

**IONIA COUNTY BOARD OF COMMISSIONERS
BOARD OF COMMISSIONERS SPECIAL MEETING
JUNE 30, 2020 - 3:00 P.M.**

THIS MEETING WILL BE HELD ELECTRONICALLY

AGENDA

- I. Call to Order**
- II. Approval of Agenda**
 - A. Consideration of additional items
 - B.
- III. Public Comment**
(3 minute time limit per speaker – please state name/organization)
- IV. Action on Consent Calendar**
 - A. Approve minutes of the previous meeting(s)
 - B.
 - C.
- V. Unfinished Business**
 - A.
- VI. New Business**
 - A. Request discussion on cost allocation.
 - B. Request discussion on voluntary layoffs.
 - C.
- VII. Department Reports**
 - A.
- VIII. Reports of Officers, Boards, and Standing Committees**
 - A. Chairperson
 - B. Board of Commissioners report
 - C. County Administrator
- IX. Reports of Special or Ad Hoc Committees**
- X. Public Comment (3-minute time limit per speaker)**
- XI. Closed Session**
 - A.

XII Adjournment

Board and/or Commission Vacancies

- Economic Development Corporation/Brownfield Redevelopment Authority – One three-year term expired April 2020.
- West Michigan Regional Planning Commission – One one-year terms, expired December 2019.
- Tax Allocation Board – One –one year term expired January 2020
- Commission on Aging Board – one – three year term expiring September 2020

Appointments for consideration in the month of June 2020:

Appointments for consideration in the month of July 2020:

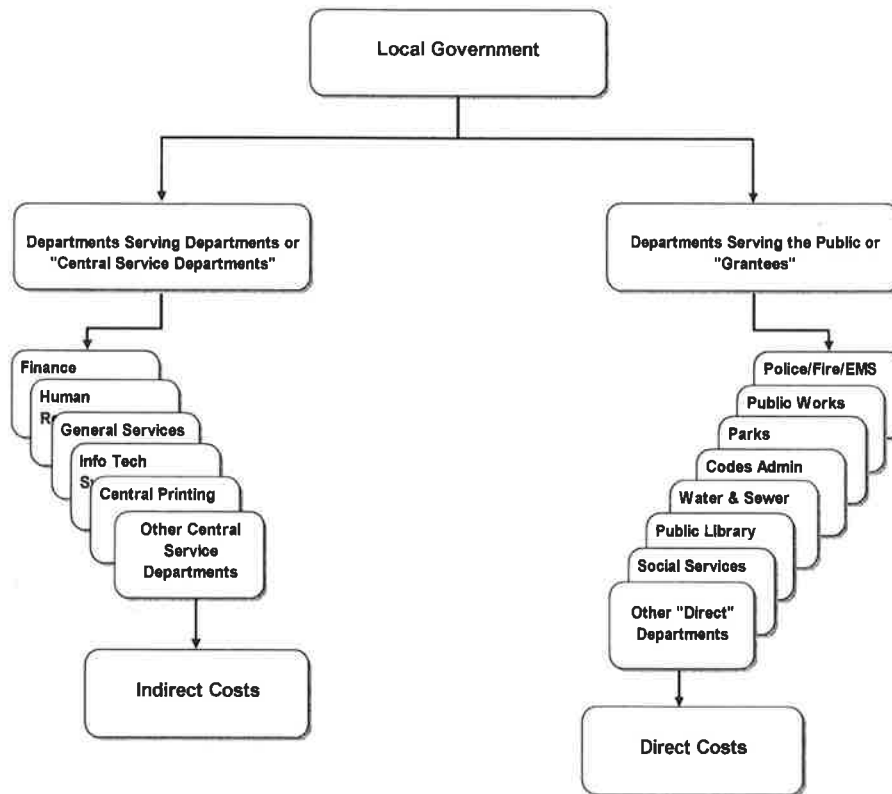
Appointments for consideration in the month of August 2020:

In prior years, the Commission on Aging was not charged for their share of certain costs incurred by the County. Calculating indirect costs is a means of showing how much the general government (fund) is contributing to the operation of specific programs. When a program is charged for indirect costs, funds are transferred to the County's General fund. Monies in the County's General Fund are used to fund general operations and programs through the Board of Commissioners' budget approval process. For the 2020 fiscal year, the Commission on Aging's share of indirect costs is \$222,599. This amount was calculated by Maximus when they generated the County's Indirect Cost Allocation plan using the County's 2018 Audited Financial records.

The Board of Commissioners' may approve returning some or all of the indirect costs charged to the Commission on Aging through the budget reduction or approval process.

A

Cost Allocation Components



4

MAXIMUS



**Central Services
Cost Allocation Plan
Ionia County, Michigan**

FY 2018
Cost Allocation Plan

Based on Actual Expenditures for the Year
Ended December 31, 2018

CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal dated December 31, 2018 to establish cost allocations or billings for the fiscal year beginning January 1, 2020 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards 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.

I declare that the foregoing is true and correct.

Governmental Unit: Ionia County, Michigan

Signature: Stephanie Fox

Name of Official: Stephanie Fox

Title: County Administrator

Date: 4-27-2020

Supplemental Materials

**Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
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All Monetary Values are US Dollars
MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.



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Section A: Cost Allocation Methodology and Process

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for Ionia County, Michigan. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2018.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Cost Allocation Methodology and Process

- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Cost Allocation Methodology and Process

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the "Central Service Departments" in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Cost Allocation Methodology and Process

allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule _1 – Nature and Extent of Services: Schedule _1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule _2 – Costs to be Allocated: Schedule _2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _3 – Costs to be Allocated by Activity: Schedule _3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _4 – Detail Activity Allocations: Schedule _4 represents the allocation results by activity. Each activity defined on Schedule _3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _4 includes:

- Statistical measurement used as a basis for allocation

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Cost Allocation Methodology and Process

- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section C: Cost Allocation Plan

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	101-101 BD OF COMM	101-131 CIRCUIT CT	101-132 CIR CT REP	101-136 DIST CT	101-137 WITNESS
BUILDING DEPN	0	6,296	268	29,128	0
101-172 ADMINISTR	1,854	10,161	0	18,730	479
101-191 FINANCE	2,224	7,970	0	11,370	423
101-228 DATA PROC	622	28,916	0	67,314	158
101-253 TREASURER	1,806	5,808	0	5,468	455
101-265 CTHS & GRN	0	55,394	3,541	134,748	0
101-294 COMMUNICTNS	413	1,957	0	4,800	0
101-851 FRINGES	116	547	0	1,329	0
101-851 INSURANCE	1,272	12,556	364	22,796	461
101-901 RECORD COPY	0	4,989	0	6,760	0
296-137 CT SECURITY	0	37,959	3,226	2,511	0
Allocated Costs for Fiscal 2018	8,307	172,553	7,399	304,954	1,976
Roll Forwards	0	0	0	0	0
Fixed Costs	8,307	172,553	7,399	304,954	1,976

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	101-146 JURY COMM	101-148 PROBATE CT	101-149 JUVENILE CT	101-151 PROBATION	101-216 CLERK
BUILDING DEPN	423	1,926	3,583	1,267	1,664
101-172 ADMINISTR	63	7,534	8,024	0	4,431
101-191 FINANCE	228	4,774	4,848	0	2,637
101-228 DATA PROC	76	29,924	31,894	0	21,325
101-253 TREASURER	218	2,577	1,985	0	1,148
101-265 CTHS & GRN	5,594	25,517	32,351	5,609	22,050
101-294 COMMUNICTNS	21	1,799	2,268	0	1,183
101-851 FRINGES	6	502	634	0	331
101-851 INSURANCE	638	7,656	9,284	382	5,073
101-901 RECORD COPY	0	1,287	1,607	0	4,508
296-137 CT SECURITY	5,101	23,237	20,786	151	20,075
Allocated Costs for Fiscal 2018	12,368	106,733	117,264	7,409	84,425
Roll Forwards	0	0	0	0	0
Fixed Costs	12,368	106,733	117,264	7,409	84,425

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	101-257 EQUALIZTN	101-261 COOP EXT	101-262 ELECTIONS	101-267 PA-DP	101-267 PROS ATTY
BUILDING DEPN	906	0	0	0	1,227
101-172 ADMINISTR	2,135	2,530	1,909	0	12,643
101-191 FINANCE	1,275	1,265	474	0	8,493
101-228 DATA PROC	4,790	4,892	0	54,320	1,345
101-253 TREASURER	989	892	478	0	3,919
101-265 CTHS & GRN	11,997	40,150	0	0	16,243
101-294 COMMUNICTNS	270	330	24	0	3,666
101-851 FRINGES	76	93	7	0	1,024
101-851 INSURANCE	2,950	2,021	1,830	0	9,339
101-901 RECORD COPY	4,185	1,768	0	0	3,542
296-137 CT SECURITY	10,924	0	0	0	14,796
Allocated Costs for Fiscal 2018	40,497	53,941	4,722	54,320	76,237
Roll Forwards	0	0	0	27,096	(16,583)
Fixed Costs	40,497	53,941	4,722	81,416	59,654

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	101-268 ROD	101-275 DRAIN COMM	101-277 ABSTRACTG	101-278 REMONUMTN	101-292 FLEET MTCE
BUILDING DEPN	1,498	847	0	0	0
101-172 ADMINISTR	3,114	3,462	370	634	566
101-191 FINANCE	2,214	2,467	630	46	1,188
101-228 DATA PROC	12,571	12,674	1,803	18	1,382
101-253 TREASURER	1,120	1,394	512	48	1,182
101-265 CTHS & GRN	19,846	11,228	0	0	0
101-294 COMMUNICTNS	884	886	118	0	0
101-851 FRINGES	247	248	33	0	20
101-851 INSURANCE	3,949	3,398	213	611	458
101-901 RECORD COPY	1,928	803	0	0	0
296-137 CT SECURITY	18,069	10,227	0	0	0
Allocated Costs for Fiscal 2018	65,440	47,634	3,679	1,357	4,796
Roll Forwards	0	0	0	0	0
Fixed Costs	65,440	47,634	3,679	1,357	4,796

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	101-301 SHERIFF	101-310 MED MARIJ	101-311 DRUG ENF	101-331 MARINE	101-333 SEC RD PAT
BUILDING DEPN	0	0	0	0	0
101-172 ADMINISTR	34,183	73	1,229	51	1,085
101-191 FINANCE	16,224	112	1,300	290	1,064
101-228 DATA PROC	136,849	41	314	103	257
101-253 TREASURER	4,654	117	911	300	745
101-265 CTHS & GRN	0	0	0	0	0
101-294 COMMUNICTNS	0	0	0	0	0
101-851 FRINGES	2,508	1	97	4	79
101-851 INSURANCE	40,209	66	756	32	699
101-901 RECORD COPY	6,785	0	0	0	0
296-137 CT SECURITY	0	0	0	0	0
Allocated Costs for Fiscal 2018	241,412	410	4,607	780	3,929
Roll Forwards	0	0	0	0	0
Fixed Costs	241,412	410	4,607	780	3,929

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	101-351.100 JAIL	101-426 EMERG SVCS	101-430 ANIMAL	101-648 MED EXAMR	101-681 VETS BURIAL
BUILDING DEPN	0	200	0	0	0
101-172 ADMINISTR	41,929	1,495	3,792	1,838	259
101-191 FINANCE	17,777	1,159	3,402	124	669
101-228 DATA PROC	1,648	312	797	47	250
101-253 TREASURER	4,800	903	2,316	133	722
101-265 CTHS & GRN	196,144	2,653	79,218	0	0
101-294 COMMUNICTNS	0	0	0	0	0
101-851 FRINGES	2,801	68	264	0	0
101-851 INSURANCE	44,265	1,408	6,827	1,763	251
101-901 RECORD COPY	0	0	0	0	0
296-137 CT SECURITY	0	2,417	0	0	0
Allocated Costs for Fiscal 2018	309,364	10,615	96,616	3,905	2,151
Roll Forwards	0	0	0	0	0
Fixed Costs	309,364	10,615	96,616	3,905	2,151

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	101-720 COMM DEVEL	101-761 PARKS	102 EQUIPMENT	201 ROAD	215-141 FOC
BUILDING DEPN	0	0	0	0	9,305
101-172 ADMINISTR	0	1,672	0	0	13,903
101-191 FINANCE	10	2,376	1,528	391	8,544
101-228 DATA PROC	0	696	369	146	1,215
101-253 TREASURER	9	2,021	1,489	2,922	8,453
101-265 CTHS & GRN	8,917	0	0	0	89,972
101-294 COMMUNICTNS	0	0	0	0	3,973
101-851 FRINGES	0	107	0	0	1,107
101-851 INSURANCE	331	5,538	0	0	13,358
101-901 RECORD COPY	0	0	0	0	5,953
296-137 CT SECURITY	0	0	0	0	3,041
Allocated Costs for Fiscal 2018	9,267	12,410	3,386	3,459	158,824
Roll Forwards	0	0	0	0	9,603
Fixed Costs	9,267	12,410	3,386	3,459	168,427

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	215-141 FOC DP	221-601 HEALTH	225-62X RESC RECOV	233 PISTOL PERMITS	249-371 BLDG INSP
BUILDING DEPN	0	0	0	0	0
101-172 ADMINISTR	0	31,783	665	0	5,565
101-191 FINANCE	0	41,211	92	0	542
101-228 DATA PROC	54,623	103,729	35	0	591
101-253 TREASURER	0	48,310	346	0	3,383
101-265 CTHS & GRN	0	87,746	1,116	0	18,750
101-294 COMMUNICTNS	0	0	0	0	0
101-851 FRINGES	0	1,868	0	0	8
101-851 INSURANCE	0	25,614	641	0	5,992
101-901 RECORD COPY	0	5,311	0	0	0
296-137 CT SECURITY	0	0	0	0	0
Allocated Costs for Fiscal 2018	54,623	345,572	2,895	0	34,831
Roll Forwards	0	84,472	0	0	0
Fixed Costs	54,623	430,044	2,895	0	34,831

Ionia County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	269 LAW LIBR	273-672 COA	274 SMALL CITIES	275 CDBG/ECON DEV INFRA-HERB	276 OCYS BASIC GRNT
BUILDING DEPN	402	0	0	0	0
101-172 ADMINISTR	104	13,069	400	12,580	144
101-191 FINANCE	138	22,503	67	81	62
101-228 DATA PROC	53	68,481	25	31	23
101-253 TREASURER	257	25,782	398	425	225
101-265 CTHS & GRN	5,313	58,419	0	0	0
101-294 COMMUNICTNS	0	0	0	0	0
101-851 FRINGES	0	1,268	0	0	0
101-851 INSURANCE	649	29,859	385	12,047	138
101-901 RECORD COPY	0	3,218	0	0	0
296-137 CT SECURITY	4,844	0	0	0	0
Allocated Costs for Fiscal 2018	11,760	222,599	1,275	25,164	592
Roll Forwards	0	0	0	0	0
Fixed Costs	11,760	222,599	1,275	25,164	592

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION
Voluntary Furlough
June 30, 2020

CONTACT:

Linda Pigue, Finance Director
Stephanie Fox, County Administrator

DESCRIPTION:

The Michigan's Work Share program allows employers to keep employees working with reduced hours, while employees collect partial unemployment benefits to make up a portion of their lost wages. We would apply to participate in the Work Share Program. This program allows the benefits paid to claimants who are laid off or on leave not be charged to the Ionia County's unemployment account. This program does not apply to seasonal, temporary, or intermittent employees. The employee may also be eligible to receive the \$600 federal benefit through July. We are requesting permission to work with the departments to offer voluntary furloughs to employees. This voluntary furlough would be for one day per week, but all offices must maintain coverage for their department. This voluntary furlough may not apply to every department and/or employee. We would file an application to participate in the Work Share program and this would include the employee's enrollment in unemployment.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

N/A

FINANCIAL ANALYSIS:

LEGAL REVIEW:

N/A

DEADLINE:

As soon as possible.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

The Board of Commissioners authorize the County Administrator and/or Finance Director to file an application for the Work Share Program and to work with departments regarding voluntary employee furloughs effective immediately.

ADMINISTRATOR'S RECOMMENDATION:

County Administrator and Finance Director recommend the approval of this request.