,490	207	2,697
12	101-265.265 Facility Management	831,777.70	1.21%	6,924	0	6,924	575	7,499
13	101-265.266 FM - Mail/Copy	243,337.00	0.35%	2,026	0	2,026	168	2,194
14	101-265.268 FM - Bldg 3285	36,675.91	0.05%	305	0	305	25	331
15	101-265.269 FM - Sheriff/Jail	635,282.89	0.92%	5,288	0	5,288	439	5,727
16	101-265.270 FM - Co Svc Bldg	142,214.28	0.21%	1,184	0	1,184	98	1,282
17	101-265.272 FM - Dumont Complex	52,888.36	0.08%	440	0	440	37	477
18	101-265.273 FM - Youth Home	56,560.47	0.08%	471	0	471	39	510
19	101-266.000 Administration Legal Counsel	301,566.31	0.44%	2,510	0	2,510	208	2,719
20	101-270.000 Human Resources	525,649.41	0.76%	4,376	0	4,376	363	4,739
21	101-301.316 Courthouse Security	418,273.24	0.61%	3,482	0	3,482	289	3,771
23	292-000.000 Child Care	5,893,752.00	8.57%	49,063	0	49,063	4,072	53,135
24	296-201.000 County Fitness Center	4,281.06	0.01%	36	0	36	3	39
26	677-087.000 Insurance	1,080,131.47	1.57%	8,992	0	8,992	746	9,738
27	101-101.000 Bd of Commissioners	353,895.00	0.51%	2,946	0	2,946	245	3,191
28	101-194.000 Insurance & Bonds	-0.00	-0.00%	0	0	0	0	0
29	101-208.000 Employee Other Fringe Benefits	18,864.00	0.03%	157	0	157	13	170

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Cost Pool 1: County Admin

Seq. 3: 101-172.000 Administration

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-215.000 Clerk	785,258.00	1.14%	6,537	0	6,537	543	7,080
31	101-229.000 Record Management	114,661.00	0.17%	955	0	955	79	1,034
32	101-233.000 Project Management	329,504.00	0.48%	2,743	0	2,743	228	2,971
33	101-243.000 Land Information Services	162,523.00	0.24%	1,353	0	1,353	112	1,465
34	101-245.000 Remonumentation	86,990.00	0.13%	724	0	724	60	784
35	101-257.000 Equalization	620,076.00	0.90%	5,162	0	5,162	428	5,590
36	101-262.000 Elections	738,897.83	1.07%	6,151	0	6,151	511	6,662
37	101-265.260 FM Animal Control	48,407.56	0.07%	403	0	403	33	436
39	101-283.000 Circuit Court	891,142.00	1.30%	7,418	0	7,418	616	8,034
40	101-284.000 Circuit Court - Family Division	684,085.00	0.99%	5,695	0	5,695	473	6,167
41	101-286.000 District Court	1,827,337.00	2.66%	15,212	0	15,212	1,263	16,474
42	101-287.000 Probation - District Court	477,962.00	0.70%	3,979	0	3,979	330	4,309
43	101-294.148 Probate Court	609,011.00	0.89%	5,070	0	5,070	421	5,491
44	101-294.150 Guardian	42,979.00	0.06%	358	0	358	30	387
45	101-295.000 Probation - Circuit Court	6,061.00	0.01%	50	0	50	4	55
46	101-296.000 Pros Attorney	1,972,301.00	2.87%	16,419	0	16,419	1,363	17,781
47	101-298.000 Family Counseling Services	3,000.00	0.00%	25	0	25	2	27
48	101-299.000 Jury Board	10,200.00	0.01%	85	0	85	7	92
49	101-301.301 Sheriff	5,953,986.00	8.66%	49,564	0	49,564	4,114	53,678
50	101-301.303 SWET	100,713.00	0.15%	838	0	838	70	908
51	101-301.305 Secondary Road Patrol	347,302.00	0.51%	2,891	0	2,891	240	3,131
52	101-301.314 Reserves	41,185.00	0.06%	343	0	343	28	371
53	101-301.315 Detective	881,511.42	1.28%	7,338	0	7,338	609	7,947
54	101-301.331 Marine	231,906.00	0.34%	1,931	0	1,931	160	2,091
55	101-301.351 Jail	4,038,878.00	5.87%	33,622	0	33,622	2,791	36,413
56	101-301.352 Inmate Program	1,431,334.00	2.08%	11,915	0	11,915	989	12,904

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Cost Pool 1: County Admin

Seq. 3: 101-172.000 Administration

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57	101-301.426 Emerg Management	140,643.00	0.20%	1,171	0	1,171	97	1,268
58	101-301.427 LEPC	87,656.00	0.13%	730	0	730	61	790
59	101-301.430 Animal Control	182,670.00	0.27%	1,521	0	1,521	126	1,647
60	101-431.000 Livestock Claims	460.00	0.00%	4	0	4	0	4
61	101-441.000 DPW	13,903.00	0.02%	116	0	116	10	125
62	101-442.000 Drain	432,132.00	0.63%	3,597	0	3,597	299	3,896
63	101-445.000 Drains - Public Benefit	43,118.00	0.06%	359	0	359	30	389
64	101-601.636 Com Disease	500.00	0.00%	4	0	4	0	5
65	101-648.000 Med Examiner	222,763.00	0.32%	1,854	0	1,854	154	2,008
66	101-689.000 Veterans Relief	173,674.00	0.25%	1,446	0	1,446	120	1,566
67	101-710.000 Coop Ext	107,063.00	0.16%	891	0	891	74	965
68	101-711.000 Register of Deeds	373,814.00	0.54%	3,112	0	3,112	258	3,370
69	101-728.000 Econ Development	85,032.00	0.12%	708	0	708	59	767
71	208-751.xxx Parks	399,555.00	0.58%	3,326	0	3,326	276	3,602
72	215-290.000 Friend of the Court	1,561,676.00	2.27%	13,000	0	13,000	1,079	14,079
74	221-601.xxx Health	3,693,339.48	5.37%	30,746	0	30,746	2,552	33,297
77	226-528.xxx Solid Waste	1,299,996.50	1.89%	10,822	0	10,822	898	11,720
78	226-590.000 Hazardous Waste Collection	78,853.31	0.11%	656	0	656	54	711
80	245-745.000 Multi Agency Collab Comm MACC	6,695.00	0.01%	56	0	56	5	60
82	254-430.000 Animal Shelter	634,425.00	0.92%	5,281	0	5,281	438	5,720
83	256-711.000 Register of Deed Automation Fund	37,597.00	0.05%	313	0	313	26	339
85	260-279.000 Indigent Defense	4,190,933.32	6.09%	34,888	0	34,888	2,896	37,784
86	261-325.000 Central Dispatch	2,497,584.68	3.63%	20,791	0	20,791	1,726	22,517
87	263-215.000 Concealed Weapons	69,092.00	0.10%	575	0	575	48	623
88	264-301.362 Local Corrections Officers Training	33,328.00	0.05%	277	0	277	23	300

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Allocation Details

Cost Pool 1: County Admin

Seq. 3: 101-172.000 Administration

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90	266-301.320 Justice Training Fund	20,915.00	0.03%	174	0	174	14	189
91	269-292.000 Law Library	26,572.00	0.04%	221	0	221	18	240
93	273-228.000 Technology Contracts	62,061.00	0.09%	517	0	517	43	560
94	277-731.000 CDBG - Housing Program	3,258.00	0.00%	27	0	27	2	29
95	279-276.135 Veterans Treatment Court Grant	34,370.00	0.05%	286	0	286	24	310
96	279-276.139 MH Treatment Court	10,770.68	0.02%	90	0	90	7	97
97	279-276.140 Sobriety Court	77,121.69	0.11%	642	0	642	53	695
99	279-276.151 SSSPP Grant	128,307.37	0.19%	1,068	0	1,068	89	1,157
100	279-301.312 HIDTA	4,856.92	0.01%	40	0	40	3	44
101	279-301.317 FBI CETF	17,859.32	0.03%	149	0	149	12	161
103	279-301.332 Snowmobile Grant	4,628.89	0.01%	39	0	39	3	42
104	279-301.335 Highway Saftey - OWI	43,376.26	0.06%	361	0	361	30	391
107	279-301.340 Medical Marihuana	54,892.00	0.08%	457	0	457	38	495
109	279-301.351 Jail CCAB	44,431.94	0.06%	370	0	370	31	401
110	279-301.428 Homeland	20,059.97	0.03%	167	0	167	14	181
113	279-728.000 CBDG -LGES Grant	2,575.00	0.00%	21	0	21	2	23
114	280-296.228 Victims Rights Grant	204,664.07	0.30%	1,704	0	1,704	141	1,845
116	287-301.000 Sheriff Contracts	2,048,752.97	2.98%	17,055	0	17,055	1,416	18,471
117	288-596.676 Bus Services	2,134,020.61	3.10%	17,765	0	17,765	1,475	19,239
118	288-596.677 Mobility Mgmt	65,520.74	0.10%	545	0	545	45	591
120	290-663.000 DHHS Board Child welfare	621.00	0.00%	5	0	5	0	6
130	293-689.000 Veterans Relief	179,349.00	0.26%	1,493	0	1,493	124	1,617
131	293-689.001 County Veterans Service Grant	30,003.00	0.04%	250	0	250	21	270
132	298-672.000 Senior Services	2,797,778.34	4.07%	23,290	0	23,290	1,933	25,223
133	299-204.000 American Rescue Plan - ARPA	6,676,410.00	9.71%	55,578	0	55,578	4,613	60,191

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Cost Pool 1: County Admin

Seq. 3: 101-172.000 Administration

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134	401/466/403 Public Improvement Fund	169,463.72	0.25%	1,411	0	1,411	117	1,528
140	661-596.000 Fleet Management	18,468.00	0.03%	154	0	154	13	166
Subtotal		68,764,328.50	100.00%	\$572,434	\$0	\$572,434	\$47,119	\$619,553
Direct Bills						0		0
Total						\$572,434		\$619,553

Allocation Basis Units: Dollar amount of expenditures by benefitting dept

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Seq. 3: 101-172.000 Administration

Seq #	Department Name	County Admin	Total
3	101-172.000 Administration	\$4,749	\$4,749
4	101-201.000 Finance	4,505	4,505
5	101-223.000 Audit	469	469
6	101-228.000 Information Services	14,813	14,813
7	101-253.000 Treasurer	5,900	5,900
8	101-265.261 FM Courthouse	3,268	3,268
9	101-265.262 FM Central Dispatch	1,065	1,065
10	101-265.263 FM Human Services	2,569	2,569
11	101-265.264 FM - MCF	2,697	2,697
12	101-265.265 Facility Management	7,499	7,499
13	101-265.266 FM - Mail/Copy	2,194	2,194
14	101-265.268 FM - Bldg 3285	331	331
15	101-265.269 FM - Sheriff/Jail	5,727	5,727
16	101-265.270 FM - Co Svc Bldg	1,282	1,282
17	101-265.272 FM - Dumont Complex	477	477
18	101-265.273 FM - Youth Home	510	510
19	101-266.000 Administration Legal Counsel	2,719	2,719
20	101-270.000 Human Resources	4,739	4,739
21	101-301.316 Courthouse Security	3,771	3,771
23	292-000.000 Child Care	53,135	53,135
24	296-201.000 County Fitness Center	39	39
26	677-087.000 Insurance	9,738	9,738
27	101-101.000 Bd of Commissioners	3,191	3,191
28	101-194.000 Insurance & Bonds	0	0
29	101-208.000 Employee Other Fringe Benefits	170	170
30	101-215.000 Clerk	7,080	7,080
31	101-229.000 Record Management	1,034	1,034
32	101-233.000 Project Management	2,971	2,971
33	101-243.000 Land Information Services	1,465	1,465
34	101-245.000 Remonumentation	784	784
35	101-257.000 Equalization	5,590	5,590
36	101-262.000 Elections	6,662	6,662
37	101-265.260 FM Animal Control	436	436
39	101-283.000 Circuit Court	8,034	8,034
40	101-284.000 Circuit Court - Family Division	6,167	6,167

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Seq. 3: 101-172.000 Administration

Seq #	Department Name	County Admin	Total
41	101-286.000 District Court	16,474	16,474
42	101-287.000 Probation - District Court	4,309	4,309
43	101-294.148 Probate Court	5,491	5,491
44	101-294.150 Guardian	387	387
45	101-295.000 Probation - Circuit Court	55	55
46	101-296.000 Pros Attorney	17,781	17,781
47	101-298.000 Family Counseling Services	27	27
48	101-299.000 Jury Board	92	92
49	101-301.301 Sheriff	53,678	53,678
50	101-301.303 SWET	908	908
51	101-301.305 Secondary Road Patrol	3,131	3,131
52	101-301.314 Reserves	371	371
53	101-301.315 Detective	7,947	7,947
54	101-301.331 Marine	2,091	2,091
55	101-301.351 Jail	36,413	36,413
56	101-301.352 Inmate Program	12,904	12,904
57	101-301.426 Emerg Management	1,268	1,268
58	101-301.427 LEPC	790	790
59	101-301.430 Animal Control	1,647	1,647
60	101-431.000 Livestock Claims	4	4
61	101-441.000 DPW	125	125
62	101-442.000 Drain	3,896	3,896
63	101-445.000 Drains - Public Benefit	389	389
64	101-601.636 Com Disease	5	5
65	101-648.000 Med Examiner	2,008	2,008
66	101-689.000 Veterans Relief	1,566	1,566
67	101-710.000 Coop Ext	965	965
68	101-711.000 Register of Deeds	3,370	3,370
69	101-728.000 Econ Development	767	767
71	208-751.xxx Parks	3,602	3,602
72	215-290.000 Friend of the Court	14,079	14,079
74	221-601.xxx Health	33,297	33,297
77	226-528.xxx Solid Waste	11,720	11,720
78	226-590.000 Hazardous Waste Collection	711	711
80	245-745.000 Multi Agency Collab Comm MACC	60	60

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Seq. 3: 101-172.000 Administration

Seq #	Department Name	County Admin	Total
82	254-430.000 Animal Shelter	5,720	5,720
83	256-711.000 Register of Deed Automation Fund	339	339
85	260-279.000 Indigent Defense	37,784	37,784
86	261-325.000 Central Dispatch	22,517	22,517
87	263-215.000 Concealed Weapons	623	623
88	264-301.362 Local Corrections Officers Training	300	300
90	266-301.320 Justice Training Fund	189	189
91	269-292.000 Law Library	240	240
93	273-228.000 Technology Contracts	560	560
94	277-731.000 CDBG - Housing Program	29	29
95	279-276.135 Veterans Treatment Court Grant	310	310
96	279-276.139 MH Treatment Court	97	97
97	279-276.140 Sobriety Court	695	695
99	279-276.151 SSSPP Grant	1,157	1,157
100	279-301.312 HIDTA	44	44
101	279-301.317 FBI CETF	161	161
103	279-301.332 Snowmobile Grant	42	42
104	279-301.335 Highway Saffety - OWI	391	391
107	279-301.340 Medical Marihuana	495	495
109	279-301.351 Jail CCAB	401	401
110	279-301.428 Homeland	181	181
113	279-728.000 CBDG -LGES Grant	23	23
114	280-296.228 Victims Rights Grant	1,845	1,845
116	287-301.000 Sheriff Contracts	18,471	18,471
117	288-596.676 Bus Services	19,239	19,239
118	288-596.677 Mobility Mgmt	591	591
120	290-663.000 DHHS Board Child welfare	6	6
130	293-689.000 Veterans Relief	1,617	1,617
131	293-689.001 County Veterans Service Grant	270	270
132	298-672.000 Senior Services	25,223	25,223
133	299-204.000 American Rescue Plan - ARPA	60,191	60,191
134	401/466/403 Public Improvement Fund	1,528	1,528
140	661-596.000 Fleet Management	166	166
Direct Bills		\$0	\$0
Total		\$619,553	\$619,553

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101-201.000 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.

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Seq. 4: 101-
201.000 Finance

A. Department Costs

Description	Type	Amount	General Admin	Accounting/Financ e	Cost Plan
Personnel Costs					
Salaries	S1	\$363,793	\$0	\$363,793	\$0
Fringe Benefits	S	114,496	0	114,496	0
Subtotal - Personnel Costs		\$478,290	\$0	\$478,290	\$0
Services & Supplies Cost					
Education/Training - Registration	S	1,080	0	1,080	0
Education/Training - Room/Board/Misc	S	469	0	469	0
Education/Training - Travel	S	33	0	33	0
Memberships/Subscriptions	S	1,245	0	1,245	0
Misc	S	732	0	732	0
Office Supplies	S	2,567	0	2,567	0
Other Contracts	P	15,312	0	2,312	13,000
Travel	S	-5	0	-5	0
Subtotal - Services & Supplies		\$21,433	\$0	\$8,433	\$13,000
Department Cost Total		\$499,723	\$0	\$486,723	\$13,000
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		499,723	0	486,723	13,000
General Admin Distribution			0	0	0
Grand Total		\$499,723	\$0	\$486,723	\$13,000

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B. Incoming Costs (Default Spread Custom %)

Seq. 4: 101-201.000 Finance

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Accounting/Finance	Cost Plan
1	County Services Building	\$1,061	\$15	\$1,076	\$0
	Subtotal - Building Depreciation	1,061	15	1,076	0
2	Copiers	87	0	87	0
2	Computers	623	0	623	0
	Subtotal - Equipment Depreciation	710	0	710	0
3	County Admin	4,160	345	4,505	0
	Subtotal - 101-172.000 Administration	4,160	345	4,505	0
4	Accounting/Finance	0	3,433	3,433	0
4	Cost Plan	0	542	542	0
	Subtotal - 101-201.000 Finance	0	3,975	3,975	0
5	Audit	0	383	383	0
	Subtotal - 101-223.000 Audit	0	383	383	0
6	Network Services	0	19,439	19,439	0
6	Telephone	0	1,678	1,678	0
	Subtotal - 101-228.000 Information Services	0	21,117	21,117	0
7	General Fund	0	3,329	3,329	0
	Subtotal - 101-253.000 Treasurer	0	3,329	3,329	0
13	Mail Service	0	89	89	0
13	Postage	0	21	21	0
13	Copy Central	0	360	360	0
	Subtotal - 101-265.266 FM - Mail/Copy	0	469	469	0
16	County Svc Building	0	8,758	8,758	0
	Subtotal - 101-265.270 FM - Co Svc Bldg	0	8,758	8,758	0
19	Legal Services	0	2,310	2,310	0
	Subtotal - 101-266.000 Administration Legal Counsel	0	2,310	2,310	0
20	Personnel	0	6,991	6,991	0
	Subtotal - 101-270.000 Human Resources	0	6,991	6,991	0
24	Health Fitness	0	185	185	0
	Subtotal - 296-201.000 County Fitness Center	0	185	185	0
25	Fringe Processing	0	86	86	0
	Subtotal - 677.xxx.xxx Fringe Processing	0	86	86	0
26	General Liability	0	438	438	0
26	Public Officials Liability	0	1,664	1,664	0

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B. Incoming Costs (Default Spread Custom %)

Seq. 4: 101-201.000 Finance

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Accounting/Financ e	Cost Plan
	Subtotal - 677-087.000 Insurance	0	2,101	2,101	0
	Total Incoming	\$5,931	\$50,067	\$55,998	\$0
	C. Total Allocated		\$555,721	\$542,721	\$13,000
				97.66%	2.34%

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Cost Pool 1: Accounting/Finance

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	275	0.58%	\$2,835	\$0	\$2,835	\$0	\$2,835
4	101-201.000 Finance	333	0.70%	3,433	0	3,433	0	3,433
5	101-223.000 Audit	3	0.01%	31	0	31	3	34
6	101-228.000 Information Services	1,493	3.12%	15,394	0	15,394	1,585	16,978
7	101-253.000 Treasurer	352	0.74%	3,629	0	3,629	374	4,003
8	101-265.261 FM Courthouse	719	1.50%	7,413	0	7,413	763	8,176
9	101-265.262 FM Central Dispatch	487	1.02%	5,021	0	5,021	517	5,538
10	101-265.263 FM Human Services	618	1.29%	6,372	0	6,372	656	7,028
11	101-265.264 FM - MCF	215	0.45%	2,217	0	2,217	228	2,445
12	101-265.265 Facility Management	795	1.66%	8,197	0	8,197	844	9,041
13	101-265.266 FM - Mail/Copy	262	0.55%	2,701	0	2,701	278	2,979
14	101-265.268 FM - Bldg 3285	94	0.20%	969	0	969	100	1,069
15	101-265.269 FM - Sheriff/Jail	998	2.09%	10,290	0	10,290	1,059	11,349
16	101-265.270 FM - Co Svc Bldg	491	1.03%	5,062	0	5,062	521	5,584
17	101-265.272 FM - Dumont Complex	218	0.46%	2,248	0	2,248	231	2,479
18	101-265.273 FM - Youth Home	260	0.54%	2,681	0	2,681	276	2,957
19	101-266.000 Administration Legal Counsel	291	0.61%	3,000	0	3,000	309	3,309
20	101-270.000 Human Resources	513	1.07%	5,289	0	5,289	544	5,834
21	101-301.316 Courthouse Security	356	0.75%	3,671	0	3,671	378	4,048
24	296-201.000 County Fitness Center	23	0.05%	237	0	237	24	262
25	677.xxx.xxx Fringe Processing	358	0.75%	3,691	0	3,691	380	4,071
26	677-087.000 Insurance	14	0.03%	144	0	144	15	159
27	101-101.000 Bd of Commissioners	365	0.76%	3,763	0	3,763	387	4,151
28	101-194.000 Insurance & Bonds	12	0.03%	124	0	124	13	136

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Cost Pool 1: Accounting/Finance

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	101-208.000 Employee Other Fringe Benefits	14	0.03%	144	0	144	15	159
30	101-215.000 Clerk	369	0.77%	3,805	0	3,805	392	4,196
31	101-229.000 Record Management	245	0.51%	2,526	0	2,526	260	2,786
32	101-233.000 Project Management	262	0.55%	2,701	0	2,701	278	2,979
33	101-243.000 Land Information Services	216	0.45%	2,227	0	2,227	229	2,456
34	101-245.000 Remonumentation	35	0.07%	361	0	361	37	398
35	101-257.000 Equalization	316	0.66%	3,258	0	3,258	335	3,593
36	101-262.000 Elections	338	0.71%	3,485	0	3,485	359	3,844
37	101-265.260 FM Animal Control	396	0.83%	4,083	0	4,083	420	4,503
39	101-283.000 Circuit Court	703	1.47%	7,248	0	7,248	746	7,994
40	101-284.000 Circuit Court - Family Division	466	0.98%	4,805	0	4,805	495	5,299
41	101-286.000 District Court	595	1.25%	6,135	0	6,135	631	6,766
42	101-287.000 Probation - District Court	237	0.50%	2,444	0	2,444	252	2,695
43	101-294.148 Probate Court	506	1.06%	5,217	0	5,217	537	5,754
44	101-294.150 Guardian	212	0.44%	2,186	0	2,186	225	2,411
45	101-295.000 Probation - Circuit Court	64	0.13%	660	0	660	68	728
46	101-296.000 Pros Attorney	510	1.07%	5,258	0	5,258	541	5,800
47	101-298.000 Family Counseling Services	2	0.00%	21	0	21	2	23
48	101-299.000 Jury Board	2	0.00%	21	0	21	2	23
49	101-301.301 Sheriff	2,068	4.33%	21,322	0	21,322	2,195	23,517
50	101-301.303 SWET	167	0.35%	1,722	0	1,722	177	1,899
51	101-301.305 Secondary Road Patrol	372	0.78%	3,835	0	3,835	395	4,230
52	101-301.314 Reserves	117	0.24%	1,206	0	1,206	124	1,330
53	101-301.315 Detective	525	1.10%	5,413	0	5,413	557	5,970
54	101-301.331 Marine	404	0.85%	4,165	0	4,165	429	4,594
55	101-301.351 Jail	4	0.01%	41	0	41	4	45

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Cost Pool 1: Accounting/Finance

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	101-301.352 Inmate Program	550	1.15%	5,671	0	5,671	584	6,254
57	101-301.426 Emerg Management	354	0.74%	3,650	0	3,650	376	4,026
58	101-301.427 LEPC	245	0.51%	2,526	0	2,526	260	2,786
59	101-301.430 Animal Control	304	0.64%	3,134	0	3,134	323	3,457
60	101-431.000 Livestock Claims	1	0.00%	10	0	10	1	11
61	101-441.000 DPW	201	0.42%	2,072	0	2,072	213	2,286
62	101-442.000 Drain	406	0.85%	4,186	0	4,186	431	4,617
63	101-445.000 Drains - Public Benefit	7	0.01%	72	0	72	7	80
64	101-601.636 Com Disease	9	0.02%	93	0	93	10	102
65	101-648.000 Med Examiner	98	0.21%	1,010	0	1,010	104	1,114
66	101-689.000 Veterans Relief	247	0.52%	2,547	0	2,547	262	2,809
67	101-710.000 Coop Ext	4	0.01%	41	0	41	4	45
68	101-711.000 Register of Deeds	210	0.44%	2,165	0	2,165	223	2,388
69	101-728.000 Econ Development	5	0.01%	52	0	52	5	57
70	201-449.000 Road Comm	166	0.35%	1,712	0	1,712	176	1,888
71	208-751.xxx Parks	1,408	2.95%	14,517	0	14,517	1,494	16,011
72	215-290.000 Friend of the Court	523	1.09%	5,392	0	5,392	555	5,947
74	221-601.xxx Health	11,158	23.35%	115,044	0	115,044	11,842	126,886
77	226-528.xxx Solid Waste	752	1.57%	7,753	0	7,753	798	8,552
78	226-590.000 Hazardous Waste Collection	24	0.05%	247	0	247	25	273
80	245-745.000 Multi Agency Collab Comm MACC	13	0.03%	134	0	134	14	148
81	252-201.000 Sick/Vacation Liability	4	0.01%	41	0	41	4	45
82	254-430.000 Animal Shelter	512	1.07%	5,279	0	5,279	543	5,822
83	256-711.000 Register of Deed Automation Fund	134	0.28%	1,382	0	1,382	142	1,524
84	257-301.426 Palisades	1	0.00%	10	0	10	1	11
85	260-279.000 Indigent Defense	723	1.51%	7,454	0	7,454	767	8,222

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Cost Pool 1: Accounting/Finance

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86	261-325.000 Central Dispatch	665	1.39%	6,856	0	6,856	706	7,562
87	263-215.000 Concealed Weapons	207	0.43%	2,134	0	2,134	220	2,354
88	264-301.362 Local Corrections Officers Training	61	0.13%	629	0	629	65	694
90	266-301.320 Justice Training Fund	21	0.04%	217	0	217	22	239
91	269-292.000 Law Library	28	0.06%	289	0	289	30	318
92	272-296.000 Drug Law Enforcement - PA	2	0.00%	21	0	21	2	23
93	273-228.000 Technology Contracts	179	0.37%	1,846	0	1,846	190	2,036
94	277-731.000 CDBG - Housing Program	7	0.01%	72	0	72	7	80
95	279-276.135 Veterans Treatment Court Grant	34	0.07%	351	0	351	36	387
96	279-276.139 MH Treatment Court	36	0.08%	371	0	371	38	409
97	279-276.140 Sobriety Court	26	0.05%	268	0	268	28	296
99	279-276.151 SSSPP Grant	227	0.48%	2,340	0	2,340	241	2,581
100	279-301.312 HIDTA	58	0.12%	598	0	598	62	660
101	279-301.317 FBI CETF	100	0.21%	1,031	0	1,031	106	1,137
103	279-301.332 Snowmobile Grant	31	0.06%	320	0	320	33	353
104	279-301.335 Highway Saftey - OWI	139	0.29%	1,433	0	1,433	148	1,581
107	279-301.340 Medical Marihuana	11	0.02%	113	0	113	12	125
109	279-301.351 Jail CCAB	51	0.11%	526	0	526	54	580
110	279-301.428 Homeland	5	0.01%	52	0	52	5	57
113	279-728.000 CBDG -LGES Grant	2	0.00%	21	0	21	2	23
114	280-296.228 Victims Rights Grant	323	0.68%	3,330	0	3,330	343	3,673
116	287-301.000 Sheriff Contracts	523	1.09%	5,392	0	5,392	555	5,947
117	288-596.676 Bus Services	1,215	2.54%	12,527	0	12,527	1,290	13,817
118	288-596.677 Mobility Mgmt	193	0.40%	1,990	0	1,990	205	2,195

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Cost Pool 1: Accounting/Finance

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120	290-663.000 DHHS Board Child welfare	26	0.05%	268	0	268	28	296
121	292-662.614 Child Care Fund After Care	548	1.15%	5,650	0	5,650	582	6,232
122	292-662.653 Child Care Fund Diversion	197	0.41%	2,031	0	2,031	209	2,240
123	292-662.654 Child Care Fund Outreach/Ombudsman	12	0.03%	124	0	124	13	136
124	292-662.656 Child Care Fund Admin	386	0.81%	3,980	0	3,980	410	4,390
125	292-662.661 Child Care Fund Food Prep	554	1.16%	5,712	0	5,712	588	6,300
126	292-662.662 Child Care Fund Foster Care	54	0.11%	557	0	557	57	614
127	292-662.664 Child Care Fund Juv Detention	820	1.72%	8,455	0	8,455	870	9,325
128	292-662.665 Child Care Fund Comm Probation	392	0.82%	4,042	0	4,042	416	4,458
129	292-662.666 Child Care Fund Cheever	974	2.04%	10,042	0	10,042	1,034	11,076
130	293-689.000 Veterans Relief	328	0.69%	3,382	0	3,382	348	3,730
131	293-689.001 County Veterans Service Grant	12	0.03%	124	0	124	13	136
132	298-672.000 Senior Services	640	1.34%	6,599	0	6,599	679	7,278
133	299-204.000 American Rescue Plan - ARPA	80	0.17%	825	0	825	85	910
134	401/466/403 Public Improvement Fund	302	0.63%	3,114	0	3,114	321	3,434
137	595-301.351 Commissary	12	0.03%	124	0	124	13	136
138	620-253.000 Tax Reversn	207	0.43%	2,134	0	2,134	220	2,354
139	639-442.000 Drain Equipment Revolving	283	0.59%	2,918	0	2,918	300	3,218
140	661-596.000 Fleet Management	288	0.60%	2,969	0	2,969	306	3,275
142	Other	774	1.62%	7,980	0	7,980	821	8,802
Subtotal		47,782	100.00%	\$492,654	\$0	\$492,654	\$50,067	\$542,721
Direct Bills						0		0
Total						\$492,654		\$542,721

Allocation Basis Units: Number of Expenditure Transactions by dept

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Cost Pool 2: Cost Plan

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1	Building Depreciation	4	8.33%	\$1,083	\$0	\$1,083	\$0	\$1,083
2	Equipment Depreciation	7	14.58%	1,896	0	1,896	0	1,896
3	101-172.000 Administration	1	2.08%	271	0	271	0	271
4	101-201.000 Finance	2	4.17%	542	0	542	0	542
5	101-223.000 Audit	1	2.08%	271	0	271	0	271
6	101-228.000 Information Services	3	6.25%	812	0	812	0	812
7	101-253.000 Treasurer	3	6.25%	812	0	812	0	812
8	101-265.261 FM Courthouse	1	2.08%	271	0	271	0	271
9	101-265.262 FM Central Dispatch	1	2.08%	271	0	271	0	271
10	101-265.263 FM Human Services	1	2.08%	271	0	271	0	271
11	101-265.264 FM - MCF	1	2.08%	271	0	271	0	271
12	101-265.265 Facility Management	1	2.08%	271	0	271	0	271
13	101-265.266 FM - Mail/Copy	3	6.25%	812	0	812	0	812
14	101-265.268 FM - Bldg 3285	1	2.08%	271	0	271	0	271
15	101-265.269 FM - Sheriff/Jail	1	2.08%	271	0	271	0	271
16	101-265.270 FM - Co Svc Bldg	1	2.08%	271	0	271	0	271
17	101-265.272 FM - Dumont Complex	2	4.17%	542	0	542	0	542
18	101-265.273 FM - Youth Home	1	2.08%	271	0	271	0	271
19	101-266.000 Administration Legal Counsel	1	2.08%	271	0	271	0	271
20	101-270.000 Human Resources	1	2.08%	271	0	271	0	271
21	101-301.316 Courthouse Security	1	2.08%	271	0	271	0	271
22	279-000.000 Grants	1	2.08%	271	0	271	0	271
23	292-000.000 Child Care	1	2.08%	271	0	271	0	271
24	296-201.000 County Fitness Center	1	2.08%	271	0	271	0	271
25	677.xxx.xxx Fringe Processing	2	4.17%	542	0	542	0	542
26	677-087.000 Insurance	5	10.42%	1,354	0	1,354	0	1,354

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Cost Pool 2: Cost Plan

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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal		48	100.00%	\$13,000	\$0	\$13,000	\$0	\$13,000
Direct Bills						0		0
Total						\$13,000		\$13,000

Allocation Basis Units: Number of functions within each central service

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Allocation Summary

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Accounting/Finance	Cost Plan	Total
1	Building Depreciation	\$0	\$1,083	\$1,083
2	Equipment Depreciation	0	1,896	1,896
3	101-172.000 Administration	2,835	271	3,106
4	101-201.000 Finance	3,433	542	3,975
5	101-223.000 Audit	34	271	305
6	101-228.000 Information Services	16,978	812	17,791
7	101-253.000 Treasurer	4,003	812	4,815
8	101-265.261 FM Courthouse	8,176	271	8,447
9	101-265.262 FM Central Dispatch	5,538	271	5,809
10	101-265.263 FM Human Services	7,028	271	7,299
11	101-265.264 FM - MCF	2,445	271	2,716
12	101-265.265 Facility Management	9,041	271	9,311
13	101-265.266 FM - Mail/Copy	2,979	812	3,792
14	101-265.268 FM - Bldg 3285	1,069	271	1,340
15	101-265.269 FM - Sheriff/Jail	11,349	271	11,620
16	101-265.270 FM - Co Svc Bldg	5,584	271	5,854
17	101-265.272 FM - Dumont Complex	2,479	542	3,021
18	101-265.273 FM - Youth Home	2,957	271	3,227
19	101-266.000 Administration Legal Counsel	3,309	271	3,580
20	101-270.000 Human Resources	5,834	271	6,105
21	101-301.316 Courthouse Security	4,048	271	4,319
22	279-000.000 Grants	0	271	271
23	292-000.000 Child Care	0	271	271
24	296-201.000 County Fitness Center	262	271	532
25	677.xxx.xxx Fringe Processing	4,071	542	4,613
26	677-087.000 Insurance	159	1,354	1,513
27	101-101.000 Bd of Commissioners	4,151	0	4,151
28	101-194.000 Insurance & Bonds	136	0	136
29	101-208.000 Employee Other Fringe Benefits	159	0	159
30	101-215.000 Clerk	4,196	0	4,196
31	101-229.000 Record Management	2,786	0	2,786
32	101-233.000 Project Management	2,979	0	2,979
33	101-243.000 Land Information Services	2,456	0	2,456
34	101-245.000 Remonumentation	398	0	398
35	101-257.000 Equalization	3,593	0	3,593

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Allocation Summary

Seq. 4: 101-201.000 Finance

Seq #	Department Name	Accounting/Finance	Cost Plan	Total
36	101-262.000 Elections	3,844	0	3,844
37	101-265.260 FM Animal Control	4,503	0	4,503
39	101-283.000 Circuit Court	7,994	0	7,994
40	101-284.000 Circuit Court - Family Division	5,299	0	5,299
41	101-286.000 District Court	6,766	0	6,766
42	101-287.000 Probation - District Court	2,695	0	2,695
43	101-294.148 Probate Court	5,754	0	5,754
44	101-294.150 Guardian	2,411	0	2,411
45	101-295.000 Probation - Circuit Court	728	0	728
46	101-296.000 Pros Attorney	5,800	0	5,800
47	101-298.000 Family Counseling Services	23	0	23
48	101-299.000 Jury Board	23	0	23
49	101-301.301 Sheriff	23,517	0	23,517
50	101-301.303 SWET	1,899	0	1,899
51	101-301.305 Secondary Road Patrol	4,230	0	4,230
52	101-301.314 Reserves	1,330	0	1,330
53	101-301.315 Detective	5,970	0	5,970
54	101-301.331 Marine	4,594	0	4,594
55	101-301.351 Jail	45	0	45
56	101-301.352 Inmate Program	6,254	0	6,254
57	101-301.426 Emerg Management	4,026	0	4,026
58	101-301.427 LEPC	2,786	0	2,786
59	101-301.430 Animal Control	3,457	0	3,457
60	101-431.000 Livestock Claims	11	0	11
61	101-441.000 DPW	2,286	0	2,286
62	101-442.000 Drain	4,617	0	4,617
63	101-445.000 Drains - Public Benefit	80	0	80
64	101-601.636 Com Disease	102	0	102
65	101-648.000 Med Examiner	1,114	0	1,114
66	101-689.000 Veterans Relief	2,809	0	2,809
67	101-710.000 Coop Ext	45	0	45
68	101-711.000 Register of Deeds	2,388	0	2,388
69	101-728.000 Econ Development	57	0	57
70	201-449.000 Road Comm	1,888	0	1,888
71	208-751.xxx Parks	16,011	0	16,011

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Seq. 4: 101-201.000 Finance

Seq #	Department Name	Accounting/Finance	Cost Plan	Total
72	215-290.000 Friend of the Court	5,947	0	5,947
74	221-601.xxx Health	126,886	0	126,886
77	226-528.xxx Solid Waste	8,552	0	8,552
78	226-590.000 Hazardous Waste Collection	273	0	273
80	245-745.000 Multi Agency Collab Comm MACC	148	0	148
81	252-201.000 Sick/Vacation Liability	45	0	45
82	254-430.000 Animal Shelter	5,822	0	5,822
83	256-711.000 Register of Deed Automation Fund	1,524	0	1,524
84	257-301.426 Palisades	11	0	11
85	260-279.000 Indigent Defense	8,222	0	8,222
86	261-325.000 Central Dispatch	7,562	0	7,562
87	263-215.000 Concealed Weapons	2,354	0	2,354
88	264-301.362 Local Corrections Officers Training	694	0	694
90	266-301.320 Justice Training Fund	239	0	239
91	269-292.000 Law Library	318	0	318
92	272-296.000 Drug Law Enforcement - PA	23	0	23
93	273-228.000 Technology Contracts	2,036	0	2,036
94	277-731.000 CDBG - Housing Program	80	0	80
95	279-276.135 Veterans Treatment Court Grant	387	0	387
96	279-276.139 MH Treatment Court	409	0	409
97	279-276.140 Sobriety Court	296	0	296
99	279-276.151 SSSPP Grant	2,581	0	2,581
100	279-301.312 HIDTA	660	0	660
101	279-301.317 FBI CETF	1,137	0	1,137
103	279-301.332 Snowmobile Grant	353	0	353
104	279-301.335 Highway Saftey - OWI	1,581	0	1,581
107	279-301.340 Medical Marihuana	125	0	125
109	279-301.351 Jail CCAB	580	0	580
110	279-301.428 Homeland	57	0	57
113	279-728.000 CBDG -LGES Grant	23	0	23
114	280-296.228 Victims Rights Grant	3,673	0	3,673
116	287-301.000 Sheriff Contracts	5,947	0	5,947
117	288-596.676 Bus Services	13,817	0	13,817
118	288-596.677 Mobility Mgmt	2,195	0	2,195
120	290-663.000 DHHS Board Child welfare	296	0	296

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Seq. 4: 101-201.000 Finance

Seq #	Department Name	Accounting/Finance	Cost Plan	Total
121	292-662.614 Child Care Fund After Care	6,232	0	6,232
122	292-662.653 Child Care Fund Diversion	2,240	0	2,240
123	292-662.654 Child Care Fund Outreach/Ombudsman	136	0	136
124	292-662.656 Child Care Fund Admin	4,390	0	4,390
125	292-662.661 Child Care Fund Food Prep	6,300	0	6,300
126	292-662.662 Child Care Fund Foster Care	614	0	614
127	292-662.664 Child Care Fund Juv Detention	9,325	0	9,325
128	292-662.665 Child Care Fund Comm Probation	4,458	0	4,458
129	292-662.666 Child Care Fund Cheever	11,076	0	11,076
130	293-689.000 Veterans Relief	3,730	0	3,730
131	293-689.001 County Veterans Service Grant	136	0	136
132	298-672.000 Senior Services	7,278	0	7,278
133	299-204.000 American Rescue Plan - ARPA	910	0	910
134	401/466/403 Public Improvement Fund	3,434	0	3,434
137	595-301.351 Commissary	136	0	136
138	620-253.000 Tax Reversn	2,354	0	2,354
139	639-442.000 Drain Equipment Revolving	3,218	0	3,218
140	661-596.000 Fleet Management	3,275	0	3,275
142	Other	8,802	0	8,802
Direct Bills		\$0	\$0	\$0
Total		\$542,721	\$13,000	\$555,721

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101-223.000 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.

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Seq. 5: 101-
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A. Department Costs

Description	Type	Amount	General Admin	Audit
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Audit Services	P	52,000	0	52,000
Subtotal - Services & Supplies		\$52,000	\$0	\$52,000
Department Cost Total		\$52,000	\$0	\$52,000
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		52,000	0	52,000
General Admin Distribution			0	0
Grand Total		\$52,000	\$0	\$52,000

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B. Incoming Costs (Default Spread Expenditures)

Seq. 5: 101-223.000 Audit

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Audit
3	County Admin	\$433	\$36	\$469
	Subtotal - 101-172.000 Administration	433	36	469
4	Accounting/Finance	31	3	34
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	302	3	305
5	Audit	0	40	40
	Subtotal - 101-223.000 Audit	0	40	40
7	General Fund	0	30	30
	Subtotal - 101-253.000 Treasurer	0	30	30
19	Legal Services	0	240	240
	Subtotal - 101-266.000 Administration Legal Counsel	0	240	240
26	General Liability	0	46	46
	Subtotal - 677-087.000 Insurance	0	46	46
Total Incoming		\$735	\$395	\$1,130
C. Total Allocated			\$53,130	\$53,130
				100.00%

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Allocation Details

Cost Pool 1: Audit

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	570,519.00	0.83%	\$438	\$0	\$438	\$0	\$438
4	101-201.000 Finance	499,723.00	0.73%	383	0	383	0	383
5	101-223.000 Audit	52,000.00	0.08%	40	0	40	0	40
6	101-228.000 Information Services	1,643,022.65	2.39%	1,260	0	1,260	10	1,270
7	101-253.000 Treasurer	654,402.00	0.95%	502	0	502	4	506
8	101-265.261 FM Courthouse	362,444.54	0.53%	278	0	278	2	280
9	101-265.262 FM Central Dispatch	118,097.12	0.17%	91	0	91	1	91
10	101-265.263 FM Human Services	285,005.28	0.41%	219	0	219	2	220
11	101-265.264 FM - MCF	299,144.22	0.44%	229	0	229	2	231
12	101-265.265 Facility Management	831,777.70	1.21%	638	0	638	5	643
13	101-265.266 FM - Mail/Copy	243,337.00	0.35%	187	0	187	1	188
14	101-265.268 FM - Bldg 3285	36,675.91	0.05%	28	0	28	0	28
15	101-265.269 FM - Sheriff/Jail	635,282.89	0.92%	487	0	487	4	491
16	101-265.270 FM - Co Svc Bldg	142,214.28	0.21%	109	0	109	1	110
17	101-265.272 FM - Dumont Complex	52,888.36	0.08%	41	0	41	0	41
18	101-265.273 FM - Youth Home	56,560.47	0.08%	43	0	43	0	44
19	101-266.000 Administration Legal Counsel	301,566.31	0.44%	231	0	231	2	233
20	101-270.000 Human Resources	525,649.41	0.76%	403	0	403	3	406
21	101-301.316 Courthouse Security	418,273.24	0.61%	321	0	321	2	323
23	292-000.000 Child Care	5,893,752.00	8.57%	4,520	0	4,520	34	4,554
24	296-201.000 County Fitness Center	4,281.06	0.01%	3	0	3	0	3
26	677-087.000 Insurance	1,080,131.47	1.57%	828	0	828	6	835
27	101-101.000 Bd of Commissioners	353,895.00	0.51%	271	0	271	2	273
28	101-194.000 Insurance & Bonds	-0.00	-0.00%	0	0	0	0	0
29	101-208.000 Employee Other Fringe Benefits	18,864.00	0.03%	14	0	14	0	15

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Cost Pool 1: Audit

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-215.000 Clerk	785,258.00	1.14%	602	0	602	5	607
31	101-229.000 Record Management	114,661.00	0.17%	88	0	88	1	89
32	101-233.000 Project Management	329,504.00	0.48%	253	0	253	2	255
33	101-243.000 Land Information Services	162,523.00	0.24%	125	0	125	1	126
34	101-245.000 Remonumentation	86,990.00	0.13%	67	0	67	1	67
35	101-257.000 Equalization	620,076.00	0.90%	476	0	476	4	479
36	101-262.000 Elections	738,897.83	1.07%	567	0	567	4	571
37	101-265.260 FM Animal Control	48,407.56	0.07%	37	0	37	0	37
39	101-283.000 Circuit Court	891,142.00	1.30%	683	0	683	5	689
40	101-284.000 Circuit Court - Family Division	684,085.00	0.99%	525	0	525	4	529
41	101-286.000 District Court	1,827,337.00	2.66%	1,401	0	1,401	11	1,412
42	101-287.000 Probation - District Court	477,962.00	0.70%	367	0	367	3	369
43	101-294.148 Probate Court	609,011.00	0.89%	467	0	467	4	471
44	101-294.150 Guardian	42,979.00	0.06%	33	0	33	0	33
45	101-295.000 Probation - Circuit Court	6,061.00	0.01%	5	0	5	0	5
46	101-296.000 Pros Attorney	1,972,301.00	2.87%	1,513	0	1,513	12	1,524
47	101-298.000 Family Counseling Services	3,000.00	0.00%	2	0	2	0	2
48	101-299.000 Jury Board	10,200.00	0.01%	8	0	8	0	8
49	101-301.301 Sheriff	5,953,986.00	8.66%	4,566	0	4,566	35	4,601
50	101-301.303 SWET	100,713.00	0.15%	77	0	77	1	78
51	101-301.305 Secondary Road Patrol	347,302.00	0.51%	266	0	266	2	268
52	101-301.314 Reserves	41,185.00	0.06%	32	0	32	0	32
53	101-301.315 Detective	881,511.42	1.28%	676	0	676	5	681
54	101-301.331 Marine	231,906.00	0.34%	178	0	178	1	179
55	101-301.351 Jail	4,038,878.00	5.87%	3,097	0	3,097	24	3,121
56	101-301.352 Inmate Program	1,431,334.00	2.08%	1,098	0	1,098	8	1,106

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Allocation Details
Cost Pool 1: Audit

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57	101-301.426 Emerg Management	140,643.00	0.20%	108	0	108	1	109
58	101-301.427 LEPC	87,656.00	0.13%	67	0	67	1	68
59	101-301.430 Animal Control	182,670.00	0.27%	140	0	140	1	141
60	101-431.000 Livestock Claims	460.00	0.00%	0	0	0	0	0
61	101-441.000 DPW	13,903.00	0.02%	11	0	11	0	11
62	101-442.000 Drain	432,132.00	0.63%	331	0	331	3	334
63	101-445.000 Drains - Public Benefit	43,118.00	0.06%	33	0	33	0	33
64	101-601.636 Com Disease	500.00	0.00%	0	0	0	0	0
65	101-648.000 Med Examiner	222,763.00	0.32%	171	0	171	1	172
66	101-689.000 Veterans Relief	173,674.00	0.25%	133	0	133	1	134
67	101-710.000 Coop Ext	107,063.00	0.16%	82	0	82	1	83
68	101-711.000 Register of Deeds	373,814.00	0.54%	287	0	287	2	289
69	101-728.000 Econ Development	85,032.00	0.12%	65	0	65	0	66
71	208-751.xxx Parks	399,555.00	0.58%	306	0	306	2	309
72	215-290.000 Friend of the Court	1,561,676.00	2.27%	1,198	0	1,198	9	1,207
74	221-601.xxx Health	3,693,339.48	5.37%	2,832	0	2,832	22	2,854
77	226-528.xxx Solid Waste	1,299,996.50	1.89%	997	0	997	8	1,005
78	226-590.000 Hazardous Waste Collection	78,853.31	0.11%	60	0	60	0	61
80	245-745.000 Multi Agency Collab Comm MACC	6,695.00	0.01%	5	0	5	0	5
82	254-430.000 Animal Shelter	634,425.00	0.92%	487	0	487	4	490
83	256-711.000 Register of Deed Automation Fund	37,597.00	0.05%	29	0	29	0	29
85	260-279.000 Indigent Defense	4,190,933.32	6.09%	3,214	0	3,214	24	3,238
86	261-325.000 Central Dispatch	2,497,584.68	3.63%	1,915	0	1,915	15	1,930
87	263-215.000 Concealed Weapons	69,092.00	0.10%	53	0	53	0	53
88	264-301.362 Local Corrections Officers Training	33,328.00	0.05%	26	0	26	0	26

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Cost Pool 1: Audit

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90	266-301.320 Justice Training Fund	20,915.00	0.03%	16	0	16	0	16
91	269-292.000 Law Library	26,572.00	0.04%	20	0	20	0	21
93	273-228.000 Technology Contracts	62,061.00	0.09%	48	0	48	0	48
94	277-731.000 CDBG - Housing Program	3,258.00	0.00%	2	0	2	0	3
95	279-276.135 Veterans Treatment Court Grant	34,370.00	0.05%	26	0	26	0	27
96	279-276.139 MH Treatment Court	10,770.68	0.02%	8	0	8	0	8
97	279-276.140 Sobriety Court	77,121.69	0.11%	59	0	59	0	60
99	279-276.151 SSSPP Grant	128,307.37	0.19%	98	0	98	1	99
100	279-301.312 HIDTA	4,856.92	0.01%	4	0	4	0	4
101	279-301.317 FBI CETF	17,859.32	0.03%	14	0	14	0	14
103	279-301.332 Snowmobile Grant	4,628.89	0.01%	4	0	4	0	4
104	279-301.335 Highway Saftey - OWI	43,376.26	0.06%	33	0	33	0	34
107	279-301.340 Medical Marihuana	54,892.00	0.08%	42	0	42	0	42
109	279-301.351 Jail CCAB	44,431.94	0.06%	34	0	34	0	34
110	279-301.428 Homeland	20,059.97	0.03%	15	0	15	0	16
113	279-728.000 CBDG -LGES Grant	2,575.00	0.00%	2	0	2	0	2
114	280-296.228 Victims Rights Grant	204,664.07	0.30%	157	0	157	1	158
116	287-301.000 Sheriff Contracts	2,048,752.97	2.98%	1,571	0	1,571	12	1,583
117	288-596.676 Bus Services	2,134,020.61	3.10%	1,637	0	1,637	12	1,649
118	288-596.677 Mobility Mgmt	65,520.74	0.10%	50	0	50	0	51
120	290-663.000 DHHS Board Child welfare	621.00	0.00%	0	0	0	0	0
130	293-689.000 Veterans Relief	179,349.00	0.26%	138	0	138	1	139
131	293-689.001 County Veterans Service Grant	30,003.00	0.04%	23	0	23	0	23
132	298-672.000 Senior Services	2,797,778.34	4.07%	2,146	0	2,146	16	2,162
133	299-204.000 American Rescue Plan - ARPA	6,676,410.00	9.71%	5,120	0	5,120	39	5,159

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Cost Pool 1: Audit

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
134	401/466/403 Public Improvement Fund	169,463.72	0.25%	130	0	130	1	131
140	661-596.000 Fleet Management	18,468.00	0.03%	14	0	14	0	14
Subtotal		68,764,328.50	100.00%	\$52,735	\$0	\$52,735	\$395	\$53,130
Direct Bills						0		0
Total						\$52,735		\$53,130

Allocation Basis Units: Dollar amount of expenditures by benefitting dept

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Allocation Summary

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Audit	Total
3	101-172.000 Administration	\$438	\$438
4	101-201.000 Finance	383	383
5	101-223.000 Audit	40	40
6	101-228.000 Information Services	1,270	1,270
7	101-253.000 Treasurer	506	506
8	101-265.261 FM Courthouse	280	280
9	101-265.262 FM Central Dispatch	91	91
10	101-265.263 FM Human Services	220	220
11	101-265.264 FM - MCF	231	231
12	101-265.265 Facility Management	643	643
13	101-265.266 FM - Mail/Copy	188	188
14	101-265.268 FM - Bldg 3285	28	28
15	101-265.269 FM - Sheriff/Jail	491	491
16	101-265.270 FM - Co Svc Bldg	110	110
17	101-265.272 FM - Dumont Complex	41	41
18	101-265.273 FM - Youth Home	44	44
19	101-266.000 Administration Legal Counsel	233	233
20	101-270.000 Human Resources	406	406
21	101-301.316 Courthouse Security	323	323
23	292-000.000 Child Care	4,554	4,554
24	296-201.000 County Fitness Center	3	3
26	677-087.000 Insurance	835	835
27	101-101.000 Bd of Commissioners	273	273
28	101-194.000 Insurance & Bonds	0	0
29	101-208.000 Employee Other Fringe Benefits	15	15
30	101-215.000 Clerk	607	607
31	101-229.000 Record Management	89	89
32	101-233.000 Project Management	255	255
33	101-243.000 Land Information Services	126	126
34	101-245.000 Remonumentation	67	67
35	101-257.000 Equalization	479	479
36	101-262.000 Elections	571	571
37	101-265.260 FM Animal Control	37	37
39	101-283.000 Circuit Court	689	689
40	101-284.000 Circuit Court - Family Division	529	529

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Allocation Summary

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Audit	Total
41	101-286.000 District Court	1,412	1,412
42	101-287.000 Probation - District Court	369	369
43	101-294.148 Probate Court	471	471
44	101-294.150 Guardian	33	33
45	101-295.000 Probation - Circuit Court	5	5
46	101-296.000 Pros Attorney	1,524	1,524
47	101-298.000 Family Counseling Services	2	2
48	101-299.000 Jury Board	8	8
49	101-301.301 Sheriff	4,601	4,601
50	101-301.303 SWET	78	78
51	101-301.305 Secondary Road Patrol	268	268
52	101-301.314 Reserves	32	32
53	101-301.315 Detective	681	681
54	101-301.331 Marine	179	179
55	101-301.351 Jail	3,121	3,121
56	101-301.352 Inmate Program	1,106	1,106
57	101-301.426 Emerg Management	109	109
58	101-301.427 LEPC	68	68
59	101-301.430 Animal Control	141	141
60	101-431.000 Livestock Claims	0	0
61	101-441.000 DPW	11	11
62	101-442.000 Drain	334	334
63	101-445.000 Drains - Public Benefit	33	33
64	101-601.636 Com Disease	0	0
65	101-648.000 Med Examiner	172	172
66	101-689.000 Veterans Relief	134	134
67	101-710.000 Coop Ext	83	83
68	101-711.000 Register of Deeds	289	289
69	101-728.000 Econ Development	66	66
71	208-751.xxx Parks	309	309
72	215-290.000 Friend of the Court	1,207	1,207
74	221-601.xxx Health	2,854	2,854
77	226-528.xxx Solid Waste	1,005	1,005
78	226-590.000 Hazardous Waste Collection	61	61
80	245-745.000 Multi Agency Collab Comm MACC	5	5

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Allocation Summary

Seq. 5: 101-223.000 Audit

Seq #	Department Name	Audit	Total
82	254-430.000 Animal Shelter	490	490
83	256-711.000 Register of Deed Automation Fund	29	29
85	260-279.000 Indigent Defense	3,238	3,238
86	261-325.000 Central Dispatch	1,930	1,930
87	263-215.000 Concealed Weapons	53	53
88	264-301.362 Local Corrections Officers Training	26	26
90	266-301.320 Justice Training Fund	16	16
91	269-292.000 Law Library	21	21
93	273-228.000 Technology Contracts	48	48
94	277-731.000 CDBG - Housing Program	3	3
95	279-276.135 Veterans Treatment Court Grant	27	27
96	279-276.139 MH Treatment Court	8	8
97	279-276.140 Sobriety Court	60	60
99	279-276.151 SSSPP Grant	99	99
100	279-301.312 HIDTA	4	4
101	279-301.317 FBI CETF	14	14
103	279-301.332 Snowmobile Grant	4	4
104	279-301.335 Highway Saffety - OWI	34	34
107	279-301.340 Medical Marihuana	42	42
109	279-301.351 Jail CCAB	34	34
110	279-301.428 Homeland	16	16
113	279-728.000 CBDG -LGES Grant	2	2
114	280-296.228 Victims Rights Grant	158	158
116	287-301.000 Sheriff Contracts	1,583	1,583
117	288-596.676 Bus Services	1,649	1,649
118	288-596.677 Mobility Mgmt	51	51
120	290-663.000 DHHS Board Child welfare	0	0
130	293-689.000 Veterans Relief	139	139
131	293-689.001 County Veterans Service Grant	23	23
132	298-672.000 Senior Services	2,162	2,162
133	299-204.000 American Rescue Plan - ARPA	5,159	5,159
134	401/466/403 Public Improvement Fund	131	131
140	661-596.000 Fleet Management	14	14
Direct Bills		\$0	\$0
Total		\$53,130	\$53,130

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101-228.000 Information Services

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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Seq. 6: 101-
228.000
Information
Services

A. Department Costs

Description	Type	Amount	General Admin	Network Services	Telephone	Cellular Phone
Personnel Costs						
Salaries	S1	\$591,110	\$0	\$591,110	\$0	\$0
Fringe Benefits	S	232,208	0	232,208	0	0
Subtotal - Personnel Costs		\$823,318	\$0	\$823,318	\$0	\$0
Services & Supplies Cost						
Cellular Telephones	P	4,300	0	0	0	4,300
Data/Internet	S	26,243	0	26,243	0	0
Education/Training - Registration	S	150	0	150	0	0
Education/Training - Room/Board	S	844	0	844	0	0
Equipment	S	141,990	0	141,990	0	0
Gas, Oil, Grease & Anti-freeze	S	1,707	0	1,707	0	0
GASB 96 - Capital Outlay	D	570,386	0	0	0	0
Office Equipment Repairs & Maint	S	118,290	0	118,290	0	0
Office Supplies	S	1,270	0	1,270	0	0
Office Supplies - Printer Cart	S	32,701	0	32,701	0	0
Other Contractual Services	S	29,269	0	29,269	0	0
Software Rental/Lease	S	322,305	0	322,305	0	0
Subscription debt Svc - Interest	D	45,684	0	0	0	0
Subscription Debt Svc - Principal	D	120,591	0	0	0	0
Telephone	P	140,563	0	0	140,563	0
Vehicle Repairs & Maintenance	S	72	0	72	0	0
Subtotal - Services & Supplies		\$1,556,366	\$0	\$674,841	\$140,563	\$4,300
Department Cost Total		\$2,379,684	\$0	\$1,498,159	\$140,563	\$4,300
Adjustments to Cost						
Subscription debt Svc - Interest	D	-45,684	0	0	0	0
GASB 96 - Capital Outlay	D	-570,386	0	0	0	0
Subscription Debt Svc - Principal	D	-120,591	0	0	0	0
Subtotal - Adjustments		-\$736,661	\$0	\$0	\$0	\$0
Total Costs After Adjustments		1,643,023	0	1,498,159	140,563	4,300

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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Seq. 6: 101-
228.000
Information
Services

A. Department Costs

Description	Type	Amount	General Admin	Network Services	Telephone	Cellular Phone
General Admin Distribution			0	0	0	0
Grand Total		\$1,643,023	\$0	\$1,498,159	\$140,563	\$4,300

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Custom %)

Seq. 6: 101-228.000 Information Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
1	Courthouse Building	\$6,598	\$11	\$6,609	\$0	\$0
1	Human Services Building	621	2	624	0	0
1	County Services Building	2,856	40	2,895	0	0
	Subtotal - Building Depreciation	10,075	53	10,128	0	0
2	Copiers	116	0	116	0	0
2	Computers	832	0	832	0	0
2	Information Services	87,514	0	87,514	0	0
2	Courthouse	195	0	195	0	0
	Subtotal - Equipment Depreciation	88,657	0	88,657	0	0
3	County Admin	13,677	1,135	14,813	0	0
	Subtotal - 101-172.000 Administration	13,677	1,135	14,813	0	0
4	Accounting/Finance	15,394	1,585	16,978	0	0
4	Cost Plan	812	0	812	0	0
	Subtotal - 101-201.000 Finance	16,206	1,585	17,791	0	0
5	Audit	1,260	10	1,270	0	0
	Subtotal - 101-223.000 Audit	1,260	10	1,270	0	0
6	Network Services	0	25,962	25,962	0	0
6	Telephone	0	2,242	2,242	0	0
	Subtotal - 101-228.000 Information Services	0	28,203	28,203	0	0
7	General Fund	0	14,925	14,925	0	0
	Subtotal - 101-253.000 Treasurer	0	14,925	14,925	0	0
8	Courthouse	0	12,003	12,003	0	0
	Subtotal - 101-265.261 FM Courthouse	0	12,003	12,003	0	0
10	Human Services Building	0	2,022	2,022	0	0
	Subtotal - 101-265.263 FM Human Services	0	2,022	2,022	0	0
13	Mail Service	0	14	14	0	0
13	Postage	0	66	66	0	0
13	Copy Central	0	480	480	0	0
	Subtotal - 101-265.266 FM - Mail/Copy	0	560	560	0	0
15	Jail Building	0	9,064	9,064	0	0
	Subtotal - 101-265.269 FM - Sheriff/Jail	0	9,064	9,064	0	0
16	County Svc Building	0	23,566	23,566	0	0
	Subtotal - 101-265.270 FM - Co Svc Bldg	0	23,566	23,566	0	0
19	Legal Services	0	7,596	7,596	0	0

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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B. Incoming Costs (Default Spread Custom %)

Seq. 6: 101-228.000 Information Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Network Services	Telephone	Cellular Phone
	Subtotal - 101-266.000 Administration Legal Counsel	0	7,596	7,596	0	0
20	Personnel	0	9,338	9,338	0	0
	Subtotal - 101-270.000 Human Resources	0	9,338	9,338	0	0
21	Courthouse Security	0	15,721	15,721	0	0
	Subtotal - 101-301.316 Courthouse Security	0	15,721	15,721	0	0
24	Health Fitness	0	247	247	0	0
	Subtotal - 296-201.000 County Fitness Center	0	247	247	0	0
25	Fringe Processing	0	116	116	0	0
	Subtotal - 677.xxx.xxx Fringe Processing	0	116	116	0	0
26	General Liability	0	1,439	1,439	0	0
26	Public Officials Liability	0	2,222	2,222	0	0
26	Auto Liability	0	2,573	2,573	0	0
	Subtotal - 677-087.000 Insurance	0	6,233	6,233	0	0
Total Incoming		\$129,876	\$132,377	\$262,253	\$0	\$0
C. Total Allocated			\$1,905,275	\$1,760,412	\$140,563	\$4,300
				92.40%	7.38%	0.23%
						Not Allocated

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Allocation Details

Cost Pool 1: Network Services

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.83%	\$13,533	\$0	\$13,533	\$0	\$13,533
4	101-201.000 Finance	5.99	1.19%	19,439	0	19,439	0	19,439
6	101-228.000 Information Services	8.00	1.59%	25,962	0	25,962	0	25,962
7	101-253.000 Treasurer	8.06	1.61%	26,157	0	26,157	2,207	28,363
8	101-265.261 FM Courthouse	2.00	0.40%	6,490	0	6,490	548	7,038
9	101-265.262 FM Central Dispatch	0.20	0.04%	649	0	649	55	704
10	101-265.263 FM Human Services	1.70	0.34%	5,517	0	5,517	465	5,982
12	101-265.265 Facility Management	10.62	2.12%	34,464	0	34,464	2,908	37,372
13	101-265.266 FM - Mail/Copy	1.00	0.20%	3,245	0	3,245	274	3,519
15	101-265.269 FM - Sheriff/Jail	1.73	0.34%	5,614	0	5,614	474	6,088
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	3,245	0	3,245	274	3,519
19	101-266.000 Administration Legal Counsel	2.00	0.40%	6,490	0	6,490	548	7,038
20	101-270.000 Human Resources	3.80	0.76%	12,332	0	12,332	1,040	13,372
21	101-301.316 Courthouse Security	8.76	1.75%	28,428	0	28,428	2,398	30,827
27	101-101.000 Bd of Commissioners	5.13	1.02%	16,648	0	16,648	1,405	18,053
30	101-215.000 Clerk	9.50	1.89%	30,830	0	30,830	2,601	33,431
31	101-229.000 Record Management	2.00	0.40%	6,490	0	6,490	548	7,038
32	101-233.000 Project Management	4.00	0.80%	12,981	0	12,981	1,095	14,076
33	101-243.000 Land Information Services	2.00	0.40%	6,490	0	6,490	548	7,038
35	101-257.000 Equalization	6.11	1.22%	19,828	0	19,828	1,673	21,501
36	101-262.000 Elections	2.16	0.43%	7,010	0	7,010	591	7,601
37	101-265.260 FM Animal Control	0.10	0.02%	325	0	325	27	352
39	101-283.000 Circuit Court	8.82	1.76%	28,623	0	28,623	2,415	31,038
40	101-284.000 Circuit Court - Family Division	4.18	0.83%	13,565	0	13,565	1,144	14,709

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Allocation Details

Cost Pool 1: Network Services

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41	101-286.000 District Court	22.53	4.49%	73,115	0	73,115	6,168	79,283
42	101-287.000 Probation - District Court	5.00	1.00%	16,226	0	16,226	1,369	17,595
43	101-294.148 Probate Court	5.00	1.00%	16,226	0	16,226	1,369	17,595
46	101-296.000 Pros Attorney	21.36	4.26%	69,318	0	69,318	5,848	75,166
49	101-301.301 Sheriff	58.11	11.58%	188,580	0	188,580	15,910	204,490
50	101-301.303 SWET	1.21	0.24%	3,927	0	3,927	331	4,258
51	101-301.305 Secondary Road Patrol	3.06	0.61%	9,930	0	9,930	838	10,768
52	101-301.314 Reserves	1.18	0.24%	3,829	0	3,829	323	4,152
53	101-301.315 Detective	5.98	1.19%	19,406	0	19,406	1,637	21,044
54	101-301.331 Marine	3.85	0.77%	12,494	0	12,494	1,054	13,548
55	101-301.351 Jail	40.42	8.06%	131,172	0	131,172	11,066	142,239
56	101-301.352 Inmate Program	4.66	0.93%	15,123	0	15,123	1,276	16,399
57	101-301.426 Emerg Management	1.00	0.20%	3,245	0	3,245	274	3,519
58	101-301.427 LEPC	1.24	0.25%	4,024	0	4,024	339	4,364
59	101-301.430 Animal Control	2.00	0.40%	6,490	0	6,490	548	7,038
61	101-441.000 DPW	0.23	0.05%	746	0	746	63	809
62	101-442.000 Drain	4.00	0.80%	12,981	0	12,981	1,095	14,076
66	101-689.000 Veterans Relief	2.12	0.42%	6,880	0	6,880	580	7,460
68	101-711.000 Register of Deeds	4.50	0.90%	14,604	0	14,604	1,232	15,836
71	208-751.xxx Parks	7.47	1.49%	24,242	0	24,242	2,045	26,287
73	FOC DP	18.73	3.73%	60,783	0	60,783	5,128	65,911
74	221-601.xxx Health	42.81	8.53%	138,928	0	138,928	11,721	150,649
82	254-430.000 Animal Shelter	8.87	1.77%	28,785	0	28,785	2,428	31,214
85	260-279.000 Indigent Defense	19.89	3.96%	64,548	0	64,548	5,446	69,993
86	261-325.000 Central Dispatch	23.61	4.71%	76,620	0	76,620	6,464	83,084
87	263-215.000 Concealed Weapons	1.00	0.20%	3,245	0	3,245	274	3,519
88	264-301.362 Local Corrections Officers Training	0.22	0.04%	714	0	714	60	774

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Allocation Details

Cost Pool 1: Network Services

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93	273-228.000 Technology Contracts	1.00	0.20%	3,245	0	3,245	274	3,519
99	279-276.151 SSSPP Grant	1.21	0.24%	3,927	0	3,927	331	4,258
100	279-301.312 HIDTA	0.07	0.01%	227	0	227	19	246
101	279-301.317 FBI CETF	0.15	0.03%	487	0	487	41	528
103	279-301.332 Snowmobile Grant	0.09	0.02%	292	0	292	25	317
114	280-296.228 Victims Rights Grant	2.79	0.56%	9,054	0	9,054	764	9,818
116	287-301.000 Sheriff Contracts	18.56	3.70%	60,231	0	60,231	5,081	65,313
117	288-596.676 Bus Services	4.10	0.82%	13,305	0	13,305	1,123	14,428
118	288-596.677 Mobility Mgmt	0.85	0.17%	2,758	0	2,758	233	2,991
120	290-663.000 DHHS Board Child welfare	0.01	0.00%	32	0	32	3	35
121	292-662.614 Child Care Fund After Care	4.55	0.91%	14,766	0	14,766	1,246	16,012
122	292-662.653 Child Care Fund Diversion	1.41	0.28%	4,576	0	4,576	386	4,962
124	292-662.656 Child Care Fund Admin	2.80	0.56%	9,087	0	9,087	767	9,853
125	292-662.661 Child Care Fund Food Prep	2.63	0.52%	8,535	0	8,535	720	9,255
127	292-662.664 Child Care Fund Juv Detention	19.69	3.92%	63,899	0	63,899	5,391	69,289
128	292-662.665 Child Care Fund Comm Probation	6.20	1.24%	20,120	0	20,120	1,697	21,818
129	292-662.666 Child Care Fund Cheever	16.51	3.29%	53,579	0	53,579	4,520	58,099
130	293-689.000 Veterans Relief	0.78	0.16%	2,531	0	2,531	214	2,745
132	298-672.000 Senior Services	3.34	0.67%	10,839	0	10,839	914	11,754
138	620-253.000 Tax Reversn	1.00	0.20%	3,245	0	3,245	274	3,519
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	2,596	0	2,596	219	2,815
140	661-596.000 Fleet Management	0.05	0.01%	162	0	162	14	176
Subtotal		501.67	100.00%	\$1,628,035	\$0	\$1,628,035	\$132,377	\$1,760,412
Direct Bills						0		0

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Allocation Details

Cost Pool 1: Network Services

Seq. 6: 101-228.000 Information
Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						\$1,628,035		\$1,760,412

Allocation Basis Units: FTEs by Dept

Allegan County, Michigan
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Allocation Details
Cost Pool 2: Telephone

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.83%	\$1,168	\$0	\$1,168	\$0	\$1,168
4	101-201.000 Finance	5.99	1.19%	1,678	0	1,678	0	1,678
6	101-228.000 Information Services	8.00	1.59%	2,242	0	2,242	0	2,242
7	101-253.000 Treasurer	8.06	1.61%	2,258	0	2,258	0	2,258
8	101-265.261 FM Courthouse	2.00	0.40%	560	0	560	0	560
9	101-265.262 FM Central Dispatch	0.20	0.04%	56	0	56	0	56
10	101-265.263 FM Human Services	1.70	0.34%	476	0	476	0	476
12	101-265.265 Facility Management	10.62	2.12%	2,976	0	2,976	0	2,976
13	101-265.266 FM - Mail/Copy	1.00	0.20%	280	0	280	0	280
15	101-265.269 FM - Sheriff/Jail	1.73	0.34%	485	0	485	0	485
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	280	0	280	0	280
19	101-266.000 Administration Legal Counsel	2.00	0.40%	560	0	560	0	560
20	101-270.000 Human Resources	3.80	0.76%	1,065	0	1,065	0	1,065
21	101-301.316 Courthouse Security	8.76	1.75%	2,454	0	2,454	0	2,454
27	101-101.000 Bd of Commissioners	5.13	1.02%	1,437	0	1,437	0	1,437
30	101-215.000 Clerk	9.50	1.89%	2,662	0	2,662	0	2,662
31	101-229.000 Record Management	2.00	0.40%	560	0	560	0	560
32	101-233.000 Project Management	4.00	0.80%	1,121	0	1,121	0	1,121
33	101-243.000 Land Information Services	2.00	0.40%	560	0	560	0	560
35	101-257.000 Equalization	6.11	1.22%	1,712	0	1,712	0	1,712
36	101-262.000 Elections	2.16	0.43%	605	0	605	0	605
37	101-265.260 FM Animal Control	0.10	0.02%	28	0	28	0	28
39	101-283.000 Circuit Court	8.82	1.76%	2,471	0	2,471	0	2,471
40	101-284.000 Circuit Court - Family Division	4.18	0.83%	1,171	0	1,171	0	1,171

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Allocation Details
Cost Pool 2: Telephone

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41	101-286.000 District Court	22.53	4.49%	6,313	0	6,313	0	6,313
42	101-287.000 Probation - District Court	5.00	1.00%	1,401	0	1,401	0	1,401
43	101-294.148 Probate Court	5.00	1.00%	1,401	0	1,401	0	1,401
46	101-296.000 Pros Attorney	21.36	4.26%	5,985	0	5,985	0	5,985
49	101-301.301 Sheriff	58.11	11.58%	16,282	0	16,282	0	16,282
50	101-301.303 SWET	1.21	0.24%	339	0	339	0	339
51	101-301.305 Secondary Road Patrol	3.06	0.61%	857	0	857	0	857
52	101-301.314 Reserves	1.18	0.24%	331	0	331	0	331
53	101-301.315 Detective	5.98	1.19%	1,676	0	1,676	0	1,676
54	101-301.331 Marine	3.85	0.77%	1,079	0	1,079	0	1,079
55	101-301.351 Jail	40.42	8.06%	11,325	0	11,325	0	11,325
56	101-301.352 Inmate Program	4.66	0.93%	1,306	0	1,306	0	1,306
57	101-301.426 Emerg Management	1.00	0.20%	280	0	280	0	280
58	101-301.427 LEPC	1.24	0.25%	347	0	347	0	347
59	101-301.430 Animal Control	2.00	0.40%	560	0	560	0	560
61	101-441.000 DPW	0.23	0.05%	64	0	64	0	64
62	101-442.000 Drain	4.00	0.80%	1,121	0	1,121	0	1,121
66	101-689.000 Veterans Relief	2.12	0.42%	594	0	594	0	594
68	101-711.000 Register of Deeds	4.50	0.90%	1,261	0	1,261	0	1,261
71	208-751.xxx Parks	7.47	1.49%	2,093	0	2,093	0	2,093
72	215-290.000 Friend of the Court	18.73	3.73%	5,248	0	5,248	0	5,248
74	221-601.xxx Health	42.81	8.53%	11,995	0	11,995	0	11,995
82	254-430.000 Animal Shelter	8.87	1.77%	2,485	0	2,485	0	2,485
85	260-279.000 Indigent Defense	19.89	3.96%	5,573	0	5,573	0	5,573
86	261-325.000 Central Dispatch	23.61	4.71%	6,615	0	6,615	0	6,615
87	263-215.000 Concealed Weapons	1.00	0.20%	280	0	280	0	280
88	264-301.362 Local Corrections Officers Training	0.22	0.04%	62	0	62	0	62

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Allocation Details
Cost Pool 2: Telephone

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93	273-228.000 Technology Contracts	1.00	0.20%	280	0	280	0	280
99	279-276.151 SSSPP Grant	1.21	0.24%	339	0	339	0	339
100	279-301.312 HIDTA	0.07	0.01%	20	0	20	0	20
101	279-301.317 FBI CETF	0.15	0.03%	42	0	42	0	42
103	279-301.332 Snowmobile Grant	0.09	0.02%	25	0	25	0	25
114	280-296.228 Victims Rights Grant	2.79	0.56%	782	0	782	0	782
116	287-301.000 Sheriff Contracts	18.56	3.70%	5,200	0	5,200	0	5,200
117	288-596.676 Bus Services	4.10	0.82%	1,149	0	1,149	0	1,149
118	288-596.677 Mobility Mgmt	0.85	0.17%	238	0	238	0	238
120	290-663.000 DHHS Board Child welfare	0.01	0.00%	3	0	3	0	3
121	292-662.614 Child Care Fund After Care	4.55	0.91%	1,275	0	1,275	0	1,275
122	292-662.653 Child Care Fund Diversion	1.41	0.28%	395	0	395	0	395
124	292-662.656 Child Care Fund Admin	2.80	0.56%	785	0	785	0	785
125	292-662.661 Child Care Fund Food Prep	2.63	0.52%	737	0	737	0	737
127	292-662.664 Child Care Fund Juv Detention	19.69	3.92%	5,517	0	5,517	0	5,517
128	292-662.665 Child Care Fund Comm Probation	6.20	1.24%	1,737	0	1,737	0	1,737
129	292-662.666 Child Care Fund Cheever	16.51	3.29%	4,626	0	4,626	0	4,626
130	293-689.000 Veterans Relief	0.78	0.16%	219	0	219	0	219
132	298-672.000 Senior Services	3.34	0.67%	936	0	936	0	936
138	620-253.000 Tax Reversn	1.00	0.20%	280	0	280	0	280
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	224	0	224	0	224
140	661-596.000 Fleet Management	0.05	0.01%	14	0	14	0	14
Subtotal		501.67	100.00%	\$140,563	\$0	\$140,563	\$0	\$140,563
Direct Bills						0		0

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Allocation Details
 Cost Pool 2: Telephone

Seq. 6: 101-228.000 Information
 Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						\$140,563		\$140,563

Allocation Basis Units: Number of DP FTEs by dept

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Allocation Summary

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Network Services	Telephone	Total
3	101-172.000 Administration	\$13,533	\$1,168	\$14,701
4	101-201.000 Finance	19,439	1,678	21,117
6	101-228.000 Information Services	25,962	2,242	28,203
7	101-253.000 Treasurer	28,363	2,258	30,622
8	101-265.261 FM Courthouse	7,038	560	7,598
9	101-265.262 FM Central Dispatch	704	56	760
10	101-265.263 FM Human Services	5,982	476	6,459
12	101-265.265 Facility Management	37,372	2,976	40,348
13	101-265.266 FM - Mail/Copy	3,519	280	3,799
15	101-265.269 FM - Sheriff/Jail	6,088	485	6,573
16	101-265.270 FM - Co Svc Bldg	3,519	280	3,799
19	101-266.000 Administration Legal Counsel	7,038	560	7,598
20	101-270.000 Human Resources	13,372	1,065	14,437
21	101-301.316 Courthouse Security	30,827	2,454	33,281
27	101-101.000 Bd of Commissioners	18,053	1,437	19,490
30	101-215.000 Clerk	33,431	2,662	36,092
31	101-229.000 Record Management	7,038	560	7,598
32	101-233.000 Project Management	14,076	1,121	15,197
33	101-243.000 Land Information Services	7,038	560	7,598
35	101-257.000 Equalization	21,501	1,712	23,213
36	101-262.000 Elections	7,601	605	8,206
37	101-265.260 FM Animal Control	352	28	380
39	101-283.000 Circuit Court	31,038	2,471	33,509
40	101-284.000 Circuit Court - Family Division	14,709	1,171	15,881
41	101-286.000 District Court	79,283	6,313	85,596
42	101-287.000 Probation - District Court	17,595	1,401	18,996
43	101-294.148 Probate Court	17,595	1,401	18,996
46	101-296.000 Pros Attorney	75,166	5,985	81,151
49	101-301.301 Sheriff	204,490	16,282	220,772
50	101-301.303 SWET	4,258	339	4,597
51	101-301.305 Secondary Road Patrol	10,768	857	11,626
52	101-301.314 Reserves	4,152	331	4,483
53	101-301.315 Detective	21,044	1,676	22,719
54	101-301.331 Marine	13,548	1,079	14,627
55	101-301.351 Jail	142,239	11,325	153,564

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Allocation Summary

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Network Services	Telephone	Total
56	101-301.352 Inmate Program	16,399	1,306	17,704
57	101-301.426 Emerg Management	3,519	280	3,799
58	101-301.427 LEPC	4,364	347	4,711
59	101-301.430 Animal Control	7,038	560	7,598
61	101-441.000 DPW	809	64	874
62	101-442.000 Drain	14,076	1,121	15,197
66	101-689.000 Veterans Relief	7,460	594	8,054
68	101-711.000 Register of Deeds	15,836	1,261	17,096
71	208-751.xxx Parks	26,287	2,093	28,380
72	215-290.000 Friend of the Court	0	5,248	5,248
73	FOC DP	65,911	0	65,911
74	221-601.xxx Health	150,649	11,995	162,644
82	254-430.000 Animal Shelter	31,214	2,485	33,699
85	260-279.000 Indigent Defense	69,993	5,573	75,566
86	261-325.000 Central Dispatch	83,084	6,615	89,699
87	263-215.000 Concealed Weapons	3,519	280	3,799
88	264-301.362 Local Corrections Officers Training	774	62	836
93	273-228.000 Technology Contracts	3,519	280	3,799
99	279-276.151 SSSPP Grant	4,258	339	4,597
100	279-301.312 HIDTA	246	20	266
101	279-301.317 FBI CETF	528	42	570
103	279-301.332 Snowmobile Grant	317	25	342
114	280-296.228 Victims Rights Grant	9,818	782	10,600
116	287-301.000 Sheriff Contracts	65,313	5,200	70,513
117	288-596.676 Bus Services	14,428	1,149	15,577
118	288-596.677 Mobility Mgmt	2,991	238	3,229
120	290-663.000 DHHS Board Child welfare	35	3	38
121	292-662.614 Child Care Fund After Care	16,012	1,275	17,286
122	292-662.653 Child Care Fund Diversion	4,962	395	5,357
124	292-662.656 Child Care Fund Admin	9,853	785	10,638
125	292-662.661 Child Care Fund Food Prep	9,255	737	9,992
127	292-662.664 Child Care Fund Juv Detention	69,289	5,517	74,806
128	292-662.665 Child Care Fund Comm Probation	21,818	1,737	23,555
129	292-662.666 Child Care Fund Cheever	58,099	4,626	62,725
130	293-689.000 Veterans Relief	2,745	219	2,963

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Allocation Summary

Seq. 6: 101-228.000 Information Services

Seq #	Department Name	Network Services	Telephone	Total
132	298-672.000 Senior Services	11,754	936	12,689
138	620-253.000 Tax Reversn	3,519	280	3,799
139	639-442.000 Drain Equipment Revolving	2,815	224	3,039
140	661-596.000 Fleet Management	176	14	190
Direct Bills		\$0	\$0	\$0
Total		\$1,760,412	\$140,563	\$1,900,975

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101-253.000 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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Seq. 7: 101-
253.000 Treasurer

A. Department Costs

Description	Type	Amount	General Admin	General Fund	Non-General Fund	General Government
Personnel Costs						
Salaries	S1	\$462,213	\$0	\$143,979	\$105,015	\$213,219
Fringe Benefits	S	168,850	0	52,597	38,363	77,890
Subtotal - Personnel Costs		\$631,063	\$0	\$196,576	\$143,377	\$291,109
Services & Supplies Cost						
615.010 Tax Certifications	S	-20,076	0	-6,254	-4,561	-9,261
615.020 Tax History	S	-7,826	0	-2,438	-1,778	-3,610
Education/Training - Registration	S	1,000	0	312	227	461
Education/Training - Room/Board	S	770	0	240	175	355
Education/Training - Travel	S	548	0	171	125	253
Legal - Court Appt/Other Legal	S	500	0	156	114	231
Memberships & Subscriptions	S	837	0	261	190	386
Office Equipment Repair & Maint	S	435	0	136	99	201
Office Supplies	S	3,192	0	994	725	1,472
Printing & Binding	S	2,984	0	930	678	1,377
Refunds & Rebates	S	9,006	0	2,805	2,046	4,154
Software Rental/Lease	S	3,934	0	1,225	894	1,815
Travel Expenses - Routine	S	135	0	42	31	62
Subtotal - Services & Supplies		-\$4,561	\$0	-\$1,421	-\$1,036	-\$2,104
Department Cost Total		\$626,502	\$0	\$195,155	\$142,341	\$289,006
Adjustments to Cost						
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		626,502	0	195,155	142,341	289,006
General Admin Distribution			0	0	0	0
Grand Total		\$626,502	\$0	\$195,155	\$142,341	\$289,006

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B. Incoming Costs (Default Spread Expenditures)

Seq. 7: 101-253.000 Treasurer

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
1	Courthouse Building	\$11,695	\$20	\$3,649	\$2,662	\$5,404
	Subtotal - Building Depreciation	11,695	20	3,649	2,662	5,404
2	Copiers	117	0	36	27	54
2	Computers	838	0	261	190	387
2	Courthouse	346	0	108	79	160
	Subtotal - Equipment Depreciation	1,301	0	405	296	600
3	County Admin	5,448	452	1,838	1,340	2,722
	Subtotal - 101-172.000 Administration	5,448	452	1,838	1,340	2,722
4	Accounting/Finance	3,629	374	1,247	909	1,847
4	Cost Plan	812	0	253	185	375
	Subtotal - 101-201.000 Finance	4,442	374	1,500	1,094	2,221
5	Audit	502	4	158	115	233
	Subtotal - 101-223.000 Audit	502	4	158	115	233
6	Network Services	26,157	2,207	8,835	6,444	13,084
6	Telephone	2,258	0	703	513	1,042
	Subtotal - 101-228.000 Information Services	28,415	2,207	9,539	6,957	14,126
7	General Fund	0	3,519	1,096	799	1,623
	Subtotal - 101-253.000 Treasurer	0	3,519	1,096	799	1,623
8	Courthouse	0	21,276	6,627	4,834	9,814
	Subtotal - 101-265.261 FM Courthouse	0	21,276	6,627	4,834	9,814
13	Mail Service	0	12,000	3,738	2,726	5,536
13	Postage	0	16,776	5,226	3,811	7,739
13	Copy Central	0	484	151	110	223
	Subtotal - 101-265.266 FM - Mail/Copy	0	29,260	9,114	6,648	13,498
19	Legal Services	0	3,025	942	687	1,396
	Subtotal - 101-266.000 Administration Legal Counsel	0	3,025	942	687	1,396
20	Personnel	0	9,408	2,930	2,137	4,340
	Subtotal - 101-270.000 Human Resources	0	9,408	2,930	2,137	4,340
21	Courthouse Security	0	27,865	8,680	6,331	12,854
	Subtotal - 101-301.316 Courthouse Security	0	27,865	8,680	6,331	12,854
24	Health Fitness	0	249	78	57	115
	Subtotal - 296-201.000 County Fitness Center	0	249	78	57	115
25	Fringe Processing	0	116	36	26	54

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B. Incoming Costs (Default Spread Expenditures)

Seq. 7: 101-253.000 Treasurer

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Fund	Non-General Fund	General Government
	Subtotal - 677.xxx.xxx Fringe Processing	0	116	36	26	54
26	General Liability	0	573	178	130	264
26	Public Officials Liability	0	2,239	697	509	1,033
	Subtotal - 677-087.000 Insurance	0	2,812	876	639	1,297
Total Incoming		\$51,802	\$100,586	\$47,469	\$34,623	\$70,297
C. Total Allocated			\$778,890	\$242,624	\$176,964	\$359,302
				31.15%	22.72%	46.13%
						Not Allocated

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Allocation Details
Cost Pool 1: General Fund

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	275	1.30%	\$2,749	\$0	\$2,749	\$0	\$2,749
4	101-201.000 Finance	333	1.58%	3,329	0	3,329	0	3,329
5	101-223.000 Audit	3	0.01%	30	0	30	0	30
6	101-228.000 Information Services	1,493	7.06%	14,925	0	14,925	0	14,925
7	101-253.000 Treasurer	352	1.67%	3,519	0	3,519	0	3,519
8	101-265.261 FM Courthouse	719	3.40%	7,188	0	7,188	1,206	8,394
9	101-265.262 FM Central Dispatch	487	2.30%	4,868	0	4,868	817	5,685
10	101-265.263 FM Human Services	618	2.92%	6,178	0	6,178	1,037	7,215
11	101-265.264 FM - MCF	215	1.02%	2,149	0	2,149	361	2,510
12	101-265.265 Facility Management	795	3.76%	7,947	0	7,947	1,333	9,281
13	101-265.266 FM - Mail/Copy	262	1.24%	2,619	0	2,619	439	3,059
14	101-265.268 FM - Bldg 3285	94	0.44%	940	0	940	158	1,097
15	101-265.269 FM - Sheriff/Jail	998	4.72%	9,977	0	9,977	1,674	11,651
16	101-265.270 FM - Co Svc Bldg	491	2.32%	4,908	0	4,908	824	5,732
17	101-265.272 FM - Dumont Complex	218	1.03%	2,179	0	2,179	366	2,545
18	101-265.273 FM - Youth Home	260	1.23%	2,599	0	2,599	436	3,035
19	101-266.000 Administration Legal Counsel	291	1.38%	2,909	0	2,909	488	3,397
20	101-270.000 Human Resources	513	2.43%	5,128	0	5,128	860	5,989
21	101-301.316 Courthouse Security	356	1.68%	3,559	0	3,559	597	4,156
27	101-101.000 Bd of Commissioners	365	1.73%	3,649	0	3,649	612	4,261
28	101-194.000 Insurance & Bonds	12	0.06%	120	0	120	20	140
29	101-208.000 Employee Other Fringe Benefits	14	0.07%	140	0	140	23	163
30	101-215.000 Clerk	369	1.75%	3,689	0	3,689	619	4,308
31	101-229.000 Record Management	245	1.16%	2,449	0	2,449	411	2,860

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Allocation Details
Cost Pool 1: General Fund

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32	101-233.000 Project Management	262	1.24%	2,619	0	2,619	439	3,059
33	101-243.000 Land Information Services	216	1.02%	2,159	0	2,159	362	2,522
34	101-245.000 Remonumentation	35	0.17%	350	0	350	59	409
35	101-257.000 Equalization	316	1.50%	3,159	0	3,159	530	3,689
36	101-262.000 Elections	338	1.60%	3,379	0	3,379	567	3,946
37	101-265.260 FM Animal Control	396	1.87%	3,959	0	3,959	664	4,623
39	101-283.000 Circuit Court	703	3.33%	7,028	0	7,028	1,179	8,207
40	101-284.000 Circuit Court - Family Division	466	2.20%	4,658	0	4,658	782	5,440
41	101-286.000 District Court	595	2.82%	5,948	0	5,948	998	6,946
42	101-287.000 Probation - District Court	237	1.12%	2,369	0	2,369	398	2,767
43	101-294.148 Probate Court	506	2.39%	5,058	0	5,058	849	5,907
44	101-294.150 Guardian	212	1.00%	2,119	0	2,119	356	2,475
45	101-295.000 Probation - Circuit Court	64	0.30%	640	0	640	107	747
46	101-296.000 Pros Attorney	510	2.41%	5,098	0	5,098	855	5,954
47	101-298.000 Family Counseling Services	2	0.01%	20	0	20	3	23
48	101-299.000 Jury Board	2	0.01%	20	0	20	3	23
49	101-301.301 Sheriff	2,068	9.78%	20,673	0	20,673	3,469	24,142
50	101-301.303 SWET	167	0.79%	1,669	0	1,669	280	1,950
51	101-301.305 Secondary Road Patrol	372	1.76%	3,719	0	3,719	624	4,343
52	101-301.314 Reserves	117	0.55%	1,170	0	1,170	196	1,366
53	101-301.315 Detective	525	2.48%	5,248	0	5,248	881	6,129
54	101-301.331 Marine	404	1.91%	4,039	0	4,039	678	4,716
55	101-301.351 Jail	4	0.02%	40	0	40	7	47
56	101-301.352 Inmate Program	550	2.60%	5,498	0	5,498	923	6,421
57	101-301.426 Emerg Management	354	1.67%	3,539	0	3,539	594	4,133
58	101-301.427 LEPC	245	1.16%	2,449	0	2,449	411	2,860
59	101-301.430 Animal Control	304	1.44%	3,039	0	3,039	510	3,549

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Allocation Details

Cost Pool 1: General Fund

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60	101-431.000 Livestock Claims	1	0.00%	10	0	10	2	12
61	101-441.000 DPW	201	0.95%	2,009	0	2,009	337	2,346
62	101-442.000 Drain	406	1.92%	4,059	0	4,059	681	4,740
63	101-445.000 Drains - Public Benefit	7	0.03%	70	0	70	12	82
64	101-601.636 Com Disease	9	0.04%	90	0	90	15	105
65	101-648.000 Med Examiner	98	0.46%	980	0	980	164	1,144
66	101-689.000 Veterans Relief	247	1.17%	2,469	0	2,469	414	2,884
67	101-710.000 Coop Ext	4	0.02%	40	0	40	7	47
68	101-711.000 Register of Deeds	210	0.99%	2,099	0	2,099	352	2,452
69	101-728.000 Econ Development	5	0.02%	50	0	50	8	58
72	215-290.000 Friend of the Court	2	0.01%	20	0	20	3	23
142	Other	198	0.94%	1,979	0	1,979	332	2,311
Subtotal		21,136	100.00%	\$211,292	\$0	\$211,292	\$31,332	\$242,624
Direct Bills						0		0
Total						\$211,292		\$242,624

Allocation Basis Units: Number of GF Expenditure Transactions by dept

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Allocation Details

Cost Pool 2: Non-General Fund

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	296-201.000 County Fitness Center	17	0.18%	\$283	\$0	\$283	\$42	\$325
25	677.xxx.xxx Fringe Processing	181	1.95%	3,011	0	3,011	447	3,458
26	677-087.000 Insurance	166	1.79%	2,761	0	2,761	409	3,171
70	201-449.000 Road Comm	322	3.48%	5,357	0	5,357	794	6,151
71	208-751.xxx Parks	577	6.23%	9,599	0	9,599	1,423	11,022
72	215-290.000 Friend of the Court	363	3.92%	6,039	0	6,039	895	6,934
74	221-601.xxx Health	4,001	43.19%	66,558	0	66,558	9,870	76,428
77	226-528.xxx Solid Waste	225	2.43%	3,743	0	3,743	555	4,298
78	226-590.000 Hazardous Waste Collection	2	0.02%	33	0	33	5	38
80	245-745.000 Multi Agency Collab Comm MACC	12	0.13%	200	0	200	30	229
81	252-201.000 Sick/Vacation Liability	1	0.01%	17	0	17	2	19
82	254-430.000 Animal Shelter	357	3.85%	5,939	0	5,939	881	6,820
83	256-711.000 Register of Deed Automation Fund	565	6.10%	9,399	0	9,399	1,394	10,793
84	257-301.426 Palisades	1	0.01%	17	0	17	2	19
85	260-279.000 Indigent Defense	17	0.18%	283	0	283	42	325
86	261-325.000 Central Dispatch	50	0.54%	832	0	832	123	955
87	263-215.000 Concealed Weapons	426	4.60%	7,087	0	7,087	1,051	8,138
88	264-301.362 Local Corrections Officers Training	16	0.17%	266	0	266	39	306
89	265-301.000 Drug Law Enforcement	3	0.03%	50	0	50	7	57
90	266-301.320 Justice Training Fund	3	0.03%	50	0	50	7	57
91	269-292.000 Law Library	15	0.16%	250	0	250	37	287
92	272-296.000 Drug Law Enforcement - PA	3	0.03%	50	0	50	7	57
93	273-228.000 Technology Contracts	23	0.25%	383	0	383	57	439

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Allocation Details

Cost Pool 2: Non-General Fund

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94	277-731.000 CDBG - Housing Program	3	0.03%	50	0	50	7	57
95	279-276.135 Veterans Treatment Court Grant	11	0.12%	183	0	183	27	210
96	279-276.139 MH Treatment Court	4	0.04%	67	0	67	10	76
97	279-276.140 Sobriety Court	17	0.18%	283	0	283	42	325
99	279-276.151 SSSPP Grant	10	0.11%	166	0	166	25	191
100	279-301.312 HIDTA	6	0.06%	100	0	100	15	115
101	279-301.317 FBI CETF	12	0.13%	200	0	200	30	229
103	279-301.332 Snowmobile Grant	14	0.15%	233	0	233	35	267
104	279-301.335 Highway Saftey - OWI	4	0.04%	67	0	67	10	76
107	279-301.340 Medical Marihuana	2	0.02%	33	0	33	5	38
109	279-301.351 Jail CCAB	13	0.14%	216	0	216	32	248
110	279-301.428 Homeland	1	0.01%	17	0	17	2	19
113	279-728.000 CBDG -LGES Grant	2	0.02%	33	0	33	5	38
114	280-296.228 Victims Rights Grant	24	0.26%	399	0	399	59	458
116	287-301.000 Sheriff Contracts	180	1.94%	2,994	0	2,994	444	3,438
117	288-596.676 Bus Services	191	2.06%	3,177	0	3,177	471	3,649
118	288-596.677 Mobility Mgmt	8	0.09%	133	0	133	20	153
120	290-663.000 DHHS Board Child welfare	12	0.13%	200	0	200	30	229
121	292-662.614 Child Care Fund After Care	44	0.47%	732	0	732	109	841
122	292-662.653 Child Care Fund Diversion	28	0.30%	466	0	466	69	535
123	292-662.654 Child Care Fund Outreach/Ombudsman	23	0.25%	383	0	383	57	439
124	292-662.656 Child Care Fund Admin	37	0.40%	616	0	616	91	707
125	292-662.661 Child Care Fund Food Prep	56	0.60%	932	0	932	138	1,070

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Allocation Details

Cost Pool 2: Non-General Fund

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126	292-662.662 Child Care Fund Foster Care	119	1.28%	1,980	0	1,980	294	2,273
127	292-662.664 Child Care Fund Juv Detention	115	1.24%	1,913	0	1,913	284	2,197
128	292-662.665 Child Care Fund Comm Probation	34	0.37%	566	0	566	84	649
129	292-662.666 Child Care Fund Cheever	64	0.69%	1,065	0	1,065	158	1,223
130	293-689.000 Veterans Relief	14	0.15%	233	0	233	35	267
131	293-689.001 County Veterans Service Grant	2	0.02%	33	0	33	5	38
132	298-672.000 Senior Services	274	2.96%	4,558	0	4,558	676	5,234
133	299-204.000 American Rescue Plan - ARPA	23	0.25%	383	0	383	57	439
134	401/466/403 Public Improvement Fund	53	0.57%	882	0	882	131	1,012
137	595-301.351 Commissary	26	0.28%	433	0	433	64	497
140	661-596.000 Fleet Management	49	0.53%	815	0	815	121	936
142	Other	443	4.78%	7,370	0	7,370	1,093	8,462
Subtotal		9,264	100.00%	\$154,111	\$0	\$154,111	\$22,853	\$176,964
Direct Bills						0		0
Total						\$154,111		\$176,964

Allocation Basis Units: Number of Revenue Transactions by dept

Allegan County, Michigan
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Allocation Summary

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	General Fund	Non-General Fund	Total
3	101-172.000 Administration	\$2,749	\$0	\$2,749
4	101-201.000 Finance	3,329	0	3,329
5	101-223.000 Audit	30	0	30
6	101-228.000 Information Services	14,925	0	14,925
7	101-253.000 Treasurer	3,519	0	3,519
8	101-265.261 FM Courthouse	8,394	0	8,394
9	101-265.262 FM Central Dispatch	5,685	0	5,685
10	101-265.263 FM Human Services	7,215	0	7,215
11	101-265.264 FM - MCF	2,510	0	2,510
12	101-265.265 Facility Management	9,281	0	9,281
13	101-265.266 FM - Mail/Copy	3,059	0	3,059
14	101-265.268 FM - Bldg 3285	1,097	0	1,097
15	101-265.269 FM - Sheriff/Jail	11,651	0	11,651
16	101-265.270 FM - Co Svc Bldg	5,732	0	5,732
17	101-265.272 FM - Dumont Complex	2,545	0	2,545
18	101-265.273 FM - Youth Home	3,035	0	3,035
19	101-266.000 Administration Legal Counsel	3,397	0	3,397
20	101-270.000 Human Resources	5,989	0	5,989
21	101-301.316 Courthouse Security	4,156	0	4,156
24	296-201.000 County Fitness Center	0	325	325
25	677.xxx.xxx Fringe Processing	0	3,458	3,458
26	677-087.000 Insurance	0	3,171	3,171
27	101-101.000 Bd of Commissioners	4,261	0	4,261
28	101-194.000 Insurance & Bonds	140	0	140
29	101-208.000 Employee Other Fringe Benefits	163	0	163
30	101-215.000 Clerk	4,308	0	4,308
31	101-229.000 Record Management	2,860	0	2,860
32	101-233.000 Project Management	3,059	0	3,059
33	101-243.000 Land Information Services	2,522	0	2,522
34	101-245.000 Remonumentation	409	0	409
35	101-257.000 Equalization	3,689	0	3,689
36	101-262.000 Elections	3,946	0	3,946
37	101-265.260 FM Animal Control	4,623	0	4,623
39	101-283.000 Circuit Court	8,207	0	8,207
40	101-284.000 Circuit Court - Family Division	5,440	0	5,440

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Allocation Summary

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	General Fund	Non-General Fund	Total
41	101-286.000 District Court	6,946	0	6,946
42	101-287.000 Probation - District Court	2,767	0	2,767
43	101-294.148 Probate Court	5,907	0	5,907
44	101-294.150 Guardian	2,475	0	2,475
45	101-295.000 Probation - Circuit Court	747	0	747
46	101-296.000 Pros Attorney	5,954	0	5,954
47	101-298.000 Family Counseling Services	23	0	23
48	101-299.000 Jury Board	23	0	23
49	101-301.301 Sheriff	24,142	0	24,142
50	101-301.303 SWET	1,950	0	1,950
51	101-301.305 Secondary Road Patrol	4,343	0	4,343
52	101-301.314 Reserves	1,366	0	1,366
53	101-301.315 Detective	6,129	0	6,129
54	101-301.331 Marine	4,716	0	4,716
55	101-301.351 Jail	47	0	47
56	101-301.352 Inmate Program	6,421	0	6,421
57	101-301.426 Emerg Management	4,133	0	4,133
58	101-301.427 LEPC	2,860	0	2,860
59	101-301.430 Animal Control	3,549	0	3,549
60	101-431.000 Livestock Claims	12	0	12
61	101-441.000 DPW	2,346	0	2,346
62	101-442.000 Drain	4,740	0	4,740
63	101-445.000 Drains - Public Benefit	82	0	82
64	101-601.636 Com Disease	105	0	105
65	101-648.000 Med Examiner	1,144	0	1,144
66	101-689.000 Veterans Relief	2,884	0	2,884
67	101-710.000 Coop Ext	47	0	47
68	101-711.000 Register of Deeds	2,452	0	2,452
69	101-728.000 Econ Development	58	0	58
70	201-449.000 Road Comm	0	6,151	6,151
71	208-751.xxx Parks	0	11,022	11,022
72	215-290.000 Friend of the Court	23	6,934	6,957
74	221-601.xxx Health	0	76,428	76,428
77	226-528.xxx Solid Waste	0	4,298	4,298
78	226-590.000 Hazardous Waste Collection	0	38	38

Allegan County, Michigan
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Allocation Summary

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	General Fund	Non-General Fund	Total
80	245-745.000 Multi Agency Collab Comm MACC	0	229	229
81	252-201.000 Sick/Vacation Liability	0	19	19
82	254-430.000 Animal Shelter	0	6,820	6,820
83	256-711.000 Register of Deed Automation Fund	0	10,793	10,793
84	257-301.426 Palisades	0	19	19
85	260-279.000 Indigent Defense	0	325	325
86	261-325.000 Central Dispatch	0	955	955
87	263-215.000 Concealed Weapons	0	8,138	8,138
88	264-301.362 Local Corrections Officers Training	0	306	306
89	265-301.000 Drug Law Enforcement	0	57	57
90	266-301.320 Justice Training Fund	0	57	57
91	269-292.000 Law Library	0	287	287
92	272-296.000 Drug Law Enforcement - PA	0	57	57
93	273-228.000 Technology Contracts	0	439	439
94	277-731.000 CDBG - Housing Program	0	57	57
95	279-276.135 Veterans Treatment Court Grant	0	210	210
96	279-276.139 MH Treatment Court	0	76	76
97	279-276.140 Sobriety Court	0	325	325
99	279-276.151 SSSPP Grant	0	191	191
100	279-301.312 HIDTA	0	115	115
101	279-301.317 FBI CETF	0	229	229
103	279-301.332 Snowmobile Grant	0	267	267
104	279-301.335 Highway Saftey - OWI	0	76	76
107	279-301.340 Medical Marihuana	0	38	38
109	279-301.351 Jail CCAB	0	248	248
110	279-301.428 Homeland	0	19	19
113	279-728.000 CBDG -LGES Grant	0	38	38
114	280-296.228 Victims Rights Grant	0	458	458
116	287-301.000 Sheriff Contracts	0	3,438	3,438
117	288-596.676 Bus Services	0	3,649	3,649
118	288-596.677 Mobility Mgmt	0	153	153
120	290-663.000 DHHS Board Child welfare	0	229	229
121	292-662.614 Child Care Fund After Care	0	841	841
122	292-662.653 Child Care Fund Diversion	0	535	535
123	292-662.654 Child Care Fund Outreach/Ombudsman	0	439	439

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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Allocation Summary

Seq. 7: 101-253.000 Treasurer

Seq #	Department Name	General Fund	Non-General Fund	Total
124	292-662.656 Child Care Fund Admin	0	707	707
125	292-662.661 Child Care Fund Food Prep	0	1,070	1,070
126	292-662.662 Child Care Fund Foster Care	0	2,273	2,273
127	292-662.664 Child Care Fund Juv Detention	0	2,197	2,197
128	292-662.665 Child Care Fund Comm Probation	0	649	649
129	292-662.666 Child Care Fund Cheever	0	1,223	1,223
130	293-689.000 Veterans Relief	0	267	267
131	293-689.001 County Veterans Service Grant	0	38	38
132	298-672.000 Senior Services	0	5,234	5,234
133	299-204.000 American Rescue Plan - ARPA	0	439	439
134	401/466/403 Public Improvement Fund	0	1,012	1,012
137	595-301.351 Commissary	0	497	497
140	661-596.000 Fleet Management	0	936	936
142	Other	2,311	8,462	10,774
Direct Bills		\$0	\$0	\$0
Total		\$242,624	\$176,964	\$419,588

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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101-265.261 FM 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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Seq. 8: 101-
265.261 FM
Courthouse

A. Department Costs

Description	Type	Amount	General Admin	Courthouse
Personnel Costs				
Salaries	S1	\$77,803	\$0	\$77,803
Fringe Benefits	S	35,172	0	35,172
Subtotal - Personnel Costs		\$112,976	\$0	\$112,976
Services & Supplies Cost				
Building R&M	S	6,477	0	6,477
Contractual	S	34,918	0	34,918
Equip Maintenance Supplies	S	1,404	0	1,404
Equip R&M	S	19,397	0	19,397
Janitor Supplies	S	12,763	0	12,763
Maintenance Supplies	S	9,334	0	9,334
Snow Removal	S	14,484	0	14,484
Utilities	S	150,692	0	150,692
Subtotal - Services & Supplies		\$249,469	\$0	\$249,469
Department Cost Total		\$362,445	\$0	\$362,445
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		362,445	0	362,445
General Admin Distribution			0	0
Grand Total		\$362,445	\$0	\$362,445

Allegan County, Michigan
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B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-265.261 FM Courthouse

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse
2	Copiers	\$29	\$0	\$29
2	Computers	208	0	208
	Subtotal - Equipment Depreciation	237	0	237
3	County Admin	3,017	250	3,268
	Subtotal - 101-172.000 Administration	3,017	250	3,268
4	Accounting/Finance	7,413	763	8,176
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	7,684	763	8,447
5	Audit	278	2	280
	Subtotal - 101-223.000 Audit	278	2	280
6	Network Services	6,490	548	7,038
6	Telephone	560	0	560
	Subtotal - 101-228.000 Information Services	7,051	548	7,598
7	General Fund	7,188	1,206	8,394
	Subtotal - 101-253.000 Treasurer	7,188	1,206	8,394
12	FM Svcs	0	168,073	168,073
	Subtotal - 101-265.265 Facility Management	0	168,073	168,073
13	Copy Central	0	120	120
	Subtotal - 101-265.266 FM - Mail/Copy	0	120	120
19	Legal Services	0	1,676	1,676
	Subtotal - 101-266.000 Administration Legal Counsel	0	1,676	1,676
20	Personnel	0	2,334	2,334
	Subtotal - 101-270.000 Human Resources	0	2,334	2,334
24	Health Fitness	0	62	62
	Subtotal - 296-201.000 County Fitness Center	0	62	62
25	Fringe Processing	0	29	29
	Subtotal - 677.xxx.xxx Fringe Processing	0	29	29
26	Property Insurance	0	69,090	69,090
26	General Liability	0	317	317
26	Public Officials Liability	0	556	556
	Subtotal - 677-087.000 Insurance	0	69,963	69,963
Total Incoming		\$25,455	\$245,025	\$270,480

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2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-265.261 FM Courthouse

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse
C. Total Allocated			\$632,925	\$632,925
				100.00%

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2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Allocation Details
Cost Pool 1: Courthouse

Seq. 8: 101-265.261 FM Courthouse

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	1,600	3.09%	\$12,003	\$0	\$12,003	\$0	\$12,003
7	101-253.000 Treasurer	2,836	5.48%	21,276	0	21,276	0	21,276
12	101-265.265 Facility Management	2,981	5.77%	22,364	0	22,364	15,452	37,816
21	101-301.316 Courthouse Security	2,882	5.57%	21,621	0	21,621	14,939	36,560
27	101-101.000 Bd of Commissioners	14	0.03%	105	0	105	73	178
30	101-215.000 Clerk	4,591	8.88%	34,442	0	34,442	23,798	58,239
39	101-283.000 Circuit Court	9,835	19.02%	73,782	0	73,782	50,980	124,762
40	101-284.000 Circuit Court - Family Division	5,363	10.37%	40,233	0	40,233	27,799	68,033
41	101-286.000 District Court	4,701	9.09%	35,267	0	35,267	24,368	59,635
42	101-287.000 Probation - District Court	3,232	6.25%	24,247	0	24,247	16,753	41,000
43	101-294.148 Probate Court	2,260	4.37%	16,955	0	16,955	11,715	28,669
45	101-295.000 Probation - Circuit Court	528	1.02%	3,961	0	3,961	2,737	6,698
46	101-296.000 Pros Attorney	4,964	9.60%	37,240	0	37,240	25,731	62,971
62	101-442.000 Drain	1,784	3.45%	13,384	0	13,384	9,247	22,631
68	101-711.000 Register of Deeds	641	1.24%	4,809	0	4,809	3,323	8,131
72	215-290.000 Friend of the Court	3,494	6.76%	26,212	0	26,212	18,111	44,323
Subtotal		51,706	100.00%	\$387,899	\$0	\$387,899	\$245,025	\$632,925
Direct Bills						0		0
Total						\$387,899		\$632,925

Allocation Basis Units: Courthouse Usable Square Footage

Allegan County, Michigan
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Allocation Summary

Seq. 8: 101-265.261 FM Courthouse

Seq #	Department Name	Courthouse	Total
6	101-228.000 Information Services	\$12,003	\$12,003
7	101-253.000 Treasurer	21,276	21,276
12	101-265.265 Facility Management	37,816	37,816
21	101-301.316 Courthouse Security	36,560	36,560
27	101-101.000 Bd of Commissioners	178	178
30	101-215.000 Clerk	58,239	58,239
39	101-283.000 Circuit Court	124,762	124,762
40	101-284.000 Circuit Court - Family Division	68,033	68,033
41	101-286.000 District Court	59,635	59,635
42	101-287.000 Probation - District Court	41,000	41,000
43	101-294.148 Probate Court	28,669	28,669
45	101-295.000 Probation - Circuit Court	6,698	6,698
46	101-296.000 Pros Attorney	62,971	62,971
62	101-442.000 Drain	22,631	22,631
68	101-711.000 Register of Deeds	8,131	8,131
72	215-290.000 Friend of the Court	44,323	44,323
Direct Bills		\$0	\$0
Total		\$632,925	\$632,925

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-265.262 FM Central Dispatch

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 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Seq. 9: 101-
265.262 FM
Central Dispatch

A. Department Costs

Description	Type	Amount	General Admin	Co. Services - 911/EOC
Personnel Costs				
Salaries	S1	\$7,583	\$0	\$7,583
Fringe Benefits	S	2,937	0	2,937
Subtotal - Personnel Costs		\$10,520	\$0	\$10,520
Services & Supplies Cost				
Building Maintenance Supplies	S	2,908	0	2,908
Equipment Maintenance Supplies	S	1,036	0	1,036
Equipment R&M	S	7,586	0	7,586
Gas Grease Oil	S	775	0	775
Janitorial Supplies	S	2,230	0	2,230
Other Contractual Services	S	7,467	0	7,467
Public Utilities	S	82,882	0	82,882
Snow Removal	S	2,691	0	2,691
Subtotal - Services & Supplies		\$107,577	\$0	\$107,577
Department Cost Total		\$118,097	\$0	\$118,097
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		118,097	0	118,097
General Admin Distribution			0	0
Grand Total		\$118,097	\$0	\$118,097

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 9: 101-265.262 FM Central Dispatch

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Co. Services - 911/EOC
2	Copiers	\$3	\$0	\$3
2	Computers	21	0	21
	Subtotal - Equipment Depreciation	24	0	24
3	County Admin	983	82	1,065
	Subtotal - 101-172.000 Administration	983	82	1,065
4	Accounting/Finance	5,021	517	5,538
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	5,292	517	5,809
5	Audit	91	1	91
	Subtotal - 101-223.000 Audit	91	1	91
6	Network Services	649	55	704
6	Telephone	56	0	56
	Subtotal - 101-228.000 Information Services	705	55	760
7	General Fund	4,868	817	5,685
	Subtotal - 101-253.000 Treasurer	4,868	817	5,685
12	FM Svcs	0	17,279	17,279
	Subtotal - 101-265.265 Facility Management	0	17,279	17,279
13	Copy Central	0	12	12
	Subtotal - 101-265.266 FM - Mail/Copy	0	12	12
17	Water Treatment	0	310	310
17	Svc Ctr Grounds	0	1,688	1,688
	Subtotal - 101-265.272 FM - Dumont Complex	0	1,998	1,998
19	Legal Services	0	546	546
	Subtotal - 101-266.000 Administration Legal Counsel	0	546	546
20	Personnel	0	233	233
	Subtotal - 101-270.000 Human Resources	0	233	233
24	Health Fitness	0	6	6
	Subtotal - 296-201.000 County Fitness Center	0	6	6
25	Fringe Processing	0	3	3
	Subtotal - 677.xxx.xxx Fringe Processing	0	3	3
26	Property Insurance	0	16,617	16,617

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 9: 101-265.262 FM Central Dispatch

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Co. Services - 911/EOC
26	General Liability	0	103	103
26	Public Officials Liability	0	56	56
	Subtotal - 677-087.000 Insurance	0	16,776	16,776
Total Incoming		\$11,963	\$38,324	\$50,287
C. Total Allocated			\$168,384	\$168,384
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Allocation Details

Cost Pool 1: Co. Services - 911/EOC

Seq. 9: 101-265.262 FM Central Dispatch

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57	101-301.426 Emerg Management	365	8.75%	\$11,376	\$0	\$11,376	\$3,352	\$14,728
86	261-325.000 Central Dispatch	3,808	91.25%	118,684	0	118,684	34,972	153,656
Subtotal		4,173	100.00%	\$130,060	\$0	\$130,060	\$38,324	\$168,384
Direct Bills						0		0
Total						\$130,060		\$168,384

Allocation Basis Units: County Services - 911/EOC Usable Square Footage

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Allocation Summary

**Seq. 9: 101-265.262 FM Central
Dispatch**

Seq #	Department Name	Co. Services - 911/EOC	Total
57	101-301.426 Emerg Management	\$14,728	\$14,728
86	261-325.000 Central Dispatch	153,656	153,656
Direct Bills		\$0	\$0
Total		\$168,384	\$168,384

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-265.263 FM Human Services

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 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Seq. 10: 101-
265.263 FM
Human Services

A. Department Costs

Description	Type	Amount	General Admin	Human Services Building
Personnel Costs				
Salaries	S1	\$64,446	\$0	\$64,446
Fringe Benefits	S	24,735	0	24,735
Subtotal - Personnel Costs		\$89,181	\$0	\$89,181
Services & Supplies Cost				
Bldg Maintenance Supplies	S	8,486	0	8,486
Bldg R&M	S	8,656	0	8,656
Equip Maintenance Supplies	S	3,291	0	3,291
Equip R&M	S	16,464	0	16,464
Janitor Supplies	S	12,237	0	12,237
Memberships & Subscriptions	S	1,329	0	1,329
Other Contractual Services	S	35,779	0	35,779
Snow Removal	S	8,685	0	8,685
Utilities	S	100,897	0	100,897
Subtotal - Services & Supplies		\$195,824	\$0	\$195,824
Department Cost Total		\$285,005	\$0	\$285,005
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		285,005	0	285,005
General Admin Distribution			0	0
Grand Total		\$285,005	\$0	\$285,005

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 10: 101-265.263 FM Human Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Human Services Building
2	Copiers	\$25	\$0	\$25
2	Computers	177	0	177
	Subtotal - Equipment Depreciation	201	0	201
3	County Admin	2,373	197	2,569
	Subtotal - 101-172.000 Administration	2,373	197	2,569
4	Accounting/Finance	6,372	656	7,028
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	6,643	656	7,299
5	Audit	219	2	220
	Subtotal - 101-223.000 Audit	219	2	220
6	Network Services	5,517	465	5,982
6	Telephone	476	0	476
	Subtotal - 101-228.000 Information Services	5,993	465	6,459
7	General Fund	6,178	1,037	7,215
	Subtotal - 101-253.000 Treasurer	6,178	1,037	7,215
12	FM Svcs	0	121,969	121,969
	Subtotal - 101-265.265 Facility Management	0	121,969	121,969
13	Copy Central	0	102	102
	Subtotal - 101-265.266 FM - Mail/Copy	0	102	102
17	Water Treatment	0	1,959	1,959
17	Svc Ctr Grounds	0	11,916	11,916
	Subtotal - 101-265.272 FM - Dumont Complex	0	13,875	13,875
19	Legal Services	0	1,318	1,318
	Subtotal - 101-266.000 Administration Legal Counsel	0	1,318	1,318
20	Personnel	0	1,984	1,984
	Subtotal - 101-270.000 Human Resources	0	1,984	1,984
24	Health Fitness	0	53	53
	Subtotal - 296-201.000 County Fitness Center	0	53	53
25	Fringe Processing	0	25	25
	Subtotal - 677.xxx.xxx Fringe Processing	0	25	25
26	Property Insurance	0	36,451	36,451

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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 08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 10: 101-265.263 FM Human Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Human Services Building
26	General Liability	0	250	250
26	Public Officials Liability	0	472	472
	Subtotal - 677-087.000 Insurance	0	37,172	37,172
Total Incoming		\$21,606	\$178,854	\$200,460
C. Total Allocated			\$485,465	\$485,465
				100.00%

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

**13192
08/19/25**

Allocation Details

Cost Pool 1: Human Services Building

Seq. 10: 101-265.263 FM Human Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	278	0.66%	\$2,022	\$0	\$2,022	\$0	\$2,022
12	101-265.265 Facility Management	4,985	11.83%	36,267	0	36,267	21,296	57,562
24	296-201.000 County Fitness Center	1,497	3.55%	10,891	0	10,891	6,395	17,286
67	101-710.000 Coop Ext	1,541	3.66%	11,211	0	11,211	6,583	17,794
75	221-XXX Health Space	9,870	23.42%	71,806	0	71,806	42,164	113,970
85	260-279.000 Indigent Defense	1,266	3.00%	9,210	0	9,210	5,408	14,619
119	290-000.000 DHS Space	16,666	39.54%	121,248	0	121,248	71,196	192,444
130	293-689.000 Veterans Relief	391	0.93%	2,845	0	2,845	1,670	4,515
132	298-672.000 Senior Services	335	0.79%	2,437	0	2,437	1,431	3,868
141	Michigan Works	4,970	11.79%	36,158	0	36,158	21,232	57,389
142	Other	346	0.82%	2,517	0	2,517	1,478	3,995
Subtotal		42,145	100.00%	\$306,612	\$0	\$306,612	\$178,854	\$485,465
Direct Bills						0		0
Total						\$306,612		\$485,465

Allocation Basis Units: Human Services Building Usable Square Footage

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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08/19/25

Allocation Summary

Seq. 10: 101-265.263 FM Human Services

Seq #	Department Name	Human Services Building	Total
6	101-228.000 Information Services	\$2,022	\$2,022
12	101-265.265 Facility Management	57,562	57,562
24	296-201.000 County Fitness Center	17,286	17,286
67	101-710.000 Coop Ext	17,794	17,794
75	221-XXX Health Space	113,970	113,970
85	260-279.000 Indigent Defense	14,619	14,619
119	290-000.000 DHS Space	192,444	192,444
130	293-689.000 Veterans Relief	4,515	4,515
132	298-672.000 Senior Services	3,868	3,868
141	Michigan Works	57,389	57,389
142	Other	3,995	3,995
Direct Bills		\$0	\$0
Total		\$485,465	\$485,465

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-265.264 FM - MCF

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
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Seq. 11: 101-
265.264 FM - MCF

A. Department Costs

Description	Type	Amount	General Admin	MCF Building
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Building Maintenance Supplies	P	3,872	0	3,872
Building R&M	P	2,990	0	2,990
Equipment Maintenance Supplies	P	2,687	0	2,687
Equipment R&M	P	58,121	0	58,121
Gas Grease Oil	P	869	0	869
Other Contractual Services	P	47,425	0	47,425
Public Utilities	P	176,521	0	176,521
Snow Removal	P	6,659	0	6,659
Subtotal - Services & Supplies		\$299,144	\$0	\$299,144
Department Cost Total		\$299,144	\$0	\$299,144
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		299,144	0	299,144
General Admin Distribution			0	0
Grand Total		\$299,144	\$0	\$299,144

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 11: 101-265.264 FM - MCF

Seq #	Department/Cost Pool	First Incoming	Second Incoming	MCF Building
3	County Admin	\$2,490	\$207	\$2,697
	Subtotal - 101-172.000 Administration	2,490	207	2,697
4	Accounting/Finance	2,217	228	2,445
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	2,488	228	2,716
5	Audit	229	2	231
	Subtotal - 101-223.000 Audit	229	2	231
7	General Fund	2,149	361	2,510
	Subtotal - 101-253.000 Treasurer	2,149	361	2,510
12	FM Svcs	0	114,894	114,894
	Subtotal - 101-265.265 Facility Management	0	114,894	114,894
17	Water Treatment	0	12,151	12,151
	Subtotal - 101-265.272 FM - Dumont Complex	0	12,151	12,151
19	Legal Services	0	1,383	1,383
	Subtotal - 101-266.000 Administration Legal Counsel	0	1,383	1,383
26	Property Insurance	0	28,799	28,799
26	General Liability	0	262	262
	Subtotal - 677-087.000 Insurance	0	29,061	29,061
Total Incoming		\$7,357	\$158,286	\$165,643
C. Total Allocated			\$464,787	\$464,787
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Allocation Details

Cost Pool 1: MCF Building

Seq. 11: 101-265.264 FM - MCF

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136	512-671.000 MCF Space	100	100.00%	\$306,501	\$0	\$306,501	\$158,286	\$464,787
Subtotal		100	100.00%	\$306,501	\$0	\$306,501	\$158,286	\$464,787
Direct Bills						0		0
Total						\$306,501		\$464,787

Allocation Basis Units: Direct to 512-671.000 MCF Space

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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 08/19/25

Allocation Summary

Seq. 11: 101-265.264 FM - MCF

Seq #	Department Name	MCF Building	Total
136	512-671.000 MCF Space	\$464,787	\$464,787
Direct Bills		\$0	\$0
Total		\$464,787	\$464,787

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

101-265.265 Facility Management

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 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Seq. 12: 101-
265.265 Facility
Management

A. Department Costs

Description	Type	Amount	General Admin	FM Svcs
Personnel Costs				
Salaries	S1	\$542,009	\$0	\$542,009
Fringe Benefits	S	229,373	0	229,373
Subtotal - Personnel Costs		\$771,382	\$0	\$771,382
Services & Supplies Cost				
Bldg Maint Supplies	S	16,851	0	16,851
Education/Training - Registration	S	465	0	465
Education/Training - Travel	S	1,305	0	1,305
Equipment	S	19,860	0	19,860
Equipment Repair & Maintenance	S	145	0	145
Gas Grease Oil	S	13,980	0	13,980
Memberships/subscriptions	S	882	0	882
Office Supplies	S	486	0	486
Other Contractual Services	S	5,444	0	5,444
Vehicle Repair & Maintenance	S	978	0	978
Subtotal - Services & Supplies		\$60,395	\$0	\$60,395
Department Cost Total		\$831,778	\$0	\$831,778
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		831,778	0	831,778
General Admin Distribution			0	0
Grand Total		\$831,778	\$0	\$831,778

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 12: 101-265.265 Facility Management

Seq #	Department/Cost Pool	First Incoming	Second Incoming	FM Svcs
1	Courthouse Building	\$12,293	\$21	\$12,314
1	Human Services Building	11,144	43	11,186
1	County Services Building	1,791	25	1,816
1	Facilities Management	5,983	0	5,983
	Subtotal - Building Depreciation	31,210	88	31,299
2	Copiers	154	0	154
2	Computers	1,104	0	1,104
2	Courthouse	364	0	364
2	Facilities	13,044	0	13,044
2	Vehicles	17,470	0	17,470
	Subtotal - Equipment Depreciation	32,136	0	32,136
3	County Admin	6,924	575	7,499
	Subtotal - 101-172.000 Administration	6,924	575	7,499
4	Accounting/Finance	8,197	844	9,041
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	8,468	844	9,311
5	Audit	638	5	643
	Subtotal - 101-223.000 Audit	638	5	643
6	Network Services	34,464	2,908	37,372
6	Telephone	2,976	0	2,976
	Subtotal - 101-228.000 Information Services	37,440	2,908	40,348
7	General Fund	7,947	1,333	9,281
	Subtotal - 101-253.000 Treasurer	7,947	1,333	9,281
8	Courthouse	22,364	15,452	37,816
	Subtotal - 101-265.261 FM Courthouse	22,364	15,452	37,816
10	Human Services Building	36,267	21,296	57,562
	Subtotal - 101-265.263 FM Human Services	36,267	21,296	57,562
13	Mail Service	0	33	33
13	Postage	0	261	261
13	Copy Central	0	638	638
	Subtotal - 101-265.266 FM - Mail/Copy	0	931	931
16	County Svc Building	0	14,780	14,780
	Subtotal - 101-265.270 FM - Co Svc Bldg	0	14,780	14,780
17	Water Treatment	0	365	365

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Seq. 12: 101-265.265 Facility Management

Seq #	Department/Cost Pool	First Incoming	Second Incoming	FM Svcs
	Subtotal - 101-265.272 FM - Dumont Complex	0	365	365
19	Legal Services	0	3,845	3,845
	Subtotal - 101-266.000 Administration Legal Counsel	0	3,845	3,845
20	Personnel	0	12,396	12,396
	Subtotal - 101-270.000 Human Resources	0	12,396	12,396
21	Courthouse Security	0	29,290	29,290
	Subtotal - 101-301.316 Courthouse Security	0	29,290	29,290
24	Health Fitness	0	328	328
	Subtotal - 296-201.000 County Fitness Center	0	328	328
25	Fringe Processing	0	153	153
	Subtotal - 677.xxx.xxx Fringe Processing	0	153	153
26	Property Insurance	0	318	318
26	General Liability	0	728	728
26	Public Officials Liability	0	2,950	2,950
26	Auto Liability	0	11,576	11,576
	Subtotal - 677-087.000 Insurance	0	15,573	15,573
Total Incoming		\$183,394	\$120,162	\$303,556
C. Total Allocated			\$1,135,334	\$1,135,334
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Allocation Details

Cost Pool 1: FM Svcs

Seq. 12: 101-265.265 Facility Management

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-265.261 FM Courthouse	82,680	16.56%	\$168,073	\$0	\$168,073	\$0	\$168,073
9	101-265.262 FM Central Dispatch	8,500	1.70%	17,279	0	17,279	0	17,279
10	101-265.263 FM Human Services	60,000	12.01%	121,969	0	121,969	0	121,969
11	101-265.264 FM - MCF	56,520	11.32%	114,894	0	114,894	0	114,894
14	101-265.268 FM - Bldg 3285	11,310	2.26%	22,991	0	22,991	4,659	27,650
15	101-265.269 FM - Sheriff/Jail	200,890	40.23%	408,371	0	408,371	82,756	491,128
16	101-265.270 FM - Co Svc Bldg	28,000	5.61%	56,919	0	56,919	11,535	68,453
17	101-265.272 FM - Dumont Complex	1,035	0.21%	2,104	0	2,104	426	2,530
18	101-265.273 FM - Youth Home	22,000	4.41%	44,722	0	44,722	9,063	53,785
37	101-265.260 FM Animal Control	5,670	1.14%	11,526	0	11,526	2,336	13,862
117	288-596.676 Bus Services	22,788	4.56%	46,324	0	46,324	9,387	55,711
Subtotal		499,393	100.00%	\$1,015,171	\$0	\$1,015,171	\$120,162	\$1,135,334
Direct Bills						0		0
Total						\$1,015,171		\$1,135,334

Allocation Basis Units: Gross Square Footage of buildings maintained

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Allocation Summary

**Seq. 12: 101-265.265 Facility
Management**

Seq #	Department Name	FM Svcs	Total
8	101-265.261 FM Courthouse	\$168,073	\$168,073
9	101-265.262 FM Central Dispatch	17,279	17,279
10	101-265.263 FM Human Services	121,969	121,969
11	101-265.264 FM - MCF	114,894	114,894
14	101-265.268 FM - Bldg 3285	27,650	27,650
15	101-265.269 FM - Sheriff/Jail	491,128	491,128
16	101-265.270 FM - Co Svc Bldg	68,453	68,453
17	101-265.272 FM - Dumont Complex	2,530	2,530
18	101-265.273 FM - Youth Home	53,785	53,785
37	101-265.260 FM Animal Control	13,862	13,862
117	288-596.676 Bus Services	55,711	55,711
Direct Bills		\$0	\$0
Total		\$1,135,334	\$1,135,334

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101-265.266 FM - Mail/Copy

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.

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Seq. 13: 101-
265.266 FM -
Mail/Copy

A. Department Costs

Description	Type	Amount	General Admin	Mail Service	Postage	Copy Central
Personnel Costs						
Salaries	S1	\$43,002	\$0	\$43,002	\$0	\$0
Fringe Benefits	S	9,428	0	9,428	0	0
Subtotal - Personnel Costs		\$52,431	\$0	\$52,431	\$0	\$0
Services & Supplies Cost						
644.00 Sales - Other	P	-910	0	-910	0	0
644.01 Sales - Other Paper	P	-518	0	0	0	-518
644.02 Sales - Other Postage	P	-11,334	0	0	-11,334	0
Equipment Maintenance Supplies	S	1,411	0	1,411	0	0
Equipment Rental	S	1,336	0	1,336	0	0
Gas Grease Oil	S	600	0	600	0	0
Office Supplies	P	29,834	0	0	0	29,834
Other Contractual Services	S	4,307	0	4,307	0	0
Postage	P	153,419	0	0	153,419	0
Subtotal - Services & Supplies		\$178,145	\$0	\$6,743	\$142,085	\$29,316
Department Cost Total		\$230,575	\$0	\$59,174	\$142,085	\$29,316
Adjustments to Cost						
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		230,575	0	59,174	142,085	29,316
General Admin Distribution			0	0	0	0
Grand Total		\$230,575	\$0	\$59,174	\$142,085	\$29,316

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B. Incoming Costs (Default Spread Custom %)

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Mail Service	Postage	Copy Central
2	Copiers	\$15	\$0	\$15	\$0	\$0
2	Computers	104	0	104	0	0
	Subtotal - Equipment Depreciation	118	0	118	0	0
3	County Admin	2,026	168	2,194	0	0
	Subtotal - 101-172.000 Administration	2,026	168	2,194	0	0
4	Accounting/Finance	2,701	278	2,979	0	0
4	Cost Plan	812	0	812	0	0
	Subtotal - 101-201.000 Finance	3,514	278	3,792	0	0
5	Audit	187	1	188	0	0
	Subtotal - 101-223.000 Audit	187	1	188	0	0
6	Network Services	3,245	274	3,519	0	0
6	Telephone	280	0	280	0	0
	Subtotal - 101-228.000 Information Services	3,525	274	3,799	0	0
7	General Fund	2,619	439	3,059	0	0
	Subtotal - 101-253.000 Treasurer	2,619	439	3,059	0	0
13	Copy Central	0	60	60	0	0
	Subtotal - 101-265.266 FM - Mail/Copy	0	60	60	0	0
19	Legal Services	0	1,125	1,125	0	0
	Subtotal - 101-266.000 Administration Legal Counsel	0	1,125	1,125	0	0
20	Personnel	0	1,167	1,167	0	0
	Subtotal - 101-270.000 Human Resources	0	1,167	1,167	0	0
24	Health Fitness	0	31	31	0	0
	Subtotal - 296-201.000 County Fitness Center	0	31	31	0	0
25	Fringe Processing	0	14	14	0	0
	Subtotal - 677.xxx.xxx Fringe Processing	0	14	14	0	0
26	General Liability	0	213	213	0	0
26	Public Officials Liability	0	278	278	0	0
	Subtotal - 677-087.000 Insurance	0	491	491	0	0
Total Incoming		\$11,989	\$4,049	\$16,038	\$0	\$0
C. Total Allocated			\$246,614	\$75,212	\$142,085	\$29,316
				30.50%	57.61%	11.89%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Allocation Details
Cost Pool 1: Mail Service

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	24	0.01%	\$10	\$0	\$10	\$0	\$10
4	101-201.000 Finance	222	0.12%	89	0	89	0	89
6	101-228.000 Information Services	35	0.02%	14	0	14	0	14
7	101-253.000 Treasurer	29,983	16.86%	12,000	0	12,000	0	12,000
12	101-265.265 Facility Management	83	0.05%	33	0	33	0	33
20	101-270.000 Human Resources	1,200	0.67%	480	0	480	33	513
27	101-101.000 Bd of Commissioners	9	0.01%	4	0	4	0	4
30	101-215.000 Clerk	14,494	8.15%	5,801	0	5,801	398	6,199
33	101-243.000 Land Information Services	7	0.00%	3	0	3	0	3
35	101-257.000 Equalization	1,361	0.77%	545	0	545	37	582
40	101-284.000 Circuit Court - Family Division	13,407	7.54%	5,366	0	5,366	368	5,734
41	101-286.000 District Court	43,739	24.60%	17,506	0	17,506	1,201	18,707
43	101-294.148 Probate Court	5,151	2.90%	2,062	0	2,062	141	2,203
45	101-295.000 Probation - Circuit Court	352	0.20%	141	0	141	10	151
46	101-296.000 Pros Attorney	5,722	3.22%	2,290	0	2,290	157	2,447
48	101-299.000 Jury Board	477	0.27%	191	0	191	13	204
49	101-301.301 Sheriff	11,920	6.70%	4,771	0	4,771	327	5,098
59	101-301.430 Animal Control	25	0.01%	10	0	10	1	11
62	101-442.000 Drain	11,378	6.40%	4,554	0	4,554	312	4,866
67	101-710.000 Coop Ext	298	0.17%	119	0	119	8	127
68	101-711.000 Register of Deeds	2,305	1.30%	923	0	923	63	986
71	208-751.xxx Parks	767	0.43%	307	0	307	21	328
72	215-290.000 Friend of the Court	18,285	10.28%	7,318	0	7,318	502	7,821
74	221-601.xxx Health	9,711	5.46%	3,887	0	3,887	267	4,153
85	260-279.000 Indigent Defense	3,266	1.84%	1,307	0	1,307	90	1,397
86	261-325.000 Central Dispatch	46	0.03%	18	0	18	1	20
117	288-596.676 Bus Services	280	0.16%	112	0	112	8	120

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Cost Pool 1: Mail Service

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127	292-662.664 Child Care Fund Juv Detention	137	0.08%	55	0	55	4	59
130	293-689.000 Veterans Relief	377	0.21%	151	0	151	10	161
132	298-672.000 Senior Services	1,138	0.64%	455	0	455	31	487
135	512-671.000 MCF	1,412	0.79%	565	0	565	39	604
142	Other	190	0.11%	76	0	76	5	81
Subtotal		177,801	100.00%	\$71,163	\$0	\$71,163	\$4,049	\$75,212
Direct Bills						0		0
Total						\$71,163		\$75,212

Allocation Basis Units: Number of mail pieces processed

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Allocation Details
Cost Pool 2: Postage

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	18.10	0.01%	\$21	\$0	\$21	\$0	\$21
4	101-201.000 Finance	17.96	0.01%	21	0	21	0	21
6	101-228.000 Information Services	57.05	0.05%	66	0	66	0	66
7	101-253.000 Treasurer	14,523.00	11.81%	16,776	0	16,776	0	16,776
12	101-265.265 Facility Management	225.68	0.18%	261	0	261	0	261
20	101-270.000 Human Resources	1,150.55	0.94%	1,329	0	1,329	0	1,329
30	101-215.000 Clerk	10,656.98	8.66%	12,310	0	12,310	0	12,310
33	101-243.000 Land Information Services	40.73	0.03%	47	0	47	0	47
35	101-257.000 Equalization	1,433.35	1.17%	1,656	0	1,656	0	1,656
40	101-284.000 Circuit Court - Family Division	8,912.63	7.25%	10,295	0	10,295	0	10,295
41	101-286.000 District Court	29,267.65	23.79%	33,807	0	33,807	0	33,807
43	101-294.148 Probate Court	3,892.84	3.16%	4,497	0	4,497	0	4,497
45	101-295.000 Probation - Circuit Court	307.76	0.25%	355	0	355	0	355
46	101-296.000 Pros Attorney	3,879.05	3.15%	4,481	0	4,481	0	4,481
48	101-299.000 Jury Board	281.64	0.23%	325	0	325	0	325
49	101-301.301 Sheriff	8,263.14	6.72%	9,545	0	9,545	0	9,545
59	101-301.430 Animal Control	21.87	0.02%	25	0	25	0	25
62	101-442.000 Drain	7,757.31	6.31%	8,960	0	8,960	0	8,960
67	101-710.000 Coop Ext	547.29	0.44%	632	0	632	0	632
68	101-711.000 Register of Deeds	3,727.56	3.03%	4,306	0	4,306	0	4,306
71	208-751.xxx Parks	556.91	0.45%	643	0	643	0	643
72	215-290.000 Friend of the Court	13,742.57	11.17%	15,874	0	15,874	0	15,874
74	221-601.xxx Health	8,830.93	7.18%	10,201	0	10,201	0	10,201
85	260-279.000 Indigent Defense	2,185.34	1.78%	2,524	0	2,524	0	2,524
86	261-325.000 Central Dispatch	30.21	0.02%	35	0	35	0	35
117	288-596.676 Bus Services	164.42	0.13%	190	0	190	0	190
127	292-662.664 Child Care Fund Juv Detention	201.08	0.16%	232	0	232	0	232

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Allocation Details
Cost Pool 2: Postage

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130	293-689.000 Veterans Relief	554.45	0.45%	640	0	640	0	640
132	298-672.000 Senior Services	776.57	0.63%	897	0	897	0	897
135	512-671.000 MCF	860.85	0.70%	994	0	994	0	994
142	Other	120.90	0.10%	140	0	140	0	140
Subtotal		123,006.37	100.00%	\$142,085	\$0	\$142,085	\$0	\$142,085
Direct Bills						0		0
Total						\$142,085		\$142,085

Allocation Basis Units: Amount of postage used by dept

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Allocation Details
Cost Pool 3: Copy Central

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.85%	\$250	\$0	\$250	\$0	\$250
4	101-201.000 Finance	5.99	1.23%	360	0	360	0	360
6	101-228.000 Information Services	8.00	1.64%	480	0	480	0	480
7	101-253.000 Treasurer	8.06	1.65%	484	0	484	0	484
8	101-265.261 FM Courthouse	2.00	0.41%	120	0	120	0	120
9	101-265.262 FM Central Dispatch	0.20	0.04%	12	0	12	0	12
10	101-265.263 FM Human Services	1.70	0.35%	102	0	102	0	102
12	101-265.265 Facility Management	10.62	2.17%	638	0	638	0	638
13	101-265.266 FM - Mail/Copy	1.00	0.20%	60	0	60	0	60
15	101-265.269 FM - Sheriff/Jail	1.73	0.35%	104	0	104	0	104
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	60	0	60	0	60
19	101-266.000 Administration Legal Counsel	2.00	0.41%	120	0	120	0	120
20	101-270.000 Human Resources	3.80	0.78%	228	0	228	0	228
21	101-301.316 Courthouse Security	8.76	1.79%	526	0	526	0	526
27	101-101.000 Bd of Commissioners	5.13	1.05%	308	0	308	0	308
30	101-215.000 Clerk	9.50	1.95%	570	0	570	0	570
31	101-229.000 Record Management	2.00	0.41%	120	0	120	0	120
33	101-243.000 Land Information Services	2.00	0.41%	120	0	120	0	120
35	101-257.000 Equalization	6.11	1.25%	367	0	367	0	367
36	101-262.000 Elections	2.16	0.44%	130	0	130	0	130
37	101-265.260 FM Animal Control	0.10	0.02%	6	0	6	0	6
39	101-283.000 Circuit Court	8.82	1.81%	529	0	529	0	529
40	101-284.000 Circuit Court - Family Division	4.18	0.86%	251	0	251	0	251
41	101-286.000 District Court	22.53	4.61%	1,353	0	1,353	0	1,353
42	101-287.000 Probation - District Court	5.00	1.02%	300	0	300	0	300

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Cost Pool 3: Copy Central

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	101-294.148 Probate Court	5.00	1.02%	300	0	300	0	300
46	101-296.000 Pros Attorney	21.36	4.37%	1,282	0	1,282	0	1,282
49	101-301.301 Sheriff	58.11	11.90%	3,488	0	3,488	0	3,488
50	101-301.303 SWET	1.21	0.25%	73	0	73	0	73
51	101-301.305 Secondary Road Patrol	3.06	0.63%	184	0	184	0	184
52	101-301.314 Reserves	1.18	0.24%	71	0	71	0	71
53	101-301.315 Detective	5.98	1.22%	359	0	359	0	359
54	101-301.331 Marine	3.85	0.79%	231	0	231	0	231
55	101-301.351 Jail	40.42	8.28%	2,426	0	2,426	0	2,426
56	101-301.352 Inmate Program	4.66	0.95%	280	0	280	0	280
57	101-301.426 Emerg Management	1.00	0.20%	60	0	60	0	60
58	101-301.427 LEPC	1.24	0.25%	74	0	74	0	74
59	101-301.430 Animal Control	2.00	0.41%	120	0	120	0	120
61	101-441.000 DPW	0.23	0.05%	14	0	14	0	14
62	101-442.000 Drain	4.00	0.82%	240	0	240	0	240
66	101-689.000 Veterans Relief	2.12	0.43%	127	0	127	0	127
68	101-711.000 Register of Deeds	4.50	0.92%	270	0	270	0	270
71	208-751.xxx Parks	7.47	1.53%	448	0	448	0	448
72	215-290.000 Friend of the Court	18.73	3.84%	1,124	0	1,124	0	1,124
74	221-601.xxx Health	42.81	8.77%	2,570	0	2,570	0	2,570
85	260-279.000 Indigent Defense	19.89	4.07%	1,194	0	1,194	0	1,194
86	261-325.000 Central Dispatch	23.61	4.83%	1,417	0	1,417	0	1,417
87	263-215.000 Concealed Weapons	1.00	0.20%	60	0	60	0	60
93	273-228.000 Technology Contracts	1.00	0.20%	60	0	60	0	60
99	279-276.151 SSSPP Grant	1.21	0.25%	73	0	73	0	73
103	279-301.332 Snowmobile Grant	0.09	0.02%	5	0	5	0	5
114	280-296.228 Victims Rights Grant	2.79	0.57%	167	0	167	0	167

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Allocation Details
Cost Pool 3: Copy Central

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116	287-301.000 Sheriff Contracts	18.56	3.80%	1,114	0	1,114	0	1,114
117	288-596.676 Bus Services	4.10	0.84%	246	0	246	0	246
118	288-596.677 Mobility Mgmt	0.85	0.17%	51	0	51	0	51
121	292-662.614 Child Care Fund After Care	4.55	0.93%	273	0	273	0	273
122	292-662.653 Child Care Fund Diversion	1.41	0.29%	85	0	85	0	85
124	292-662.656 Child Care Fund Admin	2.80	0.57%	168	0	168	0	168
125	292-662.661 Child Care Fund Food Prep	2.63	0.54%	158	0	158	0	158
127	292-662.664 Child Care Fund Juv Detention	19.69	4.03%	1,182	0	1,182	0	1,182
128	292-662.665 Child Care Fund Comm Probation	6.20	1.27%	372	0	372	0	372
129	292-662.666 Child Care Fund Cheever	16.51	3.38%	991	0	991	0	991
130	293-689.000 Veterans Relief	0.78	0.16%	47	0	47	0	47
132	298-672.000 Senior Services	3.34	0.68%	201	0	201	0	201
138	620-253.000 Tax Reversn	1.00	0.20%	60	0	60	0	60
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	48	0	48	0	48
140	661-596.000 Fleet Management	0.05	0.01%	3	0	3	0	3
Subtotal		488.35	100.00%	\$29,316	\$0	\$29,316	\$0	\$29,316
Direct Bills						0		0
Total						\$29,316		\$29,316

Allocation Basis Units: Number of FTEs by Dept

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Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Mail Service	Postage	Copy Central	Total
3	101-172.000 Administration	\$10	\$21	\$250	\$281
4	101-201.000 Finance	89	21	360	469
6	101-228.000 Information Services	14	66	480	560
7	101-253.000 Treasurer	12,000	16,776	484	29,260
8	101-265.261 FM Courthouse	0	0	120	120
9	101-265.262 FM Central Dispatch	0	0	12	12
10	101-265.263 FM Human Services	0	0	102	102
12	101-265.265 Facility Management	33	261	638	931
13	101-265.266 FM - Mail/Copy	0	0	60	60
15	101-265.269 FM - Sheriff/Jail	0	0	104	104
16	101-265.270 FM - Co Svc Bldg	0	0	60	60
19	101-266.000 Administration Legal Counsel	0	0	120	120
20	101-270.000 Human Resources	513	1,329	228	2,070
21	101-301.316 Courthouse Security	0	0	526	526
27	101-101.000 Bd of Commissioners	4	0	308	312
30	101-215.000 Clerk	6,199	12,310	570	19,079
31	101-229.000 Record Management	0	0	120	120
33	101-243.000 Land Information Services	3	47	120	170
35	101-257.000 Equalization	582	1,656	367	2,605
36	101-262.000 Elections	0	0	130	130
37	101-265.260 FM Animal Control	0	0	6	6
39	101-283.000 Circuit Court	0	0	529	529
40	101-284.000 Circuit Court - Family Division	5,734	10,295	251	16,280
41	101-286.000 District Court	18,707	33,807	1,353	53,867
42	101-287.000 Probation - District Court	0	0	300	300
43	101-294.148 Probate Court	2,203	4,497	300	7,000
45	101-295.000 Probation - Circuit Court	151	355	0	506
46	101-296.000 Pros Attorney	2,447	4,481	1,282	8,210
48	101-299.000 Jury Board	204	325	0	529
49	101-301.301 Sheriff	5,098	9,545	3,488	18,131
50	101-301.303 SWET	0	0	73	73
51	101-301.305 Secondary Road Patrol	0	0	184	184
52	101-301.314 Reserves	0	0	71	71
53	101-301.315 Detective	0	0	359	359
54	101-301.331 Marine	0	0	231	231

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Allocation Summary

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Mail Service	Postage	Copy Central	Total
55	101-301.351 Jail	0	0	2,426	2,426
56	101-301.352 Inmate Program	0	0	280	280
57	101-301.426 Emerg Management	0	0	60	60
58	101-301.427 LEPC	0	0	74	74
59	101-301.430 Animal Control	11	25	120	156
61	101-441.000 DPW	0	0	14	14
62	101-442.000 Drain	4,866	8,960	240	14,067
66	101-689.000 Veterans Relief	0	0	127	127
67	101-710.000 Coop Ext	127	632	0	760
68	101-711.000 Register of Deeds	986	4,306	270	5,562
71	208-751.xxx Parks	328	643	448	1,420
72	215-290.000 Friend of the Court	7,821	15,874	1,124	24,819
74	221-601.xxx Health	4,153	10,201	2,570	16,924
85	260-279.000 Indigent Defense	1,397	2,524	1,194	5,115
86	261-325.000 Central Dispatch	20	35	1,417	1,472
87	263-215.000 Concealed Weapons	0	0	60	60
93	273-228.000 Technology Contracts	0	0	60	60
99	279-276.151 SSSPP Grant	0	0	73	73
103	279-301.332 Snowmobile Grant	0	0	5	5
114	280-296.228 Victims Rights Grant	0	0	167	167
116	287-301.000 Sheriff Contracts	0	0	1,114	1,114
117	288-596.676 Bus Services	120	190	246	556
118	288-596.677 Mobility Mgmt	0	0	51	51
121	292-662.614 Child Care Fund After Care	0	0	273	273
122	292-662.653 Child Care Fund Diversion	0	0	85	85
124	292-662.656 Child Care Fund Admin	0	0	168	168
125	292-662.661 Child Care Fund Food Prep	0	0	158	158
127	292-662.664 Child Care Fund Juv Detention	59	232	1,182	1,473
128	292-662.665 Child Care Fund Comm Probation	0	0	372	372
129	292-662.666 Child Care Fund Cheever	0	0	991	991
130	293-689.000 Veterans Relief	161	640	47	849
132	298-672.000 Senior Services	487	897	201	1,584
135	512-671.000 MCF	604	994	0	1,598
138	620-253.000 Tax Reversn	0	0	60	60
139	639-442.000 Drain Equipment Revolving	0	0	48	48

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Summary

Seq. 13: 101-265.266 FM - Mail/Copy

Seq #	Department Name	Mail Service	Postage	Copy Central	Total
140	661-596.000 Fleet Management	0	0	3	3
142	Other	81	140	0	221
Direct Bills		\$0	\$0	\$0	\$0
Total		\$75,212	\$142,085	\$29,316	\$246,614

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-265.268 FM - Bldg 3285

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 maintenance services for Building 3285. No County departments currently occupy this space and the costs are allocated to Other.

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 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Seq. 14: 101-
265.268 FM - Bldg
3285

A. Department Costs

Description	Type	Amount	General Admin	CMH Admin Building
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Building Maintenance Supplies	P	806	0	806
Building Repairs & Maintenance	P	720	0	720
Equipment Maintenance Supplies	P	239	0	239
Equipment Repair & Maintenance	P	10,108	0	10,108
Janitorial Supplies	P	1,077	0	1,077
Other Contractual Services	P	8,601	0	8,601
Public Utilities	P	12,014	0	12,014
Snow Removal	P	3,112	0	3,112
Subtotal - Services & Supplies		\$36,676	\$0	\$36,676
Department Cost Total		\$36,676	\$0	\$36,676
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		36,676	0	36,676
General Admin Distribution			0	0
Grand Total		\$36,676	\$0	\$36,676

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Seq. 14: 101-265.268 FM - Bldg 3285

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CMH Admin Building
3	County Admin	\$305	\$25	\$331
	Subtotal - 101-172.000 Administration	305	25	331
4	Accounting/Finance	969	100	1,069
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	1,240	100	1,340
5	Audit	28	0	28
	Subtotal - 101-223.000 Audit	28	0	28
7	General Fund	940	158	1,097
	Subtotal - 101-253.000 Treasurer	940	158	1,097
12	FM Svcs	22,991	4,659	27,650
	Subtotal - 101-265.265 Facility Management	22,991	4,659	27,650
17	Svc Ctr Grounds	0	2,246	2,246
	Subtotal - 101-265.272 FM - Dumont Complex	0	2,246	2,246
19	Legal Services	0	170	170
	Subtotal - 101-266.000 Administration Legal Counsel	0	170	170
26	Property Insurance	0	3,994	3,994
26	General Liability	0	32	32
	Subtotal - 677-087.000 Insurance	0	4,026	4,026
Total Incoming		\$25,504	\$11,384	\$36,888
C. Total Allocated			\$73,564	\$73,564
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Details

Cost Pool 1: CMH Admin Building

Seq. 14: 101-265.268 FM - Bldg 3285

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142	Other	100	100.00%	\$62,180	\$0	\$62,180	\$11,384	\$73,564
Subtotal		100	100.00%	\$62,180	\$0	\$62,180	\$11,384	\$73,564
Direct Bills						0		0
Total						\$62,180		\$73,564

Allocation Basis Units: Direct to Other

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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 08/19/25

Allocation Summary

Seq. 14: 101-265.268 FM - Bldg 3285

Seq #	Department Name	CMH Admin Building	Total
142	Other	\$73,564	\$73,564
Direct Bills		\$0	\$0
Total		\$73,564	\$73,564

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-265.269 FM - Sheriff/Jail

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
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Seq. 15: 101-
265.269 FM -
Sheriff/Jail

A. Department Costs

Description	Type	Amount	General Admin	Jail Building
Personnel Costs				
Salaries	S1	\$68,788	\$0	\$68,788
Fringe Benefits	S	11,418	0	11,418
Subtotal - Personnel Costs		\$80,206	\$0	\$80,206
Services & Supplies Cost				
Bldg R&M	S	17,804	0	17,804
Building Maintenance Supplies	S	22,729	0	22,729
Equip Maint Supplies	S	10,370	0	10,370
Equip R&M	S	61,515	0	61,515
Gas Grease Oil	S	4,255	0	4,255
Janitor Supplies	S	43,417	0	43,417
Other Contractual Services	S	56,665	0	56,665
Snow Removal	S	11,290	0	11,290
Utilities	S	327,032	0	327,032
Subtotal - Services & Supplies		\$555,077	\$0	\$555,077
Department Cost Total		\$635,283	\$0	\$635,283
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		635,283	0	635,283
General Admin Distribution			0	0
Grand Total		\$635,283	\$0	\$635,283

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Custom %)

Seq. 15: 101-265.269 FM - Sheriff/Jail

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Jail Building
2	Copiers	\$25	\$0	\$25
2	Computers	180	0	180
	Subtotal - Equipment Depreciation	205	0	205
3	County Admin	5,288	439	5,727
	Subtotal - 101-172.000 Administration	5,288	439	5,727
4	Accounting/Finance	10,290	1,059	11,349
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	10,561	1,059	11,620
5	Audit	487	4	491
	Subtotal - 101-223.000 Audit	487	4	491
6	Network Services	5,614	474	6,088
6	Telephone	485	0	485
	Subtotal - 101-228.000 Information Services	6,099	474	6,573
7	General Fund	9,977	1,674	11,651
	Subtotal - 101-253.000 Treasurer	9,977	1,674	11,651
12	FM Svcs	408,371	82,756	491,128
	Subtotal - 101-265.265 Facility Management	408,371	82,756	491,128
13	Copy Central	104	0	104
	Subtotal - 101-265.266 FM - Mail/Copy	104	0	104
15	Jail Building	0	116,383	116,383
	Subtotal - 101-265.269 FM - Sheriff/Jail	0	116,383	116,383
19	Legal Services	0	2,937	2,937
	Subtotal - 101-266.000 Administration Legal Counsel	0	2,937	2,937
20	Personnel	0	2,019	2,019
	Subtotal - 101-270.000 Human Resources	0	2,019	2,019
24	Health Fitness	0	53	53
	Subtotal - 296-201.000 County Fitness Center	0	53	53
25	Fringe Processing	0	25	25
	Subtotal - 677.xxx.xxx Fringe Processing	0	25	25
26	Property Insurance	0	101,290	101,290
26	General Liability	0	556	556
26	Public Officials Liability	0	481	481
	Subtotal - 677-087.000 Insurance	0	102,327	102,327

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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 08/19/25

B. Incoming Costs (Default Spread Custom %)

Seq. 15: 101-265.269 FM - Sheriff/Jail

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Jail Building
Total Incoming		\$441,092	\$310,150	\$751,243
C. Total Allocated			\$1,386,525	\$1,386,525
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Details

Cost Pool 1: Jail Building

Seq. 15: 101-265.269 FM - Sheriff/Jail

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	1,293	0.84%	\$9,064	\$0	\$9,064	\$0	\$9,064
15	101-265.269 FM - Sheriff/Jail	16,602	10.81%	116,383	0	116,383	0	116,383
45	101-295.000 Probation - Circuit Court	4,077	2.66%	28,581	0	28,581	9,322	37,902
49	101-301.301 Sheriff	11,424	7.44%	80,085	0	80,085	26,120	106,205
51	101-301.305 Secondary Road Patrol	12,389	8.07%	86,849	0	86,849	28,326	115,176
53	101-301.315 Detective	10,592	6.90%	74,252	0	74,252	24,218	98,470
54	101-301.331 Marine	6,760	4.40%	47,389	0	47,389	15,456	62,845
55	101-301.351 Jail	85,217	55.50%	597,389	0	597,389	194,842	792,230
57	101-301.426 Emerg Management	5,190	3.38%	36,383	0	36,383	11,867	48,249
Subtotal		153,544	100.00%	\$1,076,375	\$0	\$1,076,375	\$310,150	\$1,386,525
Direct Bills						0		0
Total						\$1,076,375		\$1,386,525

Allocation Basis Units: Jail Building Usable Square Footage

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Allocation Summary

Seq. 15: 101-265.269 FM - Sheriff/Jail

Seq #	Department Name	Jail Building	Total
6	101-228.000 Information Services	\$9,064	\$9,064
15	101-265.269 FM - Sheriff/Jail	116,383	116,383
45	101-295.000 Probation - Circuit Court	37,902	37,902
49	101-301.301 Sheriff	106,205	106,205
51	101-301.305 Secondary Road Patrol	115,176	115,176
53	101-301.315 Detective	98,470	98,470
54	101-301.331 Marine	62,845	62,845
55	101-301.351 Jail	792,230	792,230
57	101-301.426 Emerg Management	48,249	48,249
Direct Bills		\$0	\$0
Total		\$1,386,525	\$1,386,525

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-265.270 FM - Co Svc Bldg

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
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Seq. 16: 101-
265.270 FM - Co
Svc Bldg

A. Department Costs

Description	Type	Amount	General Admin	County Svc Building
Personnel Costs				
Salaries	S1	\$37,860	\$0	\$37,860
Fringe Benefits	S	14,571	0	14,571
Subtotal - Personnel Costs		\$52,431	\$0	\$52,431
Services & Supplies Cost				
Building Maintenance Supplies	S	8,621	0	8,621
Building R&M	S	2,890	0	2,890
Equipment Maintenance Supplies	S	1,486	0	1,486
Equipment R&M	S	11,595	0	11,595
Janitorial Supplies	S	4,405	0	4,405
Other Contractual Services	S	17,698	0	17,698
Snow Removal	S	3,842	0	3,842
Utilities	S	39,246	0	39,246
Subtotal - Services & Supplies		\$89,783	\$0	\$89,783
Department Cost Total		\$142,214	\$0	\$142,214
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		142,214	0	142,214
General Admin Distribution			0	0
Grand Total		\$142,214	\$0	\$142,214

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Seq. 16: 101-265.270 FM - Co Svc Bldg

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Svc Building
2	Copiers	\$15	\$0	\$15
2	Computers	104	0	104
	Subtotal - Equipment Depreciation	118	0	118
3	County Admin	1,184	98	1,282
	Subtotal - 101-172.000 Administration	1,184	98	1,282
4	Accounting/Finance	5,062	521	5,584
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	5,333	521	5,854
5	Audit	109	1	110
	Subtotal - 101-223.000 Audit	109	1	110
6	Network Services	3,245	274	3,519
6	Telephone	280	0	280
	Subtotal - 101-228.000 Information Services	3,525	274	3,799
7	General Fund	4,908	824	5,732
	Subtotal - 101-253.000 Treasurer	4,908	824	5,732
12	FM Svcs	56,919	11,535	68,453
	Subtotal - 101-265.265 Facility Management	56,919	11,535	68,453
13	Copy Central	60	0	60
	Subtotal - 101-265.266 FM - Mail/Copy	60	0	60
17	Water Treatment	0	485	485
17	Svc Ctr Grounds	0	5,561	5,561
	Subtotal - 101-265.272 FM - Dumont Complex	0	6,046	6,046
19	Legal Services	0	657	657
	Subtotal - 101-266.000 Administration Legal Counsel	0	657	657
20	Personnel	0	1,167	1,167
	Subtotal - 101-270.000 Human Resources	0	1,167	1,167
24	Health Fitness	0	31	31
	Subtotal - 296-201.000 County Fitness Center	0	31	31
25	Fringe Processing	0	14	14
	Subtotal - 677.xxx.xxx Fringe Processing	0	14	14
26	Property Insurance	0	17,608	17,608
26	General Liability	0	125	125

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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 08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 16: 101-265.270 FM - Co Svc Bldg

Seq #	Department/Cost Pool	First Incoming	Second Incoming	County Svc Building
26	Public Officials Liability	0	278	278
	Subtotal - 677-087.000 Insurance	0	18,010	18,010
Total Incoming		\$72,157	\$39,178	\$111,335
C. Total Allocated			\$253,550	\$253,550
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Details

Cost Pool 1: County Svc Building

Seq. 16: 101-265.270 FM - Co Svc Bldg

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	1,285	5.47%	\$11,724	\$0	\$11,724	\$0	\$11,724
4	101-201.000 Finance	960	4.09%	8,758	0	8,758	0	8,758
6	101-228.000 Information Services	2,583	10.99%	23,566	0	23,566	0	23,566
12	101-265.265 Facility Management	1,620	6.89%	14,780	0	14,780	0	14,780
20	101-270.000 Human Resources	1,033	4.40%	9,424	0	9,424	2,374	11,798
27	101-101.000 Bd of Commissioners	1,295	5.51%	11,815	0	11,815	2,976	14,791
33	101-243.000 Land Information Services	444	1.89%	4,051	0	4,051	1,020	5,071
35	101-257.000 Equalization	1,318	5.61%	12,025	0	12,025	3,029	15,053
71	208-751.xxx Parks	648	2.76%	5,912	0	5,912	1,489	7,401
142	Other	12,311	52.39%	112,318	0	112,318	28,290	140,608
Subtotal		23,497	100.00%	\$214,372	\$0	\$214,372	\$39,178	\$253,550
Direct Bills						0		0
Total						\$214,372		\$253,550

Allocation Basis Units: County Services Building Usable Square Footage

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Summary

Seq. 16: 101-265.270 FM - Co Svc Bldg

Seq #	Department Name	County Svc Building	Total
3	101-172.000 Administration	\$11,724	\$11,724
4	101-201.000 Finance	8,758	8,758
6	101-228.000 Information Services	23,566	23,566
12	101-265.265 Facility Management	14,780	14,780
20	101-270.000 Human Resources	11,798	11,798
27	101-101.000 Bd of Commissioners	14,791	14,791
33	101-243.000 Land Information Services	5,071	5,071
35	101-257.000 Equalization	15,053	15,053
71	208-751.xxx Parks	7,401	7,401
142	Other	140,608	140,608
Direct Bills		\$0	\$0
Total		\$253,550	\$253,550

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-265.272 FM - Dumont 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
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Seq. 17: 101-
265.272 FM -
Dumont Complex

A. Department Costs

Description	Type	Amount	General Admin	Water Treatment	Svc Ctr Grounds
Personnel Costs					
Salaries		\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0
Services & Supplies Cost					
B&G Maint Supplies	P	7,265	0	2,906	4,359
Contractual	P	21,486	0	8,594	12,891
Equip Maint Supplies	P	1,991	0	796	1,194
Equipment R&M	P	6,691	0	0	6,691
Snow Removal	P	4,320	0	1,728	2,592
Utilities	P	11,135	0	4,454	6,681
Subtotal - Services & Supplies		\$52,888	\$0	\$18,479	\$34,409
Department Cost Total		\$52,888	\$0	\$18,479	\$34,409
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		52,888	0	18,479	34,409
General Admin Distribution			0	0	0
Grand Total		\$52,888	\$0	\$18,479	\$34,409

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Custom %)

Seq. 17: 101-265.272 FM - Dumont
Complex

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Water Treatment	Svc Ctr Grounds
3	County Admin	\$440	\$37	\$229	\$248
	Subtotal - 101-172.000 Administration	440	37	229	248
4	Accounting/Finance	2,248	231	1,190	1,289
4	Cost Plan	542	0	260	282
	Subtotal - 101-201.000 Finance	2,789	231	1,450	1,570
5	Audit	41	0	20	21
	Subtotal - 101-223.000 Audit	41	0	20	21
7	General Fund	2,179	366	1,222	1,323
	Subtotal - 101-253.000 Treasurer	2,179	366	1,222	1,323
12	FM Svcs	2,104	426	1,215	1,316
	Subtotal - 101-265.265 Facility Management	2,104	426	1,215	1,316
17	Water Treatment	0	49	24	26
17	Svc Ctr Grounds	0	206	99	107
	Subtotal - 101-265.272 FM - Dumont Complex	0	255	122	132
19	Legal Services	0	245	117	127
	Subtotal - 101-266.000 Administration Legal Counsel	0	245	117	127
26	General Liability	0	46	22	24
	Subtotal - 677-087.000 Insurance	0	46	22	24
Total Incoming		\$7,553	\$1,606	\$4,397	\$4,762
C. Total Allocated			\$62,048	\$22,876	\$39,171
				36.87%	63.13%

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Allocation Details

Cost Pool 1: Water Treatment

**Seq. 17: 101-265.272 FM - Dumont
Complex**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-265.262 FM Central Dispatch	51,100	1.40%	\$310	\$0	\$310	\$0	\$310
10	101-265.263 FM Human Services	322,996	8.86%	1,959	0	1,959	0	1,959
11	101-265.264 FM - MCF	2,003,115	54.97%	12,151	0	12,151	0	12,151
12	101-265.265 Facility Management	60,237	1.65%	365	0	365	0	365
16	101-265.270 FM - Co Svc Bldg	79,938	2.19%	485	0	485	0	485
17	101-265.272 FM - Dumont Complex	8,120	0.22%	49	0	49	0	49
18	101-265.273 FM - Youth Home	651,726	17.88%	3,953	0	3,953	449	4,402
37	101-265.260 FM Animal Control	466,975	12.81%	2,833	0	2,833	322	3,154
Subtotal		3,644,207	100.00%	\$22,105	\$0	\$22,105	\$771	\$22,876
Direct Bills						0		0
Total						\$22,105		\$22,876

Allocation Basis Units: Water Usage by building

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Allocation Details

Cost Pool 2: Svc Ctr Grounds

**Seq. 17: 101-265.272 FM - Dumont
 Complex**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-265.262 FM Central Dispatch	8,500	4.40%	\$1,688	\$0	\$1,688	\$0	\$1,688
10	101-265.263 FM Human Services	60,000	31.08%	11,916	0	11,916	0	11,916
14	101-265.268 FM - Bldg 3285	11,310	5.86%	2,246	0	2,246	0	2,246
16	101-265.270 FM - Co Svc Bldg	28,000	14.51%	5,561	0	5,561	0	5,561
17	101-265.272 FM - Dumont Complex	1,035	0.54%	206	0	206	0	206
18	101-265.273 FM - Youth Home	22,000	11.40%	4,369	0	4,369	218	4,587
37	101-265.260 FM Animal Control	5,670	2.94%	1,126	0	1,126	56	1,182
136	512-671.000 MCF Space	56,520	29.28%	11,225	0	11,225	560	11,785
Subtotal		193,035	100.00%	\$38,336	\$0	\$38,336	\$835	\$39,171
Direct Bills						0		0
Total						\$38,336		\$39,171

Allocation Basis Units: Gross Square Footage of buildings within Complex

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Allocation Summary

**Seq. 17: 101-265.272 FM - Dumont
Complex**

Seq #	Department Name	Water Treatment	Svc Ctr Grounds	Total
9	101-265.262 FM Central Dispatch	\$310	\$1,688	\$1,998
10	101-265.263 FM Human Services	1,959	11,916	13,875
11	101-265.264 FM - MCF	12,151	0	12,151
12	101-265.265 Facility Management	365	0	365
14	101-265.268 FM - Bldg 3285	0	2,246	2,246
16	101-265.270 FM - Co Svc Bldg	485	5,561	6,046
17	101-265.272 FM - Dumont Complex	49	206	255
18	101-265.273 FM - Youth Home	4,402	4,587	8,990
37	101-265.260 FM Animal Control	3,154	1,182	4,337
136	512-671.000 MCF Space	0	11,785	11,785
Direct Bills		\$0	\$0	\$0
Total		\$22,876	\$39,171	\$62,048

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101-265.273 FM - 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.

Allegan County, Michigan
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Seq. 18: 101-
265.273 FM -
Youth Home

A. Department Costs

Description	Type	Amount	General Admin	Youth Home
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Bldg Maint Supplies	P	9,049	0	9,049
Bldg R&M	P	11,518	0	11,518
Contractual	P	11,609	0	11,609
Equip Maint Supplies	P	1,192	0	1,192
Equip R&M	P	18,222	0	18,222
Snow Removal	P	4,970	0	4,970
Subtotal - Services & Supplies		\$56,560	\$0	\$56,560
Department Cost Total		\$56,560	\$0	\$56,560
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		56,560	0	56,560
General Admin Distribution			0	0
Grand Total		\$56,560	\$0	\$56,560

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B. Incoming Costs (Default Spread Expenditures)

Seq. 18: 101-265.273 FM - Youth Home

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Youth Home
3	County Admin	\$471	\$39	\$510
	Subtotal - 101-172.000 Administration	471	39	510
4	Accounting/Finance	2,681	276	2,957
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	2,952	276	3,227
5	Audit	43	0	44
	Subtotal - 101-223.000 Audit	43	0	44
7	General Fund	2,599	436	3,035
	Subtotal - 101-253.000 Treasurer	2,599	436	3,035
12	FM Svcs	44,722	9,063	53,785
	Subtotal - 101-265.265 Facility Management	44,722	9,063	53,785
17	Water Treatment	3,953	449	4,402
17	Svc Ctr Grounds	4,369	218	4,587
	Subtotal - 101-265.272 FM - Dumont Complex	8,322	667	8,990
19	Legal Services	0	261	261
	Subtotal - 101-266.000 Administration Legal Counsel	0	261	261
26	Property Insurance	0	11,349	11,349
26	General Liability	0	50	50
	Subtotal - 677-087.000 Insurance	0	11,399	11,399
Total Incoming		\$59,109	\$22,142	\$81,251
C. Total Allocated			\$137,811	\$137,811
				100.00%

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Allocation Details
Cost Pool 1: Youth Home

Seq. 18: 101-265.273 FM - Youth Home

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	101-284.000 Circuit Court - Family Division	1,298	6.84%	\$7,915	\$0	\$7,915	\$1,515	\$9,430
121	292-662.614 Child Care Fund After Care	532	2.80%	3,244	0	3,244	621	3,865
124	292-662.656 Child Care Fund Admin	642	3.38%	3,915	0	3,915	749	4,664
125	292-662.661 Child Care Fund Food Prep	1,227	6.47%	7,482	0	7,482	1,432	8,914
127	292-662.664 Child Care Fund Juv Detention	8,692	45.82%	53,000	0	53,000	10,145	63,145
129	292-662.666 Child Care Fund Cheever	6,579	34.68%	40,115	0	40,115	7,679	47,795
Subtotal		18,970	100.00%	\$115,670	\$0	\$115,670	\$22,142	\$137,811
Direct Bills						0		0
Total						\$115,670		\$137,811

Allocation Basis Units: Youth Home Usable Square Footage

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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Allocation Summary

Seq. 18: 101-265.273 FM - Youth Home

Seq #	Department Name	Youth Home	Total
40	101-284.000 Circuit Court - Family Division	\$9,430	\$9,430
121	292-662.614 Child Care Fund After Care	3,865	3,865
124	292-662.656 Child Care Fund Admin	4,664	4,664
125	292-662.661 Child Care Fund Food Prep	8,914	8,914
127	292-662.664 Child Care Fund Juv Detention	63,145	63,145
129	292-662.666 Child Care Fund Cheever	47,795	47,795
Direct Bills		\$0	\$0
Total		\$137,811	\$137,811

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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101-266.000 Administration Legal Counsel

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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Seq. 19: 101-
266.000
Administration
Legal Counsel

A. Department Costs

Description	Type	Amount	General Admin	Legal Services
Personnel Costs				
Salaries	S1	\$175,781	\$0	\$175,781
Fringe Benefits	S	43,692	0	43,692
Subtotal - Personnel Costs		\$219,473	\$0	\$219,473
Services & Supplies Cost				
Legal - Court Appt/Other Legal	S	62,572	0	62,572
Legal - Michigan JTC Ligation	S	18,320	0	18,320
Memberships & Subscriptions	S	1,201	0	1,201
Subtotal - Services & Supplies		\$82,093	\$0	\$82,093
Department Cost Total		\$301,566	\$0	\$301,566
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		301,566	0	301,566
General Admin Distribution			0	0
Grand Total		\$301,566	\$0	\$301,566

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

**Seq. 19: 101-266.000 Administration
Legal Counsel**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services
2	Copiers	\$29	\$0	\$29
2	Computers	208	0	208
	Subtotal - Equipment Depreciation	237	0	237
3	County Admin	2,510	208	2,719
	Subtotal - 101-172.000 Administration	2,510	208	2,719
4	Accounting/Finance	3,000	309	3,309
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	3,271	309	3,580
5	Audit	231	2	233
	Subtotal - 101-223.000 Audit	231	2	233
6	Network Services	6,490	548	7,038
6	Telephone	560	0	560
	Subtotal - 101-228.000 Information Services	7,051	548	7,598
7	General Fund	2,909	488	3,397
	Subtotal - 101-253.000 Treasurer	2,909	488	3,397
13	Copy Central	120	0	120
	Subtotal - 101-265.266 FM - Mail/Copy	120	0	120
19	Legal Services	0	1,394	1,394
	Subtotal - 101-266.000 Administration Legal Counsel	0	1,394	1,394
20	Personnel	0	2,334	2,334
	Subtotal - 101-270.000 Human Resources	0	2,334	2,334
24	Health Fitness	0	62	62
	Subtotal - 296-201.000 County Fitness Center	0	62	62
25	Fringe Processing	0	29	29
	Subtotal - 677.xxx.xxx Fringe Processing	0	29	29
26	General Liability	0	264	264
26	Public Officials Liability	0	556	556
	Subtotal - 677-087.000 Insurance	0	820	820
Total Incoming		\$16,330	\$6,193	\$22,523
C. Total Allocated			\$324,089	\$324,089
				100.00%

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Allocation Details

Cost Pool 1: Legal Services

**Seq. 19: 101-266.000 Administration
 Legal Counsel**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	570,519.00	0.83%	\$2,637	\$0	\$2,637	\$0	\$2,637
4	101-201.000 Finance	499,723.00	0.73%	2,310	0	2,310	0	2,310
5	101-223.000 Audit	52,000.00	0.08%	240	0	240	0	240
6	101-228.000 Information Services	1,643,022.65	2.39%	7,596	0	7,596	0	7,596
7	101-253.000 Treasurer	654,402.00	0.95%	3,025	0	3,025	0	3,025
8	101-265.261 FM Courthouse	362,444.54	0.53%	1,676	0	1,676	0	1,676
9	101-265.262 FM Central Dispatch	118,097.12	0.17%	546	0	546	0	546
10	101-265.263 FM Human Services	285,005.28	0.41%	1,318	0	1,318	0	1,318
11	101-265.264 FM - MCF	299,144.22	0.44%	1,383	0	1,383	0	1,383
12	101-265.265 Facility Management	831,777.70	1.21%	3,845	0	3,845	0	3,845
13	101-265.266 FM - Mail/Copy	243,337.00	0.35%	1,125	0	1,125	0	1,125
14	101-265.268 FM - Bldg 3285	36,675.91	0.05%	170	0	170	0	170
15	101-265.269 FM - Sheriff/Jail	635,282.89	0.92%	2,937	0	2,937	0	2,937
16	101-265.270 FM - Co Svc Bldg	142,214.28	0.21%	657	0	657	0	657
17	101-265.272 FM - Dumont Complex	52,888.36	0.08%	245	0	245	0	245
18	101-265.273 FM - Youth Home	56,560.47	0.08%	261	0	261	0	261
19	101-266.000 Administration Legal Counsel	301,566.31	0.44%	1,394	0	1,394	0	1,394
20	101-270.000 Human Resources	525,649.41	0.76%	2,430	0	2,430	53	2,483
21	101-301.316 Courthouse Security	418,273.24	0.61%	1,934	0	1,934	42	1,975
23	292-000.000 Child Care	5,893,752.00	8.57%	27,247	0	27,247	589	27,836
24	296-201.000 County Fitness Center	4,281.06	0.01%	20	0	20	0	20
26	677-087.000 Insurance	1,080,131.47	1.57%	4,993	0	4,993	108	5,101
27	101-101.000 Bd of Commissioners	353,895.00	0.51%	1,636	0	1,636	35	1,671
28	101-194.000 Insurance & Bonds	-0.00	-0.00%	0	0	0	0	0

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Allocation Details

Cost Pool 1: Legal Services

**Seq. 19: 101-266.000 Administration
 Legal Counsel**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	101-208.000 Employee Other Fringe Benefits	18,864.00	0.03%	87	0	87	2	89
30	101-215.000 Clerk	785,258.00	1.14%	3,630	0	3,630	78	3,709
31	101-229.000 Record Management	114,661.00	0.17%	530	0	530	11	542
32	101-233.000 Project Management	329,504.00	0.48%	1,523	0	1,523	33	1,556
33	101-243.000 Land Information Services	162,523.00	0.24%	751	0	751	16	768
34	101-245.000 Remonumentation	86,990.00	0.13%	402	0	402	9	411
35	101-257.000 Equalization	620,076.00	0.90%	2,867	0	2,867	62	2,929
36	101-262.000 Elections	738,897.83	1.07%	3,416	0	3,416	74	3,490
37	101-265.260 FM Animal Control	48,407.56	0.07%	224	0	224	5	229
39	101-283.000 Circuit Court	891,142.00	1.30%	4,120	0	4,120	89	4,209
40	101-284.000 Circuit Court - Family Division	684,085.00	0.99%	3,163	0	3,163	68	3,231
41	101-286.000 District Court	1,827,337.00	2.66%	8,448	0	8,448	183	8,630
42	101-287.000 Probation - District Court	477,962.00	0.70%	2,210	0	2,210	48	2,257
43	101-294.148 Probate Court	609,011.00	0.89%	2,815	0	2,815	61	2,876
44	101-294.150 Guardian	42,979.00	0.06%	199	0	199	4	203
45	101-295.000 Probation - Circuit Court	6,061.00	0.01%	28	0	28	1	29
46	101-296.000 Pros Attorney	1,972,301.00	2.87%	9,118	0	9,118	197	9,315
47	101-298.000 Family Counseling Services	3,000.00	0.00%	14	0	14	0	14
48	101-299.000 Jury Board	10,200.00	0.01%	47	0	47	1	48
49	101-301.301 Sheriff	5,953,986.00	8.66%	27,525	0	27,525	595	28,120
50	101-301.303 SWET	100,713.00	0.15%	466	0	466	10	476
51	101-301.305 Secondary Road Patrol	347,302.00	0.51%	1,606	0	1,606	35	1,640
52	101-301.314 Reserves	41,185.00	0.06%	190	0	190	4	195
53	101-301.315 Detective	881,511.42	1.28%	4,075	0	4,075	88	4,163
54	101-301.331 Marine	231,906.00	0.34%	1,072	0	1,072	23	1,095
55	101-301.351 Jail	4,038,878.00	5.87%	18,672	0	18,672	404	19,075

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Allocation Details

Cost Pool 1: Legal Services

**Seq. 19: 101-266.000 Administration
 Legal Counsel**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	101-301.352 Inmate Program	1,431,334.00	2.08%	6,617	0	6,617	143	6,760
57	101-301.426 Emerg Management	140,643.00	0.20%	650	0	650	14	664
58	101-301.427 LEPC	87,656.00	0.13%	405	0	405	9	414
59	101-301.430 Animal Control	182,670.00	0.27%	844	0	844	18	863
60	101-431.000 Livestock Claims	460.00	0.00%	2	0	2	0	2
61	101-441.000 DPW	13,903.00	0.02%	64	0	64	1	66
62	101-442.000 Drain	432,132.00	0.63%	1,998	0	1,998	43	2,041
63	101-445.000 Drains - Public Benefit	43,118.00	0.06%	199	0	199	4	204
64	101-601.636 Com Disease	500.00	0.00%	2	0	2	0	2
65	101-648.000 Med Examiner	222,763.00	0.32%	1,030	0	1,030	22	1,052
66	101-689.000 Veterans Relief	173,674.00	0.25%	803	0	803	17	820
67	101-710.000 Coop Ext	107,063.00	0.16%	495	0	495	11	506
68	101-711.000 Register of Deeds	373,814.00	0.54%	1,728	0	1,728	37	1,765
69	101-728.000 Econ Development	85,032.00	0.12%	393	0	393	8	402
71	208-751.xxx Parks	399,555.00	0.58%	1,847	0	1,847	40	1,887
72	215-290.000 Friend of the Court	1,561,676.00	2.27%	7,220	0	7,220	156	7,376
74	221-601.xxx Health	3,693,339.48	5.37%	17,074	0	17,074	369	17,443
77	226-528.xxx Solid Waste	1,299,996.50	1.89%	6,010	0	6,010	130	6,140
78	226-590.000 Hazardous Waste Collection	78,853.31	0.11%	365	0	365	8	372
80	245-745.000 Multi Agency Collab Comm MACC	6,695.00	0.01%	31	0	31	1	32
82	254-430.000 Animal Shelter	634,425.00	0.92%	2,933	0	2,933	63	2,996
83	256-711.000 Register of Deed Automation Fund	37,597.00	0.05%	174	0	174	4	178
85	260-279.000 Indigent Defense	4,190,933.32	6.09%	19,375	0	19,375	419	19,793
86	261-325.000 Central Dispatch	2,497,584.68	3.63%	11,546	0	11,546	250	11,796
87	263-215.000 Concealed Weapons	69,092.00	0.10%	319	0	319	7	326

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Allocation Details

Cost Pool 1: Legal Services

**Seq. 19: 101-266.000 Administration
 Legal Counsel**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88	264-301.362 Local Corrections Officers Training	33,328.00	0.05%	154	0	154	3	157
90	266-301.320 Justice Training Fund	20,915.00	0.03%	97	0	97	2	99
91	269-292.000 Law Library	26,572.00	0.04%	123	0	123	3	125
93	273-228.000 Technology Contracts	62,061.00	0.09%	287	0	287	6	293
94	277-731.000 CDBG - Housing Program	3,258.00	0.00%	15	0	15	0	15
95	279-276.135 Veterans Treatment Court Grant	34,370.00	0.05%	159	0	159	3	162
96	279-276.139 MH Treatment Court	10,770.68	0.02%	50	0	50	1	51
97	279-276.140 Sobriety Court	77,121.69	0.11%	357	0	357	8	364
99	279-276.151 SSSPP Grant	128,307.37	0.19%	593	0	593	13	606
100	279-301.312 HIDTA	4,856.92	0.01%	22	0	22	0	23
101	279-301.317 FBI CETF	17,859.32	0.03%	83	0	83	2	84
103	279-301.332 Snowmobile Grant	4,628.89	0.01%	21	0	21	0	22
104	279-301.335 Highway Saftey - OWI	43,376.26	0.06%	201	0	201	4	205
107	279-301.340 Medical Marihuana	54,892.00	0.08%	254	0	254	5	259
109	279-301.351 Jail CCAB	44,431.94	0.06%	205	0	205	4	210
110	279-301.428 Homeland	20,059.97	0.03%	93	0	93	2	95
113	279-728.000 CBDG -LGES Grant	2,575.00	0.00%	12	0	12	0	12
114	280-296.228 Victims Rights Grant	204,664.07	0.30%	946	0	946	20	967
116	287-301.000 Sheriff Contracts	2,048,752.97	2.98%	9,471	0	9,471	205	9,676
117	288-596.676 Bus Services	2,134,020.61	3.10%	9,866	0	9,866	213	10,079
118	288-596.677 Mobility Mgmt	65,520.74	0.10%	303	0	303	7	309
120	290-663.000 DHHS Board Child welfare	621.00	0.00%	3	0	3	0	3
130	293-689.000 Veterans Relief	179,349.00	0.26%	829	0	829	18	847
131	293-689.001 County Veterans Service Grant	30,003.00	0.04%	139	0	139	3	142

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Allocation Details

Cost Pool 1: Legal Services

**Seq. 19: 101-266.000 Administration
Legal Counsel**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
132	298-672.000 Senior Services	2,797,778.34	4.07%	12,934	0	12,934	280	13,214
133	299-204.000 American Rescue Plan - ARPA	6,676,410.00	9.71%	30,865	0	30,865	667	31,532
134	401/466/403 Public Improvement Fund	169,463.72	0.25%	783	0	783	17	800
140	661-596.000 Fleet Management	18,468.00	0.03%	85	0	85	2	87
Subtotal		68,764,328.50	100.00%	\$317,896	\$0	\$317,896	\$6,193	\$324,089
Direct Bills						0		0
Total						\$317,896		\$324,089

Allocation Basis Units: Dollar amount of expenditures by benefitting dept

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Allocation Summary

**Seq. 19: 101-266.000 Administration
Legal Counsel**

Seq #	Department Name	Legal Services	Total
3	101-172.000 Administration	\$2,637	\$2,637
4	101-201.000 Finance	2,310	2,310
5	101-223.000 Audit	240	240
6	101-228.000 Information Services	7,596	7,596
7	101-253.000 Treasurer	3,025	3,025
8	101-265.261 FM Courthouse	1,676	1,676
9	101-265.262 FM Central Dispatch	546	546
10	101-265.263 FM Human Services	1,318	1,318
11	101-265.264 FM - MCF	1,383	1,383
12	101-265.265 Facility Management	3,845	3,845
13	101-265.266 FM - Mail/Copy	1,125	1,125
14	101-265.268 FM - Bldg 3285	170	170
15	101-265.269 FM - Sheriff/Jail	2,937	2,937
16	101-265.270 FM - Co Svc Bldg	657	657
17	101-265.272 FM - Dumont Complex	245	245
18	101-265.273 FM - Youth Home	261	261
19	101-266.000 Administration Legal Counsel	1,394	1,394
20	101-270.000 Human Resources	2,483	2,483
21	101-301.316 Courthouse Security	1,975	1,975
23	292-000.000 Child Care	27,836	27,836
24	296-201.000 County Fitness Center	20	20
26	677-087.000 Insurance	5,101	5,101
27	101-101.000 Bd of Commissioners	1,671	1,671
28	101-194.000 Insurance & Bonds	0	0
29	101-208.000 Employee Other Fringe Benefits	89	89
30	101-215.000 Clerk	3,709	3,709
31	101-229.000 Record Management	542	542
32	101-233.000 Project Management	1,556	1,556
33	101-243.000 Land Information Services	768	768
34	101-245.000 Remonumentation	411	411
35	101-257.000 Equalization	2,929	2,929
36	101-262.000 Elections	3,490	3,490
37	101-265.260 FM Animal Control	229	229
39	101-283.000 Circuit Court	4,209	4,209
40	101-284.000 Circuit Court - Family Division	3,231	3,231

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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Allocation Summary

**Seq. 19: 101-266.000 Administration
Legal Counsel**

Seq #	Department Name	Legal Services	Total
41	101-286.000 District Court	8,630	8,630
42	101-287.000 Probation - District Court	2,257	2,257
43	101-294.148 Probate Court	2,876	2,876
44	101-294.150 Guardian	203	203
45	101-295.000 Probation - Circuit Court	29	29
46	101-296.000 Pros Attorney	9,315	9,315
47	101-298.000 Family Counseling Services	14	14
48	101-299.000 Jury Board	48	48
49	101-301.301 Sheriff	28,120	28,120
50	101-301.303 SWET	476	476
51	101-301.305 Secondary Road Patrol	1,640	1,640
52	101-301.314 Reserves	195	195
53	101-301.315 Detective	4,163	4,163
54	101-301.331 Marine	1,095	1,095
55	101-301.351 Jail	19,075	19,075
56	101-301.352 Inmate Program	6,760	6,760
57	101-301.426 Emerg Management	664	664
58	101-301.427 LEPC	414	414
59	101-301.430 Animal Control	863	863
60	101-431.000 Livestock Claims	2	2
61	101-441.000 DPW	66	66
62	101-442.000 Drain	2,041	2,041
63	101-445.000 Drains - Public Benefit	204	204
64	101-601.636 Com Disease	2	2
65	101-648.000 Med Examiner	1,052	1,052
66	101-689.000 Veterans Relief	820	820
67	101-710.000 Coop Ext	506	506
68	101-711.000 Register of Deeds	1,765	1,765
69	101-728.000 Econ Development	402	402
71	208-751.xxx Parks	1,887	1,887
72	215-290.000 Friend of the Court	7,376	7,376
74	221-601.xxx Health	17,443	17,443
77	226-528.xxx Solid Waste	6,140	6,140
78	226-590.000 Hazardous Waste Collection	372	372
80	245-745.000 Multi Agency Collab Comm MACC	32	32

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Allocation Summary

**Seq. 19: 101-266.000 Administration
Legal Counsel**

Seq #	Department Name	Legal Services	Total
82	254-430.000 Animal Shelter	2,996	2,996
83	256-711.000 Register of Deed Automation Fund	178	178
85	260-279.000 Indigent Defense	19,793	19,793
86	261-325.000 Central Dispatch	11,796	11,796
87	263-215.000 Concealed Weapons	326	326
88	264-301.362 Local Corrections Officers Training	157	157
90	266-301.320 Justice Training Fund	99	99
91	269-292.000 Law Library	125	125
93	273-228.000 Technology Contracts	293	293
94	277-731.000 CDBG - Housing Program	15	15
95	279-276.135 Veterans Treatment Court Grant	162	162
96	279-276.139 MH Treatment Court	51	51
97	279-276.140 Sobriety Court	364	364
99	279-276.151 SSSPP Grant	606	606
100	279-301.312 HIDTA	23	23
101	279-301.317 FBI CETF	84	84
103	279-301.332 Snowmobile Grant	22	22
104	279-301.335 Highway Saftey - OWI	205	205
107	279-301.340 Medical Marihuana	259	259
109	279-301.351 Jail CCAB	210	210
110	279-301.428 Homeland	95	95
113	279-728.000 CBDG -LGES Grant	12	12
114	280-296.228 Victims Rights Grant	967	967
116	287-301.000 Sheriff Contracts	9,676	9,676
117	288-596.676 Bus Services	10,079	10,079
118	288-596.677 Mobility Mgmt	309	309
120	290-663.000 DHHS Board Child welfare	3	3
130	293-689.000 Veterans Relief	847	847
131	293-689.001 County Veterans Service Grant	142	142
132	298-672.000 Senior Services	13,214	13,214
133	299-204.000 American Rescue Plan - ARPA	31,532	31,532
134	401/466/403 Public Improvement Fund	800	800
140	661-596.000 Fleet Management	87	87
Direct Bills		\$0	\$0

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Allocation Summary

**Seq. 19: 101-266.000 Administration
Legal Counsel**

Seq #	Department Name	Legal Services	Total
Total		\$324,089	\$324,089

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101-270.000 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.

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Seq. 20: 101-
270.000 Human
Resources

A. Department Costs

Description	Type	Amount	General Admin	Personnel
Personnel Costs				
Salaries	S1	\$300,378	\$0	\$300,378
Fringe Benefits	S	116,367	0	116,367
Subtotal - Personnel Costs		\$416,744	\$0	\$416,744
Services & Supplies Cost				
Advertising	S	26,619	0	26,619
Contractual Svcs - Employment	S	1,487	0	1,487
Contractual Svcs - Leadership	S	9,349	0	9,349
Contractual Svcs - Training & Development	S	9,707	0	9,707
Education/Training - Registration	S	1,055	0	1,055
Education/Training - Travel	S	263	0	263
Health Services	S	21,243	0	21,243
Memberships/subscriptions	S	740	0	740
Miscellaneous	S	22	0	22
Office Supplies	S	2,668	0	2,668
Other Contractual Services	S	35,753	0	35,753
Subtotal - Services & Supplies		\$108,905	\$0	\$108,905
Department Cost Total		\$525,649	\$0	\$525,649
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		525,649	0	525,649
General Admin Distribution			0	0
Grand Total		\$525,649	\$0	\$525,649

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2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Seq. 20: 101-270.000 Human Resources

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Personnel
1	County Services Building	\$1,142	\$16	\$1,158
	Subtotal - Building Depreciation	1,142	16	1,158
2	Copiers	55	0	55
2	Computers	395	0	395
	Subtotal - Equipment Depreciation	450	0	450
3	County Admin	4,376	363	4,739
	Subtotal - 101-172.000 Administration	4,376	363	4,739
4	Accounting/Finance	5,289	544	5,834
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	5,560	544	6,105
5	Audit	403	3	406
	Subtotal - 101-223.000 Audit	403	3	406
6	Network Services	12,332	1,040	13,372
6	Telephone	1,065	0	1,065
	Subtotal - 101-228.000 Information Services	13,397	1,040	14,437
7	General Fund	5,128	860	5,989
	Subtotal - 101-253.000 Treasurer	5,128	860	5,989
13	Mail Service	480	33	513
13	Postage	1,329	0	1,329
13	Copy Central	228	0	228
	Subtotal - 101-265.266 FM - Mail/Copy	2,037	33	2,070
16	County Svc Building	9,424	2,374	11,798
	Subtotal - 101-265.270 FM - Co Svc Bldg	9,424	2,374	11,798
19	Legal Services	2,430	53	2,483
	Subtotal - 101-266.000 Administration Legal Counsel	2,430	53	2,483
20	Personnel	0	4,435	4,435
	Subtotal - 101-270.000 Human Resources	0	4,435	4,435
24	Health Fitness	0	117	117
	Subtotal - 296-201.000 County Fitness Center	0	117	117
25	Fringe Processing	0	55	55
	Subtotal - 677.xxx.xxx Fringe Processing	0	55	55
26	General Liability	0	460	460
26	Public Officials Liability	0	1,055	1,055

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B. Incoming Costs (Default Spread Expenditures)

Seq. 20: 101-270.000 Human Resources

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Personnel
	Subtotal - 677-087.000 Insurance	0	1,516	1,516
	Total Incoming	\$44,348	\$11,410	\$55,758
	C. Total Allocated		\$581,408	\$581,408
				100.00%

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Allocation Details
Cost Pool 1: Personnel

Seq. 20: 101-270.000 Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.85%	\$4,867	\$0	\$4,867	\$0	\$4,867
4	101-201.000 Finance	5.99	1.23%	6,991	0	6,991	0	6,991
6	101-228.000 Information Services	8.00	1.64%	9,338	0	9,338	0	9,338
7	101-253.000 Treasurer	8.06	1.65%	9,408	0	9,408	0	9,408
8	101-265.261 FM Courthouse	2.00	0.41%	2,334	0	2,334	0	2,334
9	101-265.262 FM Central Dispatch	0.20	0.04%	233	0	233	0	233
10	101-265.263 FM Human Services	1.70	0.35%	1,984	0	1,984	0	1,984
12	101-265.265 Facility Management	10.62	2.17%	12,396	0	12,396	0	12,396
13	101-265.266 FM - Mail/Copy	1.00	0.20%	1,167	0	1,167	0	1,167
15	101-265.269 FM - Sheriff/Jail	1.73	0.35%	2,019	0	2,019	0	2,019
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	1,167	0	1,167	0	1,167
19	101-266.000 Administration Legal Counsel	2.00	0.41%	2,334	0	2,334	0	2,334
20	101-270.000 Human Resources	3.80	0.78%	4,435	0	4,435	0	4,435
21	101-301.316 Courthouse Security	8.76	1.79%	10,225	0	10,225	228	10,453
27	101-101.000 Bd of Commissioners	5.13	1.05%	5,988	0	5,988	134	6,121
30	101-215.000 Clerk	9.50	1.95%	11,088	0	11,088	247	11,336
31	101-229.000 Record Management	2.00	0.41%	2,334	0	2,334	52	2,386
33	101-243.000 Land Information Services	2.00	0.41%	2,334	0	2,334	52	2,386
35	101-257.000 Equalization	6.11	1.25%	7,132	0	7,132	159	7,291
36	101-262.000 Elections	2.16	0.44%	2,521	0	2,521	56	2,577
37	101-265.260 FM Animal Control	0.10	0.02%	117	0	117	3	119
39	101-283.000 Circuit Court	8.82	1.81%	10,295	0	10,295	230	10,524
40	101-284.000 Circuit Court - Family Division	4.18	0.86%	4,879	0	4,879	109	4,988
41	101-286.000 District Court	22.53	4.61%	26,297	0	26,297	587	26,884
42	101-287.000 Probation - District Court	5.00	1.02%	5,836	0	5,836	130	5,966

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Allocation Details
Cost Pool 1: Personnel

Seq. 20: 101-270.000 Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	101-294.148 Probate Court	5.00	1.02%	5,836	0	5,836	130	5,966
46	101-296.000 Pros Attorney	21.36	4.37%	24,931	0	24,931	556	25,488
49	101-301.301 Sheriff	58.11	11.90%	67,825	0	67,825	1,514	69,339
50	101-301.303 SWET	1.21	0.25%	1,412	0	1,412	32	1,444
51	101-301.305 Secondary Road Patrol	3.06	0.63%	3,572	0	3,572	80	3,651
52	101-301.314 Reserves	1.18	0.24%	1,377	0	1,377	31	1,408
53	101-301.315 Detective	5.98	1.22%	6,980	0	6,980	156	7,136
54	101-301.331 Marine	3.85	0.79%	4,494	0	4,494	100	4,594
55	101-301.351 Jail	40.42	8.28%	47,178	0	47,178	1,053	48,231
56	101-301.352 Inmate Program	4.66	0.95%	5,439	0	5,439	121	5,560
57	101-301.426 Emerg Management	1.00	0.20%	1,167	0	1,167	26	1,193
58	101-301.427 LEPC	1.24	0.25%	1,447	0	1,447	32	1,480
59	101-301.430 Animal Control	2.00	0.41%	2,334	0	2,334	52	2,386
61	101-441.000 DPW	0.23	0.05%	268	0	268	6	274
62	101-442.000 Drain	4.00	0.82%	4,669	0	4,669	104	4,773
66	101-689.000 Veterans Relief	2.12	0.43%	2,474	0	2,474	55	2,530
68	101-711.000 Register of Deeds	4.50	0.92%	5,252	0	5,252	117	5,370
71	208-751.xxx Parks	7.47	1.53%	8,719	0	8,719	195	8,913
72	215-290.000 Friend of the Court	18.73	3.84%	21,861	0	21,861	488	22,349
74	221-601.xxx Health	42.81	8.77%	49,967	0	49,967	1,115	51,082
85	260-279.000 Indigent Defense	19.89	4.07%	23,215	0	23,215	518	23,733
86	261-325.000 Central Dispatch	23.61	4.83%	27,557	0	27,557	615	28,172
87	263-215.000 Concealed Weapons	1.00	0.20%	1,167	0	1,167	26	1,193
93	273-228.000 Technology Contracts	1.00	0.20%	1,167	0	1,167	26	1,193
99	279-276.151 SSSPP Grant	1.21	0.25%	1,412	0	1,412	32	1,444
103	279-301.332 Snowmobile Grant	0.09	0.02%	105	0	105	2	107
114	280-296.228 Victims Rights Grant	2.79	0.57%	3,256	0	3,256	73	3,329

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Allocation Details
Cost Pool 1: Personnel

Seq. 20: 101-270.000 Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116	287-301.000 Sheriff Contracts	18.56	3.80%	21,663	0	21,663	483	22,146
117	288-596.676 Bus Services	4.10	0.84%	4,785	0	4,785	107	4,892
118	288-596.677 Mobility Mgmt	0.85	0.17%	992	0	992	22	1,014
121	292-662.614 Child Care Fund After Care	4.55	0.93%	5,311	0	5,311	119	5,429
122	292-662.653 Child Care Fund Diversion	1.41	0.29%	1,646	0	1,646	37	1,682
124	292-662.656 Child Care Fund Admin	2.80	0.57%	3,268	0	3,268	73	3,341
125	292-662.661 Child Care Fund Food Prep	2.63	0.54%	3,070	0	3,070	68	3,138
127	292-662.664 Child Care Fund Juv Detention	19.69	4.03%	22,982	0	22,982	513	23,495
128	292-662.665 Child Care Fund Comm Probation	6.20	1.27%	7,237	0	7,237	161	7,398
129	292-662.666 Child Care Fund Cheever	16.51	3.38%	19,270	0	19,270	430	19,700
130	293-689.000 Veterans Relief	0.78	0.16%	910	0	910	20	931
132	298-672.000 Senior Services	3.34	0.68%	3,898	0	3,898	87	3,985
138	620-253.000 Tax Reversn	1.00	0.20%	1,167	0	1,167	26	1,193
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	934	0	934	21	955
140	661-596.000 Fleet Management	0.05	0.01%	58	0	58	1	60
Subtotal		488.35	100.00%	\$569,997	\$0	\$569,997	\$11,410	\$581,408
Direct Bills						0		0
Total						\$569,997		\$581,408

Allocation Basis Units: Number of FTEs by Dept

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Allocation Summary

Seq. 20: 101-270.000 Human Resources

Seq #	Department Name	Personnel	Total
3	101-172.000 Administration	\$4,867	\$4,867
4	101-201.000 Finance	6,991	6,991
6	101-228.000 Information Services	9,338	9,338
7	101-253.000 Treasurer	9,408	9,408
8	101-265.261 FM Courthouse	2,334	2,334
9	101-265.262 FM Central Dispatch	233	233
10	101-265.263 FM Human Services	1,984	1,984
12	101-265.265 Facility Management	12,396	12,396
13	101-265.266 FM - Mail/Copy	1,167	1,167
15	101-265.269 FM - Sheriff/Jail	2,019	2,019
16	101-265.270 FM - Co Svc Bldg	1,167	1,167
19	101-266.000 Administration Legal Counsel	2,334	2,334
20	101-270.000 Human Resources	4,435	4,435
21	101-301.316 Courthouse Security	10,453	10,453
27	101-101.000 Bd of Commissioners	6,121	6,121
30	101-215.000 Clerk	11,336	11,336
31	101-229.000 Record Management	2,386	2,386
33	101-243.000 Land Information Services	2,386	2,386
35	101-257.000 Equalization	7,291	7,291
36	101-262.000 Elections	2,577	2,577
37	101-265.260 FM Animal Control	119	119
39	101-283.000 Circuit Court	10,524	10,524
40	101-284.000 Circuit Court - Family Division	4,988	4,988
41	101-286.000 District Court	26,884	26,884
42	101-287.000 Probation - District Court	5,966	5,966
43	101-294.148 Probate Court	5,966	5,966
46	101-296.000 Pros Attorney	25,488	25,488
49	101-301.301 Sheriff	69,339	69,339
50	101-301.303 SWET	1,444	1,444
51	101-301.305 Secondary Road Patrol	3,651	3,651
52	101-301.314 Reserves	1,408	1,408
53	101-301.315 Detective	7,136	7,136
54	101-301.331 Marine	4,594	4,594
55	101-301.351 Jail	48,231	48,231
56	101-301.352 Inmate Program	5,560	5,560

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Allocation Summary

Seq. 20: 101-270.000 Human Resources

Seq #	Department Name	Personnel	Total
57	101-301.426 Emerg Management	1,193	1,193
58	101-301.427 LEPC	1,480	1,480
59	101-301.430 Animal Control	2,386	2,386
61	101-441.000 DPW	274	274
62	101-442.000 Drain	4,773	4,773
66	101-689.000 Veterans Relief	2,530	2,530
68	101-711.000 Register of Deeds	5,370	5,370
71	208-751.xxx Parks	8,913	8,913
72	215-290.000 Friend of the Court	22,349	22,349
74	221-601.xxx Health	51,082	51,082
85	260-279.000 Indigent Defense	23,733	23,733
86	261-325.000 Central Dispatch	28,172	28,172
87	263-215.000 Concealed Weapons	1,193	1,193
93	273-228.000 Technology Contracts	1,193	1,193
99	279-276.151 SSSPP Grant	1,444	1,444
103	279-301.332 Snowmobile Grant	107	107
114	280-296.228 Victims Rights Grant	3,329	3,329
116	287-301.000 Sheriff Contracts	22,146	22,146
117	288-596.676 Bus Services	4,892	4,892
118	288-596.677 Mobility Mgmt	1,014	1,014
121	292-662.614 Child Care Fund After Care	5,429	5,429
122	292-662.653 Child Care Fund Diversion	1,682	1,682
124	292-662.656 Child Care Fund Admin	3,341	3,341
125	292-662.661 Child Care Fund Food Prep	3,138	3,138
127	292-662.664 Child Care Fund Juv Detention	23,495	23,495
128	292-662.665 Child Care Fund Comm Probation	7,398	7,398
129	292-662.666 Child Care Fund Cheever	19,700	19,700
130	293-689.000 Veterans Relief	931	931
132	298-672.000 Senior Services	3,985	3,985
138	620-253.000 Tax Reversn	1,193	1,193
139	639-442.000 Drain Equipment Revolving	955	955
140	661-596.000 Fleet Management	60	60
Direct Bills		\$0	\$0
Total		\$581,408	\$581,408

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

101-301.316 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.

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
 08/19/25

Seq. 21: 101-
 301.316
 Courthouse
 Security

A. Department Costs

Description	Type	Amount	General Admin	Courthouse Security
Personnel Costs				
Salaries	S1	\$338,449	\$0	\$338,449
Fringe Benefits	S	71,174	0	71,174
Subtotal - Personnel Costs		\$409,624	\$0	\$409,624
Services & Supplies Cost				
Equipment	S	127	0	127
Other Supplies	S	1,020	0	1,020
Uniform & Accessories	S	7,503	0	7,503
Subtotal - Services & Supplies		\$8,650	\$0	\$8,650
Department Cost Total		\$418,273	\$0	\$418,273
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		418,273	0	418,273
General Admin Distribution			0	0
Grand Total		\$418,273	\$0	\$418,273

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Seq. 21: 101-301.316 Courthouse Security

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse Security
1	Courthouse Building	\$11,885	\$20	\$11,905
	Subtotal - Building Depreciation	11,885	20	11,905
2	Copiers	127	0	127
2	Computers	911	0	911
2	Courthouse	352	0	352
	Subtotal - Equipment Depreciation	1,390	0	1,390
3	County Admin	3,482	289	3,771
	Subtotal - 101-172.000 Administration	3,482	289	3,771
4	Accounting/Finance	3,671	378	4,048
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	3,941	378	4,319
5	Audit	321	2	323
	Subtotal - 101-223.000 Audit	321	2	323
6	Network Services	28,428	2,398	30,827
6	Telephone	2,454	0	2,454
	Subtotal - 101-228.000 Information Services	30,883	2,398	33,281
7	General Fund	3,559	597	4,156
	Subtotal - 101-253.000 Treasurer	3,559	597	4,156
8	Courthouse	21,621	14,939	36,560
	Subtotal - 101-265.261 FM Courthouse	21,621	14,939	36,560
13	Copy Central	526	0	526
	Subtotal - 101-265.266 FM - Mail/Copy	526	0	526
19	Legal Services	1,934	42	1,975
	Subtotal - 101-266.000 Administration Legal Counsel	1,934	42	1,975
20	Personnel	10,225	228	10,453
	Subtotal - 101-270.000 Human Resources	10,225	228	10,453
21	Courthouse Security	0	28,317	28,317
	Subtotal - 101-301.316 Courthouse Security	0	28,317	28,317
24	Health Fitness	0	271	271
	Subtotal - 296-201.000 County Fitness Center	0	271	271
25	Fringe Processing	0	126	126
	Subtotal - 677.xxx.xxx Fringe Processing	0	126	126

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
 08/19/25

B. Incoming Costs (Default Spread Expenditures)

Seq. 21: 101-301.316 Courthouse Security

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Courthouse Security
26	General Liability	0	366	366
26	Public Officials Liability	0	2,433	2,433
	Subtotal - 677-087.000 Insurance	0	2,799	2,799
Total Incoming		\$89,765	\$50,407	\$140,172
C. Total Allocated			\$558,446	\$558,446
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Details

Cost Pool 1: Courthouse Security

Seq. 21: 101-301.316 Courthouse Security

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	1,600	3.09%	\$15,721	\$0	\$15,721	\$0	\$15,721
7	101-253.000 Treasurer	2,836	5.48%	27,865	0	27,865	0	27,865
12	101-265.265 Facility Management	2,981	5.77%	29,290	0	29,290	0	29,290
21	101-301.316 Courthouse Security	2,882	5.57%	28,317	0	28,317	0	28,317
27	101-101.000 Bd of Commissioners	14	0.03%	138	0	138	17	155
30	101-215.000 Clerk	4,591	8.88%	45,109	0	45,109	5,589	50,698
39	101-283.000 Circuit Court	9,835	19.02%	96,634	0	96,634	11,973	108,607
40	101-284.000 Circuit Court - Family Division	5,363	10.37%	52,694	0	52,694	6,529	59,223
41	101-286.000 District Court	4,701	9.09%	46,190	0	46,190	5,723	51,913
42	101-287.000 Probation - District Court	3,232	6.25%	31,756	0	31,756	3,935	35,691
43	101-294.148 Probate Court	2,260	4.37%	22,206	0	22,206	2,751	24,957
45	101-295.000 Probation - Circuit Court	528	1.02%	5,188	0	5,188	643	5,831
46	101-296.000 Pros Attorney	4,964	9.60%	48,774	0	48,774	6,043	54,817
62	101-442.000 Drain	1,784	3.45%	17,529	0	17,529	2,172	19,701
68	101-711.000 Register of Deeds	641	1.24%	6,298	0	6,298	780	7,078
72	215-290.000 Friend of the Court	3,494	6.76%	34,330	0	34,330	4,253	38,584
Subtotal		51,706	100.00%	\$508,038	\$0	\$508,038	\$50,407	\$558,446
Direct Bills						0		0
Total						\$508,038		\$558,446

Allocation Basis Units: Courthouse Usable Square Footage

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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08/19/25

Allocation Summary

Seq. 21: 101-301.316 Courthouse Security

Seq #	Department Name	Courthouse Security	Total
6	101-228.000 Information Services	\$15,721	\$15,721
7	101-253.000 Treasurer	27,865	27,865
12	101-265.265 Facility Management	29,290	29,290
21	101-301.316 Courthouse Security	28,317	28,317
27	101-101.000 Bd of Commissioners	155	155
30	101-215.000 Clerk	50,698	50,698
39	101-283.000 Circuit Court	108,607	108,607
40	101-284.000 Circuit Court - Family Division	59,223	59,223
41	101-286.000 District Court	51,913	51,913
42	101-287.000 Probation - District Court	35,691	35,691
43	101-294.148 Probate Court	24,957	24,957
45	101-295.000 Probation - Circuit Court	5,831	5,831
46	101-296.000 Pros Attorney	54,817	54,817
62	101-442.000 Drain	19,701	19,701
68	101-711.000 Register of Deeds	7,078	7,078
72	215-290.000 Friend of the Court	38,584	38,584
Direct Bills		\$0	\$0
Total		\$558,446	\$558,446

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

279-000.000 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
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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 08/19/25

Seq. 22: 279-
 000.000 Grants

A. Department Costs

Description	Type	Amount	General Admin	Grants Indirect
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Subtotal - Services & Supplies		\$0	\$0	\$0
Department Cost Total				
		\$0	\$0	\$0
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments				
		0	0	0
General Admin Distribution			0	0
Grand Total		\$0	\$0	\$0

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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 08/19/25

B. Incoming Costs (Default Spread Custom %)

Seq. 22: 279-000.000 Grants

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Grants Indirect
4	Cost Plan	\$271	\$0	\$271
	Subtotal - 101-201.000 Finance	271	0	271
Total Incoming		\$271	\$0	\$271
C. Total Allocated			\$271	\$271
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Details

Cost Pool 1: Grants Indirect

Seq. 22: 279-000.000 Grants

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95	279-276.135 Veterans Treatment Court Grant	34	4.72%	\$13	\$0	\$13	\$0	\$13
96	279-276.139 MH Treatment Court	36	5.00%	14	0	14	0	14
97	279-276.140 Sobriety Court	26	3.61%	10	0	10	0	10
99	279-276.151 SSSPP Grant	227	31.53%	85	0	85	0	85
100	279-301.312 HIDTA	58	8.06%	22	0	22	0	22
101	279-301.317 FBI CETF	100	13.89%	38	0	38	0	38
103	279-301.332 Snowmobile Grant	31	4.31%	12	0	12	0	12
104	279-301.335 Highway Saftey - OWI	139	19.31%	52	0	52	0	52
107	279-301.340 Medical Marihuana	11	1.53%	4	0	4	0	4
109	279-301.351 Jail CCAB	51	7.08%	19	0	19	0	19
110	279-301.428 Homeland	5	0.69%	2	0	2	0	2
113	279-728.000 CBDG -LGES Grant	2	0.28%	1	0	1	0	1
Subtotal		720	100.00%	\$271	\$0	\$271	\$0	\$271
Direct Bills						0		0
Total						\$271		\$271

Allocation Basis Units: Number of Expenditure Transactions by Grant

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Summary

Seq. 22: 279-000.000 Grants

Seq #	Department Name	Grants Indirect	Total
95	279-276.135 Veterans Treatment Court Grant	\$13	\$13
96	279-276.139 MH Treatment Court	14	14
97	279-276.140 Sobriety Court	10	10
99	279-276.151 SSSPP Grant	85	85
100	279-301.312 HIDTA	22	22
101	279-301.317 FBI CETF	38	38
103	279-301.332 Snowmobile Grant	12	12
104	279-301.335 Highway Saftey - OWI	52	52
107	279-301.340 Medical Marihuana	4	4
109	279-301.351 Jail CCAB	19	19
110	279-301.428 Homeland	2	2
113	279-728.000 CBDG -LGES Grant	1	1
Direct Bills		\$0	\$0
Total		\$271	\$271

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

292-000.000 Child Care

Nature and Extent of Service

Allegan County accounts for a range of child care activities in general ledger fund 292. 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 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Seq. 23: 292-
000.000 Child Care

A. Department Costs

Description	Type	Amount	General Admin	Indirect
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Subtotal - Services & Supplies		\$0	\$0	\$0
Department Cost Total		\$0	\$0	\$0
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		\$0	\$0	\$0

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

B. Incoming Costs (Default Spread Custom %)

Seq. 23: 292-000.000 Child Care

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Indirect
3	County Admin	\$49,063	\$4,072	\$53,135
	Subtotal - 101-172.000 Administration	49,063	4,072	53,135
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	271	0	271
5	Audit	4,520	34	4,554
	Subtotal - 101-223.000 Audit	4,520	34	4,554
19	Legal Services	27,247	589	27,836
	Subtotal - 101-266.000 Administration Legal Counsel	27,247	589	27,836
26	General Liability	0	5,161	5,161
	Subtotal - 677-087.000 Insurance	0	5,161	5,161
Total Incoming		\$81,100	\$9,857	\$90,957
C. Total Allocated			\$90,957	\$90,957
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

Allocation Details
Cost Pool 1: Indirect

Seq. 23: 292-000.000 Child Care

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121	292-662.614 Child Care Fund After Care	525,553.00	8.92%	\$7,232	\$0	\$7,232	\$879	\$8,111
122	292-662.653 Child Care Fund Diversion	132,410.36	2.25%	1,822	0	1,822	221	2,043
123	292-662.654 Child Care Fund Outreach/Ombudsman	127,999.92	2.17%	1,761	0	1,761	214	1,975
124	292-662.656 Child Care Fund Admin	940,612.93	15.96%	12,943	0	12,943	1,573	14,516
125	292-662.661 Child Care Fund Food Prep	279,982.38	4.75%	3,853	0	3,853	468	4,321
126	292-662.662 Child Care Fund Foster Care	385,047.77	6.53%	5,298	0	5,298	644	5,942
127	292-662.664 Child Care Fund Juv Detention	1,481,537.20	25.14%	20,387	0	20,387	2,478	22,864
128	292-662.665 Child Care Fund Comm Probation	625,706.04	10.62%	8,610	0	8,610	1,046	9,656
129	292-662.666 Child Care Fund Cheever	1,394,898.62	23.67%	19,194	0	19,194	2,333	21,527
Subtotal		5,893,748.22	100.00%	\$81,100	\$0	\$81,100	\$9,857	\$90,957
Direct Bills						0		0
Total						\$81,100		\$90,957

Allocation Basis Units: Dollar amount of expenditures administered by program

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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08/19/25

Allocation Summary

Seq. 23: 292-000.000 Child Care

Seq #	Department Name	Indirect	Total
121	292-662.614 Child Care Fund After Care	\$8,111	\$8,111
122	292-662.653 Child Care Fund Diversion	2,043	2,043
123	292-662.654 Child Care Fund Outreach/Ombudsman	1,975	1,975
124	292-662.656 Child Care Fund Admin	14,516	14,516
125	292-662.661 Child Care Fund Food Prep	4,321	4,321
126	292-662.662 Child Care Fund Foster Care	5,942	5,942
127	292-662.664 Child Care Fund Juv Detention	22,864	22,864
128	292-662.665 Child Care Fund Comm Probation	9,656	9,656
129	292-662.666 Child Care Fund Cheever	21,527	21,527
Direct Bills		\$0	\$0
Total		\$90,957	\$90,957

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
08/19/25

296-201.000 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 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

13192
 08/19/25

Seq. 24: 296-
 201.000 County
 Fitness Center

A. Department Costs

Description	Type	Amount	General Admin	Health Fitness
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Subtotal - Services & Supplies		\$0	\$0	\$0
Department Cost Total				
		\$0	\$0	\$0
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments				
		0	0	0
General Admin Distribution			0	0
Grand Total		\$0	\$0	\$0

**Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals**

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B. Incoming Costs (Default Spread Custom %)

Seq. 24: 296-201.000 County Fitness Center

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Health Fitness
1	Human Services Building	\$3,346	\$13	\$3,359
	Subtotal - Building Depreciation	3,346	13	3,359
3	County Admin	36	3	39
	Subtotal - 101-172.000 Administration	36	3	39
4	Accounting/Finance	237	24	262
4	Cost Plan	271	0	271
	Subtotal - 101-201.000 Finance	508	24	532
5	Audit	3	0	3
	Subtotal - 101-223.000 Audit	3	0	3
7	Non-General Fund	283	42	325
	Subtotal - 101-253.000 Treasurer	283	42	325
10	Human Services Building	10,891	6,395	17,286
	Subtotal - 101-265.263 FM Human Services	10,891	6,395	17,286
19	Legal Services	20	0	20
	Subtotal - 101-266.000 Administration Legal Counsel	20	0	20
26	General Liability	0	4	4
	Subtotal - 677-087.000 Insurance	0	4	4
Total Incoming		\$15,087	\$6,481	\$21,568
C. Total Allocated			\$21,568	\$21,568
				100.00%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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08/19/25

Allocation Details

Cost Pool 1: Health Fitness

Seq. 24: 296-201.000 County Fitness Center

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.85%	\$129	\$0	\$129	\$0	\$129
4	101-201.000 Finance	5.99	1.23%	185	0	185	0	185
6	101-228.000 Information Services	8.00	1.64%	247	0	247	0	247
7	101-253.000 Treasurer	8.06	1.65%	249	0	249	0	249
8	101-265.261 FM Courthouse	2.00	0.41%	62	0	62	0	62
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	0.35%	53	0	53	0	53
12	101-265.265 Facility Management	10.62	2.17%	328	0	328	0	328
13	101-265.266 FM - Mail/Copy	1.00	0.20%	31	0	31	0	31
15	101-265.269 FM - Sheriff/Jail	1.73	0.35%	53	0	53	0	53
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	31	0	31	0	31
19	101-266.000 Administration Legal Counsel	2.00	0.41%	62	0	62	0	62
20	101-270.000 Human Resources	3.80	0.78%	117	0	117	0	117
21	101-301.316 Courthouse Security	8.76	1.79%	271	0	271	0	271
27	101-101.000 Bd of Commissioners	5.13	1.05%	158	0	158	77	236
30	101-215.000 Clerk	9.50	1.95%	293	0	293	143	437
31	101-229.000 Record Management	2.00	0.41%	62	0	62	30	92
33	101-243.000 Land Information Services	2.00	0.41%	62	0	62	30	92
35	101-257.000 Equalization	6.11	1.25%	189	0	189	92	281
36	101-262.000 Elections	2.16	0.44%	67	0	67	33	99
37	101-265.260 FM Animal Control	0.10	0.02%	3	0	3	2	5
39	101-283.000 Circuit Court	8.82	1.81%	272	0	272	133	406
40	101-284.000 Circuit Court - Family Division	4.18	0.86%	129	0	129	63	192
41	101-286.000 District Court	22.53	4.61%	696	0	696	340	1,036

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Allocation Details

Cost Pool 1: Health Fitness

Seq. 24: 296-201.000 County Fitness Center

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42	101-287.000 Probation - District Court	5.00	1.02%	154	0	154	75	230
43	101-294.148 Probate Court	5.00	1.02%	154	0	154	75	230
46	101-296.000 Pros Attorney	21.36	4.37%	660	0	660	322	982
49	101-301.301 Sheriff	58.11	11.90%	1,795	0	1,795	877	2,673
50	101-301.303 SWET	1.21	0.25%	37	0	37	18	56
51	101-301.305 Secondary Road Patrol	3.06	0.63%	95	0	95	46	141
52	101-301.314 Reserves	1.18	0.24%	36	0	36	18	54
53	101-301.315 Detective	5.98	1.22%	185	0	185	90	275
54	101-301.331 Marine	3.85	0.79%	119	0	119	58	177
55	101-301.351 Jail	40.42	8.28%	1,249	0	1,249	610	1,859
56	101-301.352 Inmate Program	4.66	0.95%	144	0	144	70	214
57	101-301.426 Emerg Management	1.00	0.20%	31	0	31	15	46
58	101-301.427 LEPC	1.24	0.25%	38	0	38	19	57
59	101-301.430 Animal Control	2.00	0.41%	62	0	62	30	92
61	101-441.000 DPW	0.23	0.05%	7	0	7	3	11
62	101-442.000 Drain	4.00	0.82%	124	0	124	60	184
66	101-689.000 Veterans Relief	2.12	0.43%	65	0	65	32	97
68	101-711.000 Register of Deeds	4.50	0.92%	139	0	139	68	207
71	208-751.xxx Parks	7.47	1.53%	231	0	231	113	344
72	215-290.000 Friend of the Court	18.73	3.84%	579	0	579	283	861
74	221-601.xxx Health	42.81	8.77%	1,323	0	1,323	646	1,969
85	260-279.000 Indigent Defense	19.89	4.07%	614	0	614	300	915
86	261-325.000 Central Dispatch	23.61	4.83%	729	0	729	356	1,086
87	263-215.000 Concealed Weapons	1.00	0.20%	31	0	31	15	46
93	273-228.000 Technology Contracts	1.00	0.20%	31	0	31	15	46
99	279-276.151 SSSPP Grant	1.21	0.25%	37	0	37	18	56

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2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Allocation Details

Cost Pool 1: Health Fitness

Seq. 24: 296-201.000 County Fitness Center

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103	279-301.332 Snowmobile Grant	0.09	0.02%	3	0	3	1	4
114	280-296.228 Victims Rights Grant	2.79	0.57%	86	0	86	42	128
116	287-301.000 Sheriff Contracts	18.56	3.80%	573	0	573	280	854
117	288-596.676 Bus Services	4.10	0.84%	127	0	127	62	189
118	288-596.677 Mobility Mgmt	0.85	0.17%	26	0	26	13	39
121	292-662.614 Child Care Fund After Care	4.55	0.93%	141	0	141	69	209
122	292-662.653 Child Care Fund Diversion	1.41	0.29%	44	0	44	21	65
124	292-662.656 Child Care Fund Admin	2.80	0.57%	87	0	87	42	129
125	292-662.661 Child Care Fund Food Prep	2.63	0.54%	81	0	81	40	121
127	292-662.664 Child Care Fund Juv Detention	19.69	4.03%	608	0	608	297	906
128	292-662.665 Child Care Fund Comm Probation	6.20	1.27%	192	0	192	94	285
129	292-662.666 Child Care Fund Cheever	16.51	3.38%	510	0	510	249	759
130	293-689.000 Veterans Relief	0.78	0.16%	24	0	24	12	36
132	298-672.000 Senior Services	3.34	0.68%	103	0	103	50	154
138	620-253.000 Tax Reversn	1.00	0.20%	31	0	31	15	46
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	25	0	25	12	37
140	661-596.000 Fleet Management	0.05	0.01%	2	0	2	1	2
Subtotal		488.35	100.00%	\$15,087	\$0	\$15,087	\$6,481	\$21,568
Direct Bills						0		0
Total						\$15,087		\$21,568

Allocation Basis Units: Number of FTEs by Dept

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Allocation Summary

Seq. 24: 296-201.000 County Fitness
Center

Seq #	Department Name	Health Fitness	Total
3	101-172.000 Administration	\$129	\$129
4	101-201.000 Finance	185	185
6	101-228.000 Information Services	247	247
7	101-253.000 Treasurer	249	249
8	101-265.261 FM Courthouse	62	62
9	101-265.262 FM Central Dispatch	6	6
10	101-265.263 FM Human Services	53	53
12	101-265.265 Facility Management	328	328
13	101-265.266 FM - Mail/Copy	31	31
15	101-265.269 FM - Sheriff/Jail	53	53
16	101-265.270 FM - Co Svc Bldg	31	31
19	101-266.000 Administration Legal Counsel	62	62
20	101-270.000 Human Resources	117	117
21	101-301.316 Courthouse Security	271	271
27	101-101.000 Bd of Commissioners	236	236
30	101-215.000 Clerk	437	437
31	101-229.000 Record Management	92	92
33	101-243.000 Land Information Services	92	92
35	101-257.000 Equalization	281	281
36	101-262.000 Elections	99	99
37	101-265.260 FM Animal Control	5	5
39	101-283.000 Circuit Court	406	406
40	101-284.000 Circuit Court - Family Division	192	192
41	101-286.000 District Court	1,036	1,036
42	101-287.000 Probation - District Court	230	230
43	101-294.148 Probate Court	230	230
46	101-296.000 Pros Attorney	982	982
49	101-301.301 Sheriff	2,673	2,673
50	101-301.303 SWET	56	56
51	101-301.305 Secondary Road Patrol	141	141
52	101-301.314 Reserves	54	54
53	101-301.315 Detective	275	275
54	101-301.331 Marine	177	177
55	101-301.351 Jail	1,859	1,859
56	101-301.352 Inmate Program	214	214

**Allegan County, Michigan
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Allocation Summary

**Seq. 24: 296-201.000 County Fitness
Center**

Seq #	Department Name	Health Fitness	Total
57	101-301.426 Emerg Management	46	46
58	101-301.427 LEPC	57	57
59	101-301.430 Animal Control	92	92
61	101-441.000 DPW	11	11
62	101-442.000 Drain	184	184
66	101-689.000 Veterans Relief	97	97
68	101-711.000 Register of Deeds	207	207
71	208-751.xxx Parks	344	344
72	215-290.000 Friend of the Court	861	861
74	221-601.xxx Health	1,969	1,969
85	260-279.000 Indigent Defense	915	915
86	261-325.000 Central Dispatch	1,086	1,086
87	263-215.000 Concealed Weapons	46	46
93	273-228.000 Technology Contracts	46	46
99	279-276.151 SSSPP Grant	56	56
103	279-301.332 Snowmobile Grant	4	4
114	280-296.228 Victims Rights Grant	128	128
116	287-301.000 Sheriff Contracts	854	854
117	288-596.676 Bus Services	189	189
118	288-596.677 Mobility Mgmt	39	39
121	292-662.614 Child Care Fund After Care	209	209
122	292-662.653 Child Care Fund Diversion	65	65
124	292-662.656 Child Care Fund Admin	129	129
125	292-662.661 Child Care Fund Food Prep	121	121
127	292-662.664 Child Care Fund Juv Detention	906	906
128	292-662.665 Child Care Fund Comm Probation	285	285
129	292-662.666 Child Care Fund Cheever	759	759
130	293-689.000 Veterans Relief	36	36
132	298-672.000 Senior Services	154	154
138	620-253.000 Tax Reversn	46	46
139	639-442.000 Drain Equipment Revolving	37	37
140	661-596.000 Fleet Management	2	2
Direct Bills		\$0	\$0
Total		\$21,568	\$21,568

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677.xxx.xxx 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. Note: No costs were identified to this function in FY2024.

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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Seq. 25:
677.xxx.xxx
Fringe Processing

A. Department Costs

Description	Type	Amount	General Admin	Fringe Processing	GF Other Fringe
Personnel Costs					
Salaries		\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0
Services & Supplies Cost					
Subtotal - Services & Supplies		\$0	\$0	\$0	\$0
Department Cost Total					
		\$0	\$0	\$0	\$0
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments					
		0	0	0	0
General Admin Distribution			0	0	0
Grand Total		\$0	\$0	\$0	\$0

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

Seq. 25: 677.xxx.xxx Fringe Processing

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fringe Processing	GF Other Fringe
4	Accounting/Finance	\$3,691	\$380	\$4,071	\$0
4	Cost Plan	542	0	542	0
	Subtotal - 101-201.000 Finance	4,233	380	4,613	0
7	Non-General Fund	3,011	447	3,458	0
	Subtotal - 101-253.000 Treasurer	3,011	447	3,458	0
Total Incoming		\$7,244	\$826	\$8,070	\$0
C. Total Allocated			\$8,070	\$8,070	\$0
				100.00%	0.00%

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Allocation Details

Cost Pool 1: Fringe Processing

Seq. 25: 677.xxx.xxx Fringe Processing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.83%	\$60	\$0	\$60	\$0	\$60
4	101-201.000 Finance	5.99	1.19%	86	0	86	0	86
6	101-228.000 Information Services	8.00	1.59%	116	0	116	0	116
7	101-253.000 Treasurer	8.06	1.61%	116	0	116	0	116
8	101-265.261 FM Courthouse	2.00	0.40%	29	0	29	0	29
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	0.34%	25	0	25	0	25
12	101-265.265 Facility Management	10.62	2.12%	153	0	153	0	153
13	101-265.266 FM - Mail/Copy	1.00	0.20%	14	0	14	0	14
15	101-265.269 FM - Sheriff/Jail	1.73	0.34%	25	0	25	0	25
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	14	0	14	0	14
19	101-266.000 Administration Legal Counsel	2.00	0.40%	29	0	29	0	29
20	101-270.000 Human Resources	3.80	0.76%	55	0	55	0	55
21	101-301.316 Courthouse Security	8.76	1.75%	126	0	126	0	126
27	101-101.000 Bd of Commissioners	5.13	1.02%	74	0	74	10	84
30	101-215.000 Clerk	9.50	1.89%	137	0	137	18	155
31	101-229.000 Record Management	2.00	0.40%	29	0	29	4	33
32	101-233.000 Project Management	4.00	0.80%	58	0	58	7	65
33	101-243.000 Land Information Services	2.00	0.40%	29	0	29	4	33
35	101-257.000 Equalization	6.11	1.22%	88	0	88	11	100
36	101-262.000 Elections	2.16	0.43%	31	0	31	4	35
37	101-265.260 FM Animal Control	0.10	0.02%	1	0	1	0	2
39	101-283.000 Circuit Court	8.82	1.76%	127	0	127	16	144
40	101-284.000 Circuit Court - Family Division	4.18	0.83%	60	0	60	8	68
41	101-286.000 District Court	22.53	4.49%	325	0	325	42	367

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Allocation Details

Cost Pool 1: Fringe Processing

Seq. 25: 677.xxx.xxx Fringe Processing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42	101-287.000 Probation - District Court	5.00	1.00%	72	0	72	9	82
43	101-294.148 Probate Court	5.00	1.00%	72	0	72	9	82
46	101-296.000 Pros Attorney	21.36	4.26%	308	0	308	40	348
49	101-301.301 Sheriff	58.11	11.58%	839	0	839	108	948
50	101-301.303 SWET	1.21	0.24%	17	0	17	2	20
51	101-301.305 Secondary Road Patrol	3.06	0.61%	44	0	44	6	50
52	101-301.314 Reserves	1.18	0.24%	17	0	17	2	19
53	101-301.315 Detective	5.98	1.19%	86	0	86	11	98
54	101-301.331 Marine	3.85	0.77%	56	0	56	7	63
55	101-301.351 Jail	40.42	8.06%	584	0	584	75	659
56	101-301.352 Inmate Program	4.66	0.93%	67	0	67	9	76
57	101-301.426 Emerg Management	1.00	0.20%	14	0	14	2	16
58	101-301.427 LEPC	1.24	0.25%	18	0	18	2	20
59	101-301.430 Animal Control	2.00	0.40%	29	0	29	4	33
61	101-441.000 DPW	0.23	0.05%	3	0	3	0	4
62	101-442.000 Drain	4.00	0.80%	58	0	58	7	65
66	101-689.000 Veterans Relief	2.12	0.42%	31	0	31	4	35
68	101-711.000 Register of Deeds	4.50	0.90%	65	0	65	8	73
71	208-751.xxx Parks	7.47	1.49%	108	0	108	14	122
73	FOC DP	18.73	3.73%	270	0	270	35	305
74	221-601.xxx Health	42.81	8.53%	618	0	618	80	698
82	254-430.000 Animal Shelter	8.87	1.77%	128	0	128	17	145
85	260-279.000 Indigent Defense	19.89	3.96%	287	0	287	37	324
86	261-325.000 Central Dispatch	23.61	4.71%	341	0	341	44	385
87	263-215.000 Concealed Weapons	1.00	0.20%	14	0	14	2	16
88	264-301.362 Local Corrections Officers Training	0.22	0.04%	3	0	3	0	4
93	273-228.000 Technology Contracts	1.00	0.20%	14	0	14	2	16

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Allocation Details

Cost Pool 1: Fringe Processing

Seq. 25: 677.xxx.xxx Fringe Processing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99	279-276.151 SSSPP Grant	1.21	0.24%	17	0	17	2	20
100	279-301.312 HIDTA	0.07	0.01%	1	0	1	0	1
101	279-301.317 FBI CETF	0.15	0.03%	2	0	2	0	2
103	279-301.332 Snowmobile Grant	0.09	0.02%	1	0	1	0	1
114	280-296.228 Victims Rights Grant	2.79	0.56%	40	0	40	5	45
116	287-301.000 Sheriff Contracts	18.56	3.70%	268	0	268	35	303
117	288-596.676 Bus Services	4.10	0.82%	59	0	59	8	67
118	288-596.677 Mobility Mgmt	0.85	0.17%	12	0	12	2	14
120	290-663.000 DHHS Board Child welfare	0.01	0.00%	0	0	0	0	0
121	292-662.614 Child Care Fund After Care	4.55	0.91%	66	0	66	8	74
122	292-662.653 Child Care Fund Diversion	1.41	0.28%	20	0	20	3	23
124	292-662.656 Child Care Fund Admin	2.80	0.56%	40	0	40	5	46
125	292-662.661 Child Care Fund Food Prep	2.63	0.52%	38	0	38	5	43
127	292-662.664 Child Care Fund Juv Detention	19.69	3.92%	284	0	284	37	321
128	292-662.665 Child Care Fund Comm Probation	6.20	1.24%	90	0	90	12	101
129	292-662.666 Child Care Fund Cheever	16.51	3.29%	238	0	238	31	269
130	293-689.000 Veterans Relief	0.78	0.16%	11	0	11	1	13
132	298-672.000 Senior Services	3.34	0.67%	48	0	48	6	54
138	620-253.000 Tax Reversn	1.00	0.20%	14	0	14	2	16
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	12	0	12	1	13
140	661-596.000 Fleet Management	0.05	0.01%	1	0	1	0	1
Subtotal		501.67	100.00%	\$7,244	\$0	\$7,244	\$826	\$8,070
Direct Bills						0		0
Total						\$7,244		\$8,070

Allocation Basis Units: FTEs by Dept

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Allocation Details

Cost Pool 2: GF Other Fringe

Seq. 25: 677.xxx.xxx Fringe Processing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	1.46%	\$0	\$0	\$0	\$0	\$0
4	101-201.000 Finance	5.99	2.09%	0	0	0	0	0
6	101-228.000 Information Services	8.00	2.79%	0	0	0	0	0
7	101-253.000 Treasurer	8.06	2.81%	0	0	0	0	0
8	101-265.261 FM Courthouse	2.00	0.70%	0	0	0	0	0
9	101-265.262 FM Central Dispatch	0.20	0.07%	0	0	0	0	0
10	101-265.263 FM Human Services	1.70	0.59%	0	0	0	0	0
12	101-265.265 Facility Management	10.62	3.71%	0	0	0	0	0
13	101-265.266 FM - Mail/Copy	1.00	0.35%	0	0	0	0	0
15	101-265.269 FM - Sheriff/Jail	1.73	0.60%	0	0	0	0	0
16	101-265.270 FM - Co Svc Bldg	1.00	0.35%	0	0	0	0	0
19	101-266.000 Administration Legal Counsel	2.00	0.70%	0	0	0	0	0
20	101-270.000 Human Resources	3.80	1.33%	0	0	0	0	0
21	101-301.316 Courthouse Security	8.76	3.06%	0	0	0	0	0
27	101-101.000 Bd of Commissioners	5.13	1.79%	0	0	0	0	0
30	101-215.000 Clerk	9.50	3.32%	0	0	0	0	0
31	101-229.000 Record Management	2.00	0.70%	0	0	0	0	0
33	101-243.000 Land Information Services	2.00	0.70%	0	0	0	0	0
35	101-257.000 Equalization	6.11	2.13%	0	0	0	0	0
36	101-262.000 Elections	2.16	0.75%	0	0	0	0	0
37	101-265.260 FM Animal Control	0.10	0.03%	0	0	0	0	0
39	101-283.000 Circuit Court	8.82	3.08%	0	0	0	0	0
40	101-284.000 Circuit Court - Family Division	4.18	1.46%	0	0	0	0	0
41	101-286.000 District Court	22.53	7.86%	0	0	0	0	0
42	101-287.000 Probation - District Court	5.00	1.75%	0	0	0	0	0

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Allocation Details

Cost Pool 2: GF Other Fringe

Seq. 25: 677.xxx.xxx Fringe Processing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	101-294.148 Probate Court	5.00	1.75%	0	0	0	0	0
46	101-296.000 Pros Attorney	21.36	7.46%	0	0	0	0	0
49	101-301.301 Sheriff	58.11	20.28%	0	0	0	0	0
50	101-301.303 SWET	1.21	0.42%	0	0	0	0	0
51	101-301.305 Secondary Road Patrol	3.06	1.07%	0	0	0	0	0
52	101-301.314 Reserves	1.18	0.41%	0	0	0	0	0
53	101-301.315 Detective	5.98	2.09%	0	0	0	0	0
54	101-301.331 Marine	3.85	1.34%	0	0	0	0	0
55	101-301.351 Jail	40.42	14.11%	0	0	0	0	0
56	101-301.352 Inmate Program	4.66	1.63%	0	0	0	0	0
57	101-301.426 Emerg Management	1.00	0.35%	0	0	0	0	0
58	101-301.427 LEPC	1.24	0.43%	0	0	0	0	0
59	101-301.430 Animal Control	2.00	0.70%	0	0	0	0	0
61	101-441.000 DPW	0.23	0.08%	0	0	0	0	0
62	101-442.000 Drain	4.00	1.40%	0	0	0	0	0
66	101-689.000 Veterans Relief	2.12	0.74%	0	0	0	0	0
68	101-711.000 Register of Deeds	4.50	1.57%	0	0	0	0	0
Subtotal		286.48	100.00%	\$0	\$0	\$0	\$0	\$0
Direct Bills						0		0
Total						\$0		\$0

Allocation Basis Units: GF FTEs by Dept

**Allegan County, Michigan
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Allocation Summary

**Seq. 25: 677.xxx.xxx Fringe
Processing**

Seq #	Department Name	Fringe Processing	GF Other Fringe	Total
3	101-172.000 Administration	\$60	\$0	\$60
4	101-201.000 Finance	86	0	86
6	101-228.000 Information Services	116	0	116
7	101-253.000 Treasurer	116	0	116
8	101-265.261 FM Courthouse	29	0	29
9	101-265.262 FM Central Dispatch	3	0	3
10	101-265.263 FM Human Services	25	0	25
12	101-265.265 Facility Management	153	0	153
13	101-265.266 FM - Mail/Copy	14	0	14
15	101-265.269 FM - Sheriff/Jail	25	0	25
16	101-265.270 FM - Co Svc Bldg	14	0	14
19	101-266.000 Administration Legal Counsel	29	0	29
20	101-270.000 Human Resources	55	0	55
21	101-301.316 Courthouse Security	126	0	126
27	101-101.000 Bd of Commissioners	84	0	84
30	101-215.000 Clerk	155	0	155
31	101-229.000 Record Management	33	0	33
32	101-233.000 Project Management	65	0	65
33	101-243.000 Land Information Services	33	0	33
35	101-257.000 Equalization	100	0	100
36	101-262.000 Elections	35	0	35
37	101-265.260 FM Animal Control	2	0	2
39	101-283.000 Circuit Court	144	0	144
40	101-284.000 Circuit Court - Family Division	68	0	68
41	101-286.000 District Court	367	0	367
42	101-287.000 Probation - District Court	82	0	82
43	101-294.148 Probate Court	82	0	82
46	101-296.000 Pros Attorney	348	0	348
49	101-301.301 Sheriff	948	0	948
50	101-301.303 SWET	20	0	20
51	101-301.305 Secondary Road Patrol	50	0	50
52	101-301.314 Reserves	19	0	19
53	101-301.315 Detective	98	0	98
54	101-301.331 Marine	63	0	63
55	101-301.351 Jail	659	0	659

**Allegan County, Michigan
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Allocation Summary

**Seq. 25: 677.xxx.xxx Fringe
Processing**

Seq #	Department Name	Fringe Processing	GF Other Fringe	Total
56	101-301.352 Inmate Program	76	0	76
57	101-301.426 Emerg Management	16	0	16
58	101-301.427 LEPC	20	0	20
59	101-301.430 Animal Control	33	0	33
61	101-441.000 DPW	4	0	4
62	101-442.000 Drain	65	0	65
66	101-689.000 Veterans Relief	35	0	35
68	101-711.000 Register of Deeds	73	0	73
71	208-751.xxx Parks	122	0	122
73	FOC DP	305	0	305
74	221-601.xxx Health	698	0	698
82	254-430.000 Animal Shelter	145	0	145
85	260-279.000 Indigent Defense	324	0	324
86	261-325.000 Central Dispatch	385	0	385
87	263-215.000 Concealed Weapons	16	0	16
88	264-301.362 Local Corrections Officers Training	4	0	4
93	273-228.000 Technology Contracts	16	0	16
99	279-276.151 SSSPP Grant	20	0	20
100	279-301.312 HIDTA	1	0	1
101	279-301.317 FBI CETF	2	0	2
103	279-301.332 Snowmobile Grant	1	0	1
114	280-296.228 Victims Rights Grant	45	0	45
116	287-301.000 Sheriff Contracts	303	0	303
117	288-596.676 Bus Services	67	0	67
118	288-596.677 Mobility Mgmt	14	0	14
120	290-663.000 DHHS Board Child welfare	0	0	0
121	292-662.614 Child Care Fund After Care	74	0	74
122	292-662.653 Child Care Fund Diversion	23	0	23
124	292-662.656 Child Care Fund Admin	46	0	46
125	292-662.661 Child Care Fund Food Prep	43	0	43
127	292-662.664 Child Care Fund Juv Detention	321	0	321
128	292-662.665 Child Care Fund Comm Probation	101	0	101
129	292-662.666 Child Care Fund Cheever	269	0	269
130	293-689.000 Veterans Relief	13	0	13
132	298-672.000 Senior Services	54	0	54

Allegan County, Michigan
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Allocation Summary

**Seq. 25: 677.xxx.xxx Fringe
Processing**

Seq #	Department Name	Fringe Processing	GF Other Fringe	Total
138	620-253.000 Tax Reversn	16	0	16
139	639-442.000 Drain Equipment Revolving	13	0	13
140	661-596.000 Fleet Management	1	0	1
Direct Bills		\$0	\$0	\$0
Total		\$8,070	\$0	\$8,070

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677-087.000 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.

Allegan County, Michigan
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Seq. 26: 677-
087.000 Insurance

A. Department Costs

Description	Type	Amount	General Admin	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
Liability Ins	P	1,080,131	0	292,176	53,683	372,213	133,288
Subtotal - Services & Supplies		\$1,080,131	\$0	\$292,176	\$53,683	\$372,213	\$133,288
Department Cost Total		\$1,080,131	\$0	\$292,176	\$53,683	\$372,213	\$133,288
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		1,080,131	0	292,176	53,683	372,213	133,288
General Admin Distribution			0	0	0	0	0
Grand Total		\$1,080,131	\$0	\$292,176	\$53,683	\$372,213	\$133,288

Allegan County, Michigan
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Seq. 26: 677-
087.000 Insurance

A. Department Costs

Description	Type	Amount	Auto Liability
Personnel Costs			
Salaries		\$0	\$0
Fringe Benefits		0	0
Subtotal - Personnel Costs		\$0	\$0
Services & Supplies Cost			
Liability Ins	P	1,080,131	228,772
Subtotal - Services & Supplies		\$1,080,131	\$228,772
Department Cost Total		\$1,080,131	\$228,772
Adjustments to Cost			
Subtotal - Adjustments		\$0	\$0
Total Costs After Adjustments		1,080,131	228,772
General Admin Distribution			0
Grand Total		\$1,080,131	\$228,772

Allegan County, Michigan
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B. Incoming Costs (Default Spread Expenditures)

Seq. 26: 677-087.000 Insurance

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability
3	County Admin	\$8,992	\$746	\$2,634	\$484	\$3,356	\$1,202
	Subtotal - 101-172.000 Administration	8,992	746	2,634	484	3,356	1,202
4	Accounting/Finance	144	15	43	8	55	20
4	Cost Plan	1,354	0	366	67	467	167
	Subtotal - 101-201.000 Finance	1,499	15	409	75	522	187
5	Audit	828	6	226	41	288	103
	Subtotal - 101-223.000 Audit	828	6	226	41	288	103
7	Non-General Fund	2,761	409	858	158	1,093	391
	Subtotal - 101-253.000 Treasurer	2,761	409	858	158	1,093	391
19	Legal Services	4,993	108	1,380	254	1,758	630
	Subtotal - 101-266.000 Administration Legal Counsel	4,993	108	1,380	254	1,758	630
Total Incoming		\$19,073	\$1,285	\$5,507	\$1,012	\$7,015	\$2,512
C. Total Allocated			\$1,100,490	\$297,682	\$54,694	\$379,229	\$135,800
				27.05%	4.97%	34.46%	12.34%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 26: 677-087.000 Insurance

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Auto Liability
3	County Admin	\$8,992	\$746	\$2,063
	Subtotal - 101-172.000 Administration	8,992	746	2,063
4	Accounting/Finance	144	15	34
4	Cost Plan	1,354	0	287
	Subtotal - 101-201.000 Finance	1,499	15	321
5	Audit	828	6	177
	Subtotal - 101-223.000 Audit	828	6	177
7	Non-General Fund	2,761	409	672
	Subtotal - 101-253.000 Treasurer	2,761	409	672
19	Legal Services	4,993	108	1,080
	Subtotal - 101-266.000 Administration Legal Counsel	4,993	108	1,080
Total Incoming		\$19,073	\$1,285	\$4,312
C. Total Allocated			\$1,100,490	\$233,084
				21.18%

Allegan County, Michigan
2 CRF Part 200 Cost Allocation Plan - FY 2024 Actuals

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Allocation Details

Cost Pool 1: Property Insurance

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-265.261 FM Courthouse	46,874,382	23.24%	\$69,090	\$0	\$69,090	\$0	\$69,090
9	101-265.262 FM Central Dispatch	11,273,984	5.59%	16,617	0	16,617	0	16,617
10	101-265.263 FM Human Services	24,730,160	12.26%	36,451	0	36,451	0	36,451
11	101-265.264 FM - MCF	19,538,859	9.69%	28,799	0	28,799	0	28,799
12	101-265.265 Facility Management	216,069	0.11%	318	0	318	0	318
14	101-265.268 FM - Bldg 3285	2,709,682	1.34%	3,994	0	3,994	0	3,994
15	101-265.269 FM - Sheriff/Jail	68,720,585	34.07%	101,290	0	101,290	0	101,290
16	101-265.270 FM - Co Svc Bldg	11,946,292	5.92%	17,608	0	17,608	0	17,608
18	101-265.273 FM - Youth Home	7,699,889	3.82%	11,349	0	11,349	0	11,349
37	101-265.260 FM Animal Control	1,700,456	0.84%	2,506	0	2,506	74	2,580
71	208-751.xxx Parks	1,750,015	0.87%	2,579	0	2,579	76	2,655
117	288-596.676 Bus Services	4,567,837	2.26%	6,733	0	6,733	198	6,931
Subtotal		201,728,210	100.00%	\$297,335	\$0	\$297,335	\$348	\$297,682
Direct Bills						0		0
Total						\$297,335		\$297,682

Allocation Basis Units: Insured Values by Facility

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Allocation Details

Cost Pool 2: General Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	570,519.00	0.91%	\$500	\$0	\$500	\$0	\$500
4	101-201.000 Finance	499,723.00	0.80%	438	0	438	0	438
5	101-223.000 Audit	52,000.00	0.08%	46	0	46	0	46
6	101-228.000 Information Services	1,643,022.65	2.63%	1,439	0	1,439	0	1,439
7	101-253.000 Treasurer	654,402.00	1.05%	573	0	573	0	573
8	101-265.261 FM Courthouse	362,444.54	0.58%	317	0	317	0	317
9	101-265.262 FM Central Dispatch	118,097.12	0.19%	103	0	103	0	103
10	101-265.263 FM Human Services	285,005.28	0.46%	250	0	250	0	250
11	101-265.264 FM - MCF	299,144.22	0.48%	262	0	262	0	262
12	101-265.265 Facility Management	831,777.70	1.33%	728	0	728	0	728
13	101-265.266 FM - Mail/Copy	243,337.00	0.39%	213	0	213	0	213
14	101-265.268 FM - Bldg 3285	36,675.91	0.06%	32	0	32	0	32
15	101-265.269 FM - Sheriff/Jail	635,282.89	1.02%	556	0	556	0	556
16	101-265.270 FM - Co Svc Bldg	142,214.28	0.23%	125	0	125	0	125
17	101-265.272 FM - Dumont Complex	52,888.36	0.08%	46	0	46	0	46
18	101-265.273 FM - Youth Home	56,560.47	0.09%	50	0	50	0	50
19	101-266.000 Administration Legal Counsel	301,566.31	0.48%	264	0	264	0	264
20	101-270.000 Human Resources	525,649.41	0.84%	460	0	460	0	460
21	101-301.316 Courthouse Security	418,273.24	0.67%	366	0	366	0	366
23	292-000.000 Child Care	5,893,752.00	9.45%	5,161	0	5,161	0	5,161
24	296-201.000 County Fitness Center	4,281.06	0.01%	4	0	4	0	4
27	101-101.000 Bd of Commissioners	353,895.00	0.57%	310	0	310	0	310
28	101-194.000 Insurance & Bonds	-0.00	-0.00%	0	0	0	0	0
29	101-208.000 Employee Other Fringe Benefits	18,864.00	0.03%	17	0	17	0	17
30	101-215.000 Clerk	785,258.00	1.26%	688	0	688	1	689

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Cost Pool 2: General Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	101-229.000 Record Management	114,661.00	0.18%	100	0	100	0	101
32	101-233.000 Project Management	329,504.00	0.53%	289	0	289	0	289
33	101-243.000 Land Information Services	162,523.00	0.26%	142	0	142	0	143
34	101-245.000 Remonumentation	86,990.00	0.14%	76	0	76	0	76
35	101-257.000 Equalization	620,076.00	0.99%	543	0	543	1	544
36	101-262.000 Elections	738,897.83	1.18%	647	0	647	1	648
37	101-265.260 FM Animal Control	48,407.56	0.08%	42	0	42	0	42
39	101-283.000 Circuit Court	891,142.00	1.43%	780	0	780	1	781
40	101-284.000 Circuit Court - Family Division	684,085.00	1.10%	599	0	599	1	600
41	101-286.000 District Court	1,827,337.00	2.93%	1,600	0	1,600	2	1,602
42	101-287.000 Probation - District Court	477,962.00	0.77%	419	0	419	1	419
43	101-294.148 Probate Court	609,011.00	0.98%	533	0	533	1	534
44	101-294.150 Guardian	42,979.00	0.07%	38	0	38	0	38
45	101-295.000 Probation - Circuit Court	6,061.00	0.01%	5	0	5	0	5
46	101-296.000 Pros Attorney	1,972,301.00	3.16%	1,727	0	1,727	3	1,730
47	101-298.000 Family Counseling Services	3,000.00	0.00%	3	0	3	0	3
48	101-299.000 Jury Board	10,200.00	0.02%	9	0	9	0	9
49	101-301.301 Sheriff	5,953,986.00	9.54%	5,214	0	5,214	8	5,221
50	101-301.303 SWET	100,713.00	0.16%	88	0	88	0	88
51	101-301.305 Secondary Road Patrol	347,302.00	0.56%	304	0	304	0	305
52	101-301.314 Reserves	41,185.00	0.07%	36	0	36	0	36
53	101-301.315 Detective	881,511.42	1.41%	772	0	772	1	773
54	101-301.331 Marine	231,906.00	0.37%	203	0	203	0	203
55	101-301.351 Jail	4,038,878.00	6.47%	3,537	0	3,537	5	3,542
56	101-301.352 Inmate Program	1,431,334.00	2.29%	1,253	0	1,253	2	1,255
57	101-301.426 Emerg Management	140,643.00	0.23%	123	0	123	0	123

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Allocation Details

Cost Pool 2: General Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	101-301.427 LEPC	87,656.00	0.14%	77	0	77	0	77
59	101-301.430 Animal Control	182,670.00	0.29%	160	0	160	0	160
60	101-431.000 Livestock Claims	460.00	0.00%	0	0	0	0	0
61	101-441.000 DPW	13,903.00	0.02%	12	0	12	0	12
62	101-442.000 Drain	432,132.00	0.69%	378	0	378	1	379
63	101-445.000 Drains - Public Benefit	43,118.00	0.07%	38	0	38	0	38
64	101-601.636 Com Disease	500.00	0.00%	0	0	0	0	0
65	101-648.000 Med Examiner	222,763.00	0.36%	195	0	195	0	195
66	101-689.000 Veterans Relief	173,674.00	0.28%	152	0	152	0	152
67	101-710.000 Coop Ext	107,063.00	0.17%	94	0	94	0	94
68	101-711.000 Register of Deeds	373,814.00	0.60%	327	0	327	0	328
69	101-728.000 Econ Development	85,032.00	0.14%	74	0	74	0	75
71	208-751.xxx Parks	399,555.00	0.64%	350	0	350	1	350
72	215-290.000 Friend of the Court	1,561,676.00	2.50%	1,367	0	1,367	2	1,370
74	221-601.xxx Health	3,693,339.48	5.92%	3,234	0	3,234	5	3,239
77	226-528.xxx Solid Waste	1,299,996.50	2.08%	1,138	0	1,138	2	1,140
78	226-590.000 Hazardous Waste Collection	78,853.31	0.13%	69	0	69	0	69
80	245-745.000 Multi Agency Collab Comm MACC	6,695.00	0.01%	6	0	6	0	6
82	254-430.000 Animal Shelter	634,425.00	1.02%	556	0	556	1	556
83	256-711.000 Register of Deed Automation Fund	37,597.00	0.06%	33	0	33	0	33
85	260-279.000 Indigent Defense	4,190,933.32	6.72%	3,670	0	3,670	5	3,675
87	263-215.000 Concealed Weapons	69,092.00	0.11%	61	0	61	0	61
88	264-301.362 Local Corrections Officers Training	33,328.00	0.05%	29	0	29	0	29
90	266-301.320 Justice Training Fund	20,915.00	0.03%	18	0	18	0	18
91	269-292.000 Law Library	26,572.00	0.04%	23	0	23	0	23

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Allocation Details

Cost Pool 2: General Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93	273-228.000 Technology Contracts	62,061.00	0.10%	54	0	54	0	54
94	277-731.000 CDBG - Housing Program	3,258.00	0.01%	3	0	3	0	3
95	279-276.135 Veterans Treatment Court Grant	34,370.00	0.06%	30	0	30	0	30
96	279-276.139 MH Treatment Court	10,770.68	0.02%	9	0	9	0	9
97	279-276.140 Sobriety Court	77,121.69	0.12%	68	0	68	0	68
99	279-276.151 SSSPP Grant	128,307.37	0.21%	112	0	112	0	113
100	279-301.312 HIDTA	4,856.92	0.01%	4	0	4	0	4
101	279-301.317 FBI CETF	17,859.32	0.03%	16	0	16	0	16
103	279-301.332 Snowmobile Grant	4,628.89	0.01%	4	0	4	0	4
104	279-301.335 Highway Saftey - OWI	43,376.26	0.07%	38	0	38	0	38
107	279-301.340 Medical Marihuana	54,892.00	0.09%	48	0	48	0	48
109	279-301.351 Jail CCAB	44,431.94	0.07%	39	0	39	0	39
110	279-301.428 Homeland	20,059.97	0.03%	18	0	18	0	18
113	279-728.000 CBDG -LGES Grant	2,575.00	0.00%	2	0	2	0	2
114	280-296.228 Victims Rights Grant	204,664.07	0.33%	179	0	179	0	179
116	287-301.000 Sheriff Contracts	2,048,752.97	3.28%	1,794	0	1,794	3	1,797
117	288-596.676 Bus Services	2,134,020.61	3.42%	1,869	0	1,869	3	1,871
118	288-596.677 Mobility Mgmt	65,520.74	0.11%	57	0	57	0	57
120	290-663.000 DHHS Board Child welfare	621.00	0.00%	1	0	1	0	1
130	293-689.000 Veterans Relief	179,349.00	0.29%	157	0	157	0	157
131	293-689.001 County Veterans Service Grant	30,003.00	0.05%	26	0	26	0	26
133	299-204.000 American Rescue Plan - ARPA	6,676,410.00	10.70%	5,846	0	5,846	9	5,855
134	401/466/403 Public Improvement Fund	169,463.72	0.27%	148	0	148	0	149
140	661-596.000 Fleet Management	18,468.00	0.03%	16	0	16	0	16

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Cost Pool 2: General Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal		62,388,834.01	100.00%	\$54,630	\$0	\$54,630	\$64	\$54,694
Direct Bills						0		0
Total						\$54,630		\$54,694

Allocation Basis Units: Audited Expenditures by dept

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Allocation Details

Cost Pool 3: Law Enforcement Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	101-301.301 Sheriff	100	100.00%	\$378,786	\$0	\$378,786	\$443	\$379,229
Subtotal		100	100.00%	\$378,786	\$0	\$378,786	\$443	\$379,229
Direct Bills						0		0
Total						\$378,786		\$379,229

Allocation Basis Units: Direct to 101-301.301 Sheriff

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Allocation Details

Cost Pool 4: Public Officials Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-172.000 Administration	4.17	0.85%	\$1,158	\$0	\$1,158	\$0	\$1,158
4	101-201.000 Finance	5.99	1.23%	1,664	0	1,664	0	1,664
6	101-228.000 Information Services	8.00	1.64%	2,222	0	2,222	0	2,222
7	101-253.000 Treasurer	8.06	1.65%	2,239	0	2,239	0	2,239
8	101-265.261 FM Courthouse	2.00	0.41%	556	0	556	0	556
9	101-265.262 FM Central Dispatch	0.20	0.04%	56	0	56	0	56
10	101-265.263 FM Human Services	1.70	0.35%	472	0	472	0	472
12	101-265.265 Facility Management	10.62	2.17%	2,950	0	2,950	0	2,950
13	101-265.266 FM - Mail/Copy	1.00	0.20%	278	0	278	0	278
15	101-265.269 FM - Sheriff/Jail	1.73	0.35%	481	0	481	0	481
16	101-265.270 FM - Co Svc Bldg	1.00	0.20%	278	0	278	0	278
19	101-266.000 Administration Legal Counsel	2.00	0.41%	556	0	556	0	556
20	101-270.000 Human Resources	3.80	0.78%	1,055	0	1,055	0	1,055
21	101-301.316 Courthouse Security	8.76	1.79%	2,433	0	2,433	0	2,433
27	101-101.000 Bd of Commissioners	5.13	1.05%	1,425	0	1,425	2	1,427
30	101-215.000 Clerk	9.50	1.95%	2,639	0	2,639	4	2,642
31	101-229.000 Record Management	2.00	0.41%	556	0	556	1	556
33	101-243.000 Land Information Services	2.00	0.41%	556	0	556	1	556
35	101-257.000 Equalization	6.11	1.25%	1,697	0	1,697	2	1,699
36	101-262.000 Elections	2.16	0.44%	600	0	600	1	601
37	101-265.260 FM Animal Control	0.10	0.02%	28	0	28	0	28
39	101-283.000 Circuit Court	8.82	1.81%	2,450	0	2,450	3	2,453
40	101-284.000 Circuit Court - Family Division	4.18	0.86%	1,161	0	1,161	2	1,163
41	101-286.000 District Court	22.53	4.61%	6,258	0	6,258	8	6,266
42	101-287.000 Probation - District Court	5.00	1.02%	1,389	0	1,389	2	1,391

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Cost Pool 4: Public Officials Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	101-294.148 Probate Court	5.00	1.02%	1,389	0	1,389	2	1,391
46	101-296.000 Pros Attorney	21.36	4.37%	5,933	0	5,933	8	5,941
49	101-301.301 Sheriff	58.11	11.90%	16,140	0	16,140	21	16,162
50	101-301.303 SWET	1.21	0.25%	336	0	336	0	337
51	101-301.305 Secondary Road Patrol	3.06	0.63%	850	0	850	1	851
52	101-301.314 Reserves	1.18	0.24%	328	0	328	0	328
53	101-301.315 Detective	5.98	1.22%	1,661	0	1,661	2	1,663
54	101-301.331 Marine	3.85	0.79%	1,069	0	1,069	1	1,071
55	101-301.351 Jail	40.42	8.28%	11,227	0	11,227	15	11,242
56	101-301.352 Inmate Program	4.66	0.95%	1,294	0	1,294	2	1,296
57	101-301.426 Emerg Management	1.00	0.20%	278	0	278	0	278
58	101-301.427 LEPC	1.24	0.25%	344	0	344	0	345
59	101-301.430 Animal Control	2.00	0.41%	556	0	556	1	556
61	101-441.000 DPW	0.23	0.05%	64	0	64	0	64
62	101-442.000 Drain	4.00	0.82%	1,111	0	1,111	1	1,112
66	101-689.000 Veterans Relief	2.12	0.43%	589	0	589	1	590
68	101-711.000 Register of Deeds	4.50	0.92%	1,250	0	1,250	2	1,252
71	208-751.xxx Parks	7.47	1.53%	2,075	0	2,075	3	2,078
72	215-290.000 Friend of the Court	18.73	3.84%	5,202	0	5,202	7	5,209
74	221-601.xxx Health	42.81	8.77%	11,891	0	11,891	16	11,907
85	260-279.000 Indigent Defense	19.89	4.07%	5,525	0	5,525	7	5,532
86	261-325.000 Central Dispatch	23.61	4.83%	6,558	0	6,558	9	6,567
87	263-215.000 Concealed Weapons	1.00	0.20%	278	0	278	0	278
93	273-228.000 Technology Contracts	1.00	0.20%	278	0	278	0	278
99	279-276.151 SSSPP Grant	1.21	0.25%	336	0	336	0	337
103	279-301.332 Snowmobile Grant	0.09	0.02%	25	0	25	0	25
114	280-296.228 Victims Rights Grant	2.79	0.57%	775	0	775	1	776

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Allocation Details

Cost Pool 4: Public Officials Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116	287-301.000 Sheriff Contracts	18.56	3.80%	5,155	0	5,155	7	5,162
117	288-596.676 Bus Services	4.10	0.84%	1,139	0	1,139	2	1,140
118	288-596.677 Mobility Mgmt	0.85	0.17%	236	0	236	0	236
121	292-662.614 Child Care Fund After Care	4.55	0.93%	1,264	0	1,264	2	1,265
122	292-662.653 Child Care Fund Diversion	1.41	0.29%	392	0	392	1	392
124	292-662.656 Child Care Fund Admin	2.80	0.57%	778	0	778	1	779
125	292-662.661 Child Care Fund Food Prep	2.63	0.54%	730	0	730	1	731
127	292-662.664 Child Care Fund Juv Detention	19.69	4.03%	5,469	0	5,469	7	5,476
128	292-662.665 Child Care Fund Comm Probation	6.20	1.27%	1,722	0	1,722	2	1,724
129	292-662.666 Child Care Fund Cheever	16.51	3.38%	4,586	0	4,586	6	4,592
130	293-689.000 Veterans Relief	0.78	0.16%	217	0	217	0	217
132	298-672.000 Senior Services	3.34	0.68%	928	0	928	1	929
138	620-253.000 Tax Reversn	1.00	0.20%	278	0	278	0	278
139	639-442.000 Drain Equipment Revolving	0.80	0.16%	222	0	222	0	222
140	661-596.000 Fleet Management	0.05	0.01%	14	0	14	0	14
Subtotal		488.35	100.00%	\$135,642	\$0	\$135,642	\$159	\$135,800
Direct Bills						0		0
Total						\$135,642		\$135,800

Allocation Basis Units: Number of FTEs by Dept

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Allocation Details

Cost Pool 5: Auto Liability

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-228.000 Information Services	2.00	1.10%	\$2,573	\$0	\$2,573	\$0	\$2,573
12	101-265.265 Facility Management	9.00	4.97%	11,576	0	11,576	0	11,576
35	101-257.000 Equalization	1.50	0.83%	1,929	0	1,929	2	1,932
49	101-301.301 Sheriff	78.00	43.09%	100,328	0	100,328	125	100,453
57	101-301.426 Emerg Management	3.00	1.66%	3,859	0	3,859	5	3,864
62	101-442.000 Drain	3.00	1.66%	3,859	0	3,859	5	3,864
71	208-751.xxx Parks	7.00	3.87%	9,004	0	9,004	11	9,015
72	215-290.000 Friend of the Court	1.00	0.55%	1,286	0	1,286	2	1,288
74	221-601.xxx Health	9.00	4.97%	11,576	0	11,576	14	11,591
85	260-279.000 Indigent Defense	2.00	1.10%	2,573	0	2,573	3	2,576
115	286-000.000 Wayland Township	2.00	1.10%	2,573	0	2,573	3	2,576
116	287-301.000 Sheriff Contracts	16.00	8.84%	20,580	0	20,580	26	20,606
117	288-596.676 Bus Services	29.00	16.02%	37,301	0	37,301	46	37,348
121	292-662.614 Child Care Fund After Care	3.00	1.66%	3,859	0	3,859	5	3,864
128	292-662.665 Child Care Fund Comm Probation	4.00	2.21%	5,145	0	5,145	6	5,151
129	292-662.666 Child Care Fund Cheever	3.00	1.66%	3,859	0	3,859	5	3,864
135	512-671.000 MCF	1.00	0.55%	1,286	0	1,286	2	1,288
140	661-596.000 Fleet Management	7.50	4.14%	9,647	0	9,647	12	9,659
Subtotal		181.00	100.00%	\$232,812	\$0	\$232,812	\$272	\$233,084
Direct Bills						0		0
Total						\$232,812		\$233,084

Allocation Basis Units: Number of insured vehicles assigned by dept

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Allocation Summary

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
3	101-172.000 Administration	\$0	\$500	\$0	\$1,158	\$0	\$1,658
4	101-201.000 Finance	0	438	0	1,664	0	2,101
5	101-223.000 Audit	0	46	0	0	0	46
6	101-228.000 Information Services	0	1,439	0	2,222	2,573	6,233
7	101-253.000 Treasurer	0	573	0	2,239	0	2,812
8	101-265.261 FM Courthouse	69,090	317	0	556	0	69,963
9	101-265.262 FM Central Dispatch	16,617	103	0	56	0	16,776
10	101-265.263 FM Human Services	36,451	250	0	472	0	37,172
11	101-265.264 FM - MCF	28,799	262	0	0	0	29,061
12	101-265.265 Facility Management	318	728	0	2,950	11,576	15,573
13	101-265.266 FM - Mail/Copy	0	213	0	278	0	491
14	101-265.268 FM - Bldg 3285	3,994	32	0	0	0	4,026
15	101-265.269 FM - Sheriff/Jail	101,290	556	0	481	0	102,327
16	101-265.270 FM - Co Svc Bldg	17,608	125	0	278	0	18,010
17	101-265.272 FM - Dumont Complex	0	46	0	0	0	46
18	101-265.273 FM - Youth Home	11,349	50	0	0	0	11,399
19	101-266.000 Administration Legal Counsel	0	264	0	556	0	820
20	101-270.000 Human Resources	0	460	0	1,055	0	1,516
21	101-301.316 Courthouse Security	0	366	0	2,433	0	2,799
23	292-000.000 Child Care	0	5,161	0	0	0	5,161
24	296-201.000 County Fitness Center	0	4	0	0	0	4
27	101-101.000 Bd of Commissioners	0	310	0	1,427	0	1,737
28	101-194.000 Insurance & Bonds	0	0	0	0	0	0
29	101-208.000 Employee Other Fringe Benefits	0	17	0	0	0	17
30	101-215.000 Clerk	0	689	0	2,642	0	3,331
31	101-229.000 Record Management	0	101	0	556	0	657
32	101-233.000 Project Management	0	289	0	0	0	289
33	101-243.000 Land Information Services	0	143	0	556	0	699
34	101-245.000 Remonumentation	0	76	0	0	0	76
35	101-257.000 Equalization	0	544	0	1,699	1,932	4,175
36	101-262.000 Elections	0	648	0	601	0	1,249
37	101-265.260 FM Animal Control	2,580	42	0	28	0	2,650
39	101-283.000 Circuit Court	0	781	0	2,453	0	3,235
40	101-284.000 Circuit Court - Family Division	0	600	0	1,163	0	1,762
41	101-286.000 District Court	0	1,602	0	6,266	0	7,869

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Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
42	101-287.000 Probation - District Court	0	419	0	1,391	0	1,810
43	101-294.148 Probate Court	0	534	0	1,391	0	1,925
44	101-294.150 Guardian	0	38	0	0	0	38
45	101-295.000 Probation - Circuit Court	0	5	0	0	0	5
46	101-296.000 Pros Attorney	0	1,730	0	5,941	0	7,670
47	101-298.000 Family Counseling Services	0	3	0	0	0	3
48	101-299.000 Jury Board	0	9	0	0	0	9
49	101-301.301 Sheriff	0	5,221	379,229	16,162	100,453	501,065
50	101-301.303 SWET	0	88	0	337	0	425
51	101-301.305 Secondary Road Patrol	0	305	0	851	0	1,156
52	101-301.314 Reserves	0	36	0	328	0	364
53	101-301.315 Detective	0	773	0	1,663	0	2,436
54	101-301.331 Marine	0	203	0	1,071	0	1,274
55	101-301.351 Jail	0	3,542	0	11,242	0	14,784
56	101-301.352 Inmate Program	0	1,255	0	1,296	0	2,551
57	101-301.426 Emerg Management	0	123	0	278	3,864	4,265
58	101-301.427 LEPC	0	77	0	345	0	422
59	101-301.430 Animal Control	0	160	0	556	0	716
60	101-431.000 Livestock Claims	0	0	0	0	0	0
61	101-441.000 DPW	0	12	0	64	0	76
62	101-442.000 Drain	0	379	0	1,112	3,864	5,355
63	101-445.000 Drains - Public Benefit	0	38	0	0	0	38
64	101-601.636 Com Disease	0	0	0	0	0	0
65	101-648.000 Med Examiner	0	195	0	0	0	195
66	101-689.000 Veterans Relief	0	152	0	590	0	742
67	101-710.000 Coop Ext	0	94	0	0	0	94
68	101-711.000 Register of Deeds	0	328	0	1,252	0	1,579
69	101-728.000 Econ Development	0	75	0	0	0	75
71	208-751.xxx Parks	2,655	350	0	2,078	9,015	14,098
72	215-290.000 Friend of the Court	0	1,370	0	5,209	1,288	7,867
74	221-601.xxx Health	0	3,239	0	11,907	11,591	26,736
77	226-528.xxx Solid Waste	0	1,140	0	0	0	1,140
78	226-590.000 Hazardous Waste Collection	0	69	0	0	0	69
80	245-745.000 Multi Agency Collab Comm MACC	0	6	0	0	0	6
82	254-430.000 Animal Shelter	0	556	0	0	0	556

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Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
83	256-711.000 Register of Deed Automation Fund	0	33	0	0	0	33
85	260-279.000 Indigent Defense	0	3,675	0	5,532	2,576	11,783
86	261-325.000 Central Dispatch	0	0	0	6,567	0	6,567
87	263-215.000 Concealed Weapons	0	61	0	278	0	339
88	264-301.362 Local Corrections Officers Training	0	29	0	0	0	29
90	266-301.320 Justice Training Fund	0	18	0	0	0	18
91	269-292.000 Law Library	0	23	0	0	0	23
93	273-228.000 Technology Contracts	0	54	0	278	0	333
94	277-731.000 CDBG - Housing Program	0	3	0	0	0	3
95	279-276.135 Veterans Treatment Court Grant	0	30	0	0	0	30
96	279-276.139 MH Treatment Court	0	9	0	0	0	9
97	279-276.140 Sobriety Court	0	68	0	0	0	68
99	279-276.151 SSSPP Grant	0	113	0	337	0	449
100	279-301.312 HIDTA	0	4	0	0	0	4
101	279-301.317 FBI CETF	0	16	0	0	0	16
103	279-301.332 Snowmobile Grant	0	4	0	25	0	29
104	279-301.335 Highway Saftety - OWI	0	38	0	0	0	38
107	279-301.340 Medical Marihuana	0	48	0	0	0	48
109	279-301.351 Jail CCAB	0	39	0	0	0	39
110	279-301.428 Homeland	0	18	0	0	0	18
113	279-728.000 CBDG -LGES Grant	0	2	0	0	0	2
114	280-296.228 Victims Rights Grant	0	179	0	776	0	955
115	286-000.000 Wayland Township	0	0	0	0	2,576	2,576
116	287-301.000 Sheriff Contracts	0	1,797	0	5,162	20,606	27,564
117	288-596.676 Bus Services	6,931	1,871	0	1,140	37,348	47,290
118	288-596.677 Mobility Mgmt	0	57	0	236	0	294
120	290-663.000 DHHS Board Child welfare	0	1	0	0	0	1
121	292-662.614 Child Care Fund After Care	0	0	0	1,265	3,864	5,129
122	292-662.653 Child Care Fund Diversion	0	0	0	392	0	392
124	292-662.656 Child Care Fund Admin	0	0	0	779	0	779
125	292-662.661 Child Care Fund Food Prep	0	0	0	731	0	731
127	292-662.664 Child Care Fund Juv Detention	0	0	0	5,476	0	5,476
128	292-662.665 Child Care Fund Comm Probation	0	0	0	1,724	5,151	6,876
129	292-662.666 Child Care Fund Cheever	0	0	0	4,592	3,864	8,455
130	293-689.000 Veterans Relief	0	157	0	217	0	374

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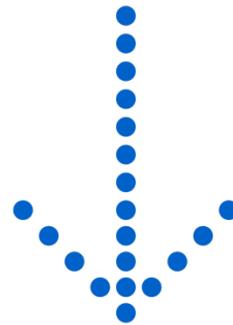
Allocation Summary

Seq. 26: 677-087.000 Insurance

Seq #	Department Name	Property Insurance	General Liability	Law Enforcement Liability	Public Officials Liability	Auto Liability	Total
131	293-689.001 County Veterans Service Grant	0	26	0	0	0	26
132	298-672.000 Senior Services	0	0	0	929	0	929
133	299-204.000 American Rescue Plan - ARPA	0	5,855	0	0	0	5,855
134	401/466/403 Public Improvement Fund	0	149	0	0	0	149
135	512-671.000 MCF	0	0	0	0	1,288	1,288
138	620-253.000 Tax Reversn	0	0	0	278	0	278
139	639-442.000 Drain Equipment Revolving	0	0	0	222	0	222
140	661-596.000 Fleet Management	0	16	0	14	9,659	9,689
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$297,682	\$54,694	\$379,229	\$135,800	\$233,084	\$1,100,490



SECTION 6: Internal Service Funds Reconciliation



Allegan County, Michigan
Internal Service Funds
Year Ending December 31, 2024

	6770 Self- Insurance	6612 Fleet Management	Total Internal Service Funds
Operating Revenue			
Charges for Services	\$ 6,145,830	\$ -	\$ 6,145,830
Other revenue	251,452	13,635	265,087
Total Operating Revenue	<u>6,397,282</u>	<u>13,635</u>	<u>6,410,917</u>
Operating Expenses			
Expenses	6,710,472	32,815	6,743,287
Depreciation	-	-	-
Total Operating Expenses	<u>6,710,472</u>	<u>32,815</u>	<u>6,743,287</u>
Operating Income (Loss)	(313,190)	(19,180)	(332,370)
Non-operating revenues (expenses)			
Investment earnings	918	-	918
Interest expenses	-	-	-
Income (Loss) before transfers	<u>(312,272)</u>	<u>(19,180)</u>	<u>(331,452)</u>
Transfers			
Transfers In (Out)	-	19,180	-
Change in net position	(312,272)	-	(331,452)
Net assets, beginning of the year	<u>3,512,687</u>	<u>198</u>	<u>3,512,885</u>
Net assets end of the year	3,200,415	198	3,181,433
A-87 Adjustments			
Current Year Adjustments	-	(19,180)	-
Adjusted Net Assets	<u>3,200,415</u>	<u>(18,982)</u>	<u>3,181,433</u>
Sixty days reserve	1,103,091	5,394	1,108,486
Available months reserve	0.48	(0.58)	0.47
monthly expense	559,206	2,735	561,941
monthly available assets	266,701	(1,582)	265,119

Allegan County
Combining Statement of Net Position
Internal Service Funds
December 31, 2024

	Internal Service		
	677 Self- Insurance	661 Fleet Management	Total Internal Service Funds
ASSETS			
<i>Current Assets</i>			
Cash and pooled investments	\$ 3,218,732	\$ 1,914	\$ 3,220,646
Accounts receivable	2,613	--	2,613
Prepays	589,805	--	589,805
Total Assets	3,811,150	1,914	3,813,064
LIABILITIES			
<i>Current Liabilities</i>			
Accounts payable	20,359	1,716	22,075
Accrued liabilities	590,376	--	590,376
Total Liabilities	610,735	1,716	612,451
NET POSITION			
<i>Unrestricted</i>	3,200,415	198	3,200,613
Total Net Position	\$ 3,200,415	\$ 198	\$ 3,200,613

Allegan County
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	<u>Internal Service</u>		<u>Total Internal Service Funds</u>
	<u>677 Self- Insurance</u>	<u>661 Fleet Management</u>	
Operating Revenues			
Charges for services	\$ 6,145,830	\$ --	\$ 6,145,830
Other revenues	251,452	13,635	265,087
<i>Total Operating Revenues</i>	<u>6,397,282</u>	<u>13,635</u>	<u>6,410,917</u>
Operating Expenses			
Administrative expense	--	32,815	32,815
Insurance and employee benefits expense	6,710,472	--	6,710,472
<i>Total Operating Expenses</i>	<u>6,710,472</u>	<u>32,815</u>	<u>6,743,287</u>
<i>Operating Income (Loss)</i>	<u>(313,190)</u>	<u>(19,180)</u>	<u>(332,370)</u>
Non-Operating Revenues (Expenses)			
Interest income	918	--	918
<i>Net Non-Operating Revenues (Expenses)</i>	<u>918</u>	<u>--</u>	<u>918</u>
<i>Income Before Contributions and Transfers</i>	<u>(312,272)</u>	<u>(19,180)</u>	<u>(331,452)</u>
Transfers in	--	19,180	19,180
<i>Change In Net Position</i>	<u>(312,272)</u>	<u>--</u>	<u>(312,272)</u>
<i>Net Position at Beginning of Period</i>	3,512,687	198	3,512,885
<i>Net Position at End of Period</i>	<u>\$ 3,200,415</u>	<u>\$ 198</u>	<u>\$ 3,200,613</u>

Allegan County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	<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	\$ 6,397,988	\$ 13,635	\$ 6,411,623
Cash payments for fleet management	-	(31,179)	(31,179)
Cash payments for insurance and employee benefits	(7,110,303)	-	(7,110,303)
<i>Net Cash Used by Operating Activities</i>	<u>(712,315)</u>	<u>(17,544)</u>	<u>(729,859)</u>
Cash Flows from Non-capital Financing Activities			
Transfer from other funds	-	19,180	19,180
<i>Net Cash Provided by Non-capital Financing Activities</i>	<u>-</u>	<u>19,180</u>	<u>19,180</u>
Cash Flows from Investing Activities			
Investment income	918	-	918
<i>Net Cash Provided by Investing Activities</i>	<u>918</u>	<u>-</u>	<u>918</u>
<i>Net Decrease in Cash and Pooled Investments</i>	(711,397)	1,636	(709,761)
<i>Cash and Pooled Investments - Beginning of Year</i>	3,930,129	278	3,930,407
<i>Cash and Pooled Investments - End of Year</i>	<u>\$ 3,218,732</u>	<u>\$ 1,914</u>	<u>\$ 3,220,646</u>
Reconciliation of Operating Loss to			
Net Cash Used in Operating Activities			
Operating loss	\$ (313,190)	\$ (19,180)	\$ (332,370)
Adjustments to Reconcile Operating Loss to			
Net Cash Used in Operating Activities			
Changes in Assets and Liabilities			
Accounts receivable	706	-	706
Prepays	287,550	-	287,550
Accounts payable	14,096	1,716	15,812
Accrued liabilities	(701,477)	(80)	(701,557)
<i>Net Cash Used by Operating Activities</i>	<u>\$ (712,315)</u>	<u>\$ (17,544)</u>	<u>\$ (729,859)</u>