



City of Kalamazoo, Michigan

City-Wide Full Cost Cost Allocation Plan

Based on FY 2013 Actual Expenditures



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Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Kalamazoo, Michigan (the City) based on actual expenditures for fiscal year 2013. MGT of America, Inc. (MGT) prepared these documents at the request of the City.

The Cost Allocation Plan is used by the City to claim indirect costs as charges against awards (grants) and City funds. The Cost Allocation Plan is kept on file by the City for review by interested parties.

These documents are prepared in based on generally accepted cost principles. City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

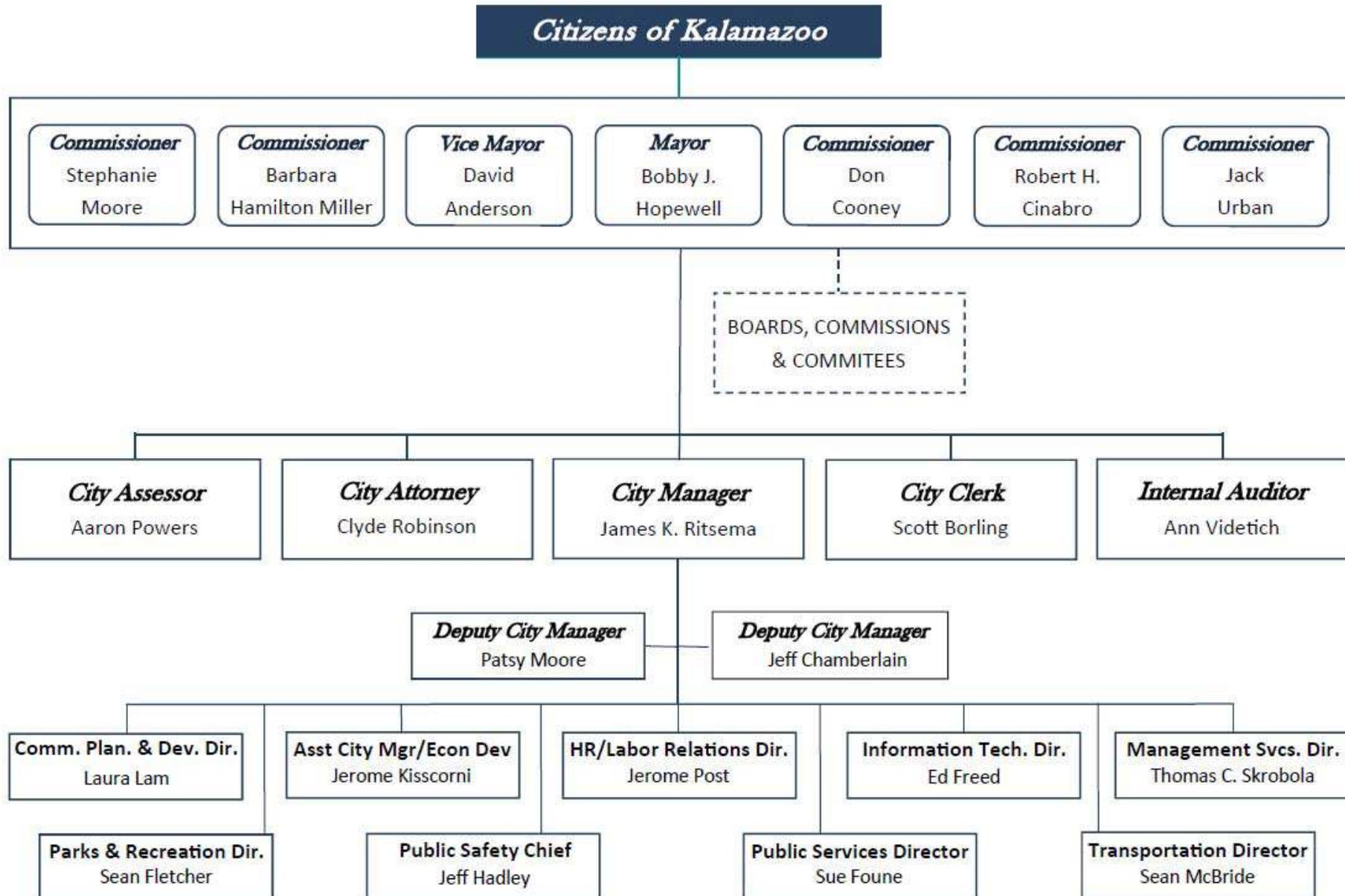
Section 2
Certification of Cost Allocation Plan

Section 3

Organization Chart

City of Kalamazoo

2013 Organizational Chart



Section 4
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The City-Wide Full Cost Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are human resources, purchasing, finance and personnel, legal services.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

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

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the City divisions and departments that receive support from other City divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.
- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and 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 divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers and preparing a budget. However, the information systems department also supports accounting, by providing software and hardware support and by maintaining and administering various applications and systems.

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

support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

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 pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages 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 City allocating division and department to every City receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments 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 every central service division and department. The detail schedules for each central service division and department are structured in the following format.

Narrative - Lists the division and department name, provides a brief description of the activities performed, along with identifying the functions and the corresponding allocation base.

Departmental Costs (A) – Lists the actual expenditures for that division and department.

Incoming Costs (B) – Represents the support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C) - The total amount allocated for that division and 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 – Shows the summary of allocated costs by function.

Section 5
Central Services Cost Allocation Plan

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Summary Schedule

Department	101-345-02 PS KVET	101-345-03 PS Operations	101-345-04 PS CID	101-345-05 PS Service	101-345-06 Grants	101-345-07 Training	101-441-00 PW General	101-448-31 Street Lights	101-699.00 Code Enforcement	101-699.01 Building Trades
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	1,417	15,013	2,765	5,060	0	0	987	831	728	411
4 101-299 Non-Departmental	2,178	21,249	4,027	8,373	23	23	2,351	877	1,346	782
5 101-635 City Maintenance	0	256,198	0	0	0	0	0	0	0	0
6 101-172 City Manager	18,311	194,003	31,814	47,760	0	833	9,020	0	12,433	6,881
7 101-636 Info Tech	24,158	279,475	46,264	36,790	0	0	11,585	0	54,687	31,214
8 101-191 Budget and Accounting	7,329	54,526	14,278	76,351	365	165	23,324	1,436	9,579	5,456
9 101-215 City Clerk	0	25,730	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	1,402	14,852	2,736	5,005	0	0	976	822	720	407
11 101-233 Purchasing	722	10,085	3,981	44,173	0	0	3,146	0	3,528	2,133
12 101-253 Treasury	18,625	197,290	36,342	66,493	0	0	12,971	10,922	10,390	8,177
13 101-257 Assessing	19,545	207,041	38,138	69,779	0	0	13,612	11,462	10,034	5,668
14 101-266 City Attorney	4,837	51,322	9,407	16,955	27	0	3,267	2,656	2,498	1,418
15 101-270 Human Resources	21,445	229,453	38,218	55,382	756	578	9,443	0	13,529	7,724
16 101-345-01 Public Safety Administratic	130,938	1,387,246	203,332	341,517	0	5,959	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	765,009	0	0	0
Total Current Allocations	\$250,906	\$2,943,481	\$431,302	\$773,638	\$1,171	\$7,559	\$855,693	\$29,007	\$119,471	\$70,271

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Department	101-721 Planning	101-728 Econ Dev	101-751-01 Parks & Rec Admin	150-273 Cemetaries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemetaries	226 Solid Waste
1 Building Use Charge	\$0	\$1,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	504	0	0	0	0	0	0	0	0
3 101-101 City Commission	310	206	1,477	18	0	42	3,653	2,103	320	2,021
4 101-299 Non-Departmental	648	325	4,722	43	1	44	6,294	3,697	542	3,065
5 101-635 City Maintenance	0	12,329	900	0	0	15,503	0	0	0	0
6 101-172 City Manager	4,842	0	27,895	0	0	0	12,162	8,581	574	9,550
7 101-636 Info Tech	8,560	16,735	60,284	3,158	0	0	12,551	5,209	0	13,696
8 101-191 Budget and Accounting	6,201	2,564	64,909	381	15	34	42,277	25,146	5,473	16,338
9 101-215 City Clerk	25,165	0	1,402	0	0	0	0	0	0	0
10 101-223 Internal Auditor	307	204	1,461	17	0	41	3,614	2,080	317	1,999
11 101-233 Purchasing	3,425	389	33,476	129	0	0	7,412	3,184	2,443	3,855
12 101-253 Treasury	4,076	2,707	19,737	236	6	3	689	1,055	24	42,117
13 101-257 Assessing	4,278	2,841	20,369	0	0	0	0	0	0	44,320
14 101-266 City Attorney	1,012	658	4,873	56	0	133	11,866	6,850	1,034	6,590
15 101-270 Human Resources	3,932	0	23,666	0	0	0	13,822	9,659	691	10,354
16 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	52,280	11,717	0	0
18 101-640 Fleet	36,075	0	13,896	0	0	0	0	0	0	0
Total Current Allocations	\$98,831	\$40,775	\$279,066	\$4,037	\$22	\$15,800	\$166,623	\$79,282	\$11,419	\$153,906

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Department	231-XXX Blight Abatement	243 Brownfield	244 Econ Initiative	252-345 Public Safety	252-724 Public Safety Comm Dev	252-751 Recreation	253-345 Public Safety	253-724 Public Safety	253-751 Recreation	253-752 Parks
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	12	0	0	128	92	119	0	78	21	18
4 101-299 Non-Departmental	20	40	1	217	179	123	27	135	152	33
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	0	0	1,002	0	0	0	923	0	0
7 101-636 Info Tech	0	0	0	2,605	0	0	0	0	0	0
8 101-191 Budget and Accounting	123	566	8	2,115	1,654	177	778	833	3,313	322
9 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	12	0	0	126	91	117	0	78	21	18
11 101-233 Purchasing	0	0	0	1,928	772	386	0	2,848	15,424	129
12 101-253 Treasury	27	318	0	94	0	112	70	197	127	18
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	39	1	0	410	294	379	0	251	68	57
15 101-270 Human Resources	0	0	0	741	0	0	0	641	0	0
16 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$233	\$925	\$8	\$9,365	\$3,083	\$1,412	\$875	\$5,984	\$19,126	\$594

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Department	262 Community Dev	264-345 Public Safety	265-345 Public Safety	271-724 Comm Dev	280 Community Dev	285 Community Dev	286 Community Dev	288 Economic Development	289 Home Development	299 CDBG
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	266	296	0	650	143	9	0	0	562	564
4 101-299 Non-Departmental	392	594	325	1,482	207	10	26	1	668	761
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	991	4,933	0	11,521	0	0	0	0	0	1,137
7 101-636 Info Tech	0	0	0	44,029	0	0	0	0	0	0
8 101-191 Budget and Accounting	1,981	3,296	9,990	11,282	1,484	24	383	8	2,266	3,545
9 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	263	293	0	643	141	9	0	0	556	557
11 101-233 Purchasing	1,662	192	6,434	1,864	1,542	0	0	0	900	1,973
12 101-253 Treasury	73	42	798	321	157	6	215	6	375	121
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	864	1,034	0	2,203	456	28	0	0	1,795	1,822
15 101-270 Human Resources	1,066	5,931	0	11,590	0	0	0	0	0	1,368
16 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$7,556	\$16,612	\$17,547	\$85,583	\$4,130	\$85	\$623	\$14	\$7,121	\$11,848

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Department	300 Debt Service	400 Capital Projects	551 Parks	567-345 Public Safety	585 Metro Capital	588 Metro Transit	590 Waste Water Fund	591 Water Fund	641-501 Public Works OH	677-XXX Insurance Fund
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	0	0	16	0	8	12,871	17,381	10,514	0	17,372
4 101-299 Non-Departmental	39	259	128	0	1,028	18,813	30,714	19,374	0	18,879
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	45	68	0	0	102,277	92,029	61,195	0	0
7 101-636 Info Tech	0	0	0	0	0	126,110	167,438	181,088	4,184	0
8 101-191 Budget and Accounting	795	5,628	2,052	4	15,317	91,060	224,262	151,368	0	34,999
9 101-215 City Clerk	0	0	0	0	0	5,608	0	0	0	0
10 101-223 Internal Auditor	0	0	16	0	8	12,732	17,194	10,400	0	17,185
11 101-233 Purchasing	0	11,698	1,286	0	3,213	54,655	50,973	43,187	0	6,054
12 101-253 Treasury	136	590	24	0	10,889	21,338	5,745	2,144	0	3,344
13 101-257 Assessing	0	0	0	0	0	17,851	0	0	0	0
14 101-266 City Attorney	0	1	51	0	26	42,505	56,705	34,466	0	55,521
15 101-270 Human Resources	0	48	47	0	0	109,856	96,646	67,000	0	0
16 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	1,918	0	0	0	0	24,448	46,087	0	0
18 101-640 Fleet	0	0	0	0	0	0	29,697	288,172	0	0
Total Current Allocations	\$970	\$20,187	\$3,687	\$4	\$30,490	\$615,676	\$813,232	\$914,994	\$4,184	\$153,355

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Summary Schedule

Department	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	731-XXX Pension Fund	737-XXX OPEB Trust Fund	888 Kalamazoo County Trust	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,313
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	504
3 101-101 City Commission	106	370	92	1,896	0	0	0	2,879	0	103,822
4 101-299 Non-Departmental	277	567	110	2,110	0	59	0	5,043,619	0	5,201,978
5 101-635 City Maintenance	0	0	0	0	0	0	(73,097)	0	0	211,834
6 101-172 City Manager	1,318	2,489	0	0	0	2,128	0	0	0	666,717
7 101-636 Info Tech	0	0	0	0	0	0	0	0	0	1,129,819
8 101-191 Budget and Accounting	2,363	3,227	282	70,016	0	422	0	28,201	0	1,030,290
9 101-215 City Clerk	0	0	0	0	0	0	0	37,038	0	94,944
10 101-223 Internal Auditor	105	366	91	1,875	0	0	0	2,848	0	102,705
11 101-233 Purchasing	134	1,165	0	0	0	0	0	3	0	330,503
12 101-253 Treasury	194	6	0	1,337	0	0	0	9,925	0	490,608
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	464,937
14 101-266 City Attorney	339	1,181	295	10,312	0	38	0	411,359	0	747,959
15 101-270 Human Resources	914	1,727	0	20,922	0	2,559	0	0	0	759,707
16 101-345-01 Public Safety Administratic	9,422	0	0	0	0	0	0	0	0	2,078,413
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	136,451
18 101-640 Fleet	0	0	0	0	0	0	0	28,727	0	1,161,575
Total Current Allocations	\$15,171	\$11,097	\$870	\$108,467	\$0	\$5,207	\$(73,097)	\$5,564,599	\$0	\$14,714,080

**Building Use Charge
Nature and Extent of Services**

The City of Kalamazoo maintains the City Hall as the central facility to house City administrative functions. The City Hall was built and has been remodeled including certain interior and exterior improvements have been made to the facility over the years.

Circular A-87 allows the City to recover 2% annually of the cost of buildings and improvements. This 2% is considered a use charge and is computed based on the identified value of the costs maintained on the City's fixed asset records.

For the period under study the base cost of the building with improvements is \$2,413,093, this results in a use charge for the City Hall of **\$48,262** ($\$2,413,093 \times 2\%$).

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

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A. Department Costs

Dept:1 Building Use Charge

Description		Amount	General Admin	City Hall
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/>	<hr/>	<hr/>
		0	0	0
 Services & Supplies Cost				
Building Use Charge	P	48,262	0	48,262
Subtotal - Services & Supplies		<hr/>	<hr/>	<hr/>
		48,262	0	48,262
 Department Cost Total		48,262	0	48,262
 Adjustments to Cost				
Subtotal - Adjustments		<hr/>	<hr/>	<hr/>
		0	0	0
 Total Costs After Adjustments		48,262	0	48,262
 General Admin Distribution			0	0
 Grand Total		<hr/> <hr/>		<hr/> <hr/>
		\$48,262		\$48,262

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Use Charge

Department	First Incoming	Second Incoming	City Hall
4 Cost Plan Consultant	\$0	\$992	\$992
Subtotal - 101-299 Non-Departmental	0	992	992
Total Incoming	0	992	992 100.00%
C. Total Allocated		\$49,254	\$49,254

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City Hall Allocations

Dept:1 Building Use Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	6.33%	\$3,053	\$0	\$3,053	\$63	\$3,116
6 101-172 City Manager	2,330	8.51%	4,105	0	4,105	84	4,190
7 101-636 Info Tech	10,655	38.90%	18,773	0	18,773	386	19,159
8 101-191 Budget and Accounting	1,520	5.55%	2,678	0	2,678	55	2,733
9 101-215 City Clerk	1,362	4.97%	2,400	0	2,400	49	2,449
10 101-223 Internal Auditor	132	0.48%	233	0	233	5	237
11 101-233 Purchasing	2,269	8.28%	3,998	0	3,998	82	4,080
12 101-253 Treasury	1,988	7.26%	3,503	0	3,503	72	3,575
13 101-257 Assessing	1,742	6.36%	3,069	0	3,069	63	3,132
14 101-266 City Attorney	1,357	4.95%	2,391	0	2,391	49	2,440
15 101-270 Human Resources	1,574	5.75%	2,773	0	2,773	57	2,830
30 101-728 Econ Dev	730	2.67%	1,286	0	1,286	26	1,313
Subtotal	27,392	100.00%	48,262	0	48,262	992	49,254
Direct Bills					0		0
Total					\$48,262		\$49,254

Basis Units: Assigned Square Footage
Source: Maintenance Records

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:1 Building Use Charge

Department	City Hall	Total
0 Direct Billed	\$0	\$0
3 101-101 City Commission	3,116	3,116
6 101-172 City Manager	4,190	4,190
7 101-636 Info Tech	19,159	19,159
8 101-191 Budget and Accounting	2,733	2,733
9 101-215 City Clerk	2,449	2,449
10 101-223 Internal Auditor	237	237
11 101-233 Purchasing	4,080	4,080
12 101-253 Treasury	3,575	3,575
13 101-257 Assessing	3,132	3,132
14 101-266 City Attorney	2,440	2,440
15 101-270 Human Resources	2,830	2,830
30 101-728 Econ Dev	1,313	1,313
Total	\$49,254	\$49,254

**Equipment Depreciation
Nature and Extent of Services**

The City of Kalamazoo maintains a Fixed Asset Inventory. The inventory identifies the various assets, their value, the accumulated depreciation and the annual depreciation. A review of the fixed asset inventory identified two groups of assets for depreciation in the plan for 2013.

OMB Circular A-87 allows the City to recover the depreciation expense identified by the City for all fixed assets. For cost plan purposes the assets were grouped into two separate functions. The annual depreciation expense was identified and the cost was allocated as follows:

- **City Hall Equipment** – Various pieces of equipment were identified that benefitted the various occupants of the City Hall. Items included security equipment and a Chiller Control panel. Depreciation costs for the equipment has been identified and allocated to all occupants based on their assigned square footages.
- **IT Equipment** – The City purchased various pieces of equipment to be used by the IT department. The cumulative depreciation cost has been identified and the cost allocated directly to the IT Department in this plan.

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:2 Equipment Depreciation Charge

Description		Amount	General Admin	City Hall Equipment	IT Equipment
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Depreciation expense	P	186,657	0	18,794	167,863
Subtotal - Services & Supplies		186,657	0	18,794	167,863
Department Cost Total		186,657	0	18,794	167,863
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		186,657	0	18,794	167,863
General Admin Distribution			0	0	0
Grand Total		\$186,657		\$18,794	\$167,863

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation Charge

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment
4 Cost Plan Consultant	\$0	\$992	\$100	\$892
Subtotal - 101-299 Non-Departmental	0	992	100	892
Total Incoming	0	992	100 10.07%	892 89.93%
C. Total Allocated		\$187,649	\$18,894	\$168,755

**City of Kalamazoo
Full Cost**

2013
9/4/2014

City Hall Equipment Allocations

Dept:2 Equipment Depreciation Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	6.33%	\$1,189	\$0	\$1,189	\$6	\$1,195
6 101-172 City Manager	2,330	8.51%	1,599	0	1,599	8	1,607
7 101-636 Info Tech	10,655	38.90%	7,311	0	7,311	39	7,349
8 101-191 Budget and Accounting	1,520	5.55%	1,043	0	1,043	6	1,048
9 101-215 City Clerk	1,362	4.97%	934	0	934	5	939
10 101-223 Internal Auditor	132	0.48%	91	0	91	0	91
11 101-233 Purchasing	2,269	8.28%	1,557	0	1,557	8	1,565
12 101-253 Treasury	1,988	7.26%	1,364	0	1,364	7	1,371
13 101-257 Assessing	1,742	6.36%	1,195	0	1,195	6	1,202
14 101-266 City Attorney	1,357	4.95%	931	0	931	5	936
15 101-270 Human Resources	1,574	5.75%	1,080	0	1,080	6	1,086
30 101-728 Econ Dev	730	2.67%	501	0	501	3	504
Subtotal	27,392	100.00%	18,794	0	18,794	100	18,894
Direct Bills					0		0
Total					\$18,794		\$18,894

Basis Units: Assigned Square Footage
Source: Maintenance Records

**City of Kalamazoo
Full Cost**

2013
9/4/2014

IT Equipment Allocations

Dept:2 Equipment Depreciation Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-191 Budget and Accounting	100	100.00%	\$167,863	\$0	\$167,863	\$892	\$168,755
Subtotal	100	100.00%	167,863	0	167,863	892	168,755
Direct Bills					0		0
Total					\$167,863		\$168,755

Basis Units: Direct to IT
Source: Fixed Asset Records

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:2 Equipment Depreciation Charge

Department	City Hall Equipment	IT Equipment	Total
0 Direct Billed	\$0	\$0	\$0
3 101-101 City Commission	1,195	0	1,195
6 101-172 City Manager	1,607	0	1,607
7 101-636 Info Tech	7,349	0	7,349
8 101-191 Budget and Accounting	1,048	168,755	169,803
9 101-215 City Clerk	939	0	939
10 101-223 Internal Auditor	91	0	91
11 101-233 Purchasing	1,565	0	1,565
12 101-253 Treasury	1,371	0	1,371
13 101-257 Assessing	1,202	0	1,202
14 101-266 City Attorney	936	0	936
15 101-270 Human Resources	1,086	0	1,086
30 101-728 Econ Dev	504	0	504
Total	\$18,894	\$168,755	\$187,649

**City Commission
Nature and Extent of Services**

City Commissioners are elected representatives of the citizens of Kalamazoo. As required by the City Charter, the entire City Commission is elected in an at-large, non-partisan basis, every two years. The two individuals receiving the highest number of votes serve as Mayor and Vice Mayor respectively.

The City Commission provides leadership and policy direction for the community and all municipal government activities with a focus on the long-term financial stability of the city and identification of community priorities.

For cost plan purposes the cost for the City Commission is allocated to departments and program based on the actual expenditures (less transfers and debt service) recorded for the City. Only those costs of the pension fund's (Fund 731) administration have been included for allocation purposes.

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

City of Kalamazoo
Full Cost

2013
9/4/2014

A. Department Costs

Dept:3 101-101 City Commission

Description		Amount	General Admin	City Commission
Personnel Costs				
Salaries	S1	50,315	0	50,315
<i>Salary % Split</i>			<i>.00%</i>	<i>7.65%</i>
Benefits	S	3,849	0	3,849
Subtotal - Personnel Costs		54,164	0	54,164
Services & Supplies Cost				
728 Supplies	S	448	0	448
805 Travel	S	3,497	0	3,497
815 Communications	S	2,416	0	2,416
845 Outside Consultants	S	15,453	0	15,453
860 Memberships	S	85	0	85
Subtotal - Services & Supplies		21,899	0	21,899
Department Cost Total		76,063	0	76,063
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		76,063	0	76,063
General Admin Distribution			0	0
Grand Total		\$76,063		\$76,063

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission
1 City Hall	\$3,053	\$63	\$3,116
Subtotal - Building Use Charge	3,053	63	3,116
2 City Hall Equipment	1,189	6	1,195
Subtotal - Equipment Depreciation Charge	1,189	6	1,195
3 City Commission	0	43	43
Subtotal - 101-101 City Commission	0	43	43
4 Audit Expense	0	56	56
4 Cost Plan Consultant	0	992	992
4 City -Wide Consulting	0	63	63
Subtotal - 101-299 Non-Departmental	0	1,111	1,111
5 Maintenance Admin	0	1,752	1,752
5 City Hall	0	24,780	24,780
Subtotal - 101-635 City Maintenance	0	26,532	26,532
8 Accounts Payable	0	1,049	1,049
8 Budgeting	0	32	32
8 Accounting	0	769	769
Subtotal - 101-191 Budget and Accounting	0	1,850	1,850
10 Internal Audit	0	58	58
Subtotal - 101-223 Internal Auditor	0	58	58
11 Purchasing	0	3,169	3,169
Subtotal - 101-233 Purchasing	0	3,169	3,169
12 Tax Collections -General Fund	0	765	765
Subtotal - 101-253 Treasury	0	765	765
13 Assessing - General Fund	0	819	819
Subtotal - 101-257 Assessing	0	819	819
14 Advise and Counsel	0	193	193
Subtotal - 101-266 City Attorney	0	193	193
Total Incoming	4,242	34,608	38,851
			100.00%
C. Total Allocated		\$114,914	\$114,914

**City of Kalamazoo
Full Cost**

2013
9/4/2014

City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,063	0.05%	\$43	\$0	\$43	\$0	\$43
4 101-299 Non-Departmental	1,915,398	1.34%	1,078	0	1,078	465	1,543
5 101-635 City Maintenance	830,170	0.58%	467	0	467	202	669
6 101-172 City Manager	608,354	0.43%	342	0	342	148	490
7 101-636 Info Tech	1,243,253	0.87%	700	0	700	302	1,002
8 101-191 Budget and Accounting	918,422	0.64%	517	0	517	223	740
9 101-215 City Clerk	532,779	0.37%	300	0	300	129	429
10 101-223 Internal Auditor	92,074	0.06%	52	0	52	22	74
11 101-233 Purchasing	318,565	0.22%	179	0	179	77	257
12 101-253 Treasury	521,824	0.37%	294	0	294	127	420
13 101-257 Assessing	498,782	0.35%	281	0	281	121	402
14 101-266 City Attorney	683,466	0.48%	385	0	385	166	551
15 101-270 Human Resources	721,769	0.51%	406	0	406	175	582
16 101-345-01 Public Safety Administratic	1,150,948	0.81%	648	0	648	279	927
17 101-630 Engineer	1,142,874	0.80%	643	0	643	277	921
18 101-640 Fleet	2,533,960	1.78%	1,427	0	1,427	615	2,042
19 101-345-02 PS KVET	1,759,044	1.23%	990	0	990	427	1,417
20 101-345-03 PS Operations	18,633,349	13.06%	10,490	0	10,490	4,523	15,013
21 101-345-04 PS CID	3,432,326	2.41%	1,932	0	1,932	833	2,765
22 101-345-05 PS Service	6,280,012	4.40%	3,535	0	3,535	1,524	5,060
25 101-441-00 PW General	1,225,073	0.86%	690	0	690	297	987
26 101-448-31 Street Lights	1,031,582	0.72%	581	0	581	250	831
27 101-699.00 Code Enforcement	903,021	0.63%	508	0	508	219	728
28 101-699.01 Building Trades	510,148	0.36%	287	0	287	124	411
29 101-721 Planning	384,979	0.27%	217	0	217	93	310
30 101-728 Econ Dev	255,656	0.18%	144	0	144	62	206
31 101-751-01 Parks & Rec Admin	1,833,212	1.29%	1,032	0	1,032	445	1,477
32 150-273 Cemeteries	21,750	0.02%	12	0	12	5	18
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	29	0	29	13	42
35 202 Act 51 Major Street	4,534,356	3.18%	2,553	0	2,553	1,101	3,653
36 203 Act 51 Local Street	2,609,518	1.83%	1,469	0	1,469	633	2,103
37 209 Cemeteries	397,535	0.28%	224	0	224	96	320
38 226 Solid Waste	2,508,302	1.76%	1,412	0	1,412	609	2,021
39 231-XXX Blight Abatement	15,111	0.01%	9	0	9	4	12
40 243 Brownfield	332	0.00%	0	0	0	0	0
42 252-345 Public Safety	158,519	0.11%	89	0	89	38	128
43 252-724 Public Safety Comm Dev	114,289	0.08%	64	0	64	28	92
44 252-751 Recreation	147,287	0.10%	83	0	83	36	119
46 253-724 Public Safety	97,324	0.07%	55	0	55	24	78
47 253-751 Recreation	26,534	0.02%	15	0	15	6	21
48 253-752 Parks	22,274	0.02%	13	0	13	5	18
49 262 Community Dev	330,245	0.23%	186	0	186	80	266
50 264-345 Public Safety	367,432	0.26%	207	0	207	89	296

**City of Kalamazoo
Full Cost**

2013
9/4/2014

City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 271-724 Comm Dev	806,232	0.57%	\$454	\$0	\$454	\$196	\$650
53 280 Community Dev	177,219	0.12%	100	0	100	43	143
54 285 Community Dev	10,719	0.01%	6	0	6	3	9
57 289 Home Development	697,163	0.49%	392	0	392	169	562
58 299 CDBG	699,452	0.49%	394	0	394	170	564
61 551 Parks	19,852	0.01%	11	0	11	5	16
63 585 Metro Capital	10,236	0.01%	6	0	6	2	8
64 588 Metro Transit	15,974,300	11.20%	8,993	0	8,993	3,878	12,871
65 590 Waste Water Fund	21,572,070	15.12%	12,144	0	12,144	5,237	17,381
66 591 Water Fund	13,048,775	9.15%	7,346	0	7,346	3,168	10,514
68 677-XXX Insurance Fund	21,560,790	15.11%	12,138	0	12,138	5,234	17,372
69 702-XXX Economic Dev	131,526	0.09%	74	0	74	32	106
70 709-XXX Brownfield Dev	458,743	0.32%	258	0	258	111	370
71 712-XXX LFDA	114,376	0.08%	64	0	64	28	92
72 731-XXX Pension Fund	2,352,904	1.65%	1,325	0	1,325	571	1,896
76 All Other	3,572,846	2.50%	2,011	0	2,011	867	2,879
Subtotal	142,646,739	100.00%	80,305	0	80,305	34,608	114,914
Direct Bills					0		0
Total					\$80,305		\$114,914

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	Total
0 Direct Billed	\$0	\$0
3 101-101 City Commission	43	43
4 101-299 Non-Departmental	1,543	1,543
5 101-635 City Maintenance	669	669
6 101-172 City Manager	490	490
7 101-636 Info Tech	1,002	1,002
8 101-191 Budget and Accounting	740	740
9 101-215 City Clerk	429	429
10 101-223 Internal Auditor	74	74
11 101-233 Purchasing	257	257
12 101-253 Treasury	420	420
13 101-257 Assessing	402	402
14 101-266 City Attorney	551	551
15 101-270 Human Resources	582	582
16 101-345-01 Public Safety Administratic	927	927
17 101-630 Engineer	921	921
18 101-640 Fleet	2,042	2,042
19 101-345-02 PS KVET	1,417	1,417
20 101-345-03 PS Operations	15,013	15,013
21 101-345-04 PS CID	2,765	2,765
22 101-345-05 PS Service	5,060	5,060
25 101-441-00 PW General	987	987
26 101-448-31 Street Lights	831	831
27 101-699.00 Code Enforcement	728	728
28 101-699.01 Building Trades	411	411
29 101-721 Planning	310	310
30 101-728 Econ Dev	206	206
31 101-751-01 Parks & Rec Admin	1,477	1,477
32 150-273 Cemeteries	18	18
34 160-751 Mayor's Riverfront Pk	42	42
35 202 Act 51 Major Street	3,653	3,653
36 203 Act 51 Local Street	2,103	2,103
37 209 Cemeteries	320	320
38 226 Solid Waste	2,021	2,021
39 231-XXX Blight Abatement	12	12
40 243 Brownfield	0	0
42 252-345 Public Safety	128	128
43 252-724 Public Safety Comm Dev	92	92
44 252-751 Recreation	119	119
46 253-724 Public Safety	78	78
47 253-751 Recreation	21	21

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	Total
48 253-752 Parks	\$18	\$18
49 262 Community Dev	266	266
50 264-345 Public Safety	296	296
52 271-724 Comm Dev	650	650
53 280 Community Dev	143	143
54 285 Community Dev	9	9
57 289 Home Development	562	562
58 299 CDBG	564	564
61 551 Parks	16	16
63 585 Metro Capital	8	8
64 588 Metro Transit	12,871	12,871
65 590 Waste Water Fund	17,381	17,381
66 591 Water Fund	10,514	10,514
68 677-XXX Insurance Fund	17,372	17,372
69 702-XXX Economic Dev	106	106
70 709-XXX Brownfield Dev	370	370
71 712-XXX LFDA	92	92
72 731-XXX Pension Fund	1,896	1,896
76 All Other	2,879	2,879
Total	\$114,914	\$114,914

**Non-Departmental (101-299)
Nature and Extent of Services**

The City accounts for miscellaneous types of expenditures in the Non-Departmental activity (101-299). For plan purposes several of these expenditures are considered common and benefit multiple departments and are therefore allocated in the plan. The following describe the specific category of expense and how the costs were allocated:

- **Audit Expense** – The cost for the City’s Annual Audit is identified and allocated to all departments and programs based on the total number of transactions posted to the general ledger during the year.
- **Cost Allocation plan** – The cost for the preparation of the annual allocation plan is identified in this function. The cost for the preparation of the plan is allocated equally to each of the central service departments.
- **Insurance and Claims** – Costs identified in this function are allocated to the City Manager.
- **Memberships and Dues** – Costs for the memberships and dues are allocated to all departments abased on the number of Full-Time Equivalents.
- **City-Wide Consulting** – Certain costs incurred by the City for outside consultants were recorded under the Non-Departmental activity within the general fund. Of these costs some were determined to benefit the City in general and have been separated and included in this function. These costs have been allocated to all programs and activities abased on dollars of expenditures excluding transfers. Only those costs of the pension fund's (Fund 731) administration have been included for allocation purposes.

The plan is designed to allocate other central service cost pools to the various rate study cost pools 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.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:4 101-299 Non-Departmental

Description		Amount	General Admin	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	City -Wide Consulting	General Government
Personnel Costs									
Salaries	S1	17,846	0	0	0	0	0	0	17,846
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>7.65%</i>
Benefits	P	1,365	0	0	0	0	0	0	1,365
Subtotal - Personnel Costs		19,211	0	0	0	0	0	0	19,211
Services & Supplies Cost									
810 Fees	P	63,550	0	45,700	17,850	0	0	0	0
815 Telephone	P	530	0	0	0	0	0	0	530
825 Insurance	P	31,428	0	0	0	31,428	0	0	0
840.002 Bond Issuance Expense	P	37,418	0	0	0	0	0	0	37,418
840.005 Paying Agent Fee	P	250	0	0	0	0	0	0	250
845 Outside Contractual Services	P	349,978	0	0	0	0	0	117,311	232,667
854 Grant Match	P	90,000	0	0	0	0	0	0	90,000
860 Memberships and Dues	P	20,968	0	0	0	0	20,968	0	0
871 Employer Pension Contribution	P	504,070	0	0	0	0	0	0	504,070
880 Property Rental	P	121,080	0	0	0	0	0	0	121,080
885 Services and Charges	P	651,332	0	0	0	0	0	0	651,332
997 Interest Exp Short Term	P	25,583	0	0	0	0	0	0	25,583
999 Transfers	P	3,300,008	0	0	0	0	0	0	3,300,008
Subtotal - Services & Supplies		5,196,195	0	45,700	17,850	31,428	20,968	117,311	4,962,938
Department Cost Total		5,215,406	0	45,700	17,850	31,428	20,968	117,311	4,982,149
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		5,215,406	0	45,700	17,850	31,428	20,968	117,311	4,982,149
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$5,215,406		\$45,700	\$17,850	\$31,428	\$20,968	\$117,311	\$4,982,149

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:4 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	City -Wide Consulting	General Government
3 City Commission	\$1,078	\$465	\$14	\$5	\$9	\$6	\$35	\$1,474
Subtotal - 101-101 City Commission	1,078	465	14	5	9	6	35	1,474
4 Audit Expense	0	133	1	0	1	1	3	127
4 Cost Plan Consultant	0	992	9	3	6	4	22	948
4 Memberships & Dues	0	24	0	0	0	0	1	22
4 City -Wide Consulting	0	1,576	14	5	9	6	35	1,505
Subtotal - 101-299 Non-Departmental	0	2,724	24	9	16	11	61	2,602
6 Management & Leadership	0	787	7	3	5	3	18	751
Subtotal - 101-172 City Manager	0	787	7	3	5	3	18	751
8 Accounts Payable	0	1,857	16	6	11	7	42	1,774
8 Payroll	0	161	1	1	1	1	4	154
8 Budgeting	0	802	7	3	5	3	18	766
8 Accounting	0	1,814	16	6	11	7	41	1,733
Subtotal - 101-191 Budget and Accoun	0	4,634	41	16	28	19	104	4,427
10 Internal Audit	0	1,463	13	5	9	6	33	1,397
Subtotal - 101-223 Internal Auditor	0	1,463	13	5	9	6	33	1,397
11 Purchasing	0	3,047	27	10	18	12	69	2,911
Subtotal - 101-233 Purchasing	0	3,047	27	10	18	12	69	2,911
12 Non-Tax Revenue	0	12	0	0	0	0	0	11
12 Tax Collections -General Fund	0	19,251	169	66	116	77	433	18,390
Subtotal - 101-253 Treasury	0	19,263	169	66	116	77	433	18,402
13 Assessing - General Fund	0	20,625	181	71	124	83	464	19,703
Subtotal - 101-257 Assessing	0	20,625	181	71	124	83	464	19,703
14 Advise and Counsel	0	4,849	42	17	29	19	109	4,632
Subtotal - 101-266 City Attorney	0	4,849	42	17	29	19	109	4,632
15 Human Resources	0	583	5	2	4	2	13	557
Subtotal - 101-270 Human Resources	0	583	5	2	4	2	13	557
Total Incoming	1,078	58,439	522	204	359	239	1,339	56,856
			0.88%	0.34%	0.60%	0.40%	2.25%	95.53%
C. Total Allocated		\$5,274,923	\$46,222	\$18,054	\$31,787	\$21,207	\$118,650	\$5,039,005

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Audit Expense Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	215	0.12%	\$56	\$0	\$56	\$0	\$56
4 101-299 Non-Departmental	507	0.29%	133	0	133	0	133
5 101-635 City Maintenance	3,530	2.03%	927	0	927	10	938
6 101-172 City Manager	767	0.44%	202	0	202	2	204
7 101-636 Info Tech	1,727	0.99%	454	0	454	5	459
8 101-191 Budget and Accounting	1,288	0.74%	338	0	338	4	342
9 101-215 City Clerk	1,628	0.94%	428	0	428	5	433
10 101-223 Internal Auditor	360	0.21%	95	0	95	1	96
11 101-233 Purchasing	616	0.35%	162	0	162	2	164
12 101-253 Treasury	802	0.46%	211	0	211	2	213
13 101-257 Assessing	662	0.38%	174	0	174	2	176
14 101-266 City Attorney	610	0.35%	160	0	160	2	162
15 101-270 Human Resources	759	0.44%	199	0	199	2	202
16 101-345-01 Public Safety Administratic	1,240	0.71%	326	0	326	4	329
17 101-630 Engineer	4,968	2.86%	1,305	0	1,305	15	1,320
18 101-640 Fleet	14,098	8.10%	3,704	0	3,704	42	3,746
19 101-345-02 PS KVET	774	0.44%	203	0	203	2	206
20 101-345-03 PS Operations	1,343	0.77%	353	0	353	4	357
21 101-345-04 PS CID	1,082	0.62%	284	0	284	3	287
22 101-345-05 PS Service	6,855	3.94%	1,801	0	1,801	20	1,821
23 101-345-06 Grants	86	0.05%	23	0	23	0	23
25 101-441-00 PW General	4,071	2.34%	1,070	0	1,070	12	1,082
26 101-448-31 Street Lights	71	0.04%	19	0	19	0	19
27 101-699.00 Code Enforcement	938	0.54%	246	0	246	3	249
28 101-699.01 Building Trades	628	0.36%	165	0	165	2	167
29 101-721 Planning	726	0.42%	191	0	191	2	193
30 101-728 Econ Dev	423	0.24%	111	0	111	1	112
31 101-751-01 Parks & Rec Admin	9,113	5.24%	2,394	0	2,394	27	2,421
32 150-273 Cemeteries	93	0.05%	24	0	24	0	25
33 155-751 Recreation	4	0.00%	1	0	1	0	1
34 160-751 Mayor's Riverfront Pk	3	0.00%	1	0	1	0	1
35 202 Act 51 Major Street	8,219	4.72%	2,160	0	2,160	24	2,184
36 203 Act 51 Local Street	4,846	2.79%	1,273	0	1,273	14	1,288
37 209 Cemeteries	737	0.42%	194	0	194	2	196
38 226 Solid Waste	2,684	1.54%	705	0	705	8	713
39 231-XXX Blight Abatement	28	0.02%	7	0	7	0	7
40 243 Brownfield	150	0.09%	39	0	39	0	40
41 244 Econ Initiative	2	0.00%	1	0	1	0	1
42 252-345 Public Safety	214	0.12%	56	0	56	1	57
43 252-724 Public Safety Comm Dev	317	0.18%	83	0	83	1	84
45 253-345 Public Safety	101	0.06%	27	0	27	0	27
46 253-724 Public Safety	107	0.06%	28	0	28	0	28
47 253-751 Recreation	489	0.28%	128	0	128	1	130

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Audit Expense Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 253-752 Parks	53	0.03%	\$14	\$0	\$14	\$0	\$14
49 262 Community Dev	337	0.19%	89	0	89	1	90
50 264-345 Public Safety	571	0.33%	150	0	150	2	152
51 265-345 Public Safety	1,223	0.70%	321	0	321	4	325
52 271-724 Comm Dev	1,850	1.06%	486	0	486	5	492
53 280 Community Dev	224	0.13%	59	0	59	1	60
54 285 Community Dev	5	0.00%	1	0	1	0	1
55 286 Community Dev	96	0.06%	25	0	25	0	26
56 288 Economic Development	2	0.00%	1	0	1	0	1
57 289 Home Development	330	0.19%	87	0	87	1	88
58 299 CDBG	555	0.32%	146	0	146	2	147
59 300 Debt Service	146	0.08%	38	0	38	0	39
60 400 Capital Projects	971	0.56%	255	0	255	3	258
61 551 Parks	411	0.24%	108	0	108	1	109
62 567-345 Public Safety	1	0.00%	0	0	0	0	0
63 585 Metro Capital	3,838	2.21%	1,008	0	1,008	11	1,020
64 588 Metro Transit	10,092	5.80%	2,652	0	2,652	30	2,681
65 590 Waste Water Fund	38,431	22.09%	10,098	0	10,098	114	10,211
66 591 Water Fund	25,662	14.75%	6,743	0	6,743	76	6,818
68 677-XXX Insurance Fund	3,547	2.04%	932	0	932	10	942
69 702-XXX Economic Dev	493	0.28%	130	0	130	1	131
70 709-XXX Brownfield Dev	436	0.25%	115	0	115	1	116
71 712-XXX LFDA	56	0.03%	15	0	15	0	15
72 731-XXX Pension Fund	575	0.33%	151	0	151	2	153
76 All Other	6,182	3.55%	1,624	0	1,624	18	1,643
Subtotal	173,968	100.00%	45,709	0	45,709	512	46,222
Direct Bills					0		0
Total					\$45,709		\$46,222

Basis Units: Total Transactions Posted
Source: General Ledger

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Cost Plan Consultant Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Use Charge	1	5.56%	\$992	\$0	\$992	\$0	\$992
2 Equipment Depreciation Charge	1	5.56%	992	0	992	0	992
3 101-101 City Commission	1	5.56%	992	0	992	0	992
4 101-299 Non-Departmental	1	5.56%	992	0	992	0	992
5 101-635 City Maintenance	1	5.56%	992	0	992	14	1,006
6 101-172 City Manager	1	5.56%	992	0	992	14	1,006
7 101-636 Info Tech	1	5.56%	992	0	992	14	1,006
8 101-191 Budget and Accounting	1	5.56%	992	0	992	14	1,006
9 101-215 City Clerk	1	5.56%	992	0	992	14	1,006
10 101-223 Internal Auditor	1	5.56%	992	0	992	14	1,006
11 101-233 Purchasing	1	5.56%	992	0	992	14	1,006
12 101-253 Treasury	1	5.56%	992	0	992	14	1,006
13 101-257 Assessing	1	5.56%	992	0	992	14	1,006
14 101-266 City Attorney	1	5.56%	992	0	992	14	1,006
15 101-270 Human Resources	1	5.56%	992	0	992	14	1,006
16 101-345-01 Public Safety Administratic	1	5.56%	992	0	992	14	1,006
17 101-630 Engineer	1	5.56%	992	0	992	14	1,006
18 101-640 Fleet	1	5.56%	992	0	992	14	1,006
Subtotal	18	100.00%	17,854	0	17,854	200	18,054
Direct Bills					0		0
Total					\$17,854		\$18,054

Basis Units: Equal Dist to Each Cent Serv Dept
Source: Cost Plan Consultant

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Insurance & Claims Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	100	100.00%	\$31,434	\$0	\$31,434	\$352	\$31,787
Subtotal	100	100.00%	31,434	0	31,434	352	31,787
Direct Bills					0		0
Total					\$31,434		\$31,787

Basis Units: Direct to City Manager
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Memberships & Dues Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	0.76	0.11%	\$24	\$0	\$24	\$0	\$24
5 101-635 City Maintenance	4.20	0.62%	130	0	130	1	131
6 101-172 City Manager	4.03	0.59%	125	0	125	1	126
7 101-636 Info Tech	7.87	1.16%	244	0	244	3	246
8 101-191 Budget and Accounting	10.18	1.50%	315	0	315	4	319
9 101-215 City Clerk	5.77	0.85%	179	0	179	2	181
10 101-223 Internal Auditor	1.00	0.15%	31	0	31	0	31
11 101-233 Purchasing	4.16	0.61%	129	0	129	1	130
12 101-253 Treasury	5.65	0.83%	175	0	175	2	177
13 101-257 Assessing	0.83	0.12%	26	0	26	0	26
14 101-266 City Attorney	5.82	0.86%	180	0	180	2	182
15 101-270 Human Resources	7.54	1.11%	233	0	233	3	236
16 101-345-01 Public Safety Administratic	6.86	1.01%	212	0	212	2	215
17 101-630 Engineer	12.26	1.81%	379	0	379	4	384
18 101-640 Fleet	8.72	1.29%	270	0	270	3	273
19 101-345-02 PS KVET	16.26	2.40%	503	0	503	6	509
20 101-345-03 PS Operations	172.27	25.42%	5,331	0	5,331	60	5,391
21 101-345-04 PS CID	28.25	4.17%	874	0	874	10	884
22 101-345-05 PS Service	42.41	6.26%	1,312	0	1,312	15	1,327
24 101-345-07 Training	0.74	0.11%	23	0	23	0	23
25 101-441-00 PW General	8.01	1.18%	248	0	248	3	251
27 101-699.00 Code Enforcement	11.04	1.63%	342	0	342	4	345
28 101-699.01 Building Trades	6.11	0.90%	189	0	189	2	191
29 101-721 Planning	4.30	0.63%	133	0	133	1	135
31 101-751-01 Parks & Rec Admin	24.77	3.66%	767	0	767	9	775
35 202 Act 51 Major Street	10.80	1.59%	334	0	334	4	338
36 203 Act 51 Local Street	7.62	1.12%	236	0	236	3	238
37 209 Cemeteries	0.51	0.08%	16	0	16	0	16
38 226 Solid Waste	8.48	1.25%	262	0	262	3	265
42 252-345 Public Safety	0.89	0.13%	28	0	28	0	28
46 253-724 Public Safety	0.82	0.12%	25	0	25	0	26
49 262 Community Dev	0.88	0.13%	27	0	27	0	28
50 264-345 Public Safety	4.38	0.65%	136	0	136	2	137
52 271-724 Comm Dev	10.23	1.51%	317	0	317	4	320
58 299 CDBG	1.01	0.15%	31	0	31	0	32
60 400 Capital Projects	0.04	0.01%	1	0	1	0	1
61 551 Parks	0.06	0.01%	2	0	2	0	2
64 588 Metro Transit	90.82	13.40%	2,811	0	2,811	32	2,842
65 590 Waste Water Fund	81.72	12.06%	2,529	0	2,529	28	2,557
66 591 Water Fund	54.34	8.02%	1,682	0	1,682	19	1,701
69 702-XXX Economic Dev	1.17	0.17%	36	0	36	0	37
70 709-XXX Brownfield Dev	2.21	0.33%	68	0	68	1	69
74 888 Kalamazoo County Trust	1.89	0.28%	58	0	58	1	59

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Memberships & Dues Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	20,972	0	20,972	235	21,207
Direct Bills					0		0
Total					\$20,972		\$21,207

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost**

2013
9/4/2014

City -Wide Consulting Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,063	0.05%	\$63	\$0	\$63	\$0	\$63
4 101-299 Non-Departmental	1,915,398	1.34%	1,576	0	1,576	0	1,576
5 101-635 City Maintenance	830,170	0.58%	683	0	683	8	691
6 101-172 City Manager	608,354	0.43%	500	0	500	6	506
7 101-636 Info Tech	1,243,253	0.87%	1,023	0	1,023	12	1,034
8 101-191 Budget and Accounting	918,422	0.64%	755	0	755	9	764
9 101-215 City Clerk	532,779	0.37%	438	0	438	5	443
10 101-223 Internal Auditor	92,074	0.06%	76	0	76	1	77
11 101-233 Purchasing	318,565	0.22%	262	0	262	3	265
12 101-253 Treasury	521,824	0.37%	429	0	429	5	434
13 101-257 Assessing	498,782	0.35%	410	0	410	5	415
14 101-266 City Attorney	683,466	0.48%	562	0	562	6	569
15 101-270 Human Resources	721,769	0.51%	594	0	594	7	600
16 101-345-01 Public Safety Administratic	1,150,948	0.81%	947	0	947	11	957
17 101-630 Engineer	1,142,874	0.80%	940	0	940	11	951
18 101-640 Fleet	2,533,960	1.78%	2,084	0	2,084	24	2,108
19 101-345-02 PS KVET	1,759,044	1.23%	1,447	0	1,447	16	1,463
20 101-345-03 PS Operations	18,633,349	13.06%	15,327	0	15,327	174	15,501
21 101-345-04 PS CID	3,432,326	2.41%	2,823	0	2,823	32	2,855
22 101-345-05 PS Service	6,280,012	4.40%	5,166	0	5,166	59	5,224
25 101-441-00 PW General	1,225,073	0.86%	1,008	0	1,008	11	1,019
26 101-448-31 Street Lights	1,031,582	0.72%	849	0	849	10	858
27 101-699.00 Code Enforcement	903,021	0.63%	743	0	743	8	751
28 101-699.01 Building Trades	510,148	0.36%	420	0	420	5	424
29 101-721 Planning	384,979	0.27%	317	0	317	4	320
30 101-728 Econ Dev	255,656	0.18%	210	0	210	2	213
31 101-751-01 Parks & Rec Admin	1,833,212	1.29%	1,508	0	1,508	17	1,525
32 150-273 Cemeteries	21,750	0.02%	18	0	18	0	18
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	42	0	42	0	43
35 202 Act 51 Major Street	4,534,356	3.18%	3,730	0	3,730	42	3,772
36 203 Act 51 Local Street	2,609,518	1.83%	2,146	0	2,146	24	2,171
37 209 Cemeteries	397,535	0.28%	327	0	327	4	331
38 226 Solid Waste	2,508,302	1.76%	2,063	0	2,063	23	2,087
39 231-XXX Blight Abatement	15,111	0.01%	12	0	12	0	13
40 243 Brownfield	332	0.00%	0	0	0	0	0
42 252-345 Public Safety	158,519	0.11%	130	0	130	1	132
43 252-724 Public Safety Comm Dev	114,289	0.08%	94	0	94	1	95
44 252-751 Recreation	147,287	0.10%	121	0	121	1	123
46 253-724 Public Safety	97,324	0.07%	80	0	80	1	81
47 253-751 Recreation	26,534	0.02%	22	0	22	0	22
48 253-752 Parks	22,274	0.02%	18	0	18	0	19
49 262 Community Dev	330,245	0.23%	272	0	272	3	275
50 264-345 Public Safety	367,432	0.26%	302	0	302	3	306

**City of Kalamazoo
Full Cost**

2013
9/4/2014

City -Wide Consulting Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 271-724 Comm Dev	806,232	0.57%	\$663	\$0	\$663	\$8	\$671
53 280 Community Dev	177,219	0.12%	146	0	146	2	147
54 285 Community Dev	10,719	0.01%	9	0	9	0	9
57 289 Home Development	697,163	0.49%	573	0	573	7	580
58 299 CDBG	699,452	0.49%	575	0	575	7	582
61 551 Parks	19,852	0.01%	16	0	16	0	17
63 585 Metro Capital	10,236	0.01%	8	0	8	0	9
64 588 Metro Transit	15,974,300	11.20%	13,140	0	13,140	149	13,289
65 590 Waste Water Fund	21,572,070	15.12%	17,744	0	17,744	202	17,946
66 591 Water Fund	13,048,775	9.15%	10,733	0	10,733	122	10,855
68 677-XXX Insurance Fund	21,560,790	15.11%	17,735	0	17,735	201	17,937
69 702-XXX Economic Dev	131,526	0.09%	108	0	108	1	109
70 709-XXX Brownfield Dev	458,743	0.32%	377	0	377	4	382
71 712-XXX LFDA	114,376	0.08%	94	0	94	1	95
72 731-XXX Pension Fund	2,352,904	1.65%	1,935	0	1,935	22	1,957
76 All Other	3,572,846	2.50%	2,939	0	2,939	33	2,972
Subtotal	142,646,739	100.00%	117,335	0	117,335	1,314	118,650
Direct Bills					0		0
Total					\$117,335		\$118,650

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost**

2013
9/4/2014

General Government Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 All Other	100	100.00%	\$4,983,179	\$0	\$4,983,179	\$55,826	\$5,039,005
Subtotal	100	100.00%	4,983,179	0	4,983,179	55,826	5,039,005
Direct Bills					0		0
Total					\$4,983,179		\$5,039,005

Basis Units: Direct to Other
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:4 101-299 Non-Departmental

Department	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	City -Wide Consulting	General Government	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Building Use Charge	0	992	0	0	0	0	992
2 Equipment Depreciation Charge	0	992	0	0	0	0	992
3 101-101 City Commission	56	992	0	0	63	0	1,111
4 101-299 Non-Departmental	133	992	0	24	1,576	0	2,724
5 101-635 City Maintenance	938	1,006	0	131	691	0	2,766
6 101-172 City Manager	204	1,006	31,787	126	506	0	33,629
7 101-636 Info Tech	459	1,006	0	246	1,034	0	2,746
8 101-191 Budget and Accounting	342	1,006	0	319	764	0	2,431
9 101-215 City Clerk	433	1,006	0	181	443	0	2,063
10 101-223 Internal Auditor	96	1,006	0	31	77	0	1,210
11 101-233 Purchasing	164	1,006	0	130	265	0	1,565
12 101-253 Treasury	213	1,006	0	177	434	0	1,830
13 101-257 Assessing	176	1,006	0	26	415	0	1,623
14 101-266 City Attorney	162	1,006	0	182	569	0	1,919
15 101-270 Human Resources	202	1,006	0	236	600	0	2,044
16 101-345-01 Public Safety Administratic	329	1,006	0	215	957	0	2,508
17 101-630 Engineer	1,320	1,006	0	384	951	0	3,661
18 101-640 Fleet	3,746	1,006	0	273	2,108	0	7,133
19 101-345-02 PS KVET	206	0	0	509	1,463	0	2,178
20 101-345-03 PS Operations	357	0	0	5,391	15,501	0	21,249
21 101-345-04 PS CID	287	0	0	884	2,855	0	4,027
22 101-345-05 PS Service	1,821	0	0	1,327	5,224	0	8,373
23 101-345-06 Grants	23	0	0	0	0	0	23
24 101-345-07 Training	0	0	0	23	0	0	23
25 101-441-00 PW General	1,082	0	0	251	1,019	0	2,351
26 101-448-31 Street Lights	19	0	0	0	858	0	877
27 101-699.00 Code Enforcement	249	0	0	345	751	0	1,346
28 101-699.01 Building Trades	167	0	0	191	424	0	782
29 101-721 Planning	193	0	0	135	320	0	648
30 101-728 Econ Dev	112	0	0	0	213	0	325
31 101-751-01 Parks & Rec Admin	2,421	0	0	775	1,525	0	4,722
32 150-273 Cemeteries	25	0	0	0	18	0	43
33 155-751 Recreation	1	0	0	0	0	0	1
34 160-751 Mayor's Riverfront Pk	1	0	0	0	43	0	44
35 202 Act 51 Major Street	2,184	0	0	338	3,772	0	6,294
36 203 Act 51 Local Street	1,288	0	0	238	2,171	0	3,697
37 209 Cemeteries	196	0	0	16	331	0	542
38 226 Solid Waste	713	0	0	265	2,087	0	3,065
39 231-XXX Blight Abatement	7	0	0	0	13	0	20
40 243 Brownfield	40	0	0	0	0	0	40

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:4 101-299 Non-Departmental

Department	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	City -Wide Consulting	General Government	Total
41 244 Econ Initiative	\$1	\$0	\$0	\$0	\$0	\$0	\$1
42 252-345 Public Safety	57	0	0	28	132	0	217
43 252-724 Public Safety Comm Dev	84	0	0	0	95	0	179
44 252-751 Recreation	0	0	0	0	123	0	123
45 253-345 Public Safety	27	0	0	0	0	0	27
46 253-724 Public Safety	28	0	0	26	81	0	135
47 253-751 Recreation	130	0	0	0	22	0	152
48 253-752 Parks	14	0	0	0	19	0	33
49 262 Community Dev	90	0	0	28	275	0	392
50 264-345 Public Safety	152	0	0	137	306	0	594
51 265-345 Public Safety	325	0	0	0	0	0	325
52 271-724 Comm Dev	492	0	0	320	671	0	1,482
53 280 Community Dev	60	0	0	0	147	0	207
54 285 Community Dev	1	0	0	0	9	0	10
55 286 Community Dev	26	0	0	0	0	0	26
56 288 Economic Development	1	0	0	0	0	0	1
57 289 Home Development	88	0	0	0	580	0	668
58 299 CDBG	147	0	0	32	582	0	761
59 300 Debt Service	39	0	0	0	0	0	39
60 400 Capital Projects	258	0	0	1	0	0	259
61 551 Parks	109	0	0	2	17	0	128
62 567-345 Public Safety	0	0	0	0	0	0	0
63 585 Metro Capital	1,020	0	0	0	9	0	1,028
64 588 Metro Transit	2,681	0	0	2,842	13,289	0	18,813
65 590 Waste Water Fund	10,211	0	0	2,557	17,946	0	30,714
66 591 Water Fund	6,818	0	0	1,701	10,855	0	19,374
68 677-XXX Insurance Fund	942	0	0	0	17,937	0	18,879
69 702-XXX Economic Dev	131	0	0	37	109	0	277
70 709-XXX Brownfield Dev	116	0	0	69	382	0	567
71 712-XXX LFDA	15	0	0	0	95	0	110
72 731-XXX Pension Fund	153	0	0	0	1,957	0	2,110
74 888 Kalamazoo County Trust	0	0	0	59	0	0	59
76 All Other	1,643	0	0	0	2,972	5,039,005	5,043,619
Total	\$46,222	\$18,054	\$31,787	\$21,207	\$118,650	\$5,039,005	\$5,274,923

**City Maintenance
Nature and Extent of Services**

Costs associated with the general maintenance and operations of the various City General Fund facilities are identified within this chapter of the plan. The costs have been separated into three functions for allocation purposes. The following describes each of the functions and how the costs have been allocated:

- **Maintenance Administration** – Costs related to the general maintenance administration of City-owned General Fund facilities is identified and allocated to the various users based on their assigned square footage.
- **City Hall** – Costs for City Hall maintenance and operations are allocated to all occupant departments based on their assigned square footage.
- **Other Maintenance** – Costs associated with the maintenance of other City-owned General Fund properties are identified and these costs are allocated to each program based on the identified square footages maintained.

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:5 101-635 City Maintenance

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
Personnel Costs						
Salaries	S1	220,138	0	61,639	103,465	55,035
<i>Salary % Split</i>			<i>.00%</i>	<i>25.21%</i>	<i>42.31%</i>	<i>22.51%</i>
Benefits	S	198,179	0	55,490	93,144	49,545
Subtotal - Personnel Costs		<u>418,317</u>	0	117,129	196,609	104,579
Services & Supplies Cost						
729 Operating Supplies	S	112,027	0	31,368	52,653	28,007
815 Utilities	S	120,344	0	33,696	56,562	30,086
845 Outside Contractors	S	136,425	0	38,199	64,120	34,106
850 Charges for Services	S	43,056	0	12,056	20,236	10,764
Subtotal - Services & Supplies		<u>411,852</u>	0	115,319	193,570	102,963
Department Cost Total		830,169	0	232,447	390,179	207,542
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	0	0	0	0
Total Costs After Adjustments		830,169	0	232,447	390,179	207,542
General Admin Distribution			0	0	0	0
Grand Total		<u><u>\$830,168</u></u>		<u><u>\$232,447</u></u>	<u><u>\$390,179</u></u>	<u><u>\$207,542</u></u>

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
3 City Commission	\$467	\$202	\$187	\$314	\$167
Subtotal - 101-101 City Commission	467	202	187	314	167
4 Audit Expense	927	10	263	441	234
4 Cost Plan Consultant	992	14	282	473	252
4 Memberships & Dues	130	1	37	62	33
4 City -Wide Consulting	683	8	193	325	173
Subtotal - 101-299 Non-Departmental	2,732	34	775	1,300	692
6 Management & Leadership	0	4,347	1,217	2,043	1,087
Subtotal - 101-172 City Manager	0	4,347	1,217	2,043	1,087
7 PC/Network Support	0	7,213	2,020	3,390	1,803
7 Application - Eden	0	2,370	664	1,114	592
Subtotal - 101-636 Info Tech	0	9,583	2,683	4,504	2,396
8 Accounts Payable	0	13,499	3,780	6,345	3,375
8 Payroll	0	889	249	418	222
8 Budgeting	0	348	97	163	87
8 Accounting	0	12,630	3,536	5,936	3,157
Subtotal - 101-191 Budget and Accoun	0	27,366	7,662	12,862	6,841
10 Internal Audit	0	634	178	298	158
Subtotal - 101-223 Internal Auditor	0	634	178	298	158
11 Purchasing	0	14,139	3,959	6,645	3,535
11 Risk Management	0	114	32	54	29
Subtotal - 101-233 Purchasing	0	14,253	3,991	6,699	3,563
12 Tax Collections -General Fund	0	8,344	2,336	3,922	2,086
Subtotal - 101-253 Treasury	0	8,344	2,336	3,922	2,086
13 Assessing - General Fund	0	8,939	2,503	4,201	2,235
Subtotal - 101-257 Assessing	0	8,939	2,503	4,201	2,235
14 Advise and Counsel	0	2,102	588	988	525

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
14 Labor Relations	\$0	\$62	\$17	\$29	\$15
Subtotal - 101-266 City Attorney	0	2,163	606	1,017	541
15 Human Resources	0	3,223	902	1,515	806
15 Labor Relations	0	1,751	490	823	438
Subtotal - 101-270 Human Resources	0	4,973	1,393	2,337	1,243
Total Incoming	3,200	80,837	23,530 28.00%	39,497 47.00%	21,009 25.00%
C. Total Allocated		\$914,205	\$255,978	\$429,677	\$228,551

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Maintenance Admin Allocations

Dept:5 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	0.75%	\$1,752	\$0	\$1,752	\$0	\$1,752
6 101-172 City Manager	2,330	1.01%	2,355	0	2,355	230	2,586
7 101-636 Info Tech	10,655	4.62%	10,771	0	10,771	1,053	11,824
8 101-191 Budget and Accounting	1,520	0.66%	1,537	0	1,537	150	1,687
9 101-215 City Clerk	1,362	0.59%	1,377	0	1,377	135	1,511
10 101-223 Internal Auditor	132	0.06%	133	0	133	13	146
11 101-233 Purchasing	2,269	0.98%	2,294	0	2,294	224	2,518
12 101-253 Treasury	1,988	0.86%	2,010	0	2,010	196	2,206
13 101-257 Assessing	1,742	0.75%	1,761	0	1,761	172	1,933
14 101-266 City Attorney	1,357	0.59%	1,372	0	1,372	134	1,506
15 101-270 Human Resources	1,574	0.68%	1,591	0	1,591	156	1,747
18 101-640 Fleet	44,510	19.28%	44,995	0	44,995	4,398	49,393
20 101-345-03 PS Operations	152,564	66.09%	154,228	0	154,228	15,073	169,301
30 101-728 Econ Dev	730	0.32%	738	0	738	72	810
31 101-751-01 Parks & Rec Admin	349	0.15%	353	0	353	34	387
34 160-751 Mayor's Riverfront Pk	6,011	2.60%	6,077	0	6,077	594	6,670
Subtotal	230,826	100.00%	233,343	0	233,343	22,634	255,978
Direct Bills					0		0
Total					\$233,343		\$255,978

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost**

2013
9/4/2014

City Hall Allocations

Dept:5 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	6.33%	\$24,780	\$0	\$24,780	\$0	\$24,780
6 101-172 City Manager	2,330	8.51%	33,317	0	33,317	3,450	36,767
7 101-636 Info Tech	10,655	38.90%	152,358	0	152,358	15,777	168,135
8 101-191 Budget and Accounting	1,520	5.55%	21,735	0	21,735	2,251	23,985
9 101-215 City Clerk	1,362	4.97%	19,475	0	19,475	2,017	21,492
10 101-223 Internal Auditor	132	0.48%	1,887	0	1,887	195	2,083
11 101-233 Purchasing	2,269	8.28%	32,445	0	32,445	3,360	35,805
12 101-253 Treasury	1,988	7.26%	28,427	0	28,427	2,944	31,370
13 101-257 Assessing	1,742	6.36%	24,909	0	24,909	2,579	27,489
14 101-266 City Attorney	1,357	4.95%	19,404	0	19,404	2,009	21,413
15 101-270 Human Resources	1,574	5.75%	22,507	0	22,507	2,331	24,838
30 101-728 Econ Dev	730	2.67%	10,438	0	10,438	1,081	11,519
Subtotal	27,392	100.00%	391,683	0	391,683	37,993	429,677
Direct Bills					0		0
Total					\$391,683		\$429,677

Basis Units: Assigned Square Footage
Source: Maintenance Records

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Other Maintenance Allocations

Dept:5 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-640 Fleet	44,510	28.62%	\$59,622	\$0	\$59,622	\$5,783	\$65,406
20 101-345-03 PS Operations	59,135	38.02%	79,213	0	79,213	7,684	86,897
31 101-751-01 Parks & Rec Admin	349	0.22%	467	0	467	45	513
34 160-751 Mayor's Riverfront Pk	6,011	3.86%	8,052	0	8,052	781	8,833
75 Kalamazoo County - Space	45,529	29.27%	60,987	(140,000)	(79,013)	5,916	(73,097)
Subtotal	155,534	100.00%	208,342	(140,000)	68,342	20,209	88,551
Direct Bills					140,000		140,000
Total					\$208,342		\$228,551

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:5 101-635 City Maintenance

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
3 101-101 City Commission	1,752	24,780	0	26,532
6 101-172 City Manager	2,586	36,767	0	39,353
7 101-636 Info Tech	11,824	168,135	0	179,959
8 101-191 Budget and Accounting	1,687	23,985	0	25,672
9 101-215 City Clerk	1,511	21,492	0	23,004
10 101-223 Internal Auditor	146	2,083	0	2,229
11 101-233 Purchasing	2,518	35,805	0	38,322
12 101-253 Treasury	2,206	31,370	0	33,577
13 101-257 Assessing	1,933	27,489	0	29,422
14 101-266 City Attorney	1,506	21,413	0	22,919
15 101-270 Human Resources	1,747	24,838	0	26,584
18 101-640 Fleet	49,393	0	65,406	114,799
20 101-345-03 PS Operations	169,301	0	86,897	256,198
30 101-728 Econ Dev	810	11,519	0	12,329
31 101-751-01 Parks & Rec Admin	387	0	513	900
34 160-751 Mayor's Riverfront Pk	6,670	0	8,833	15,503
75 Kalamazoo County - Space	0	0	(73,097)	(73,097)
Total	\$255,978	\$429,677	\$228,551	\$914,206

**City Manager
Nature and Extent of Services**

The City Manager's Office is responsible for effective and efficient management and delivery of City services within the guidelines and policies established by the City Commission; to work with all City departments and divisions to identify ways in which they can enhance service efficiency and effectiveness in the most responsive manner; to continue to set a high priority for economic development and planning to see that development and redevelopment within the City occurs in an orderly and proper manner; and to ensure organizational responsiveness to City Commission priorities.

For cost plan purposes the cost for the City Manager's operation is allocated to departments and programs based on the number of Full-time Equivalent (FTE's).

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:6 101-172 City Manager

Description		Amount	General Admin	Management & Leadership
<hr/>				
Personnel Costs				
Salaries	S1	386,706	0	386,706
<i>Salary % Split</i>			<i>.00%</i>	<i>39.50%</i>
Benefits	S	152,763	0	152,763
Subtotal - Personnel Costs		<hr/> 539,469	0	<hr/> 539,469
Services & Supplies Cost				
728 Supplies	S	7,754	0	7,754
729 Operating Supplies	S	1,745	0	1,745
805 Travel	S	3,234	0	3,234
815 Telephone	S	4,887	0	4,887
825 Insurance	S	5,868	0	5,868
845 Contractual Services	S	56,752	0	56,752
860 Memberships & Dues	S	4,339	0	4,339
865 Subscriptions	S	2,307	0	2,307
Subtotal - Services & Supplies		<hr/> 86,886	0	<hr/> 86,886
Department Cost Total		626,355	0	626,355
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		626,355	0	626,355
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$626,355		<hr/> <hr/> \$626,355

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
1 City Hall	\$4,105	\$84	\$4,190
Subtotal - Building Use Charge	4,105	84	4,190
2 City Hall Equipment	1,599	8	1,607
Subtotal - Equipment Depreciation Charge	1,599	8	1,607
3 City Commission	342	148	490
Subtotal - 101-101 City Commission	342	148	490
4 Audit Expense	202	2	204
4 Cost Plan Consultant	992	14	1,006
4 Insurance & Claims	31,434	352	31,787
4 Memberships & Dues	125	1	126
4 City -Wide Consulting	500	6	506
Subtotal - 101-299 Non-Departmental	33,253	376	33,629
5 Maintenance Admin	2,355	230	2,586
5 City Hall	33,317	3,450	36,767
Subtotal - 101-635 City Maintenance	35,673	3,680	39,353
6 Management & Leadership	0	4,171	4,171
Subtotal - 101-172 City Manager	0	4,171	4,171
7 PC/Network Support	0	7,213	7,213
7 Application - Eden	0	11,849	11,849
7 Application - BS & A	0	4,681	4,681
Subtotal - 101-636 Info Tech	0	23,743	23,743
8 Accounts Payable	0	2,598	2,598
8 Payroll	0	853	853
8 Budgeting	0	255	255
8 Accounting	0	2,744	2,744
Subtotal - 101-191 Budget and Accounting	0	6,450	6,450
9 Records Management	0	2,254	2,254

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-215 City Clerk	\$0	\$2,254	\$2,254
10 Internal Audit	0	465	465
Subtotal - 101-223 Internal Auditor	0	465	465
11 Purchasing	0	2,316	2,316
11 Risk Management	0	22	22
11 Mail	0	11	11
Subtotal - 101-233 Purchasing	0	2,349	2,349
12 Tax Collections -General Fund	0	6,115	6,115
Subtotal - 101-253 Treasury	0	6,115	6,115
13 Assessing - General Fund	0	6,551	6,551
Subtotal - 101-257 Assessing	0	6,551	6,551
14 Advise and Counsel	0	1,540	1,540
Subtotal - 101-266 City Attorney	0	1,540	1,540
15 Human Resources	0	3,092	3,092
Subtotal - 101-270 Human Resources	0	3,092	3,092
Total Incoming	74,972	61,025	135,997 100.00%
C. Total Allocated		\$762,352	\$762,352

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Management & Leadership Allocations

Dept:6 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	0.76	0.11%	\$787	\$0	\$787	\$0	\$787
5 101-635 City Maintenance	4.20	0.62%	4,347	0	4,347	0	4,347
6 101-172 City Manager	4.03	0.59%	4,171	0	4,171	0	4,171
7 101-636 Info Tech	7.87	1.16%	8,145	0	8,145	718	8,863
8 101-191 Budget and Accounting	10.18	1.50%	10,535	0	10,535	929	11,464
9 101-215 City Clerk	5.77	0.85%	5,971	0	5,971	527	6,498
10 101-223 Internal Auditor	1.00	0.15%	1,035	0	1,035	91	1,126
11 101-233 Purchasing	4.16	0.61%	4,305	0	4,305	380	4,685
12 101-253 Treasury	5.65	0.83%	5,847	0	5,847	516	6,363
13 101-257 Assessing	0.83	0.12%	859	0	859	76	935
14 101-266 City Attorney	5.82	0.86%	6,023	0	6,023	531	6,554
15 101-270 Human Resources	7.54	1.11%	7,803	0	7,803	688	8,491
16 101-345-01 Public Safety Administratic	6.86	1.01%	7,099	0	7,099	626	7,725
17 101-630 Engineer	12.26	1.81%	12,688	0	12,688	1,119	13,807
18 101-640 Fleet	8.72	1.29%	9,024	0	9,024	796	9,820
19 101-345-02 PS KVET	16.26	2.40%	16,827	0	16,827	1,484	18,311
20 101-345-03 PS Operations	172.27	25.42%	178,281	0	178,281	15,721	194,003
21 101-345-04 PS CID	28.25	4.17%	29,236	0	29,236	2,578	31,814
22 101-345-05 PS Service	42.41	6.26%	43,890	0	43,890	3,870	47,760
24 101-345-07 Training	0.74	0.11%	766	0	766	68	833
25 101-441-00 PW General	8.01	1.18%	8,289	0	8,289	731	9,020
27 101-699.00 Code Enforcement	11.04	1.63%	11,425	0	11,425	1,008	12,433
28 101-699.01 Building Trades	6.11	0.90%	6,323	0	6,323	558	6,881
29 101-721 Planning	4.30	0.63%	4,450	0	4,450	392	4,842
31 101-751-01 Parks & Rec Admin	24.77	3.66%	25,634	0	25,634	2,261	27,895
35 202 Act 51 Major Street	10.80	1.59%	11,177	0	11,177	986	12,162
36 203 Act 51 Local Street	7.62	1.12%	7,886	0	7,886	695	8,581
37 209 Cemeteries	0.51	0.08%	528	0	528	47	574
38 226 Solid Waste	8.48	1.25%	8,776	0	8,776	774	9,550
42 252-345 Public Safety	0.89	0.13%	921	0	921	81	1,002
46 253-724 Public Safety	0.82	0.12%	849	0	849	75	923
49 262 Community Dev	0.88	0.13%	911	0	911	80	991
50 264-345 Public Safety	4.38	0.65%	4,533	0	4,533	400	4,933
52 271-724 Comm Dev	10.23	1.51%	10,587	0	10,587	934	11,521
58 299 CDBG	1.01	0.15%	1,045	0	1,045	92	1,137
60 400 Capital Projects	0.04	0.01%	41	0	41	4	45
61 551 Parks	0.06	0.01%	62	0	62	5	68
64 588 Metro Transit	90.82	13.40%	93,989	0	93,989	8,288	102,277
65 590 Waste Water Fund	81.72	12.06%	84,572	0	84,572	7,458	92,029
66 591 Water Fund	54.34	8.02%	56,236	0	56,236	4,959	61,195
69 702-XXX Economic Dev	1.17	0.17%	1,211	0	1,211	107	1,318
70 709-XXX Brownfield Dev	2.21	0.33%	2,287	0	2,287	202	2,489
74 888 Kalamazoo County Trust	1.89	0.28%	1,956	0	1,956	172	2,128

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Management & Leadership Allocations

Dept:6 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	701,327	0	701,327	61,025	762,352
Direct Bills					0		0
Total					\$701,327		\$762,352

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:6 101-172 City Manager

Department	Management & Leadership	Total
0 Direct Billed	\$0	\$0
4 101-299 Non-Departmental	787	787
5 101-635 City Maintenance	4,347	4,347
6 101-172 City Manager	4,171	4,171
7 101-636 Info Tech	8,863	8,863
8 101-191 Budget and Accounting	11,464	11,464
9 101-215 City Clerk	6,498	6,498
10 101-223 Internal Auditor	1,126	1,126
11 101-233 Purchasing	4,685	4,685
12 101-253 Treasury	6,363	6,363
13 101-257 Assessing	935	935
14 101-266 City Attorney	6,554	6,554
15 101-270 Human Resources	8,491	8,491
16 101-345-01 Public Safety Administratic	7,725	7,725
17 101-630 Engineer	13,807	13,807
18 101-640 Fleet	9,820	9,820
19 101-345-02 PS KVET	18,311	18,311
20 101-345-03 PS Operations	194,003	194,003
21 101-345-04 PS CID	31,814	31,814
22 101-345-05 PS Service	47,760	47,760
24 101-345-07 Training	833	833
25 101-441-00 PW General	9,020	9,020
27 101-699.00 Code Enforcement	12,433	12,433
28 101-699.01 Building Trades	6,881	6,881
29 101-721 Planning	4,842	4,842
31 101-751-01 Parks & Rec Admin	27,895	27,895
35 202 Act 51 Major Street	12,162	12,162
36 203 Act 51 Local Street	8,581	8,581
37 209 Cemeteries	574	574
38 226 Solid Waste	9,550	9,550
42 252-345 Public Safety	1,002	1,002
46 253-724 Public Safety	923	923
49 262 Community Dev	991	991
50 264-345 Public Safety	4,933	4,933
52 271-724 Comm Dev	11,521	11,521
58 299 CDBG	1,137	1,137
60 400 Capital Projects	45	45
61 551 Parks	68	68
64 588 Metro Transit	102,277	102,277
65 590 Waste Water Fund	92,029	92,029
66 591 Water Fund	61,195	61,195

City of Kalamazoo
Full Cost

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Allocation Summary

Dept:6 101-172 City Manager

Department	Management & Leadership	Total
69 702-XXX Economic Dev	\$1,318	\$1,318
70 709-XXX Brownfield Dev	2,489	2,489
74 888 Kalamazoo County Trust	2,128	2,128
Total	<u>\$762,352</u>	<u>\$762,352</u>

**Information Technology
Nature and Extent of Services**

The Information Technology (I/T) Department supports informed business decisions through timely access to accurate and relevant information as well as enabling ongoing improvements through effective selection, development, deployment and use of cost-effective technology resources.

The I/T Department is responsible for the City's computer infrastructure including hardware and software, voice and data communication infrastructure, Geographic Information Systems (GIS), the City website, cable administration, and the INET (Institutional Network) fiber rings throughout the City of Kalamazoo.

For cost plan purposes the cost for the I/T department is segregated into the following functions:

- **PC/Network Support** – Costs associated with the support of the network, infrastructure, hardware, common software, internet connectivity, and telecom service are allocated to all users of the services based on the number of users assigned by department.
- **EDEN Software** – The City's financial software is separated and the cost allocated to those departments based on the number of users with sign-ons.
- **BS & A** – The City has several modules of specialized accounting and financial management software provided by the BS & A vendor. These costs are allocated to all user departments based on the cumulative number of sign-ons.

**Information Technology
Nature and Extent of Services
(Continued)**

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

City of Kalamazoo
Full Cost

2013
9/4/2014

A. Department Costs

Dept:7 101-636 Info Tech

Description		Amount	General Admin	PC/Network Support	Application - Eden	Application - BS & A
Personnel Costs						
Salaries	S1	433,209	224,699	105,401	57,144	45,966
<i>Salary % Split</i>			<i>23.66%</i>	<i>11.10%</i>	<i>6.02%</i>	<i>4.84%</i>
Benefits	P	197,593	102,488	48,075	26,064	20,966
Subtotal - Personnel Costs		<u>630,802</u>	<u>327,186</u>	<u>153,475</u>	<u>83,208</u>	<u>66,932</u>
Services & Supplies Cost						
728 Supplies	P	66,041	66,041	0	0	0
805 Travel	P	4,471	4,471	0	0	0
815 Telephone	S	95,731	49,654	23,292	12,628	10,158
825 Insurance	S	7,848	4,071	1,909	1,035	833
845 Outside Consultants	S	88,146	45,720	21,446	11,627	9,353
860 Memberships	S	350	182	85	46	37
885 Software	S	203,268	105,432	49,456	26,813	21,568
974 Buildings and Improvements	S	2,807	1,456	683	370	298
975 Machinery & Equipment	S	143,790	74,582	34,984	18,967	15,257
Subtotal - Services & Supplies		<u>612,452</u>	<u>351,608</u>	<u>131,855</u>	<u>71,486</u>	<u>57,503</u>
Department Cost Total		1,243,254	678,794	285,331	154,694	124,435
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,243,254	678,794	285,331	154,694	124,435
General Admin Distribution			(678,794)	343,126	186,028	149,640
Grand Total		<u>\$1,243,254</u>		<u>\$628,456</u>	<u>\$340,723</u>	<u>\$274,075</u>

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A
1 City Hall	\$18,773	\$386	\$9,685	\$5,251	\$4,224
Subtotal - Building Use Charge	18,773	386	9,685	5,251	4,224
2 City Hall Equipment	7,311	39	3,715	2,014	1,620
Subtotal - Equipment Depreciation Charge	7,311	39	3,715	2,014	1,620
3 City Commission	700	302	506	275	221
Subtotal - 101-101 City Commission	700	302	506	275	221
4 Audit Expense	454	5	232	126	101
4 Cost Plan Consultant	992	14	509	276	222
4 Memberships & Dues	244	3	124	67	54
4 City -Wide Consulting	1,023	12	523	283	228
Subtotal - 101-299 Non-Departmental	2,712	34	1,388	752	605
5 Maintenance Admin	10,771	1,053	5,977	3,240	2,607
5 City Hall	152,358	15,777	84,991	46,079	37,065
Subtotal - 101-635 City Maintenance	163,129	16,830	90,968	49,319	39,672
6 Management & Leadership	8,145	718	4,480	2,429	1,954
Subtotal - 101-172 City Manager	8,145	718	4,480	2,429	1,954
7 PC/Network Support	0	10,098	5,104	2,767	2,226
7 Application - Eden	0	16,588	8,385	4,546	3,657
7 Application - BS & A	0	14,044	7,099	3,849	3,096
Subtotal - 101-636 Info Tech	0	40,730	20,589	11,162	8,979
8 Accounts Payable	0	6,697	3,385	1,835	1,476
8 Payroll	0	1,666	842	457	367
8 Budgeting	0	521	263	143	115
8 Accounting	0	6,179	3,123	1,693	1,362
Subtotal - 101-191 Budget and Accounting	0	15,062	7,614	4,128	3,320
9 Records Management	0	1,318	666	361	290
Subtotal - 101-215 City Clerk	0	1,318	666	361	290
10 Internal Audit	0	949	480	260	209

City of Kalamazoo
Full Cost

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A
Subtotal - 101-223 Internal Auditor	\$0	\$949	\$480	\$260	\$209
11 Purchasing	0	20,111	10,166	5,512	4,434
11 Risk Management	0	22	11	6	5
11 Mail	0	39	20	11	9
Subtotal - 101-233 Purchasing	0	20,172	10,197	5,528	4,447
12 Non-Tax Revenue	0	35	18	10	8
12 Tax Collections -General Fund	0	12,496	6,317	3,425	2,755
Subtotal - 101-253 Treasury	0	12,531	6,334	3,434	2,762
13 Assessing - General Fund	0	13,387	6,767	3,669	2,951
Subtotal - 101-257 Assessing	0	13,387	6,767	3,669	2,951
14 Advise and Counsel	0	3,147	1,591	863	694
14 Labor Relations	0	12	6	3	3
Subtotal - 101-266 City Attorney	0	3,160	1,597	866	697
15 Human Resources	0	6,039	3,053	1,655	1,331
15 Labor Relations	0	355	179	97	78
Subtotal - 101-270 Human Resources	0	6,393	3,232	1,752	1,409
Total Incoming	200,769	132,011	168,218 50.55%	91,201 27.41%	73,361 22.04%
C. Total Allocated	\$1,576,034 \$796,674 \$431,923 \$347,436				

**City of Kalamazoo
Full Cost**

2013
9/4/2014

PC/Network Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	5	0.99%	\$7,213	\$0	\$7,213	\$0	\$7,213
6 101-172 City Manager	5	0.99%	7,213	0	7,213	0	7,213
7 101-636 Info Tech	7	1.38%	10,098	0	10,098	0	10,098
8 101-191 Budget and Accounting	10	1.98%	14,426	0	14,426	1,365	15,790
9 101-215 City Clerk	4	0.79%	5,770	0	5,770	546	6,316
10 101-223 Internal Auditor	1	0.20%	1,443	0	1,443	136	1,579
11 101-233 Purchasing	3	0.59%	4,328	0	4,328	409	4,737
12 101-253 Treasury	5	0.99%	7,213	0	7,213	682	7,895
13 101-257 Assessing	2	0.40%	2,885	0	2,885	273	3,158
14 101-266 City Attorney	4	0.79%	5,770	0	5,770	546	6,316
15 101-270 Human Resources	7	1.38%	10,098	0	10,098	955	11,053
17 101-630 Engineer	20	3.95%	28,852	0	28,852	2,729	31,581
18 101-640 Fleet	10	1.98%	14,426	0	14,426	1,365	15,790
19 101-345-02 PS KVET	12	2.37%	17,311	0	17,311	1,638	18,948
20 101-345-03 PS Operations	144	28.46%	207,731	0	207,731	19,651	227,382
21 101-345-04 PS CID	26	5.14%	37,507	0	37,507	3,548	41,055
22 101-345-05 PS Service	20	3.95%	28,852	0	28,852	2,729	31,581
25 101-441-00 PW General	3	0.59%	4,328	0	4,328	409	4,737
27 101-699.00 Code Enforcement	8	1.58%	11,541	0	11,541	1,092	12,632
28 101-699.01 Building Trades	4	0.79%	5,770	0	5,770	546	6,316
30 101-728 Econ Dev	4	0.79%	5,770	0	5,770	546	6,316
31 101-751-01 Parks & Rec Admin	14	2.77%	20,196	0	20,196	1,910	22,107
32 150-273 Cemeteries	2	0.40%	2,885	0	2,885	273	3,158
35 202 Act 51 Major Street	3	0.59%	4,328	0	4,328	409	4,737
52 271-724 Comm Dev	12	2.37%	17,311	0	17,311	1,638	18,948
64 588 Metro Transit	53	10.47%	76,457	0	76,457	7,233	83,689
65 590 Waste Water Fund	66	13.04%	95,210	0	95,210	9,007	104,217
66 591 Water Fund	51	10.08%	73,571	0	73,571	6,960	80,531
67 641-501 Public Works OH	1	0.20%	1,443	0	1,443	136	1,579
Subtotal	506	100.00%	729,944	0	729,944	66,730	796,674
Direct Bills					0		0
Total					\$729,944		\$796,674

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Application - Eden Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	1	0.60%	\$2,370	\$0	\$2,370	\$0	\$2,370
6 101-172 City Manager	5	2.99%	11,849	0	11,849	0	11,849
7 101-636 Info Tech	7	4.19%	16,588	0	16,588	0	16,588
8 101-191 Budget and Accounting	13	7.78%	30,806	0	30,806	3,054	33,860
9 101-215 City Clerk	4	2.40%	9,479	0	9,479	940	10,419
10 101-223 Internal Auditor	1	0.60%	2,370	0	2,370	235	2,605
11 101-233 Purchasing	3	1.80%	7,109	0	7,109	705	7,814
12 101-253 Treasury	5	2.99%	11,849	0	11,849	1,175	13,023
13 101-257 Assessing	2	1.20%	4,739	0	4,739	470	5,209
14 101-266 City Attorney	4	2.40%	9,479	0	9,479	940	10,419
15 101-270 Human Resources	7	4.19%	16,588	0	16,588	1,644	18,233
17 101-630 Engineer	6	3.59%	14,218	0	14,218	1,410	15,628
18 101-640 Fleet	2	1.20%	4,739	0	4,739	470	5,209
19 101-345-02 PS KVET	2	1.20%	4,739	0	4,739	470	5,209
20 101-345-03 PS Operations	20	11.98%	47,395	0	47,395	4,699	52,093
21 101-345-04 PS CID	2	1.20%	4,739	0	4,739	470	5,209
22 101-345-05 PS Service	2	1.20%	4,739	0	4,739	470	5,209
27 101-699.00 Code Enforcement	3	1.80%	7,109	0	7,109	705	7,814
28 101-699.01 Building Trades	2	1.20%	4,739	0	4,739	470	5,209
30 101-728 Econ Dev	4	2.40%	9,479	0	9,479	940	10,419
31 101-751-01 Parks & Rec Admin	14	8.38%	33,176	0	33,176	3,289	36,465
35 202 Act 51 Major Street	3	1.80%	7,109	0	7,109	705	7,814
36 203 Act 51 Local Street	2	1.20%	4,739	0	4,739	470	5,209
42 252-345 Public Safety	1	0.60%	2,370	0	2,370	235	2,605
52 271-724 Comm Dev	7	4.19%	16,588	0	16,588	1,644	18,233
64 588 Metro Transit	13	7.78%	30,806	0	30,806	3,054	33,860
65 590 Waste Water Fund	20	11.98%	47,395	0	47,395	4,699	52,093
66 591 Water Fund	11	6.59%	26,067	0	26,067	2,584	28,651
67 641-501 Public Works OH	1	0.60%	2,370	0	2,370	235	2,605
Subtotal	167	100.00%	395,745	0	395,745	36,178	431,923
Direct Bills					0		0
Total					\$395,745		\$431,923

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Application - BS & A Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	6	1.47%	\$4,681	\$0	\$4,681	\$0	\$4,681
7 101-636 Info Tech	18	4.41%	14,044	0	14,044	0	14,044
8 101-191 Budget and Accounting	34	8.33%	26,528	0	26,528	2,577	29,105
9 101-215 City Clerk	8	1.96%	6,242	0	6,242	606	6,848
10 101-223 Internal Auditor	8	1.96%	6,242	0	6,242	606	6,848
12 101-253 Treasury	34	8.33%	26,528	0	26,528	2,577	29,105
13 101-257 Assessing	56	13.73%	43,693	0	43,693	4,244	47,937
15 101-270 Human Resources	3	0.74%	2,341	0	2,341	227	2,568
16 101-345-01 Public Safety Administratic	24	5.88%	18,726	0	18,726	1,819	20,544
17 101-630 Engineer	3	0.74%	2,341	0	2,341	227	2,568
25 101-441-00 PW General	8	1.96%	6,242	0	6,242	606	6,848
27 101-699.00 Code Enforcement	40	9.80%	31,209	0	31,209	3,031	34,241
28 101-699.01 Building Trades	23	5.64%	17,945	0	17,945	1,743	19,688
29 101-721 Planning	10	2.45%	7,802	0	7,802	758	8,560
31 101-751-01 Parks & Rec Admin	2	0.49%	1,560	0	1,560	152	1,712
38 226 Solid Waste	16	3.92%	12,484	0	12,484	1,213	13,696
52 271-724 Comm Dev	8	1.96%	6,242	0	6,242	606	6,848
64 588 Metro Transit	10	2.45%	7,802	0	7,802	758	8,560
65 590 Waste Water Fund	13	3.19%	10,143	0	10,143	985	11,128
66 591 Water Fund	84	20.59%	65,539	0	65,539	6,366	71,905
Subtotal	408	100.00%	318,334	0	318,334	29,102	347,436
Direct Bills					0		0
Total					\$318,334		\$347,436

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:7 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Total
0 Direct Billed	\$0	\$0	\$0	\$0
5 101-635 City Maintenance	7,213	2,370	0	9,583
6 101-172 City Manager	7,213	11,849	4,681	23,743
7 101-636 Info Tech	10,098	16,588	14,044	40,730
8 101-191 Budget and Accounting	15,790	33,860	29,105	78,755
9 101-215 City Clerk	6,316	10,419	6,848	23,583
10 101-223 Internal Auditor	1,579	2,605	6,848	11,032
11 101-233 Purchasing	4,737	7,814	0	12,551
12 101-253 Treasury	7,895	13,023	29,105	50,023
13 101-257 Assessing	3,158	5,209	47,937	56,304
14 101-266 City Attorney	6,316	10,419	0	16,735
15 101-270 Human Resources	11,053	18,233	2,568	31,854
16 101-345-01 Public Safety Administratic	0	0	20,544	20,544
17 101-630 Engineer	31,581	15,628	2,568	49,777
18 101-640 Fleet	15,790	5,209	0	21,000
19 101-345-02 PS KVET	18,948	5,209	0	24,158
20 101-345-03 PS Operations	227,382	52,093	0	279,475
21 101-345-04 PS CID	41,055	5,209	0	46,264
22 101-345-05 PS Service	31,581	5,209	0	36,790
25 101-441-00 PW General	4,737	0	6,848	11,585
27 101-699.00 Code Enforcement	12,632	7,814	34,241	54,687
28 101-699.01 Building Trades	6,316	5,209	19,688	31,214
29 101-721 Planning	0	0	8,560	8,560
30 101-728 Econ Dev	6,316	10,419	0	16,735
31 101-751-01 Parks & Rec Admin	22,107	36,465	1,712	60,284
32 150-273 Cemeteries	3,158	0	0	3,158
35 202 Act 51 Major Street	4,737	7,814	0	12,551
36 203 Act 51 Local Street	0	5,209	0	5,209
38 226 Solid Waste	0	0	13,696	13,696
42 252-345 Public Safety	0	2,605	0	2,605
52 271-724 Comm Dev	18,948	18,233	6,848	44,029
64 588 Metro Transit	83,689	33,860	8,560	126,110
65 590 Waste Water Fund	104,217	52,093	11,128	167,438
66 591 Water Fund	80,531	28,651	71,905	181,088
67 641-501 Public Works OH	1,579	2,605	0	4,184
Total	\$796,674	\$431,923	\$347,436	\$1,576,034

Budget & Accounting
Nature and Extent of Services

The Budget & Accounting Division is responsible for the administration and control of the City's various financial operations, ensuring the securing and proper disbursement of funds in accordance with budgetary and legal requirements. The department oversees accounts payable, payroll, pension, and other financial statement information.

Costs for the Budget and Accounting Division have been separated and allocated as described below:

- **Accounts Payable** – Costs associated with the processing of accounts payable transactions including the verification of the invoices, identification of the charges to the proper account and the preparation of the payable check are identified within this function. These costs are allocated to all benefitting departments based on the number of invoices processed by the staff as identified in the General Ledger detail.
- **Payroll** – Costs related to the preparation of the various payrolls, withholdings, tax reporting and benefit deductions is identified within this function. These costs have been allocated to the various user departments based on the number of Full-Time Equivalent employees as determined by the number of hours reimbursed through the payroll for each funds and programs.
- **Budgeting** – The staff work to develop and maintain the City's budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs associated with this function are allocated to all benefitting departments based on their level of spending as identified in the annual Audit. Only those costs of the pension fund's (Fund 731) administration have been included for allocation purposes.

**Budget & Accounting
Nature and Extent of Services
(Continued)**

- **Pension** – Costs associated with the management of the Pension system by Budget and Accounting staff are identified and allocated directly to the Pension Fund.
- **Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, the recording of journal entries, the reconciliation of accounts, the development of the periodic financial statements and the work related to the City’s annual audit. The costs for this function are allocated to all departments and programs based on the number of transactions posted to the General Ledger during the year.

The plan is designed to allocate other central service cost pools 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 City’s accounting system are adjusted through direct billing credits.

City of Kalamazoo
Full Cost

2013
9/4/2014

A. Department Costs

Dept:8 101-191 Budget and Accounting

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension	Accounting
Personnel Costs								
Salaries	S1	588,984	118,562	121,449	56,307	23,442	24,914	244,311
<i>Salary % Split</i>			<i>9.83%</i>	<i>10.07%</i>	<i>4.67%</i>	<i>1.94%</i>	<i>2.07%</i>	<i>20.26%</i>
Benefits	S	287,746	57,923	59,333	27,509	11,452	12,172	119,357
Subtotal - Personnel Costs		<u>876,730</u>	<u>176,485</u>	<u>180,782</u>	<u>83,815</u>	<u>34,894</u>	<u>37,086</u>	<u>363,668</u>
Services & Supplies Cost								
728 Office Supplies	S	15,768	3,174	3,251	1,507	628	667	6,541
805 Travel	S	1,547	311	319	148	62	65	642
815 Telephone	S	3,622	729	747	346	144	153	1,502
825 Insurance	S	9,408	1,894	1,940	899	374	398	3,902
845 Outside Contractors	S	8,875	1,787	1,830	848	353	375	3,681
860 Memberships and Dues	S	2,138	430	441	204	85	90	887
865 Subscriptions	S	336	68	69	32	13	14	139
Subtotal - Services & Supplies		<u>41,694</u>	<u>8,393</u>	<u>8,597</u>	<u>3,986</u>	<u>1,659</u>	<u>1,764</u>	<u>17,295</u>
Department Cost Total		918,424	184,878	189,379	87,801	36,554	38,849	380,962
Adjustments to Cost								
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		918,424	184,878	189,379	87,801	36,554	38,849	380,962
General Admin Distribution			(184,878)	47,730	22,129	9,213	9,791	96,015
Grand Total		<u><u>\$918,423</u></u>		<u><u>\$237,109</u></u>	<u><u>\$109,930</u></u>	<u><u>\$45,767</u></u>	<u><u>\$48,641</u></u>	<u><u>\$476,977</u></u>

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting
1 City Hall	\$2,678	\$55	\$706	\$327	\$136	\$145	\$1,419
Subtotal - Building Use Charge	2,678	55	706	327	136	145	1,419
2 City Hall Equipment	1,043	6	271	125	52	56	544
2 IT Equipment	167,863	892	43,567	20,199	8,409	8,937	87,642
Subtotal - Equipment Depreciation Charge	168,906	898	43,838	20,325	8,462	8,993	88,186
3 City Commission	517	223	191	89	37	39	384
Subtotal - 101-101 City Commission	517	223	191	89	37	39	384
4 Audit Expense	338	4	88	41	17	18	178
4 Cost Plan Consultant	992	14	260	120	50	53	523
4 Memberships & Dues	315	4	82	38	16	17	165
4 City -Wide Consulting	755	9	197	91	38	40	397
Subtotal - 101-299 Non-Departmental	2,401	30	628	291	121	129	1,263
5 Maintenance Admin	1,537	150	435	202	84	89	876
5 City Hall	21,735	2,251	6,192	2,871	1,195	1,270	12,457
Subtotal - 101-635 City Maintenance	23,271	2,401	6,628	3,073	1,279	1,360	13,333
6 Management & Leadership	10,535	929	2,960	1,372	571	607	5,954
Subtotal - 101-172 City Manager	10,535	929	2,960	1,372	571	607	5,954
7 PC/Network Support	14,426	1,365	4,077	1,890	787	836	8,201
7 Application - Eden	30,806	3,054	8,742	4,053	1,687	1,793	17,585
7 Application - BS & A	26,528	2,577	7,514	3,484	1,450	1,541	15,115
Subtotal - 101-636 Info Tech	71,760	6,995	20,332	9,427	3,925	4,171	40,901
8 Accounts Payable	0	1,953	504	234	97	103	1,014
8 Payroll	0	2,155	556	258	107	114	1,119
8 Budgeting	0	385	99	46	19	20	200
8 Accounting	0	4,608	1,190	552	230	244	2,393
Subtotal - 101-191 Budget and Accounting	0	9,101	2,350	1,089	454	482	4,726
9 Records Management	0	8,478	2,189	1,015	422	449	4,403

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting
Subtotal - 101-215 City Clerk	\$0	\$8,478	\$2,189	\$1,015	\$422	\$449	\$4,403
10 Internal Audit	0	701	181	84	35	37	364
Subtotal - 101-223 Internal Auditor	0	701	181	84	35	37	364
11 Purchasing	0	853	220	102	43	45	443
11 Risk Management	0	33	8	4	2	2	17
11 Mail	0	277	72	33	14	15	144
Subtotal - 101-233 Purchasing	0	1,163	300	139	58	62	604
12 Non-Tax Revenue	0	35	9	4	2	2	18
12 Tax Collections -General Fund	0	9,231	2,383	1,105	460	489	4,794
Subtotal - 101-253 Treasury	0	9,266	2,392	1,109	462	491	4,812
13 Assessing - General Fund	0	9,890	2,553	1,184	493	524	5,136
Subtotal - 101-257 Assessing	0	9,890	2,553	1,184	493	524	5,136
14 Advise and Counsel	0	2,325	600	278	116	123	1,207
14 Labor Relations	0	91	23	11	5	5	47
Subtotal - 101-266 City Attorney	0	2,416	624	289	120	128	1,255
15 Human Resources	0	7,811	2,017	935	389	414	4,057
15 Labor Relations	0	2,578	666	309	128	137	1,339
Subtotal - 101-270 Human Resources	0	10,389	2,682	1,244	518	550	5,396
Total Incoming	280,068	62,935	88,553 25.82%	41,056 11.97%	17,092 4.98%	18,166 5.30%	178,137 51.93%
C. Total Allocated		\$1,261,426	\$325,662	\$150,986	\$62,859	\$66,806	\$655,114

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Accounts Payable Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	109	0.34%	\$1,049	\$0	\$1,049	\$0	\$1,049
4 101-299 Non-Departmental	193	0.60%	1,857	0	1,857	0	1,857
5 101-635 City Maintenance	1,403	4.36%	13,499	0	13,499	0	13,499
6 101-172 City Manager	270	0.84%	2,598	0	2,598	0	2,598
7 101-636 Info Tech	696	2.16%	6,697	0	6,697	0	6,697
8 101-191 Budget and Accounting	203	0.63%	1,953	0	1,953	0	1,953
9 101-215 City Clerk	356	1.11%	3,425	0	3,425	198	3,623
10 101-223 Internal Auditor	65	0.20%	625	0	625	36	661
11 101-233 Purchasing	125	0.39%	1,203	0	1,203	69	1,272
12 101-253 Treasury	213	0.66%	2,049	0	2,049	118	2,168
13 101-257 Assessing	169	0.53%	1,626	0	1,626	94	1,720
14 101-266 City Attorney	132	0.41%	1,270	0	1,270	73	1,343
15 101-270 Human Resources	245	0.76%	2,357	0	2,357	136	2,493
16 101-345-01 Public Safety Administratic	349	1.09%	3,358	0	3,358	194	3,552
17 101-630 Engineer	305	0.95%	2,935	0	2,935	169	3,104
18 101-640 Fleet	3,229	10.04%	31,068	0	31,068	1,792	32,860
20 101-345-03 PS Operations	272	0.85%	2,617	0	2,617	151	2,768
21 101-345-04 PS CID	233	0.72%	2,242	0	2,242	129	2,371
22 101-345-05 PS Service	3,757	11.68%	36,149	0	36,149	2,085	38,233
23 101-345-06 Grants	4	0.01%	38	0	38	2	41
25 101-441-00 PW General	553	1.72%	5,321	0	5,321	307	5,628
26 101-448-31 Street Lights	70	0.22%	674	0	674	39	712
27 101-699.00 Code Enforcement	312	0.97%	3,002	0	3,002	173	3,175
28 101-699.01 Building Trades	147	0.46%	1,414	0	1,414	82	1,496
29 101-721 Planning	229	0.71%	2,203	0	2,203	127	2,330
30 101-728 Econ Dev	84	0.26%	808	0	808	47	855
31 101-751-01 Parks & Rec Admin	2,375	7.39%	22,852	0	22,852	1,318	24,169
32 150-273 Cemeteries	2	0.01%	19	0	19	1	20
35 202 Act 51 Major Street	672	2.09%	6,466	0	6,466	373	6,839
36 203 Act 51 Local Street	393	1.22%	3,781	0	3,781	218	3,999
37 209 Cemeteries	236	0.73%	2,271	0	2,271	131	2,402
38 226 Solid Waste	315	0.98%	3,031	0	3,031	175	3,206
39 231-XXX Blight Abatement	1	0.00%	10	0	10	1	10
42 252-345 Public Safety	102	0.32%	981	0	981	57	1,038
43 252-724 Public Safety Comm Dev	40	0.12%	385	0	385	22	407
44 252-751 Recreation	11	0.03%	106	0	106	6	112
45 253-345 Public Safety	39	0.12%	375	0	375	22	397
46 253-724 Public Safety	20	0.06%	192	0	192	11	204
47 253-751 Recreation	143	0.44%	1,376	0	1,376	79	1,455
48 253-752 Parks	11	0.03%	106	0	106	6	112
49 262 Community Dev	36	0.11%	346	0	346	20	366
51 265-345 Public Safety	528	1.64%	5,080	0	5,080	293	5,373
52 271-724 Comm Dev	163	0.51%	1,568	0	1,568	90	1,659

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Accounts Payable Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 280 Community Dev	55	0.17%	\$529	\$0	\$529	\$31	\$560
55 286 Community Dev	2	0.01%	19	0	19	1	20
57 289 Home Development	70	0.22%	674	0	674	39	712
58 299 CDBG	90	0.28%	866	0	866	50	916
59 300 Debt Service	24	0.07%	231	0	231	13	244
60 400 Capital Projects	192	0.60%	1,847	0	1,847	107	1,954
61 551 Parks	47	0.15%	452	0	452	26	478
63 585 Metro Capital	81	0.25%	779	0	779	45	824
64 588 Metro Transit	2,519	7.83%	24,237	0	24,237	1,398	25,635
65 590 Waste Water Fund	5,053	15.71%	48,618	0	48,618	2,804	51,422
66 591 Water Fund	3,597	11.19%	34,609	0	34,609	1,996	36,605
68 677-XXX Insurance Fund	1,188	3.69%	11,431	0	11,431	659	12,090
69 702-XXX Economic Dev	18	0.06%	173	0	173	10	183
70 709-XXX Brownfield Dev	87	0.27%	837	0	837	48	885
71 712-XXX LFDA	2	0.01%	19	0	19	1	20
76 All Other	323	1.00%	3,108	0	3,108	179	3,287
Subtotal	32,158	100.00%	309,415	0	309,415	16,248	325,662
Direct Bills					0		0
Total					\$309,415		\$325,662

Basis Units: Invoice Transactions Posted

Source: General Ledger Detail

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Payroll Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	0.76	0.11%	\$161	\$0	\$161	\$0	\$161
5 101-635 City Maintenance	4.20	0.62%	889	0	889	0	889
6 101-172 City Manager	4.03	0.59%	853	0	853	0	853
7 101-636 Info Tech	7.87	1.16%	1,666	0	1,666	0	1,666
8 101-191 Budget and Accounting	10.18	1.50%	2,155	0	2,155	0	2,155
9 101-215 City Clerk	5.77	0.85%	1,221	0	1,221	67	1,288
10 101-223 Internal Auditor	1.00	0.15%	212	0	212	12	223
11 101-233 Purchasing	4.16	0.61%	881	0	881	48	929
12 101-253 Treasury	5.65	0.83%	1,196	0	1,196	65	1,261
13 101-257 Assessing	0.83	0.12%	176	0	176	10	185
14 101-266 City Attorney	5.82	0.86%	1,232	0	1,232	67	1,299
15 101-270 Human Resources	7.54	1.11%	1,596	0	1,596	87	1,683
16 101-345-01 Public Safety Administratic	6.86	1.01%	1,452	0	1,452	79	1,532
17 101-630 Engineer	12.26	1.81%	2,595	0	2,595	142	2,737
18 101-640 Fleet	8.72	1.29%	1,846	0	1,846	101	1,947
19 101-345-02 PS KVET	16.26	2.40%	3,442	0	3,442	188	3,630
20 101-345-03 PS Operations	172.27	25.42%	36,467	0	36,467	1,995	38,461
21 101-345-04 PS CID	28.25	4.17%	5,980	0	5,980	327	6,307
22 101-345-05 PS Service	42.41	6.26%	8,977	0	8,977	491	9,468
24 101-345-07 Training	0.74	0.11%	157	0	157	9	165
25 101-441-00 PW General	8.01	1.18%	1,696	0	1,696	93	1,788
27 101-699.00 Code Enforcement	11.04	1.63%	2,337	0	2,337	128	2,465
28 101-699.01 Building Trades	6.11	0.90%	1,293	0	1,293	71	1,364
29 101-721 Planning	4.30	0.63%	910	0	910	50	960
31 101-751-01 Parks & Rec Admin	24.77	3.66%	5,243	0	5,243	287	5,530
35 202 Act 51 Major Street	10.80	1.59%	2,286	0	2,286	125	2,411
36 203 Act 51 Local Street	7.62	1.12%	1,613	0	1,613	88	1,701
37 209 Cemeteries	0.51	0.08%	108	0	108	6	114
38 226 Solid Waste	8.48	1.25%	1,795	0	1,795	98	1,893
42 252-345 Public Safety	0.89	0.13%	188	0	188	10	199
46 253-724 Public Safety	0.82	0.12%	174	0	174	9	183
49 262 Community Dev	0.88	0.13%	186	0	186	10	196
50 264-345 Public Safety	4.38	0.65%	927	0	927	51	978
52 271-724 Comm Dev	10.23	1.51%	2,166	0	2,166	118	2,284
58 299 CDBG	1.01	0.15%	214	0	214	12	225
60 400 Capital Projects	0.04	0.01%	8	0	8	0	9
61 551 Parks	0.06	0.01%	13	0	13	1	13
64 588 Metro Transit	90.82	13.40%	19,225	0	19,225	1,051	20,276
65 590 Waste Water Fund	81.72	12.06%	17,299	0	17,299	946	18,245
66 591 Water Fund	54.34	8.02%	11,503	0	11,503	629	12,132
69 702-XXX Economic Dev	1.17	0.17%	248	0	248	14	261
70 709-XXX Brownfield Dev	2.21	0.33%	468	0	468	26	493
74 888 Kalamazoo County Trust	1.89	0.28%	400	0	400	22	422

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Payroll Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	143,453	0	143,453	7,533	150,986
Direct Bills					0		0
Total					\$143,453		\$150,986

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Budgeting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,063	0.05%	\$32	\$0	\$32	\$0	\$32
4 101-299 Non-Departmental	1,915,398	1.34%	802	0	802	0	802
5 101-635 City Maintenance	830,170	0.58%	348	0	348	0	348
6 101-172 City Manager	608,354	0.43%	255	0	255	0	255
7 101-636 Info Tech	1,243,253	0.87%	521	0	521	0	521
8 101-191 Budget and Accounting	918,422	0.64%	385	0	385	0	385
9 101-215 City Clerk	532,779	0.37%	223	0	223	12	235
10 101-223 Internal Auditor	92,074	0.06%	39	0	39	2	41
11 101-233 Purchasing	318,565	0.22%	133	0	133	7	141
12 101-253 Treasury	521,824	0.37%	218	0	218	12	230
13 101-257 Assessing	498,782	0.35%	209	0	209	11	220
14 101-266 City Attorney	683,466	0.48%	286	0	286	16	302
15 101-270 Human Resources	721,769	0.51%	302	0	302	17	319
16 101-345-01 Public Safety Administratic	1,150,948	0.81%	482	0	482	26	508
17 101-630 Engineer	1,142,874	0.80%	478	0	478	26	505
18 101-640 Fleet	2,533,960	1.78%	1,061	0	1,061	58	1,119
19 101-345-02 PS KVET	1,759,044	1.23%	736	0	736	40	777
20 101-345-03 PS Operations	18,633,349	13.06%	7,801	0	7,801	426	8,228
21 101-345-04 PS CID	3,432,326	2.41%	1,437	0	1,437	79	1,516
22 101-345-05 PS Service	6,280,012	4.40%	2,629	0	2,629	144	2,773
25 101-441-00 PW General	1,225,073	0.86%	513	0	513	28	541
26 101-448-31 Street Lights	1,031,582	0.72%	432	0	432	24	456
27 101-699.00 Code Enforcement	903,021	0.63%	378	0	378	21	399
28 101-699.01 Building Trades	510,148	0.36%	214	0	214	12	225
29 101-721 Planning	384,979	0.27%	161	0	161	9	170
30 101-728 Econ Dev	255,656	0.18%	107	0	107	6	113
31 101-751-01 Parks & Rec Admin	1,833,212	1.29%	768	0	768	42	809
32 150-273 Cemeteries	21,750	0.02%	9	0	9	0	10
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	22	0	22	1	23
35 202 Act 51 Major Street	4,534,356	3.18%	1,898	0	1,898	104	2,002
36 203 Act 51 Local Street	2,609,518	1.83%	1,093	0	1,093	60	1,152
37 209 Cemeteries	397,535	0.28%	166	0	166	9	176
38 226 Solid Waste	2,508,302	1.76%	1,050	0	1,050	57	1,108
39 231-XXX Blight Abatement	15,111	0.01%	6	0	6	0	7
40 243 Brownfield	332	0.00%	0	0	0	0	0
42 252-345 Public Safety	158,519	0.11%	66	0	66	4	70
43 252-724 Public Safety Comm Dev	114,289	0.08%	48	0	48	3	50
44 252-751 Recreation	147,287	0.10%	62	0	62	3	65
46 253-724 Public Safety	97,324	0.07%	41	0	41	2	43
47 253-751 Recreation	26,534	0.02%	11	0	11	1	12
48 253-752 Parks	22,274	0.02%	9	0	9	1	10
49 262 Community Dev	330,245	0.23%	138	0	138	8	146
50 264-345 Public Safety	367,432	0.26%	154	0	154	8	162

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Budgeting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 271-724 Comm Dev	806,232	0.57%	\$338	\$0	\$338	\$18	\$356
53 280 Community Dev	177,219	0.12%	74	0	74	4	78
54 285 Community Dev	10,719	0.01%	4	0	4	0	5
57 289 Home Development	697,163	0.49%	292	0	292	16	308
58 299 CDBG	699,452	0.49%	293	0	293	16	309
61 551 Parks	19,852	0.01%	8	0	8	0	9
63 585 Metro Capital	10,236	0.01%	4	0	4	0	5
64 588 Metro Transit	15,974,300	11.20%	6,688	0	6,688	366	7,054
65 590 Waste Water Fund	21,572,070	15.12%	9,032	0	9,032	494	9,525
66 591 Water Fund	13,048,775	9.15%	5,463	0	5,463	299	5,762
68 677-XXX Insurance Fund	21,560,790	15.11%	9,027	0	9,027	493	9,520
69 702-XXX Economic Dev	131,526	0.09%	55	0	55	3	58
70 709-XXX Brownfield Dev	458,743	0.32%	192	0	192	10	203
71 712-XXX LFDA	114,376	0.08%	48	0	48	3	51
72 731-XXX Pension Fund	2,352,904	1.65%	985	0	985	54	1,039
76 All Other	3,572,846	2.50%	1,496	0	1,496	82	1,578
Subtotal	142,646,739	100.00%	59,723	0	59,723	3,136	62,859
Direct Bills					0		0
Total					\$59,723		\$62,859

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Pension Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$63,473	\$0	\$63,473	\$3,333	\$66,806
Subtotal	100	100.00%	63,473	0	63,473	3,333	66,806
Direct Bills					0		0
Total					\$63,473		\$66,806

Basis Units: Direct to Pension
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Accounting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	215	0.12%	\$769	\$0	\$769	\$0	\$769
4 101-299 Non-Departmental	507	0.29%	1,814	0	1,814	0	1,814
5 101-635 City Maintenance	3,530	2.03%	12,630	0	12,630	0	12,630
6 101-172 City Manager	767	0.44%	2,744	0	2,744	0	2,744
7 101-636 Info Tech	1,727	0.99%	6,179	0	6,179	0	6,179
8 101-191 Budget and Accounting	1,288	0.74%	4,608	0	4,608	0	4,608
9 101-215 City Clerk	1,628	0.94%	5,825	0	5,825	321	6,145
10 101-223 Internal Auditor	360	0.21%	1,288	0	1,288	71	1,359
11 101-233 Purchasing	616	0.35%	2,204	0	2,204	121	2,325
12 101-253 Treasury	802	0.46%	2,869	0	2,869	158	3,027
13 101-257 Assessing	662	0.38%	2,369	0	2,369	130	2,499
14 101-266 City Attorney	610	0.35%	2,182	0	2,182	120	2,303
15 101-270 Human Resources	759	0.44%	2,716	0	2,716	150	2,865
16 101-345-01 Public Safety Administratic	1,240	0.71%	4,437	0	4,437	244	4,681
17 101-630 Engineer	4,968	2.86%	17,775	0	17,775	979	18,753
18 101-640 Fleet	14,098	8.10%	50,440	0	50,440	2,777	53,217
19 101-345-02 PS KVET	774	0.44%	2,769	0	2,769	152	2,922
20 101-345-03 PS Operations	1,343	0.77%	4,805	0	4,805	265	5,070
21 101-345-04 PS CID	1,082	0.62%	3,871	0	3,871	213	4,084
22 101-345-05 PS Service	6,855	3.94%	24,526	0	24,526	1,350	25,876
23 101-345-06 Grants	86	0.05%	308	0	308	17	325
25 101-441-00 PW General	4,071	2.34%	14,565	0	14,565	802	15,367
26 101-448-31 Street Lights	71	0.04%	254	0	254	14	268
27 101-699.00 Code Enforcement	938	0.54%	3,356	0	3,356	185	3,541
28 101-699.01 Building Trades	628	0.36%	2,247	0	2,247	124	2,371
29 101-721 Planning	726	0.42%	2,598	0	2,598	143	2,741
30 101-728 Econ Dev	423	0.24%	1,513	0	1,513	83	1,597
31 101-751-01 Parks & Rec Admin	9,113	5.24%	32,605	0	32,605	1,795	34,400
32 150-273 Cemeteries	93	0.05%	333	0	333	18	351
33 155-751 Recreation	4	0.00%	14	0	14	1	15
34 160-751 Mayor's Riverfront Pk	3	0.00%	11	0	11	1	11
35 202 Act 51 Major Street	8,219	4.72%	29,406	0	29,406	1,619	31,025
36 203 Act 51 Local Street	4,846	2.79%	17,338	0	17,338	955	18,293
37 209 Cemeteries	737	0.42%	2,637	0	2,637	145	2,782
38 226 Solid Waste	2,684	1.54%	9,603	0	9,603	529	10,132
39 231-XXX Blight Abatement	28	0.02%	100	0	100	6	106
40 243 Brownfield	150	0.09%	537	0	537	30	566
41 244 Econ Initiative	2	0.00%	7	0	7	0	8
42 252-345 Public Safety	214	0.12%	766	0	766	42	808
43 252-724 Public Safety Comm Dev	317	0.18%	1,134	0	1,134	62	1,197
45 253-345 Public Safety	101	0.06%	361	0	361	20	381
46 253-724 Public Safety	107	0.06%	383	0	383	21	404
47 253-751 Recreation	489	0.28%	1,750	0	1,750	96	1,846

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Accounting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 253-752 Parks	53	0.03%	\$190	\$0	\$190	\$10	\$200
49 262 Community Dev	337	0.19%	1,206	0	1,206	66	1,272
50 264-345 Public Safety	571	0.33%	2,043	0	2,043	112	2,155
51 265-345 Public Safety	1,223	0.70%	4,376	0	4,376	241	4,617
52 271-724 Comm Dev	1,850	1.06%	6,619	0	6,619	364	6,983
53 280 Community Dev	224	0.13%	801	0	801	44	846
54 285 Community Dev	5	0.00%	18	0	18	1	19
55 286 Community Dev	96	0.06%	343	0	343	19	362
56 288 Economic Development	2	0.00%	7	0	7	0	8
57 289 Home Development	330	0.19%	1,181	0	1,181	65	1,246
58 299 CDBG	555	0.32%	1,986	0	1,986	109	2,095
59 300 Debt Service	146	0.08%	522	0	522	29	551
60 400 Capital Projects	971	0.56%	3,474	0	3,474	191	3,665
61 551 Parks	411	0.24%	1,470	0	1,470	81	1,551
62 567-345 Public Safety	1	0.00%	4	0	4	0	4
63 585 Metro Capital	3,838	2.21%	13,732	0	13,732	756	14,488
64 588 Metro Transit	10,092	5.80%	36,108	0	36,108	1,988	38,095
65 590 Waste Water Fund	38,431	22.09%	137,500	0	137,500	7,570	145,070
66 591 Water Fund	25,662	14.75%	91,814	0	91,814	5,055	96,869
68 677-XXX Insurance Fund	3,547	2.04%	12,691	0	12,691	699	13,389
69 702-XXX Economic Dev	493	0.28%	1,764	0	1,764	97	1,861
70 709-XXX Brownfield Dev	436	0.25%	1,560	0	1,560	86	1,646
71 712-XXX LFDA	56	0.03%	200	0	200	11	211
72 731-XXX Pension Fund	575	0.33%	2,057	0	2,057	113	2,171
76 All Other	6,182	3.55%	22,118	0	22,118	1,218	23,336
Subtotal	173,968	100.00%	622,429	0	622,429	32,685	655,114
Direct Bills					0		0
Total					\$622,429		\$655,114

Basis Units: Total Transactions Posted
Source: General Ledger

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:8 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
3 101-101 City Commission	1,049	0	32	0	769	1,850
4 101-299 Non-Departmental	1,857	161	802	0	1,814	4,634
5 101-635 City Maintenance	13,499	889	348	0	12,630	27,366
6 101-172 City Manager	2,598	853	255	0	2,744	6,450
7 101-636 Info Tech	6,697	1,666	521	0	6,179	15,062
8 101-191 Budget and Accounting	1,953	2,155	385	0	4,608	9,101
9 101-215 City Clerk	3,623	1,288	235	0	6,145	11,292
10 101-223 Internal Auditor	661	223	41	0	1,359	2,284
11 101-233 Purchasing	1,272	929	141	0	2,325	4,667
12 101-253 Treasury	2,168	1,261	230	0	3,027	6,687
13 101-257 Assessing	1,720	185	220	0	2,499	4,624
14 101-266 City Attorney	1,343	1,299	302	0	2,303	5,247
15 101-270 Human Resources	2,493	1,683	319	0	2,865	7,360
16 101-345-01 Public Safety Administratic	3,552	1,532	508	0	4,681	10,272
17 101-630 Engineer	3,104	2,737	505	0	18,753	25,099
18 101-640 Fleet	32,860	1,947	1,119	0	53,217	89,143
19 101-345-02 PS KVET	0	3,630	777	0	2,922	7,329
20 101-345-03 PS Operations	2,768	38,461	8,228	0	5,070	54,526
21 101-345-04 PS CID	2,371	6,307	1,516	0	4,084	14,278
22 101-345-05 PS Service	38,233	9,468	2,773	0	25,876	76,351
23 101-345-06 Grants	41	0	0	0	325	365
24 101-345-07 Training	0	165	0	0	0	165
25 101-441-00 PW General	5,628	1,788	541	0	15,367	23,324
26 101-448-31 Street Lights	712	0	456	0	268	1,436
27 101-699.00 Code Enforcement	3,175	2,465	399	0	3,541	9,579
28 101-699.01 Building Trades	1,496	1,364	225	0	2,371	5,456
29 101-721 Planning	2,330	960	170	0	2,741	6,201
30 101-728 Econ Dev	855	0	113	0	1,597	2,564
31 101-751-01 Parks & Rec Admin	24,169	5,530	809	0	34,400	64,909
32 150-273 Cemeteries	20	0	10	0	351	381
33 155-751 Recreation	0	0	0	0	15	15
34 160-751 Mayor's Riverfront Pk	0	0	23	0	11	34
35 202 Act 51 Major Street	6,839	2,411	2,002	0	31,025	42,277
36 203 Act 51 Local Street	3,999	1,701	1,152	0	18,293	25,146
37 209 Cemeteries	2,402	114	176	0	2,782	5,473
38 226 Solid Waste	3,206	1,893	1,108	0	10,132	16,338
39 231-XXX Blight Abatement	10	0	7	0	106	123
40 243 Brownfield	0	0	0	0	566	566
41 244 Econ Initiative	0	0	0	0	8	8
42 252-345 Public Safety	1,038	199	70	0	808	2,115

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:8 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Total
43 252-724 Public Safety Comm Dev	\$407	\$0	\$50	\$0	\$1,197	\$1,654
44 252-751 Recreation	112	0	65	0	0	177
45 253-345 Public Safety	397	0	0	0	381	778
46 253-724 Public Safety	204	183	43	0	404	833
47 253-751 Recreation	1,455	0	12	0	1,846	3,313
48 253-752 Parks	112	0	10	0	200	322
49 262 Community Dev	366	196	146	0	1,272	1,981
50 264-345 Public Safety	0	978	162	0	2,155	3,296
51 265-345 Public Safety	5,373	0	0	0	4,617	9,990
52 271-724 Comm Dev	1,659	2,284	356	0	6,983	11,282
53 280 Community Dev	560	0	78	0	846	1,484
54 285 Community Dev	0	0	5	0	19	24
55 286 Community Dev	20	0	0	0	362	383
56 288 Economic Development	0	0	0	0	8	8
57 289 Home Development	712	0	308	0	1,246	2,266
58 299 CDBG	916	225	309	0	2,095	3,545
59 300 Debt Service	244	0	0	0	551	795
60 400 Capital Projects	1,954	9	0	0	3,665	5,628
61 551 Parks	478	13	9	0	1,551	2,052
62 567-345 Public Safety	0	0	0	0	4	4
63 585 Metro Capital	824	0	5	0	14,488	15,317
64 588 Metro Transit	25,635	20,276	7,054	0	38,095	91,060
65 590 Waste Water Fund	51,422	18,245	9,525	0	145,070	224,262
66 591 Water Fund	36,605	12,132	5,762	0	96,869	151,368
68 677-XXX Insurance Fund	12,090	0	9,520	0	13,389	34,999
69 702-XXX Economic Dev	183	261	58	0	1,861	2,363
70 709-XXX Brownfield Dev	885	493	203	0	1,646	3,227
71 712-XXX LFDA	20	0	51	0	211	282
72 731-XXX Pension Fund	0	0	1,039	66,806	2,171	70,016
74 888 Kalamazoo County Trust	0	422	0	0	0	422
76 All Other	3,287	0	1,578	0	23,336	28,201
Total	\$325,662	\$150,986	\$62,859	\$66,806	\$655,114	\$1,261,427

**City Clerk
Nature and Extent of Services**

The City Clerk's Office is responsible for many diverse activities within the city government framework. The City Clerk is responsible for the management and preservation of the official records of the City, the administration of all municipal elections, the licensing of businesses that are permitted by the City Charter, and other duties as assigned by the City Commission.

For plan purposes the costs of the Clerk's office are separated into the following functions:

- **Records Management** - The Division of Records Management, Research and Archives manages and coordinates the life cycle of all City records. One important function of the Records Management Division is to provide public access to inactive and archival records. Costs are allocated based on the number of services provided.
- **Elections** - The City of Kalamazoo Election Division within the City Clerk's Office is responsible for voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws. These costs are not allocated.
- **City Clerk** – The balance of the Clerk's activities are considered General Government in nature and are not allocated.

**City Clerk
Nature and Extent of Services
(Continued)**

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:9 101-215 City Clerk

Description		Amount	General Admin	Records Management	Elections	City Clerk
Personnel Costs						
Salaries	S1	294,029	0	74,965	84,391	134,673
<i>Salary % Split</i>			<i>.00%</i>	<i>8.77%</i>	<i>6.29%</i>	<i>31.04%</i>
Benefits	P	135,553	0	25,789	18,488	91,276
Subtotal - Personnel Costs		429,582	0	100,754	102,879	225,949
Services & Supplies Cost						
728 Supplies	P	15,903	0	2,484	8,776	4,643
805 Travel	P	1,087	0	8	431	648
810 Fees	P	2,461	0	0	1,167	1,294
815 Telephone	P	11,546	0	9,612	1	1,933
825 Insurance	P	3,732	0	1,164	756	1,812
845 Outside Contractual Services	P	29,250	0	5,964	17,095	6,191
860 Memberships and Dues	P	550	0	0	0	550
865 Subscriptions	P	794	0	0	219	575
880 Property rental	P	37,875	0	36,900	975	0
Subtotal - Services & Supplies		103,198	0	56,132	29,420	17,646
Department Cost Total		532,780	0	156,886	132,299	243,595
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		532,780	0	156,886	132,299	243,595
General Admin Distribution			0	0	0	0
Grand Total		\$532,780		\$156,886	\$132,299	\$243,595
				not allocated	not allocated	

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
1 City Hall	\$2,400	\$49	\$624	\$703	\$1,122
Subtotal - Building Use Charge	2,400	49	624	703	1,122
2 City Hall Equipment	934	5	240	270	430
Subtotal - Equipment Depreciation Charge	934	5	240	270	430
3 City Commission	300	129	109	123	197
Subtotal - 101-101 City Commission	300	129	109	123	197
4 Audit Expense	428	5	110	124	198
4 Cost Plan Consultant	992	14	257	289	461
4 Memberships & Dues	179	2	46	52	83
4 City -Wide Consulting	438	5	113	127	203
Subtotal - 101-299 Non-Departmental	2,036	26	526	592	945
5 Maintenance Admin	1,377	135	385	434	692
5 City Hall	19,475	2,017	5,480	6,169	9,844
Subtotal - 101-635 City Maintenance	20,852	2,151	5,865	6,602	10,536
6 Management & Leadership	5,971	527	1,657	1,865	2,976
Subtotal - 101-172 City Manager	5,971	527	1,657	1,865	2,976
7 PC/Network Support	5,770	546	1,610	1,813	2,893
7 Application - Eden	9,479	940	2,656	2,990	4,772
7 Application - BS & A	6,242	606	1,746	1,966	3,137
Subtotal - 101-636 Info Tech	21,491	2,092	6,013	6,769	10,802
8 Accounts Payable	3,425	198	924	1,040	1,659
8 Payroll	1,221	67	328	370	590
8 Budgeting	223	12	60	68	108
8 Accounting	5,825	321	1,567	1,764	2,815
Subtotal - 101-191 Budget and Accounting	10,695	597	2,879	3,241	5,172
9 Records Management	0	2,878	734	826	1,318
Subtotal - 101-215 City Clerk	0	2,878	734	826	1,318
10 Internal Audit	0	407	104	117	186

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
Subtotal - 101-223 Internal Auditor	\$0	\$407	\$104	\$117	\$186
11 Purchasing	0	3,413	870	980	1,563
11 Risk Management	0	13	3	4	6
11 Mail	0	353	90	101	162
Subtotal - 101-233 Purchasing	0	3,780	964	1,085	1,731
12 Tax Collections -General Fund	0	5,355	1,365	1,537	2,453
Subtotal - 101-253 Treasury	0	5,355	1,365	1,537	2,453
13 Assessing - General Fund	0	5,737	1,463	1,647	2,628
Subtotal - 101-257 Assessing	0	5,737	1,463	1,647	2,628
14 Advise and Counsel	0	1,349	344	387	618
14 Labor Relations	0	59	15	17	27
Subtotal - 101-266 City Attorney	0	1,408	359	404	645
15 Human Resources	0	4,427	1,129	1,271	2,028
15 Labor Relations	0	1,677	428	481	768
Subtotal - 101-270 Human Resources	0	6,105	1,556	1,752	2,796
Total Incoming	64,680	31,246	24,457 28.84%	27,532 25.42%	43,936 45.73%
C. Total Allocated		\$628,705	\$181,343	\$159,831	\$287,531

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Records Management Allocations

Dept:9 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	1.30	1.30%	\$2,254	\$0	\$2,254	\$0	\$2,254
7 101-636 Info Tech	0.76	0.76%	1,318	0	1,318	0	1,318
8 101-191 Budget and Accounting	4.89	4.89%	8,478	0	8,478	0	8,478
9 101-215 City Clerk	1.66	1.66%	2,878	0	2,878	0	2,878
10 101-223 Internal Auditor	0.01	0.01%	17	0	17	1	18
11 101-233 Purchasing	2.87	2.87%	4,976	0	4,976	250	5,226
12 101-253 Treasury	2.96	2.96%	5,132	0	5,132	258	5,390
13 101-257 Assessing	1.44	1.44%	2,497	0	2,497	126	2,622
14 101-266 City Attorney	11.34	11.34%	19,661	0	19,661	988	20,649
15 101-270 Human Resources	7.99	7.99%	13,853	0	13,853	696	14,549
16 101-345-01 Public Safety Administratic	12.64	12.64%	21,915	0	21,915	1,102	23,017
20 101-345-03 PS Operations	14.13	14.13%	24,498	0	24,498	1,232	25,730
29 101-721 Planning	13.82	13.82%	23,961	0	23,961	1,205	25,165
31 101-751-01 Parks & Rec Admin	0.77	0.77%	1,335	0	1,335	67	1,402
64 588 Metro Transit	3.08	3.08%	5,340	0	5,340	268	5,608
76 All Other	20.34	20.34%	35,265	0	35,265	1,773	37,038
Subtotal	100.00	100.00%	173,377	0	173,377	7,966	181,343
Direct Bills					0		0
Total					\$173,377		\$181,343

Basis Units: Pro-rated Services

Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:9 101-215 City Clerk

Department	Records Management	Elections	City Clerk	Total
0 Direct Billed	\$0	\$0	\$0	\$0
6 101-172 City Manager	2,254	0	0	2,254
7 101-636 Info Tech	1,318	0	0	1,318
8 101-191 Budget and Accounting	8,478	0	0	8,478
9 101-215 City Clerk	2,878	0	0	2,878
10 101-223 Internal Auditor	18	0	0	18
11 101-233 Purchasing	5,226	0	0	5,226
12 101-253 Treasury	5,390	0	0	5,390
13 101-257 Assessing	2,622	0	0	2,622
14 101-266 City Attorney	20,649	0	0	20,649
15 101-270 Human Resources	14,549	0	0	14,549
16 101-345-01 Public Safety Administratic	23,017	0	0	23,017
20 101-345-03 PS Operations	25,730	0	0	25,730
29 101-721 Planning	25,165	0	0	25,165
31 101-751-01 Parks & Rec Admin	1,402	0	0	1,402
64 588 Metro Transit	5,608	0	0	5,608
76 All Other	37,038	0	0	37,038
Total	\$181,343	\$0	\$0	\$181,343

Internal Auditor

Nature and Extent of Services

The Internal Auditor is to provide independent audit oversight; promote accountability; and to improve efficiency and effectiveness of the City of Kalamazoo government. Costs for the Internal Auditor are allocated to all departments and programs based on the audited expenditures reported in the City's annual Audit. Only those costs of the pension fund's (Fund 731) administration have been included for allocation purposes.

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:10 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	62,854	0	62,854
<i>Salary % Split</i>			<i>.00%</i>	<i>44.29%</i>
Benefits	S	27,835	0	27,835
Subtotal - Personnel Costs		<hr/> 90,689	0	90,689
Services & Supplies Cost				
728 Supplies	S	97	0	97
805 Travel	S	462	0	462
815 Telephone	S	420	0	420
860 Memberships	S	405	0	405
Subtotal - Services & Supplies		<hr/> 1,384	0	1,384
Department Cost Total		92,073	0	92,073
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		92,073	0	92,073
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$92,073		<hr/> <hr/> \$92,073

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$233	\$5	\$237
Subtotal - Building Use Charge	233	5	237
2 City Hall Equipment	91	0	91
Subtotal - Equipment Depreciation Charge	91	0	91
3 City Commission	52	22	74
Subtotal - 101-101 City Commission	52	22	74
4 Audit Expense	95	1	96
4 Cost Plan Consultant	992	14	1,006
4 Memberships & Dues	31	0	31
4 City -Wide Consulting	76	1	77
Subtotal - 101-299 Non-Departmental	1,193	17	1,210
5 Maintenance Admin	133	13	146
5 City Hall	1,887	195	2,083
Subtotal - 101-635 City Maintenance	2,021	208	2,229
6 Management & Leadership	1,035	91	1,126
Subtotal - 101-172 City Manager	1,035	91	1,126
7 PC/Network Support	1,443	136	1,579
7 Application - Eden	2,370	235	2,605
7 Application - BS & A	6,242	606	6,848
Subtotal - 101-636 Info Tech	10,054	978	11,032
8 Accounts Payable	625	36	661
8 Payroll	212	12	223
8 Budgeting	39	2	41
8 Accounting	1,288	71	1,359
Subtotal - 101-191 Budget and Accounting	2,164	121	2,284
9 Records Management	17	1	18
Subtotal - 101-215 City Clerk	17	1	18
10 Internal Audit	0	70	70

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - 101-223 Internal Auditor	\$0	\$70	\$70
11 Purchasing	0	122	122
11 Risk Management	0	3	3
Subtotal - 101-233 Purchasing	0	125	125
12 Tax Collections -General Fund	0	925	925
Subtotal - 101-253 Treasury	0	925	925
13 Assessing - General Fund	0	991	991
Subtotal - 101-257 Assessing	0	991	991
14 Advise and Counsel	0	233	233
Subtotal - 101-266 City Attorney	0	233	233
15 Human Resources	0	767	767
Subtotal - 101-270 Human Resources	0	767	767
Total Incoming	16,859	4,556	21,415 100.00%
C. Total Allocated	\$113,488		\$113,488

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Internal Audit Allocations

Dept:10 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,063	0.05%	\$58	\$0	\$58	\$0	\$58
4 101-299 Non-Departmental	1,915,398	1.34%	1,463	0	1,463	0	1,463
5 101-635 City Maintenance	830,170	0.58%	634	0	634	0	634
6 101-172 City Manager	608,354	0.43%	465	0	465	0	465
7 101-636 Info Tech	1,243,253	0.87%	949	0	949	0	949
8 101-191 Budget and Accounting	918,422	0.64%	701	0	701	0	701
9 101-215 City Clerk	532,779	0.37%	407	0	407	0	407
10 101-223 Internal Auditor	92,074	0.06%	70	0	70	0	70
11 101-233 Purchasing	318,565	0.22%	243	0	243	11	254
12 101-253 Treasury	521,824	0.37%	398	0	398	17	416
13 101-257 Assessing	498,782	0.35%	381	0	381	17	398
14 101-266 City Attorney	683,466	0.48%	522	0	522	23	545
15 101-270 Human Resources	721,769	0.51%	551	0	551	24	575
16 101-345-01 Public Safety Administratic	1,150,948	0.81%	879	0	879	38	917
17 101-630 Engineer	1,142,874	0.80%	873	0	873	38	911
18 101-640 Fleet	2,533,960	1.78%	1,935	0	1,935	85	2,020
19 101-345-02 PS KVET	1,759,044	1.23%	1,343	0	1,343	59	1,402
20 101-345-03 PS Operations	18,633,349	13.06%	14,229	0	14,229	622	14,852
21 101-345-04 PS CID	3,432,326	2.41%	2,621	0	2,621	115	2,736
22 101-345-05 PS Service	6,280,012	4.40%	4,796	0	4,796	210	5,005
25 101-441-00 PW General	1,225,073	0.86%	936	0	936	41	976
26 101-448-31 Street Lights	1,031,582	0.72%	788	0	788	34	822
27 101-699.00 Code Enforcement	903,021	0.63%	690	0	690	30	720
28 101-699.01 Building Trades	510,148	0.36%	390	0	390	17	407
29 101-721 Planning	384,979	0.27%	294	0	294	13	307
30 101-728 Econ Dev	255,656	0.18%	195	0	195	9	204
31 101-751-01 Parks & Rec Admin	1,833,212	1.29%	1,400	0	1,400	61	1,461
32 150-273 Cemeteries	21,750	0.02%	17	0	17	1	17
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	39	0	39	2	41
35 202 Act 51 Major Street	4,534,356	3.18%	3,463	0	3,463	151	3,614
36 203 Act 51 Local Street	2,609,518	1.83%	1,993	0	1,993	87	2,080
37 209 Cemeteries	397,535	0.28%	304	0	304	13	317
38 226 Solid Waste	2,508,302	1.76%	1,915	0	1,915	84	1,999
39 231-XXX Blight Abatement	15,111	0.01%	12	0	12	1	12
40 243 Brownfield	332	0.00%	0	0	0	0	0
42 252-345 Public Safety	158,519	0.11%	121	0	121	5	126
43 252-724 Public Safety Comm Dev	114,289	0.08%	87	0	87	4	91
44 252-751 Recreation	147,287	0.10%	112	0	112	5	117
46 253-724 Public Safety	97,324	0.07%	74	0	74	3	78
47 253-751 Recreation	26,534	0.02%	20	0	20	1	21
48 253-752 Parks	22,274	0.02%	17	0	17	1	18
49 262 Community Dev	330,245	0.23%	252	0	252	11	263
50 264-345 Public Safety	367,432	0.26%	281	0	281	12	293

**City of Kalamazoo
Full Cost**

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Internal Audit Allocations

Dept:10 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 271-724 Comm Dev	806,232	0.57%	\$616	\$0	\$616	\$27	\$643
53 280 Community Dev	177,219	0.12%	135	0	135	6	141
54 285 Community Dev	10,719	0.01%	8	0	8	0	9
57 289 Home Development	697,163	0.49%	532	0	532	23	556
58 299 CDBG	699,452	0.49%	534	0	534	23	557
61 551 Parks	19,852	0.01%	15	0	15	1	16
63 585 Metro Capital	10,236	0.01%	8	0	8	0	8
64 588 Metro Transit	15,974,300	11.20%	12,199	0	12,199	533	12,732
65 590 Waste Water Fund	21,572,070	15.12%	16,473	0	16,473	720	17,194
66 591 Water Fund	13,048,775	9.15%	9,965	0	9,965	436	10,400
68 677-XXX Insurance Fund	21,560,790	15.11%	16,465	0	16,465	720	17,185
69 702-XXX Economic Dev	131,526	0.09%	100	0	100	4	105
70 709-XXX Brownfield Dev	458,743	0.32%	350	0	350	15	366
71 712-XXX LFDA	114,376	0.08%	87	0	87	4	91
72 731-XXX Pension Fund	2,352,904	1.65%	1,797	0	1,797	79	1,875
76 All Other	3,572,846	2.50%	2,728	0	2,728	119	2,848
Subtotal	142,646,739	100.00%	108,932	0	108,932	4,556	113,488
Direct Bills					0		0
Total					\$108,932		\$113,488

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:10 101-223 Internal Auditor

Department	Internal Audit	Total
0 Direct Billed	\$0	\$0
3 101-101 City Commission	58	58
4 101-299 Non-Departmental	1,463	1,463
5 101-635 City Maintenance	634	634
6 101-172 City Manager	465	465
7 101-636 Info Tech	949	949
8 101-191 Budget and Accounting	701	701
9 101-215 City Clerk	407	407
10 101-223 Internal Auditor	70	70
11 101-233 Purchasing	254	254
12 101-253 Treasury	416	416
13 101-257 Assessing	398	398
14 101-266 City Attorney	545	545
15 101-270 Human Resources	575	575
16 101-345-01 Public Safety Administratic	917	917
17 101-630 Engineer	911	911
18 101-640 Fleet	2,020	2,020
19 101-345-02 PS KVET	1,402	1,402
20 101-345-03 PS Operations	14,852	14,852
21 101-345-04 PS CID	2,736	2,736
22 101-345-05 PS Service	5,005	5,005
25 101-441-00 PW General	976	976
26 101-448-31 Street Lights	822	822
27 101-699.00 Code Enforcement	720	720
28 101-699.01 Building Trades	407	407
29 101-721 Planning	307	307
30 101-728 Econ Dev	204	204
31 101-751-01 Parks & Rec Admin	1,461	1,461
32 150-273 Cemeteries	17	17
34 160-751 Mayor's Riverfront Pk	41	41
35 202 Act 51 Major Street	3,614	3,614
36 203 Act 51 Local Street	2,080	2,080
37 209 Cemeteries	317	317
38 226 Solid Waste	1,999	1,999
39 231-XXX Blight Abatement	12	12
40 243 Brownfield	0	0
42 252-345 Public Safety	126	126
43 252-724 Public Safety Comm Dev	91	91
44 252-751 Recreation	117	117
46 253-724 Public Safety	78	78
47 253-751 Recreation	21	21

City of Kalamazoo
Full Cost

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Allocation Summary

Dept:10 101-223 Internal Auditor

Department	Internal Audit	Total
48 253-752 Parks	\$18	\$18
49 262 Community Dev	263	263
50 264-345 Public Safety	293	293
52 271-724 Comm Dev	643	643
53 280 Community Dev	141	141
54 285 Community Dev	9	9
57 289 Home Development	556	556
58 299 CDBG	557	557
61 551 Parks	16	16
63 585 Metro Capital	8	8
64 588 Metro Transit	12,732	12,732
65 590 Waste Water Fund	17,194	17,194
66 591 Water Fund	10,400	10,400
68 677-XXX Insurance Fund	17,185	17,185
69 702-XXX Economic Dev	105	105
70 709-XXX Brownfield Dev	366	366
71 712-XXX LFDA	91	91
72 731-XXX Pension Fund	1,875	1,875
76 All Other	2,848	2,848
Total	\$113,488	\$113,488

**Purchasing
Nature and Extent of Services**

The Purchasing Department provides assistance to City divisions for the cost effective and efficient purchase of goods and services as well as the disposition of surplus property. The Purchasing Department is also responsible for the Risk Management of the County and the processing of mail. It is responsible for the coordination of special programs such as outreach to minority and women business enterprises, prevailing wage compliance, vendor relations, auction of surplus property, and State cooperative purchasing.

For cost allocation purposes the expenditures of the Department have been functionalized into the following categories and allocated as described:

- **Purchasing** – Costs associated with the actual processing of purchase orders, bid processing, specification development and bulk purchase negotiations are identified in this function. The costs are allocated to all users based on a weighted number of purchase orders processed.
- **Risk Management** – The Risk Management operation costs are identified in this function and allocated to all user departments and programs based on the Worker’s Compensation billings made during the year.
- **Mail** – The administrative costs for handling the City’s mailings are identified within this function. These costs are allocated to all users based on the actual postage charges recorded during the year.

Purchasing
Nature and Extent of Services
(Continued)

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

City of Kalamazoo
Full Cost

2013
9/4/2014

A. Department Costs

Dept:11 101-233 Purchasing

Description		Amount	General Admin	Purchasing	Risk Management	Mail
Personnel Costs						
Salaries	S1	198,403	17,856	166,659	7,936	5,952
<i>Salary % Split</i>			<i>4.78%</i>	<i>44.57%</i>	<i>2.12%</i>	<i>1.59%</i>
Benefits	S	105,278	9,475	88,434	4,211	3,158
Subtotal - Personnel Costs		<u>303,681</u>	<u>27,331</u>	<u>255,092</u>	<u>12,147</u>	<u>9,110</u>
Services & Supplies Cost						
728 Supplies	S	4,273	385	3,589	171	128
805 Travel	S	650	59	546	26	20
815 Telephone	S	882	79	741	35	26
825 Insurance	S	3,636	327	3,054	145	109
845 Outside Contractual Svcs	S	2,015	181	1,693	81	60
860 Memberships and Dues	S	685	62	575	27	21
875 Vehicle Maintenance	S	45	4	38	2	1
880 Equipment Rental/Lease	S	2,700	243	2,268	108	81
Subtotal - Services & Supplies		<u>14,886</u>	<u>1,340</u>	<u>12,504</u>	<u>595</u>	<u>447</u>
Department Cost Total		318,567	28,671	267,596	12,743	9,557
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		318,567	28,671	267,596	12,743	9,557
General Admin Distribution			(28,671)	26,466	1,260	945
Grand Total		<u><u>\$318,567</u></u>		<u><u>\$294,062</u></u>	<u><u>\$14,003</u></u>	<u><u>\$10,502</u></u>

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Risk Management	Mail
1 City Hall	\$3,998	\$82	\$3,766	\$179	\$135
Subtotal - Building Use Charge	3,998	82	3,766	179	135
2 City Hall Equipment	1,557	8	1,445	69	52
Subtotal - Equipment Depreciation Charge	1,557	8	1,445	69	52
3 City Commission	179	77	237	11	8
Subtotal - 101-101 City Commission	179	77	237	11	8
4 Audit Expense	162	2	151	7	5
4 Cost Plan Consultant	992	14	929	44	33
4 Memberships & Dues	129	1	120	6	4
4 City -Wide Consulting	262	3	245	12	9
Subtotal - 101-299 Non-Departmental	1,545	21	1,445	69	52
5 Maintenance Admin	2,294	224	2,324	111	83
5 City Hall	32,445	3,360	33,050	1,574	1,180
Subtotal - 101-635 City Maintenance	34,739	3,584	35,375	1,685	1,263
6 Management & Leadership	4,305	380	4,324	206	154
Subtotal - 101-172 City Manager	4,305	380	4,324	206	154
7 PC/Network Support	4,328	409	4,373	208	156
7 Application - Eden	7,109	705	7,213	343	258
Subtotal - 101-636 Info Tech	11,437	1,114	11,586	552	414
8 Accounts Payable	1,203	69	1,174	56	42
8 Payroll	881	48	857	41	31
8 Budgeting	133	7	130	6	5
8 Accounting	2,204	121	2,146	102	77
Subtotal - 101-191 Budget and Accounting	4,421	246	4,308	205	154
9 Records Management	4,976	250	4,824	230	172
Subtotal - 101-215 City Clerk	4,976	250	4,824	230	172
10 Internal Audit	243	11	234	11	8

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Risk Management	Mail
Subtotal - 101-223 Internal Auditor	\$243	\$11	\$234	\$11	\$8
11 Purchasing	0	609	563	27	20
11 Risk Management	0	11	10	0	0
11 Mail	0	67	62	3	2
Subtotal - 101-233 Purchasing	0	687	634	30	23
12 Tax Collections -General Fund	0	3,202	2,956	141	106
Subtotal - 101-253 Treasury	0	3,202	2,956	141	106
13 Assessing - General Fund	0	3,430	3,166	151	113
Subtotal - 101-257 Assessing	0	3,430	3,166	151	113
14 Advise and Counsel	0	806	744	35	27
14 Labor Relations	0	38	35	2	1
Subtotal - 101-266 City Attorney	0	845	780	37	28
15 Human Resources	0	3,192	2,946	140	105
15 Labor Relations	0	1,086	1,003	48	36
Subtotal - 101-270 Human Resources	0	4,278	3,949	188	141
Total Incoming	67,399	18,215	79,029 92.31%	3,763 4.40%	2,822 3.30%
C. Total Allocated		\$404,181	\$373,090	\$17,766	\$13,325

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Purchasing Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	26	0.89%	\$3,169	\$0	\$3,169	\$0	\$3,169
4 101-299 Non-Departmental	25	0.86%	3,047	0	3,047	0	3,047
5 101-635 City Maintenance	116	3.97%	14,139	0	14,139	0	14,139
6 101-172 City Manager	19	0.65%	2,316	0	2,316	0	2,316
7 101-636 Info Tech	165	5.64%	20,111	0	20,111	0	20,111
8 101-191 Budget and Accounting	7	0.24%	853	0	853	0	853
9 101-215 City Clerk	28	0.96%	3,413	0	3,413	0	3,413
10 101-223 Internal Auditor	1	0.03%	122	0	122	0	122
11 101-233 Purchasing	5	0.17%	609	0	609	0	609
12 101-253 Treasury	19	0.65%	2,316	0	2,316	126	2,442
13 101-257 Assessing	21	0.72%	2,560	0	2,560	140	2,699
14 101-266 City Attorney	5	0.17%	609	0	609	33	643
15 101-270 Human Resources	11	0.38%	1,341	0	1,341	73	1,414
16 101-345-01 Public Safety Administratic	32	1.09%	3,900	0	3,900	213	4,113
17 101-630 Engineer	14	0.48%	1,706	0	1,706	93	1,799
18 101-640 Fleet	58	1.98%	7,069	0	7,069	385	7,455
20 101-345-03 PS Operations	22	0.75%	2,682	0	2,682	146	2,828
21 101-345-04 PS CID	21	0.72%	2,560	0	2,560	140	2,699
22 101-345-05 PS Service	340	11.63%	41,442	0	41,442	2,259	43,700
25 101-441-00 PW General	22	0.75%	2,682	0	2,682	146	2,828
27 101-699.00 Code Enforcement	21	0.72%	2,560	0	2,560	140	2,699
28 101-699.01 Building Trades	16	0.55%	1,950	0	1,950	106	2,056
29 101-721 Planning	25	0.86%	3,047	0	3,047	166	3,213
30 101-728 Econ Dev	3	0.10%	366	0	366	20	386
31 101-751-01 Parks & Rec Admin	255	8.72%	31,081	0	31,081	1,694	32,775
32 150-273 Cemeteries	1	0.03%	122	0	122	7	129
35 202 Act 51 Major Street	55	1.88%	6,704	0	6,704	365	7,069
36 203 Act 51 Local Street	23	0.79%	2,803	0	2,803	153	2,956
37 209 Cemeteries	19	0.65%	2,316	0	2,316	126	2,442
38 226 Solid Waste	27	0.92%	3,291	0	3,291	179	3,470
42 252-345 Public Safety	15	0.51%	1,828	0	1,828	100	1,928
43 252-724 Public Safety Comm Dev	6	0.21%	731	0	731	40	771
44 252-751 Recreation	3	0.10%	366	0	366	20	386
46 253-724 Public Safety	22	0.75%	2,682	0	2,682	146	2,828
47 253-751 Recreation	120	4.11%	14,626	0	14,626	797	15,424
48 253-752 Parks	1	0.03%	122	0	122	7	129
49 262 Community Dev	13	0.44%	1,585	0	1,585	86	1,671
51 265-345 Public Safety	50	1.71%	6,094	0	6,094	332	6,427
52 271-724 Comm Dev	14	0.48%	1,706	0	1,706	93	1,799
53 280 Community Dev	12	0.41%	1,463	0	1,463	80	1,542
57 289 Home Development	7	0.24%	853	0	853	47	900
58 299 CDBG	15	0.51%	1,828	0	1,828	100	1,928
60 400 Capital Projects	91	3.11%	11,092	0	11,092	605	11,696

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Purchasing Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 551 Parks	10	0.34%	\$1,219	\$0	\$1,219	\$66	\$1,285
63 585 Metro Capital	25	0.86%	3,047	0	3,047	166	3,213
64 588 Metro Transit	402	13.75%	48,999	0	48,999	2,671	51,669
65 590 Waste Water Fund	386	13.21%	47,048	0	47,048	2,564	49,613
66 591 Water Fund	273	9.34%	33,275	0	33,275	1,814	35,089
68 677-XXX Insurance Fund	46	1.57%	5,607	0	5,607	306	5,912
69 702-XXX Economic Dev	1	0.03%	122	0	122	7	129
70 709-XXX Brownfield Dev	9	0.31%	1,097	0	1,097	60	1,157
Subtotal	2,923	100.00%	356,276	0	356,276	16,814	373,090
Direct Bills					0		0
Total					\$356,276		\$373,090

Basis Units: Number of Purchase Orders
Source: General Ledger Detail

City of Kalamazoo
Full Cost

2013
9/4/2014

Risk Management Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	14,921	0.67%	\$114	\$0	\$114	\$0	\$114
6 101-172 City Manager	2,876	0.13%	22	0	22	0	22
7 101-636 Info Tech	2,853	0.13%	22	0	22	0	22
8 101-191 Budget and Accounting	4,280	0.19%	33	0	33	0	33
9 101-215 City Clerk	1,756	0.08%	13	0	13	0	13
10 101-223 Internal Auditor	434	0.02%	3	0	3	0	3
11 101-233 Purchasing	1,382	0.06%	11	0	11	0	11
12 101-253 Treasury	2,488	0.11%	19	0	19	1	20
13 101-257 Assessing	1,126	0.05%	9	0	9	0	9
14 101-266 City Attorney	2,929	0.13%	22	0	22	1	24
15 101-270 Human Resources	3,217	0.15%	25	0	25	1	26
16 101-345-01 Public Safety Administratic	48,928	2.21%	375	0	375	18	393
17 101-630 Engineer	19,583	0.88%	150	0	150	7	157
18 101-640 Fleet	28,756	1.30%	220	0	220	11	231
19 101-345-02 PS KVET	89,931	4.06%	689	0	689	33	722
20 101-345-03 PS Operations	904,236	40.82%	6,926	0	6,926	331	7,257
21 101-345-04 PS CID	159,778	7.21%	1,224	0	1,224	59	1,282
22 101-345-05 PS Service	58,924	2.66%	451	0	451	22	473
25 101-441-00 PW General	30,386	1.37%	233	0	233	11	244
27 101-699.00 Code Enforcement	10,246	0.46%	78	0	78	4	82
28 101-699.01 Building Trades	9,520	0.43%	73	0	73	3	76
29 101-721 Planning	1,651	0.07%	13	0	13	1	13
30 101-728 Econ Dev	205	0.01%	2	0	2	0	2
31 101-751-01 Parks & Rec Admin	14,199	0.64%	109	0	109	5	114
35 202 Act 51 Major Street	42,767	1.93%	328	0	328	16	343
36 203 Act 51 Local Street	28,394	1.28%	217	0	217	10	228
37 209 Cemeteries	129	0.01%	1	0	1	0	1
38 226 Solid Waste	47,873	2.16%	367	0	367	18	384
43 252-724 Public Safety Comm Dev	74	0.00%	1	0	1	0	1
49 262 Community Dev	(1,150)	-0.05%	(9)	0	(9)	(0)	(9)
50 264-345 Public Safety	23,983	1.08%	184	0	184	9	192
51 265-345 Public Safety	919	0.04%	7	0	7	0	7
52 271-724 Comm Dev	8,029	0.36%	61	0	61	3	64
58 299 CDBG	5,642	0.25%	43	0	43	2	45
60 400 Capital Projects	179	0.01%	1	0	1	0	1
61 551 Parks	28	0.00%	0	0	0	0	0
64 588 Metro Transit	344,702	15.56%	2,640	0	2,640	126	2,766
65 590 Waste Water Fund	161,969	7.31%	1,241	0	1,241	59	1,300
66 591 Water Fund	117,452	5.30%	900	0	900	43	943
68 677-XXX Insurance Fund	17,701	0.80%	136	0	136	6	142
69 702-XXX Economic Dev	692	0.03%	5	0	5	0	6
70 709-XXX Brownfield Dev	1,015	0.05%	8	0	8	0	8

**City of Kalamazoo
Full Cost**

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Risk Management Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,215,003	100.00%	16,966	0	16,966	801	17,766
Direct Bills					0		0
Total					\$16,966		\$17,766

Basis Units: WC Expenditures by Department
Source: Financial Statements

**City of Kalamazoo
Full Cost**

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9/4/2014

Mail Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	172	0.09%	\$11	\$0	\$11	\$0	\$11
7 101-636 Info Tech	595	0.31%	39	0	39	0	39
8 101-191 Budget and Accounting	4,237	2.18%	277	0	277	0	277
9 101-215 City Clerk	5,399	2.78%	353	0	353	0	353
11 101-233 Purchasing	1,025	0.53%	67	0	67	0	67
12 101-253 Treasury	29,827	15.34%	1,952	0	1,952	98	2,050
13 101-257 Assessing	10,969	5.64%	718	0	718	36	754
14 101-266 City Attorney	598	0.31%	39	0	39	2	41
15 101-270 Human Resources	556	0.29%	36	0	36	2	38
16 101-345-01 Public Safety Administratic	8,832	4.54%	578	0	578	29	607
17 101-630 Engineer	284	0.15%	19	0	19	1	20
25 101-441-00 PW General	1,090	0.56%	71	0	71	4	75
27 101-699.00 Code Enforcement	10,871	5.59%	711	0	711	36	747
29 101-721 Planning	2,885	1.48%	189	0	189	9	198
30 101-728 Econ Dev	30	0.02%	2	0	2	0	2
31 101-751-01 Parks & Rec Admin	8,541	4.39%	559	0	559	28	587
46 253-724 Public Safety	299	0.15%	20	0	20	1	21
64 588 Metro Transit	3,195	1.64%	209	0	209	10	220
65 590 Waste Water Fund	875	0.45%	57	0	57	3	60
66 591 Water Fund	104,129	53.55%	6,814	0	6,814	342	7,155
76 All Other	50	0.03%	3	0	3	0	3
Subtotal	194,459	100.00%	12,724	0	12,724	601	13,325
Direct Bills					0		0
Total					\$12,724		\$13,325

Basis Units: Postage Expenditures by Department

Source: Financial Statements

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:11 101-233 Purchasing

Department	Purchasing	Risk Management	Mail	Total
0 Direct Billed	\$0	\$0	\$0	\$0
3 101-101 City Commission	3,169	0	0	3,169
4 101-299 Non-Departmental	3,047	0	0	3,047
5 101-635 City Maintenance	14,139	114	0	14,253
6 101-172 City Manager	2,316	22	11	2,349
7 101-636 Info Tech	20,111	22	39	20,172
8 101-191 Budget and Accounting	853	33	277	1,163
9 101-215 City Clerk	3,413	13	353	3,780
10 101-223 Internal Auditor	122	3	0	125
11 101-233 Purchasing	609	11	67	687
12 101-253 Treasury	2,442	20	2,050	4,512
13 101-257 Assessing	2,699	9	754	3,462
14 101-266 City Attorney	643	24	41	707
15 101-270 Human Resources	1,414	26	38	1,478
16 101-345-01 Public Safety Administratic	4,113	393	607	5,113
17 101-630 Engineer	1,799	157	20	1,976
18 101-640 Fleet	7,455	231	0	7,686
19 101-345-02 PS KVET	0	722	0	722
20 101-345-03 PS Operations	2,828	7,257	0	10,085
21 101-345-04 PS CID	2,699	1,282	0	3,981
22 101-345-05 PS Service	43,700	473	0	44,173
25 101-441-00 PW General	2,828	244	75	3,146
27 101-699.00 Code Enforcement	2,699	82	747	3,528
28 101-699.01 Building Trades	2,056	76	0	2,133
29 101-721 Planning	3,213	13	198	3,425
30 101-728 Econ Dev	386	2	2	389
31 101-751-01 Parks & Rec Admin	32,775	114	587	33,476
32 150-273 Cemeteries	129	0	0	129
35 202 Act 51 Major Street	7,069	343	0	7,412
36 203 Act 51 Local Street	2,956	228	0	3,184
37 209 Cemeteries	2,442	1	0	2,443
38 226 Solid Waste	3,470	384	0	3,855
42 252-345 Public Safety	1,928	0	0	1,928
43 252-724 Public Safety Comm Dev	771	1	0	772
44 252-751 Recreation	386	0	0	386
46 253-724 Public Safety	2,828	0	21	2,848
47 253-751 Recreation	15,424	0	0	15,424
48 253-752 Parks	129	0	0	129
49 262 Community Dev	1,671	(9)	0	1,662
50 264-345 Public Safety	0	192	0	192
51 265-345 Public Safety	6,427	7	0	6,434

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:11 101-233 Purchasing

Department	Purchasing	Risk Management	Mail	Total
52 271-724 Comm Dev	\$1,799	\$64	\$0	\$1,864
53 280 Community Dev	1,542	0	0	1,542
57 289 Home Development	900	0	0	900
58 299 CDBG	1,928	45	0	1,973
60 400 Capital Projects	11,696	1	0	11,698
61 551 Parks	1,285	0	0	1,286
63 585 Metro Capital	3,213	0	0	3,213
64 588 Metro Transit	51,669	2,766	220	54,655
65 590 Waste Water Fund	49,613	1,300	60	50,973
66 591 Water Fund	35,089	943	7,155	43,187
68 677-XXX Insurance Fund	5,912	142	0	6,054
69 702-XXX Economic Dev	129	6	0	134
70 709-XXX Brownfield Dev	1,157	8	0	1,165
76 All Other	0	0	3	3
Total	\$373,090	\$17,766	\$13,325	\$404,181



**City Treasurer
Nature and Extent of Services**

The City Treasurer is a division of the Finance Department. The Treasurer is responsible for the collection, deposit, and investment of monies due to the City, and the management and prudent investment of idle funds. The Treasurer operations have been separated into two functions for allocation:

- **Non-Tax Receipting** – The costs related to the processing of Non-Tax receipts are identified and allocated to those programs and funds based on the number of receipts processed.
- **Tax Collections - General Fund** – The administrative costs for handling the City’s general fund property tax revenues are identified and allocated to those General Fund departments based on the dollar amount of their expenditures.
- **Tax Collections - Solid Waste** - Costs associated with the collection of the Solid Waste Millage are allocated directly to the Solid Waste Fund.
- **Tax Collection - Metro Transit** - Costs associated with the collection of the Metro Transit Millage are allocated directly to the Metro Transit Fund.

The plan is designed to allocate other central service cost pools 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 City’s accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:12 101-253 Treasury

Description		Amount	General Admin	Non-Tax Revenue	Tax Collections - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit
Personnel Costs							
Salaries	S1	254,563	113,395	11,009	116,998	9,368	3,793
<i>Salary % Split</i>			<i>23.42%</i>	<i>2.27%</i>	<i>24.16%</i>	<i>1.93%</i>	<i>.78%</i>
Benefits	S	133,841	59,619	5,788	61,514	4,925	1,994
Subtotal - Personnel Costs		388,404	173,014	16,797	178,512	14,294	5,787
Services & Supplies Cost							
728 Supplies	S	37,766	16,823	1,633	17,357	1,390	563
810 Fees	S	55,552	24,746	2,402	25,532	2,044	828
815 Telephone	S	2,513	1,119	109	1,155	92	37
825 Insurance	S	4,152	1,850	180	1,908	153	62
845 Outside Contractual Service	S	12,430	5,537	538	5,713	457	185
860 Memberships & Dues	S	60	27	3	28	2	1
880 Rental/Lease of Equipment	S	947	422	41	435	35	14
Subtotal - Services & Supplies		113,420	50,523	4,905	52,128	4,174	1,690
Department Cost Total		501,824	223,537	21,702	230,640	18,467	7,477
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		501,824	223,537	21,702	230,640	18,467	7,477
General Admin Distribution			(223,537)	17,433	185,264	14,834	6,006
Grand Total		\$501,823		\$39,135	\$415,904	\$33,302	\$13,483

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collections - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit
1 City Hall	\$3,503	\$72	\$279	\$2,963	\$237	\$96
Subtotal - Building Use Charge	3,503	72	279	2,963	237	96
2 City Hall Equipment	1,364	7	107	1,136	91	37
Subtotal - Equipment Depreciation Charge	1,364	7	107	1,136	91	37
3 City Commission	294	127	33	348	28	11
Subtotal - 101-101 City Commission	294	127	33	348	28	11
4 Audit Expense	211	2	17	177	14	6
4 Cost Plan Consultant	992	14	78	834	67	27
4 Memberships & Dues	175	2	14	147	12	5
4 City -Wide Consulting	429	5	34	360	29	12
Subtotal - 101-299 Non-Departmental	1,807	23	143	1,517	121	49
5 Maintenance Admin	2,010	196	172	1,828	146	59
5 City Hall	28,427	2,944	2,446	25,999	2,082	843
Subtotal - 101-635 City Maintenance	30,436	3,140	2,618	27,828	2,228	902
6 Management & Leadership	5,847	516	496	5,273	422	171
Subtotal - 101-172 City Manager	5,847	516	496	5,273	422	171
7 PC/Network Support	7,213	682	616	6,543	524	212
7 Application - Eden	11,849	1,175	1,016	10,793	864	350
7 Application - BS & A	26,528	2,577	2,270	24,121	1,931	782
Subtotal - 101-636 Info Tech	45,589	4,434	3,901	41,458	3,320	1,344
8 Accounts Payable	2,049	118	169	1,796	144	58
8 Payroll	1,196	65	98	1,045	84	34
8 Budgeting	218	12	18	191	15	6
8 Accounting	2,869	158	236	2,509	201	81
Subtotal - 101-191 Budget and Accounting	6,333	354	521	5,542	444	180
9 Records Management	5,132	258	420	4,467	358	145
Subtotal - 101-215 City Clerk	5,132	258	420	4,467	358	145
10 Internal Audit	398	17	32	345	28	11

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collections - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit
Subtotal - 101-223 Internal Auditor	\$398	\$17	\$32	\$345	\$28	\$11
11 Purchasing	2,316	126	190	2,024	162	66
11 Risk Management	19	1	2	17	1	1
11 Mail	1,952	98	160	1,699	136	55
Subtotal - 101-233 Purchasing	4,287	225	352	3,739	299	121
12 Tax Collections -General Fund	0	5,245	409	4,347	348	141
Subtotal - 101-253 Treasury	0	5,245	409	4,347	348	141
13 Assessing - General Fund	0	5,619	438	4,657	373	151
Subtotal - 101-257 Assessing	0	5,619	438	4,657	373	151
14 Advise and Counsel	0	1,321	103	1,095	88	35
14 Labor Relations	0	74	6	61	5	2
Subtotal - 101-266 City Attorney	0	1,395	109	1,156	93	37
15 Human Resources	0	4,335	338	3,593	288	116
15 Labor Relations	0	2,088	163	1,731	139	56
Subtotal - 101-270 Human Resources	0	6,424	501	5,324	426	173
Total Incoming	104,990	27,855	10,360 7.80%	110,100 82.88%	8,816 6.64%	3,569 2.69%
C. Total Allocated		\$634,668	\$49,495	\$526,004	\$42,117	\$17,053

City of Kalamazoo
Full Cost

2013
9/4/2014

Non-Tax Revenue Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	4	0.02%	\$12	\$0	\$12	\$0	\$12
7 101-636 Info Tech	12	0.07%	35	0	35	0	35
8 101-191 Budget and Accounting	12	0.07%	35	0	35	0	35
16 101-345-01 Public Safety Administratic	444	2.71%	1,284	0	1,284	59	1,343
17 101-630 Engineer	87	0.53%	252	0	252	12	263
18 101-640 Fleet	56	0.34%	162	0	162	7	169
27 101-699.00 Code Enforcement	274	1.67%	792	0	792	36	829
28 101-699.01 Building Trades	918	5.61%	2,654	0	2,654	122	2,776
31 101-751-01 Parks & Rec Admin	108	0.66%	312	0	312	14	327
32 150-273 Cemeteries	78	0.48%	225	0	225	10	236
33 155-751 Recreation	2	0.01%	6	0	6	0	6
34 160-751 Mayor's Riverfront Pk	1	0.01%	3	0	3	0	3
35 202 Act 51 Major Street	228	1.39%	659	0	659	30	689
36 203 Act 51 Local Street	349	2.13%	1,009	0	1,009	46	1,055
37 209 Cemeteries	8	0.05%	23	0	23	1	24
39 231-XXX Blight Abatement	9	0.05%	26	0	26	1	27
40 243 Brownfield	105	0.64%	304	0	304	14	318
42 252-345 Public Safety	31	0.19%	90	0	90	4	94
44 252-751 Recreation	37	0.23%	107	0	107	5	112
45 253-345 Public Safety	23	0.14%	66	0	66	3	70
46 253-724 Public Safety	65	0.40%	188	0	188	9	197
47 253-751 Recreation	42	0.26%	121	0	121	6	127
48 253-752 Parks	6	0.04%	17	0	17	1	18
49 262 Community Dev	24	0.15%	69	0	69	3	73
50 264-345 Public Safety	14	0.09%	40	0	40	2	42
51 265-345 Public Safety	264	1.61%	763	0	763	35	798
52 271-724 Comm Dev	106	0.65%	306	0	306	14	321
53 280 Community Dev	52	0.32%	150	0	150	7	157
54 285 Community Dev	2	0.01%	6	0	6	0	6
55 286 Community Dev	71	0.43%	205	0	205	9	215
56 288 Economic Development	2	0.01%	6	0	6	0	6
57 289 Home Development	124	0.76%	358	0	358	16	375
58 299 CDBG	40	0.24%	116	0	116	5	121
59 300 Debt Service	45	0.27%	130	0	130	6	136
60 400 Capital Projects	195	1.19%	564	0	564	26	590
61 551 Parks	8	0.05%	23	0	23	1	24
63 585 Metro Capital	3,601	22.00%	10,410	0	10,410	479	10,889
64 588 Metro Transit	1,417	8.66%	4,097	0	4,097	188	4,285
65 590 Waste Water Fund	1,900	11.61%	5,493	0	5,493	253	5,745
66 591 Water Fund	709	4.33%	2,050	0	2,050	94	2,144
68 677-XXX Insurance Fund	1,106	6.76%	3,197	0	3,197	147	3,344
69 702-XXX Economic Dev	64	0.39%	185	0	185	9	194
70 709-XXX Brownfield Dev	2	0.01%	6	0	6	0	6

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Non-Tax Revenue Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	442	2.70%	\$1,278	\$0	\$1,278	\$59	\$1,337
76 All Other	3,282	20.05%	9,488	0	9,488	436	9,925
Subtotal	16,369	100.00%	47,323	0	47,323	2,172	49,495
Direct Bills					0		0
Total					\$47,323		\$49,495

Basis Units: Number of Receipts Processed
Source: Detailed Revenue Report

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Tax Collections -General Fund Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,063	0.15%	\$765	\$0	\$765	\$0	\$765
4 101-299 Non-Departmental	1,915,398	3.83%	19,251	0	19,251	0	19,251
5 101-635 City Maintenance	830,170	1.66%	8,344	0	8,344	0	8,344
6 101-172 City Manager	608,354	1.22%	6,115	0	6,115	0	6,115
7 101-636 Info Tech	1,243,253	2.48%	12,496	0	12,496	0	12,496
8 101-191 Budget and Accounting	918,422	1.84%	9,231	0	9,231	0	9,231
9 101-215 City Clerk	532,779	1.06%	5,355	0	5,355	0	5,355
10 101-223 Internal Auditor	92,074	0.18%	925	0	925	0	925
11 101-233 Purchasing	318,565	0.64%	3,202	0	3,202	0	3,202
12 101-253 Treasury	521,824	1.04%	5,245	0	5,245	0	5,245
13 101-257 Assessing	498,782	1.00%	5,013	0	5,013	268	5,281
14 101-266 City Attorney	683,466	1.37%	6,869	0	6,869	367	7,237
15 101-270 Human Resources	721,769	1.44%	7,254	0	7,254	388	7,642
16 101-345-01 Public Safety Administratic	1,150,948	2.30%	11,568	0	11,568	618	12,186
17 101-630 Engineer	1,142,874	2.28%	11,487	0	11,487	614	12,101
18 101-640 Fleet	2,533,960	5.06%	25,469	0	25,469	1,361	26,830
19 101-345-02 PS KVET	1,759,044	3.52%	17,680	0	17,680	945	18,625
20 101-345-03 PS Operations	18,633,349	37.24%	187,282	0	187,282	10,008	197,290
21 101-345-04 PS CID	3,432,326	6.86%	34,498	0	34,498	1,844	36,342
22 101-345-05 PS Service	6,280,012	12.55%	63,120	0	63,120	3,373	66,493
25 101-441-00 PW General	1,225,073	2.45%	12,313	0	12,313	658	12,971
26 101-448-31 Street Lights	1,031,582	2.06%	10,368	0	10,368	554	10,922
27 101-699.00 Code Enforcement	903,021	1.80%	9,076	0	9,076	485	9,561
28 101-699.01 Building Trades	510,148	1.02%	5,127	0	5,127	274	5,401
29 101-721 Planning	384,979	0.77%	3,869	0	3,869	207	4,076
30 101-728 Econ Dev	255,656	0.51%	2,570	0	2,570	137	2,707
31 101-751-01 Parks & Rec Admin	1,833,212	3.66%	18,425	0	18,425	985	19,410
Subtotal	50,037,103	100.00%	502,918	0	502,918	23,086	526,004
Direct Bills					0		0
Total					\$502,918		\$526,004

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Tax Collection - Solid Waste Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 226 Solid Waste	100	100.00%	\$40,269	\$0	\$40,269	\$1,848	\$42,117
Subtotal	100	100.00%	40,269	0	40,269	1,848	42,117
Direct Bills					0		0
Total					\$40,269		\$42,117

Basis Units: Direct to Solid Waste
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Tax Collection - MetroTransit Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 588 Metro Transit	100	100.00%	\$16,304	\$0	\$16,304	\$748	\$17,053
Subtotal	100	100.00%	16,304	0	16,304	748	17,053
Direct Bills					0		0
Total					\$16,304		\$17,053

Basis Units: Direct to Metro Transit
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:12 101-253 Treasury

Department	Non-Tax Revenue	Tax Collections - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 101-101 City Commission	0	765	0	0	765
4 101-299 Non-Departmental	12	19,251	0	0	19,263
5 101-635 City Maintenance	0	8,344	0	0	8,344
6 101-172 City Manager	0	6,115	0	0	6,115
7 101-636 Info Tech	35	12,496	0	0	12,531
8 101-191 Budget and Accounting	35	9,231	0	0	9,266
9 101-215 City Clerk	0	5,355	0	0	5,355
10 101-223 Internal Auditor	0	925	0	0	925
11 101-233 Purchasing	0	3,202	0	0	3,202
12 101-253 Treasury	0	5,245	0	0	5,245
13 101-257 Assessing	0	5,281	0	0	5,281
14 101-266 City Attorney	0	7,237	0	0	7,237
15 101-270 Human Resources	0	7,642	0	0	7,642
16 101-345-01 Public Safety Administratic	1,343	12,186	0	0	13,529
17 101-630 Engineer	263	12,101	0	0	12,364
18 101-640 Fleet	169	26,830	0	0	26,999
19 101-345-02 PS KVET	0	18,625	0	0	18,625
20 101-345-03 PS Operations	0	197,290	0	0	197,290
21 101-345-04 PS CID	0	36,342	0	0	36,342
22 101-345-05 PS Service	0	66,493	0	0	66,493
25 101-441-00 PW General	0	12,971	0	0	12,971
26 101-448-31 Street Lights	0	10,922	0	0	10,922
27 101-699.00 Code Enforcement	829	9,561	0	0	10,390
28 101-699.01 Building Trades	2,776	5,401	0	0	8,177
29 101-721 Planning	0	4,076	0	0	4,076
30 101-728 Econ Dev	0	2,707	0	0	2,707
31 101-751-01 Parks & Rec Admin	327	19,410	0	0	19,737
32 150-273 Cemeteries	236	0	0	0	236
33 155-751 Recreation	6	0	0	0	6
34 160-751 Mayor's Riverfront Pk	3	0	0	0	3
35 202 Act 51 Major Street	689	0	0	0	689
36 203 Act 51 Local Street	1,055	0	0	0	1,055
37 209 Cemeteries	24	0	0	0	24
38 226 Solid Waste	0	0	42,117	0	42,117
39 231-XXX Blight Abatement	27	0	0	0	27
40 243 Brownfield	318	0	0	0	318
42 252-345 Public Safety	94	0	0	0	94
44 252-751 Recreation	112	0	0	0	112
45 253-345 Public Safety	70	0	0	0	70
46 253-724 Public Safety	197	0	0	0	197

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:12 101-253 Treasury

Department	Non-Tax Revenue	Tax Collections - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Total
47 253-751 Recreation	\$127	\$0	\$0	\$0	\$127
48 253-752 Parks	18	0	0	0	18
49 262 Community Dev	73	0	0	0	73
50 264-345 Public Safety	42	0	0	0	42
51 265-345 Public Safety	798	0	0	0	798
52 271-724 Comm Dev	321	0	0	0	321
53 280 Community Dev	157	0	0	0	157
54 285 Community Dev	6	0	0	0	6
55 286 Community Dev	215	0	0	0	215
56 288 Economic Development	6	0	0	0	6
57 289 Home Development	375	0	0	0	375
58 299 CDBG	121	0	0	0	121
59 300 Debt Service	136	0	0	0	136
60 400 Capital Projects	590	0	0	0	590
61 551 Parks	24	0	0	0	24
63 585 Metro Capital	10,889	0	0	0	10,889
64 588 Metro Transit	4,285	0	0	17,053	21,338
65 590 Waste Water Fund	5,745	0	0	0	5,745
66 591 Water Fund	2,144	0	0	0	2,144
68 677-XXX Insurance Fund	3,344	0	0	0	3,344
69 702-XXX Economic Dev	194	0	0	0	194
70 709-XXX Brownfield Dev	6	0	0	0	6
72 731-XXX Pension Fund	1,337	0	0	0	1,337
76 All Other	9,925	0	0	0	9,925
Total	\$49,495	\$526,004	\$42,117	\$17,053	\$634,669

**City Assessor
Nature and Extent of Services**

The Assessor's Office is responsible for performing and maintaining property assessments for the equitable distribution of the property tax burden under the current law. The office compiles special assessment rolls, administers the Board of Review and maintains ownership records for the City of Kalamazoo for both real and personal property. The Assessing office also maintains property descriptions and maps for taxing purposes. Assessing provides the City Treasurer with taxable value on all City properties; these values are used to produce annual tax bills.

For plan purposes the cost of the Assessor's Office has been allocated to those funds based on the percentage of the millage collected. For the general fund departments these costs have been allocated based on the department's expenditures.

City of Kalamazoo		
Millage Rate Ratios for 2013		
Fund	Millage Rate	Percentage Distribution
General Fund	19.2705	89.9%
Solid Waste	1.5500	7.2%
Metro Transit	.6000	2.9%

The plan is designed to allocate other central service cost pools to the various rate study cost pools 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.

City of Kalamazoo
Full Cost

2013
9/4/2014

A. Department Costs

Dept:13 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Water	Assessing - Metro Transit
Personnel Costs						
Salaries	S1	42,977	0	38,636	3,094	1,246
<i>Salary % Split</i>			<i>.00%</i>	<i>106.32%</i>	<i>8.52%</i>	<i>3.43%</i>
Benefits	S	50,828	0	45,694	3,660	1,474
Subtotal - Personnel Costs		93,805	0	84,331	6,754	2,720
Services & Supplies Cost						
728 Supplies	S	11,942	0	10,736	860	346
815 Telephone	S	1,274	0	1,145	92	37
825 Insurance	S	4,272	0	3,841	308	124
845 Outside Consultants	S	384,961	0	346,080	27,717	11,164
860 Memberships	S	821	0	738	59	24
880 Rental/Lease Equipment	S	1,709	0	1,536	123	50
Subtotal - Services & Supplies		404,979	0	364,076	29,158	11,744
Department Cost Total		498,784	0	448,407	35,912	14,465
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		498,784	0	448,407	35,912	14,465
General Admin Distribution			0	0	0	0
Grand Total		\$498,784		\$448,407	\$35,912	\$14,465

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Water	Assessing - Metro Transit
1 City Hall	\$3,069	\$63	\$2,816	\$226	\$91
Subtotal - Building Use Charge	3,069	63	2,816	226	91
2 City Hall Equipment	1,195	6	1,080	87	35
Subtotal - Equipment Depreciation Charge	1,195	6	1,080	87	35
3 City Commission	281	121	361	29	12
Subtotal - 101-101 City Commission	281	121	361	29	12
4 Audit Expense	174	2	158	13	5
4 Cost Plan Consultant	992	14	905	72	29
4 Memberships & Dues	26	0	23	2	1
4 City -Wide Consulting	410	5	373	30	12
Subtotal - 101-299 Non-Departmental	1,602	21	1,459	117	47
5 Maintenance Admin	1,761	172	1,738	139	56
5 City Hall	24,909	2,579	24,712	1,979	797
Subtotal - 101-635 City Maintenance	26,670	2,752	26,450	2,118	853
6 Management & Leadership	859	76	840	67	27
Subtotal - 101-172 City Manager	859	76	840	67	27
7 PC/Network Support	2,885	273	2,839	227	92
7 Application - Eden	4,739	470	4,683	375	151
7 Application - BS & A	43,693	4,244	43,095	3,451	1,390
Subtotal - 101-636 Info Tech	51,318	4,987	50,618	4,054	1,633
8 Accounts Payable	1,626	94	1,546	124	50
8 Payroll	176	10	167	13	5
8 Budgeting	209	11	198	16	6
8 Accounting	2,369	130	2,247	180	72
Subtotal - 101-191 Budget and Accounting	4,379	245	4,157	333	134
9 Records Management	2,497	126	2,357	189	76
Subtotal - 101-215 City Clerk	2,497	126	2,357	189	76
10 Internal Audit	381	17	357	29	12

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Water	Assessing - Metro Transit
Subtotal - 101-223 Internal Auditor	\$381	\$17	\$357	\$29	\$12
11 Purchasing	2,560	140	2,427	194	78
11 Risk Management	9	0	8	1	0
11 Mail	718	36	678	54	22
Subtotal - 101-233 Purchasing	3,286	176	3,112	249	100
12 Tax Collections -General Fund	5,013	268	4,748	380	153
Subtotal - 101-253 Treasury	5,013	268	4,748	380	153
13 Assessing - General Fund	0	5,371	4,828	387	156
Subtotal - 101-257 Assessing	0	5,371	4,828	387	156
14 Advise and Counsel	0	1,263	1,135	91	37
14 Labor Relations	0	3	3	0	0
Subtotal - 101-266 City Attorney	0	1,266	1,138	91	37
15 Human Resources	0	637	573	46	18
15 Labor Relations	0	90	81	6	3
Subtotal - 101-270 Human Resources	0	727	654	52	21
Total Incoming	100,550	16,221	104,976 89.90%	8,407 7.20%	3,386 2.90%
C. Total Allocated		\$615,554	\$553,383	\$44,320	\$17,851

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Assessing - General Fund Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,063	0.15%	\$819	\$0	\$819	\$0	\$819
4 101-299 Non-Departmental	1,915,398	3.83%	20,625	0	20,625	0	20,625
5 101-635 City Maintenance	830,170	1.66%	8,939	0	8,939	0	8,939
6 101-172 City Manager	608,354	1.22%	6,551	0	6,551	0	6,551
7 101-636 Info Tech	1,243,253	2.48%	13,387	0	13,387	0	13,387
8 101-191 Budget and Accounting	918,422	1.84%	9,890	0	9,890	0	9,890
9 101-215 City Clerk	532,779	1.06%	5,737	0	5,737	0	5,737
10 101-223 Internal Auditor	92,074	0.18%	991	0	991	0	991
11 101-233 Purchasing	318,565	0.64%	3,430	0	3,430	0	3,430
12 101-253 Treasury	521,824	1.04%	5,619	0	5,619	0	5,619
13 101-257 Assessing	498,782	1.00%	5,371	0	5,371	0	5,371
14 101-266 City Attorney	683,466	1.37%	7,360	0	7,360	235	7,594
15 101-270 Human Resources	721,769	1.44%	7,772	0	7,772	248	8,020
16 101-345-01 Public Safety Administratic	1,150,948	2.30%	12,393	0	12,393	395	12,789
17 101-630 Engineer	1,142,874	2.28%	12,306	0	12,306	392	12,699
18 101-640 Fleet	2,533,960	5.06%	27,286	0	27,286	870	28,156
19 101-345-02 PS KVET	1,759,044	3.52%	18,941	0	18,941	604	19,545
20 101-345-03 PS Operations	18,633,349	37.24%	200,644	0	200,644	6,396	207,041
21 101-345-04 PS CID	3,432,326	6.86%	36,959	0	36,959	1,178	38,138
22 101-345-05 PS Service	6,280,012	12.55%	67,623	0	67,623	2,156	69,779
25 101-441-00 PW General	1,225,073	2.45%	13,192	0	13,192	421	13,612
26 101-448-31 Street Lights	1,031,582	2.06%	11,108	0	11,108	354	11,462
27 101-699.00 Code Enforcement	903,021	1.80%	9,724	0	9,724	310	10,034
28 101-699.01 Building Trades	510,148	1.02%	5,493	0	5,493	175	5,668
29 101-721 Planning	384,979	0.77%	4,145	0	4,145	132	4,278
30 101-728 Econ Dev	255,656	0.51%	2,753	0	2,753	88	2,841
31 101-751-01 Parks & Rec Admin	1,833,212	3.66%	19,740	0	19,740	629	20,369
Subtotal	50,037,103	100.00%	538,801	0	538,801	14,582	553,383
Direct Bills					0		0
Total					\$538,801		\$553,383

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Assessing - Solid Water Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 226 Solid Waste	100	100.00%	\$43,152	\$0	\$43,152	\$1,168	\$44,320
Subtotal	100	100.00%	43,152	0	43,152	1,168	44,320
Direct Bills					0		0
Total					\$43,152		\$44,320

Basis Units: Direct to Solid Waste
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Assessing - Metro Transit Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 588 Metro Transit	100	100.00%	\$17,381	\$0	\$17,381	\$470	\$17,851
Subtotal	100	100.00%	17,381	0	17,381	470	17,851
Direct Bills					0		0
Total					\$17,381		\$17,851

Basis Units: Direct to Metro Transit
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:13 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Water	Assessing - Metro Transit	Total
0 Direct Billed	\$0	\$0	\$0	\$0
3 101-101 City Commission	819	0	0	819
4 101-299 Non-Departmental	20,625	0	0	20,625
5 101-635 City Maintenance	8,939	0	0	8,939
6 101-172 City Manager	6,551	0	0	6,551
7 101-636 Info Tech	13,387	0	0	13,387
8 101-191 Budget and Accounting	9,890	0	0	9,890
9 101-215 City Clerk	5,737	0	0	5,737
10 101-223 Internal Auditor	991	0	0	991
11 101-233 Purchasing	3,430	0	0	3,430
12 101-253 Treasury	5,619	0	0	5,619
13 101-257 Assessing	5,371	0	0	5,371
14 101-266 City Attorney	7,594	0	0	7,594
15 101-270 Human Resources	8,020	0	0	8,020
16 101-345-01 Public Safety Administratic	12,789	0	0	12,789
17 101-630 Engineer	12,699	0	0	12,699
18 101-640 Fleet	28,156	0	0	28,156
19 101-345-02 PS KVET	19,545	0	0	19,545
20 101-345-03 PS Operations	207,041	0	0	207,041
21 101-345-04 PS CID	38,138	0	0	38,138
22 101-345-05 PS Service	69,779	0	0	69,779
25 101-441-00 PW General	13,612	0	0	13,612
26 101-448-31 Street Lights	11,462	0	0	11,462
27 101-699.00 Code Enforcement	10,034	0	0	10,034
28 101-699.01 Building Trades	5,668	0	0	5,668
29 101-721 Planning	4,278	0	0	4,278
30 101-728 Econ Dev	2,841	0	0	2,841
31 101-751-01 Parks & Rec Admin	20,369	0	0	20,369
38 226 Solid Waste	0	44,320	0	44,320
64 588 Metro Transit	0	0	17,851	17,851
Total	\$553,383	\$44,320	\$17,851	\$615,554

**City Attorney
Nature and Extent of Services**

The Kalamazoo City Attorney's Office represents the City of Kalamazoo as a government entity. City Attorney staff conducts cases in court whenever the City is a party, and also prosecutes violations of City ordinances. City Attorney staff provide advice to the City Commission, to the City Manager and his staff and to all employees of the City on City-related matters. The City Attorney's Office also provides legal counsel to City Boards and Commissions.

This department provides risk management services, administers loss reduction programs, purchases insurance coverages for identified exposures to loss and administers claims for property damage or personal injury made against the City.

The City Attorney is the Freedom of Information Act (FOIA) Coordinator for the City of Kalamazoo. As such, the City Attorney is responsible for accepting and processing requests for the City's public records and determining which records are subject to release and which records are exempt from release.

For plan purposes the cost of the office has been separated into the following categories and the costs allocated as described:

- **Legal Advise and Counsel** – The legal advise and counsel provided to the various departments and programs is allocated to all departments based on the dollar amount of their expenditures. Only those costs of the pension fund's (Fund 731) administration have been included for allocation purposes.

**City Attorney
Nature and Extent of Services
(Continued)**

- **Labor Relations** – Costs associated with the negotiations, interpretation, and mediation of labor agreements is identified. The cost is allocated to all departments based on the union wages paid during the year.
- **Pension Fund** – Costs associated with the counsel provided to the City’s pension fund is separately identified and is allocated directly to the Pension Fund.
- **General Government** – The balance of the activities of the City Attorney is considered General Government in nature and is not allocate in this plan.

The plan is designed to allocate other central service cost pools 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 City’s accounting system are adjusted through direct billing credits.

City of Kalamazoo
Full Cost

2013
9/4/2014

A. Department Costs

Dept:14 101-266 City Attorney

Description		Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund
Personnel Costs							
Salaries	S1	419,774	10,763	188,360	5,382	5,382	209,887
<i>Salary % Split</i>			<i>1.23%</i>	<i>21.52%</i>	<i>.61%</i>	<i>.61%</i>	<i>23.98%</i>
Benefits	S	201,296	5,161	90,325	2,581	2,581	100,648
Subtotal - Personnel Costs		<u>621,070</u>	<u>15,925</u>	<u>278,685</u>	<u>7,962</u>	<u>7,962</u>	<u>310,535</u>
Services & Supplies Cost							
728 Supplies	S	2,417	62	1,085	31	31	1,209
805 Travel	S	138	4	62	2	2	69
810 Fees	S	43,959	1,127	19,725	564	564	21,980
815 Telephone	S	1,078	28	484	14	14	539
825 Insurance	S	6,192	159	2,778	79	79	3,096
860 Memberships and Dues	S	1,523	39	683	20	20	762
865 Subscriptions	S	5,529	142	2,481	71	71	2,765
880 Rental/Lease Equipment	S	1,559	40	700	20	20	780
Subtotal - Services & Supplies		<u>62,395</u>	<u>1,600</u>	<u>27,998</u>	<u>800</u>	<u>800</u>	<u>31,198</u>
Department Cost Total		683,465	17,525	306,683	8,762	8,762	341,733
Adjustments to Cost							
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		683,465	17,525	306,683	8,762	8,762	341,733
General Admin Distribution			(17,525)	8,071	231	231	8,993
Grand Total		<u><u>\$683,464</u></u>		<u><u>\$314,754</u></u>	<u><u>\$8,993</u></u>	<u><u>\$8,993</u></u>	<u><u>\$350,725</u></u>

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund
1 City Hall	\$2,391	\$49	\$1,124	\$32	\$32	\$1,252
Subtotal - Building Use Charge	2,391	49	1,124	32	32	1,252
2 City Hall Equipment	931	5	431	12	12	480
Subtotal - Equipment Depreciation Charge	931	5	431	12	12	480
3 City Commission	385	166	254	7	7	283
Subtotal - 101-101 City Commission	385	166	254	7	7	283
4 Audit Expense	160	2	75	2	2	83
4 Cost Plan Consultant	992	14	463	13	13	516
4 Memberships & Dues	180	2	84	2	2	93
4 City -Wide Consulting	562	6	262	7	7	292
Subtotal - 101-299 Non-Departmental	1,894	24	884	25	25	985
5 Maintenance Admin	1,372	134	693	20	20	773
5 City Hall	19,404	2,009	9,861	282	282	10,988
Subtotal - 101-635 City Maintenance	20,776	2,143	10,555	302	302	11,761
6 Management & Leadership	6,023	531	3,018	86	86	3,363
Subtotal - 101-172 City Manager	6,023	531	3,018	86	86	3,363
7 PC/Network Support	5,770	546	2,909	83	83	3,241
7 Application - Eden	9,479	940	4,798	137	137	5,346
Subtotal - 101-636 Info Tech	15,249	1,486	7,707	220	220	8,588
8 Accounts Payable	1,270	73	619	18	18	689
8 Payroll	1,232	67	598	17	17	667
8 Budgeting	286	16	139	4	4	155
8 Accounting	2,182	120	1,060	30	30	1,182
Subtotal - 101-191 Budget and Accounting	4,971	276	2,416	69	69	2,693
9 Records Management	19,661	988	9,510	272	272	10,596
Subtotal - 101-215 City Clerk	19,661	988	9,510	272	272	10,596
10 Internal Audit	522	23	251	7	7	280

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund
Subtotal - 101-223 Internal Auditor	\$522	\$23	\$251	\$7	\$7	\$280
11 Purchasing	609	33	296	8	8	330
11 Risk Management	22	1	11	0	0	12
11 Mail	39	2	19	1	1	21
Subtotal - 101-233 Purchasing	671	36	326	9	9	363
12 Tax Collections -General Fund	6,869	367	3,333	95	95	3,713
Subtotal - 101-253 Treasury	6,869	367	3,333	95	95	3,713
13 Assessing - General Fund	7,360	235	3,497	100	100	3,897
Subtotal - 101-257 Assessing	7,360	235	3,497	100	100	3,897
14 Advise and Counsel	0	1,730	797	23	23	888
Subtotal - 101-266 City Attorney	0	1,730	797	23	23	888
15 Human Resources	0	4,466	2,057	59	59	2,292
Subtotal - 101-270 Human Resources	0	4,466	2,057	59	59	2,292
Total Incoming	87,703	12,526	46,158 46.05%	1,319 1.32%	1,319 1.32%	51,433 51.32%
C. Total Allocated		\$783,693	\$360,912	\$10,312	\$10,312	\$402,159

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Advise and Counsel Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,063	0.05%	\$193	\$0	\$193	\$0	\$193
4 101-299 Non-Departmental	1,915,398	1.37%	4,849	0	4,849	0	4,849
5 101-635 City Maintenance	830,170	0.59%	2,102	0	2,102	0	2,102
6 101-172 City Manager	608,354	0.43%	1,540	0	1,540	0	1,540
7 101-636 Info Tech	1,243,253	0.89%	3,147	0	3,147	0	3,147
8 101-191 Budget and Accounting	918,422	0.65%	2,325	0	2,325	0	2,325
9 101-215 City Clerk	532,779	0.38%	1,349	0	1,349	0	1,349
10 101-223 Internal Auditor	92,074	0.07%	233	0	233	0	233
11 101-233 Purchasing	318,565	0.23%	806	0	806	0	806
12 101-253 Treasury	521,824	0.37%	1,321	0	1,321	0	1,321
13 101-257 Assessing	498,782	0.36%	1,263	0	1,263	0	1,263
14 101-266 City Attorney	683,466	0.49%	1,730	0	1,730	0	1,730
15 101-270 Human Resources	721,769	0.51%	1,827	0	1,827	32	1,859
16 101-345-01 Public Safety Administratic	1,150,948	0.82%	2,914	0	2,914	50	2,964
17 101-630 Engineer	1,142,874	0.81%	2,893	0	2,893	50	2,943
18 101-640 Fleet	2,533,960	1.81%	6,415	0	6,415	111	6,525
19 101-345-02 PS KVET	1,759,044	1.25%	4,453	0	4,453	77	4,530
20 101-345-03 PS Operations	18,633,349	13.28%	47,169	0	47,169	814	47,983
21 101-345-04 PS CID	3,432,326	2.45%	8,689	0	8,689	150	8,839
22 101-345-05 PS Service	6,280,012	4.48%	15,897	0	15,897	274	16,172
25 101-441-00 PW General	1,225,073	0.87%	3,101	0	3,101	54	3,155
26 101-448-31 Street Lights	1,031,582	0.74%	2,611	0	2,611	45	2,656
27 101-699.00 Code Enforcement	903,021	0.64%	2,286	0	2,286	39	2,325
28 101-699.01 Building Trades	510,148	0.36%	1,291	0	1,291	22	1,314
29 101-721 Planning	384,979	0.27%	975	0	975	17	991
30 101-728 Econ Dev	255,656	0.18%	647	0	647	11	658
31 101-751-01 Parks & Rec Admin	1,833,212	1.31%	4,641	0	4,641	80	4,721
32 150-273 Cemeteries	21,750	0.02%	55	0	55	1	56
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	131	0	131	2	133
35 202 Act 51 Major Street	4,534,356	3.23%	11,478	0	11,478	198	11,676
36 203 Act 51 Local Street	2,609,518	1.86%	6,606	0	6,606	114	6,720
37 209 Cemeteries	397,535	0.28%	1,006	0	1,006	17	1,024
38 226 Solid Waste	2,508,302	1.79%	6,350	0	6,350	110	6,459
39 231-XXX Blight Abatement	15,111	0.01%	38	0	38	1	39
40 243 Brownfield	332	0.00%	1	0	1	0	1
42 252-345 Public Safety	158,519	0.11%	401	0	401	7	408
43 252-724 Public Safety Comm Dev	114,289	0.08%	289	0	289	5	294
44 252-751 Recreation	147,287	0.10%	373	0	373	6	379
46 253-724 Public Safety	97,324	0.07%	246	0	246	4	251
47 253-751 Recreation	26,534	0.02%	67	0	67	1	68
48 253-752 Parks	22,274	0.02%	56	0	56	1	57
49 262 Community Dev	330,245	0.24%	836	0	836	14	850
50 264-345 Public Safety	367,432	0.26%	930	0	930	16	946

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Advise and Counsel Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 271-724 Comm Dev	806,232	0.57%	\$2,041	\$0	\$2,041	\$35	\$2,076
53 280 Community Dev	177,219	0.13%	449	0	449	8	456
54 285 Community Dev	10,719	0.01%	27	0	27	0	28
57 289 Home Development	697,163	0.50%	1,765	0	1,765	30	1,795
58 299 CDBG	699,452	0.50%	1,771	0	1,771	31	1,801
61 551 Parks	19,852	0.01%	50	0	50	1	51
63 585 Metro Capital	10,236	0.01%	26	0	26	0	26
64 588 Metro Transit	15,974,300	11.39%	40,438	0	40,438	698	41,136
65 590 Waste Water Fund	21,572,070	15.38%	54,608	0	54,608	942	55,550
66 591 Water Fund	13,048,775	9.30%	33,032	0	33,032	570	33,602
68 677-XXX Insurance Fund	21,560,790	15.37%	54,579	0	54,579	942	55,521
69 702-XXX Economic Dev	131,526	0.09%	333	0	333	6	339
70 709-XXX Brownfield Dev	458,743	0.33%	1,161	0	1,161	20	1,181
71 712-XXX LFDA	114,376	0.08%	290	0	290	5	295
76 All Other	3,572,846	2.55%	9,044	0	9,044	156	9,200
Subtotal	140,293,835	100.00%	355,143	0	355,143	5,769	360,912
Direct Bills					0		0
Total					\$355,143		\$360,912

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Labor Relations Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	3.11	0.61%	\$62	\$0	\$62	\$0	\$62
7 101-636 Info Tech	0.63	0.12%	12	0	12	0	12
8 101-191 Budget and Accounting	4.58	0.90%	91	0	91	0	91
9 101-215 City Clerk	2.98	0.58%	59	0	59	0	59
11 101-233 Purchasing	1.93	0.38%	38	0	38	0	38
12 101-253 Treasury	3.71	0.73%	74	0	74	0	74
13 101-257 Assessing	0.16	0.03%	3	0	3	0	3
16 101-345-01 Public Safety Administratic	1.07	0.21%	21	0	21	0	22
17 101-630 Engineer	4.55	0.89%	90	0	90	2	92
18 101-640 Fleet	6.72	1.31%	133	0	133	2	135
19 101-345-02 PS KVET	15.26	2.98%	303	0	303	5	308
20 101-345-03 PS Operations	165.61	32.36%	3,284	0	3,284	55	3,339
21 101-345-04 PS CID	28.19	5.51%	559	0	559	9	568
22 101-345-05 PS Service	38.84	7.59%	770	0	770	13	783
23 101-345-06 Grants	1.32	0.26%	26	0	26	0	27
25 101-441-00 PW General	5.56	1.09%	110	0	110	2	112
27 101-699.00 Code Enforcement	8.56	1.67%	170	0	170	3	173
28 101-699.01 Building Trades	5.15	1.01%	102	0	102	2	104
29 101-721 Planning	1.00	0.20%	20	0	20	0	20
31 101-751-01 Parks & Rec Admin	7.53	1.47%	149	0	149	3	152
35 202 Act 51 Major Street	9.40	1.84%	186	0	186	3	190
36 203 Act 51 Local Street	6.47	1.26%	128	0	128	2	130
37 209 Cemeteries	0.51	0.10%	10	0	10	0	10
38 226 Solid Waste	6.51	1.27%	129	0	129	2	131
42 252-345 Public Safety	0.08	0.02%	2	0	2	0	2
49 262 Community Dev	0.66	0.13%	13	0	13	0	13
50 264-345 Public Safety	4.38	0.86%	87	0	87	1	88
52 271-724 Comm Dev	6.28	1.23%	125	0	125	2	127
58 299 CDBG	1.01	0.20%	20	0	20	0	20
60 400 Capital Projects	0.03	0.01%	1	0	1	0	1
64 588 Metro Transit	67.91	13.27%	1,347	0	1,347	23	1,369
65 590 Waste Water Fund	57.26	11.19%	1,135	0	1,135	19	1,155
66 591 Water Fund	42.85	8.37%	850	0	850	14	864
74 888 Kalamazoo County Trust	1.89	0.37%	37	0	37	1	38
Subtotal	511.70	100.00%	10,147	0	10,147	165	10,312
Direct Bills					0		0
Total					\$10,147		\$10,312

Basis Units: Union Wages
Source: Payroll Records

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Pension Fund 731 Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$10,147	\$0	\$10,147	\$165	\$10,312
Subtotal	100	100.00%	10,147	0	10,147	165	10,312
Direct Bills					0		0
Total					\$10,147		\$10,312

Basis Units: Direct to Pension Fund
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

General Fund Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 All Other	100	100.00%	\$395,731	\$0	\$395,731	\$6,428	\$402,159
Subtotal	100	100.00%	395,731	0	395,731	6,428	402,159
Direct Bills					0		0
Total					\$395,731		\$402,159

Basis Units: Direct to Other
Source:

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:14 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 101-101 City Commission	193	0	0	0	193
4 101-299 Non-Departmental	4,849	0	0	0	4,849
5 101-635 City Maintenance	2,102	62	0	0	2,163
6 101-172 City Manager	1,540	0	0	0	1,540
7 101-636 Info Tech	3,147	12	0	0	3,160
8 101-191 Budget and Accounting	2,325	91	0	0	2,416
9 101-215 City Clerk	1,349	59	0	0	1,408
10 101-223 Internal Auditor	233	0	0	0	233
11 101-233 Purchasing	806	38	0	0	845
12 101-253 Treasury	1,321	74	0	0	1,395
13 101-257 Assessing	1,263	3	0	0	1,266
14 101-266 City Attorney	1,730	0	0	0	1,730
15 101-270 Human Resources	1,859	0	0	0	1,859
16 101-345-01 Public Safety Administratic	2,964	22	0	0	2,985
17 101-630 Engineer	2,943	92	0	0	3,035
18 101-640 Fleet	6,525	135	0	0	6,661
19 101-345-02 PS KVET	4,530	308	0	0	4,837
20 101-345-03 PS Operations	47,983	3,339	0	0	51,322
21 101-345-04 PS CID	8,839	568	0	0	9,407
22 101-345-05 PS Service	16,172	783	0	0	16,955
23 101-345-06 Grants	0	27	0	0	27
25 101-441-00 PW General	3,155	112	0	0	3,267
26 101-448-31 Street Lights	2,656	0	0	0	2,656
27 101-699.00 Code Enforcement	2,325	173	0	0	2,498
28 101-699.01 Building Trades	1,314	104	0	0	1,418
29 101-721 Planning	991	20	0	0	1,012
30 101-728 Econ Dev	658	0	0	0	658
31 101-751-01 Parks & Rec Admin	4,721	152	0	0	4,873
32 150-273 Cemeteries	56	0	0	0	56
34 160-751 Mayor's Riverfront Pk	133	0	0	0	133
35 202 Act 51 Major Street	11,676	190	0	0	11,866
36 203 Act 51 Local Street	6,720	130	0	0	6,850
37 209 Cemeteries	1,024	10	0	0	1,034
38 226 Solid Waste	6,459	131	0	0	6,590
39 231-XXX Blight Abatement	39	0	0	0	39
40 243 Brownfield	1	0	0	0	1
42 252-345 Public Safety	408	2	0	0	410
43 252-724 Public Safety Comm Dev	294	0	0	0	294
44 252-751 Recreation	379	0	0	0	379
46 253-724 Public Safety	251	0	0	0	251

**City of Kalamazoo
Full Cost**

2013
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Allocation Summary

Dept:14 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund	Total
47 253-751 Recreation	\$68	\$0	\$0	\$0	\$68
48 253-752 Parks	57	0	0	0	57
49 262 Community Dev	850	13	0	0	864
50 264-345 Public Safety	946	88	0	0	1,034
52 271-724 Comm Dev	2,076	127	0	0	2,203
53 280 Community Dev	456	0	0	0	456
54 285 Community Dev	28	0	0	0	28
57 289 Home Development	1,795	0	0	0	1,795
58 299 CDBG	1,801	20	0	0	1,822
60 400 Capital Projects	0	1	0	0	1
61 551 Parks	51	0	0	0	51
63 585 Metro Capital	26	0	0	0	26
64 588 Metro Transit	41,136	1,369	0	0	42,505
65 590 Waste Water Fund	55,550	1,155	0	0	56,705
66 591 Water Fund	33,602	864	0	0	34,466
68 677-XXX Insurance Fund	55,521	0	0	0	55,521
69 702-XXX Economic Dev	339	0	0	0	339
70 709-XXX Brownfield Dev	1,181	0	0	0	1,181
71 712-XXX LFDA	295	0	0	0	295
72 731-XXX Pension Fund	0	0	10,312	0	10,312
74 888 Kalamazoo County Trust	0	38	0	0	38
76 All Other	9,200	0	0	402,159	411,359
Total	\$360,912	\$10,312	\$10,312	\$402,159	\$783,694

Human Resources
Nature and Extent of Services

The Human Resources Department provides personnel services for all City of Kalamazoo employees. These services include employee relations, labor relations, safety, direct and indirect compensation (benefits), recruitment and retention, employment, training and development, and position classifications.

Costs for the Human Resources Department have been separated and allocated as described below:

- **Human Resource Management** – Costs associated with general recruitment, testing, benefit enrollment, on-boarding, off-boarding, grievances, and compensation determination are identified and allocated to all departments based on the number of Full Time Equivalents in each department.
- **Labor Relations** – Costs associated with the maintenance of the labor agreements is allocated to all of the covered departments based on the standard wages for the union positions.
- **Pension** – Costs associated with the management of the Pension system by Human Resources staff are identified and allocated directly to the Pension Fund.

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

City of Kalamazoo
Full Cost

2013
9/4/2014

A. Department Costs

Dept:15 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
Personnel Costs						
Salaries	S1	467,984	93,597	233,992	131,036	9,360
<i>Salary % Split</i>			<i>9.46%</i>	<i>23.66%</i>	<i>13.25%</i>	<i>.95%</i>
Benefits	S	221,434	44,287	110,717	62,002	4,429
Subtotal - Personnel Costs		<u>689,418</u>	<u>137,884</u>	<u>344,709</u>	<u>193,037</u>	<u>13,788</u>
Services & Supplies Cost						
728 Supplies	S	4,890	978	2,445	1,369	98
805 Travel	S	13,838	2,768	6,919	3,875	277
815 Telephone	S	2,338	468	1,169	655	47
825 Insurance	S	4,404	881	2,202	1,233	88
845 Outside Contractor	S	500	100	250	140	10
860 Memberships and Dues	S	755	151	378	211	15
870 Employee Incentive Program	P	5,628	0	5,628	0	0
Subtotal - Services & Supplies		<u>32,353</u>	<u>5,345</u>	<u>18,991</u>	<u>7,483</u>	<u>535</u>
Department Cost Total		721,771	143,229	363,700	200,520	14,323
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		721,771	143,229	363,700	200,520	14,323
General Admin Distribution			(143,229)	89,518	50,130	3,581
Grand Total		<u><u>\$721,771</u></u>		<u><u>\$453,217</u></u>	<u><u>\$250,650</u></u>	<u><u>\$17,904</u></u>

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$2,773	\$57	\$1,769	\$991	\$71
Subtotal - Building Use Charge	2,773	57	1,769	991	71
2 City Hall Equipment	1,080	6	679	380	27
Subtotal - Equipment Depreciation Charge	1,080	6	679	380	27
3 City Commission	406	175	363	204	15
Subtotal - 101-101 City Commission	406	175	363	204	15
4 Audit Expense	199	2	126	71	5
4 Cost Plan Consultant	992	14	629	352	25
4 Memberships & Dues	233	3	147	83	6
4 City -Wide Consulting	594	7	375	210	15
Subtotal - 101-299 Non-Departmental	2,018	26	1,278	715	51
5 Maintenance Admin	1,591	156	1,092	611	44
5 City Hall	22,507	2,331	15,523	8,693	621
Subtotal - 101-635 City Maintenance	24,098	2,486	16,615	9,304	665
6 Management & Leadership	7,803	688	5,307	2,972	212
Subtotal - 101-172 City Manager	7,803	688	5,307	2,972	212
7 PC/Network Support	10,098	955	6,908	3,869	276
7 Application - Eden	16,588	1,644	11,395	6,381	456
7 Application - BS & A	2,341	227	1,605	899	64
Subtotal - 101-636 Info Tech	29,027	2,827	19,909	11,149	796
8 Accounts Payable	2,357	136	1,558	873	62
8 Payroll	1,596	87	1,052	589	42
8 Budgeting	302	17	199	112	8
8 Accounting	2,716	150	1,791	1,003	72
Subtotal - 101-191 Budget and Accounting	6,971	389	4,600	2,576	184
9 Records Management	13,853	696	9,093	5,092	364
Subtotal - 101-215 City Clerk	13,853	696	9,093	5,092	364
10 Internal Audit	551	24	360	201	14

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-223 Internal Auditor	\$551	\$24	\$360	\$201	\$14
11 Purchasing	1,341	73	884	495	35
11 Risk Management	25	1	16	9	1
11 Mail	36	2	24	13	1
Subtotal - 101-233 Purchasing	1,402	76	924	517	37
12 Tax Collections -General Fund	7,254	388	4,776	2,675	191
Subtotal - 101-253 Treasury	7,254	388	4,776	2,675	191
13 Assessing - General Fund	7,772	248	5,012	2,807	200
Subtotal - 101-257 Assessing	7,772	248	5,012	2,807	200
14 Advise and Counsel	1,827	32	1,162	651	46
Subtotal - 101-266 City Attorney	1,827	32	1,162	651	46
15 Human Resources	0	5,786	3,616	2,025	145
Subtotal - 101-270 Human Resources	0	5,786	3,616	2,025	145
Total Incoming	106,836	13,904	75,462 62.75%	42,259 34.77%	3,018 2.48%
C. Total Allocated		\$842,511	\$528,680	\$292,909	\$20,922

City of Kalamazoo
Full Cost

2013
9/4/2014

Human Resources Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	0.76	0.11%	\$583	\$0	\$583	\$0	\$583
5 101-635 City Maintenance	4.20	0.62%	3,223	0	3,223	0	3,223
6 101-172 City Manager	4.03	0.59%	3,092	0	3,092	0	3,092
7 101-636 Info Tech	7.87	1.16%	6,039	0	6,039	0	6,039
8 101-191 Budget and Accounting	10.18	1.50%	7,811	0	7,811	0	7,811
9 101-215 City Clerk	5.77	0.85%	4,427	0	4,427	0	4,427
10 101-223 Internal Auditor	1.00	0.15%	767	0	767	0	767
11 101-233 Purchasing	4.16	0.61%	3,192	0	3,192	0	3,192
12 101-253 Treasury	5.65	0.83%	4,335	0	4,335	0	4,335
13 101-257 Assessing	0.83	0.12%	637	0	637	0	637
14 101-266 City Attorney	5.82	0.86%	4,466	0	4,466	0	4,466
15 101-270 Human Resources	7.54	1.11%	5,786	0	5,786	0	5,786
16 101-345-01 Public Safety Administratic	6.86	1.01%	5,264	0	5,264	96	5,360
17 101-630 Engineer	12.26	1.81%	9,407	0	9,407	172	9,579
18 101-640 Fleet	8.72	1.29%	6,691	0	6,691	122	6,813
19 101-345-02 PS KVET	16.26	2.40%	12,476	0	12,476	228	12,704
20 101-345-03 PS Operations	172.27	25.42%	132,184	0	132,184	2,415	134,599
21 101-345-04 PS CID	28.25	4.17%	21,676	0	21,676	396	22,073
22 101-345-05 PS Service	42.41	6.26%	32,542	0	32,542	595	33,136
24 101-345-07 Training	0.74	0.11%	568	0	568	10	578
25 101-441-00 PW General	8.01	1.18%	6,146	0	6,146	112	6,258
27 101-699.00 Code Enforcement	11.04	1.63%	8,471	0	8,471	155	8,626
28 101-699.01 Building Trades	6.11	0.90%	4,688	0	4,688	86	4,774
29 101-721 Planning	4.30	0.63%	3,299	0	3,299	60	3,360
31 101-751-01 Parks & Rec Admin	24.77	3.66%	19,006	0	19,006	347	19,353
35 202 Act 51 Major Street	10.80	1.59%	8,287	0	8,287	151	8,438
36 203 Act 51 Local Street	7.62	1.12%	5,847	0	5,847	107	5,954
37 209 Cemeteries	0.51	0.08%	391	0	391	7	398
38 226 Solid Waste	8.48	1.25%	6,507	0	6,507	119	6,626
42 252-345 Public Safety	0.89	0.13%	683	0	683	12	695
46 253-724 Public Safety	0.82	0.12%	629	0	629	11	641
49 262 Community Dev	0.88	0.13%	675	0	675	12	688
50 264-345 Public Safety	4.38	0.65%	3,361	0	3,361	61	3,422
52 271-724 Comm Dev	10.23	1.51%	7,850	0	7,850	143	7,993
58 299 CDBG	1.01	0.15%	775	0	775	14	789
60 400 Capital Projects	0.04	0.01%	31	0	31	1	31
61 551 Parks	0.06	0.01%	46	0	46	1	47
64 588 Metro Transit	90.82	13.40%	69,687	0	69,687	1,273	70,960
65 590 Waste Water Fund	81.72	12.06%	62,705	0	62,705	1,146	63,850
66 591 Water Fund	54.34	8.02%	41,696	0	41,696	762	42,457
69 702-XXX Economic Dev	1.17	0.17%	898	0	898	16	914
70 709-XXX Brownfield Dev	2.21	0.33%	1,696	0	1,696	31	1,727
74 888 Kalamazoo County Trust	1.89	0.28%	1,450	0	1,450	26	1,477

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Human Resources Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	519,990	0	519,990	8,690	528,680
Direct Bills					0		0
Total					\$519,990		\$528,680

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Labor Relations Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	3.11	0.61%	\$1,751	\$0	\$1,751	\$0	\$1,751
7 101-636 Info Tech	0.63	0.12%	355	0	355	0	355
8 101-191 Budget and Accounting	4.58	0.90%	2,578	0	2,578	0	2,578
9 101-215 City Clerk	2.98	0.58%	1,677	0	1,677	0	1,677
11 101-233 Purchasing	1.93	0.38%	1,086	0	1,086	0	1,086
12 101-253 Treasury	3.71	0.73%	2,088	0	2,088	0	2,088
13 101-257 Assessing	0.16	0.03%	90	0	90	0	90
16 101-345-01 Public Safety Administratic	1.07	0.21%	602	0	602	11	613
17 101-630 Engineer	4.55	0.89%	2,561	0	2,561	45	2,606
18 101-640 Fleet	6.72	1.31%	3,783	0	3,783	66	3,849
19 101-345-02 PS KVET	15.26	2.98%	8,590	0	8,590	150	8,740
20 101-345-03 PS Operations	165.61	32.36%	93,224	0	93,224	1,629	94,853
21 101-345-04 PS CID	28.19	5.51%	15,869	0	15,869	277	16,146
22 101-345-05 PS Service	38.84	7.59%	21,864	0	21,864	382	22,246
23 101-345-06 Grants	1.32	0.26%	743	0	743	13	756
25 101-441-00 PW General	5.56	1.09%	3,130	0	3,130	55	3,185
27 101-699.00 Code Enforcement	8.56	1.67%	4,819	0	4,819	84	4,903
28 101-699.01 Building Trades	5.15	1.01%	2,899	0	2,899	51	2,950
29 101-721 Planning	1.00	0.20%	563	0	563	10	573
31 101-751-01 Parks & Rec Admin	7.53	1.47%	4,239	0	4,239	74	4,313
35 202 Act 51 Major Street	9.40	1.84%	5,291	0	5,291	92	5,384
36 203 Act 51 Local Street	6.47	1.26%	3,642	0	3,642	64	3,706
37 209 Cemeteries	0.51	0.10%	287	0	287	5	292
38 226 Solid Waste	6.51	1.27%	3,665	0	3,665	64	3,729
42 252-345 Public Safety	0.08	0.02%	45	0	45	1	46
49 262 Community Dev	0.66	0.13%	372	0	372	6	378
50 264-345 Public Safety	4.38	0.86%	2,466	0	2,466	43	2,509
52 271-724 Comm Dev	6.28	1.23%	3,535	0	3,535	62	3,597
58 299 CDBG	1.01	0.20%	569	0	569	10	578
60 400 Capital Projects	0.03	0.01%	17	0	17	0	17
64 588 Metro Transit	67.91	13.27%	38,227	0	38,227	668	38,896
65 590 Waste Water Fund	57.26	11.19%	32,232	0	32,232	563	32,796
66 591 Water Fund	42.85	8.37%	24,121	0	24,121	422	24,542
74 888 Kalamazoo County Trust	1.89	0.37%	1,064	0	1,064	19	1,083
Subtotal	511.70	100.00%	288,043	0	288,043	4,866	292,909
Direct Bills					0		0
Total					\$288,043		\$292,909
Basis Units: Union Wages							
Source: Payroll Records							

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Pension Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$20,574	\$0	\$20,574	\$348	\$20,922
Subtotal	100	100.00%	20,574	0	20,574	348	20,922
Direct Bills					0		0
Total					\$20,574		\$20,922
Basis Units: Direct to Pension Source:							

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:15 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 101-299 Non-Departmental	583	0	0	583
5 101-635 City Maintenance	3,223	1,751	0	4,973
6 101-172 City Manager	3,092	0	0	3,092
7 101-636 Info Tech	6,039	355	0	6,393
8 101-191 Budget and Accounting	7,811	2,578	0	10,389
9 101-215 City Clerk	4,427	1,677	0	6,105
10 101-223 Internal Auditor	767	0	0	767
11 101-233 Purchasing	3,192	1,086	0	4,278
12 101-253 Treasury	4,335	2,088	0	6,424
13 101-257 Assessing	637	90	0	727
14 101-266 City Attorney	4,466	0	0	4,466
15 101-270 Human Resources	5,786	0	0	5,786
16 101-345-01 Public Safety Administratic	5,360	613	0	5,973
17 101-630 Engineer	9,579	2,606	0	12,185
18 101-640 Fleet	6,813	3,849	0	10,662
19 101-345-02 PS KVET	12,704	8,740	0	21,445
20 101-345-03 PS Operations	134,599	94,853	0	229,453
21 101-345-04 PS CID	22,073	16,146	0	38,218
22 101-345-05 PS Service	33,136	22,246	0	55,382
23 101-345-06 Grants	0	756	0	756
24 101-345-07 Training	578	0	0	578
25 101-441-00 PW General	6,258	3,185	0	9,443
27 101-699.00 Code Enforcement	8,626	4,903	0	13,529
28 101-699.01 Building Trades	4,774	2,950	0	7,724
29 101-721 Planning	3,360	573	0	3,932
31 101-751-01 Parks & Rec Admin	19,353	4,313	0	23,666
35 202 Act 51 Major Street	8,438	5,384	0	13,822
36 203 Act 51 Local Street	5,954	3,706	0	9,659
37 209 Cemeteries	398	292	0	691
38 226 Solid Waste	6,626	3,729	0	10,354
42 252-345 Public Safety	695	46	0	741
46 253-724 Public Safety	641	0	0	641
49 262 Community Dev	688	378	0	1,066
50 264-345 Public Safety	3,422	2,509	0	5,931
52 271-724 Comm Dev	7,993	3,597	0	11,590
58 299 CDBG	789	578	0	1,368
60 400 Capital Projects	31	17	0	48
61 551 Parks	47	0	0	47
64 588 Metro Transit	70,960	38,896	0	109,856
65 590 Waste Water Fund	63,850	32,796	0	96,646

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Allocation Summary

Dept:15 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
66 591 Water Fund	\$42,457	\$24,542	\$0	\$67,000
69 702-XXX Economic Dev	914	0	0	914
70 709-XXX Brownfield Dev	1,727	0	0	1,727
72 731-XXX Pension Fund	0	0	20,922	20,922
74 888 Kalamazoo County Trust	1,477	1,083	0	2,559
Total	\$528,680	\$292,909	\$20,922	\$842,511

**Public Safety Administration
Nature and Extent of Services**

The primary mission of the Office of Public Safety Administration is to lead, guide and manage all operational and support functions, tasks and responsibilities of the Department of Public Safety. The vision and tempo of the Department emanate from the Office of the Chief and are transmitted throughout the Department in the form of performance goals, mission and value statements, policy development, administration of internal affairs, labor relations, and budget management. The customers of the Office of the Chief include all public safety employees, visitors to the City of Kalamazoo, and the citizens of the City of Kalamazoo.

For plan purposes the costs of the Public Safety Administration are allocated to the various operating units which report to the PS Administration based on the number of Full Time Equivalent (FTE's).

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:16 101-345-01 Public Safety Administration

Description		Amount	General Admin	Management & Leadership
<hr/>				
Personnel Costs				
Salaries	S1	752,616	0	752,616
<i>Salary % Split</i>			<i>.00%</i>	<i>33.28%</i>
Benefits	S	250,503	0	250,503
Subtotal - Personnel Costs		<hr/> 1,003,119	0	<hr/> 1,003,119
Services & Supplies Cost				
728 Supplies	S	12,354	0	12,354
729 Other Supplies	S	5,139	0	5,139
805 Travel	S	2,519	0	2,519
845 Outside Consultants	S	123,700	0	123,700
860 Memberships & Dues	S	2,405	0	2,405
865 Subscriptions	S	1,710	0	1,710
Subtotal - Services & Supplies		<hr/> 147,827	0	<hr/> 147,827
Department Cost Total		1,150,946	0	1,150,946
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		1,150,946	0	1,150,946
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$1,150,946		<hr/> <hr/> \$1,150,946

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership
3 City Commission	\$648	\$279	\$927
Subtotal - 101-101 City Commission	648	279	927
4 Audit Expense	326	4	329
4 Cost Plan Consultant	992	14	1,006
4 Memberships & Dues	212	2	215
4 City -Wide Consulting	947	11	957
Subtotal - 101-299 Non-Departmental	2,477	31	2,508
6 Management & Leadership	7,099	626	7,725
Subtotal - 101-172 City Manager	7,099	626	7,725
7 Application - BS & A	18,726	1,819	20,544
Subtotal - 101-636 Info Tech	18,726	1,819	20,544
8 Accounts Payable	3,358	194	3,552
8 Payroll	1,452	79	1,532
8 Budgeting	482	26	508
8 Accounting	4,437	244	4,681
Subtotal - 101-191 Budget and Accoun	9,729	544	10,272
9 Records Management	21,915	1,102	23,017
Subtotal - 101-215 City Clerk	21,915	1,102	23,017
10 Internal Audit	879	38	917
Subtotal - 101-223 Internal Auditor	879	38	917
11 Purchasing	3,900	213	4,113
11 Risk Management	375	18	393
11 Mail	578	29	607
Subtotal - 101-233 Purchasing	4,853	259	5,113
12 Non-Tax Revenue	1,284	59	1,343
12 Tax Collections -General Fund	11,568	618	12,186
Subtotal - 101-253 Treasury	12,852	677	13,529
13 Assessing - General Fund	12,393	395	12,789

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Dept:16 101-345-01 Public Safety Administration

B. Incoming Costs - (Default Spread Salary%)

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-257 Assessing	\$12,393	\$395	\$12,789
14 Advise and Counsel	2,914	50	2,964
14 Labor Relations	21	0	22
Subtotal - 101-266 City Attorney	2,935	51	2,985
15 Human Resources	5,264	96	5,360
15 Labor Relations	602	11	613
Subtotal - 101-270 Human Resources	5,866	107	5,973
18 Fleet Overhead	0	821,167	821,167
Subtotal - 101-640 Fleet	0	821,167	821,167
Total Incoming	100,371	827,096	927,467 100.00%
C. Total Allocated		\$2,078,413	\$2,078,413

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Management & Leadership Allocations

Dept:16 101-345-01 Public Safety Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-345-02 PS KVET	16.26	6.30%	\$78,832	\$0	\$78,832	\$52,106	\$130,938
20 101-345-03 PS Operations	172.27	66.75%	835,197	0	835,197	552,049	1,387,246
21 101-345-04 PS CID	25.25	9.78%	122,417	0	122,417	80,915	203,332
22 101-345-05 PS Service	42.41	16.43%	205,612	0	205,612	135,905	341,517
24 101-345-07 Training	0.74	0.29%	3,588	0	3,588	2,371	5,959
69 702-XXX Economic Dev	1.17	0.45%	5,672	0	5,672	3,749	9,422
Subtotal	258.10	100.00%	1,251,317	0	1,251,317	827,096	2,078,413
Direct Bills					0		0
Total					\$1,251,317		\$2,078,413

Basis Units: Number of Positions Supervised
Source: Payroll Records

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:16 101-345-01 Public Safety Administration

Department	Management & Leadership	Total
0 Direct Billed	\$0	\$0
19 101-345-02 PS KVET	130,938	130,938
20 101-345-03 PS Operations	1,387,246	1,387,246
21 101-345-04 PS CID	203,332	203,332
22 101-345-05 PS Service	341,517	341,517
24 101-345-07 Training	5,959	5,959
69 702-XXX Economic Dev	9,422	9,422
Total	\$2,078,413	\$2,078,413

**Engineering
Nature and Extent of Services**

The Engineering Division works to facilitate the City of Kalamazoo's mission statement: "Doing our best work today and every day to make Kalamazoo the best City it can be tomorrow."

The Engineering Division is comprised of Professional Engineers and Technicians who perform many tasks, including design, inspection and testing of street and utility projects. Their focus is to build and maintain a long-lasting and safe infrastructure for the City. Street Design & Construction, Water Main Design & Construction, Sewer Design & Construction, Work in Right-of-Way Permits, Third Party Work within Streets or Alleys and Encroachments, and Agreements/Permits are just some of the services offered through the Engineering Division. The Engineering Division reviews and analyzes infrastructure concepts/plans/designs for areas outside the City that impact the City of Kalamazoo.

During the year some of the costs of the Engineering Division are direct charged to the various funds and projects receiving services. For plan purposes the balance of these costs are assigned to the various projects and funds based on the dollar amount the Division direct charged. This allocation results in the recognition of the full cost of the operation.

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:17 101-630 Engineer

Description		Amount	General Admin	Engineering
<hr/>				
Personnel Costs				
Salaries	S1	638,952	0	638,952
<i>Salary % Split</i>			<i>.00%</i>	<i>54.42%</i>
Benefits	S	347,748	0	347,748
Subtotal - Personnel Costs		<hr/> 986,700	0	<hr/> 986,700
Services & Supplies Cost				
728 Supplies	S	284	0	284
729 Operating Supplies	S	17,633	0	17,633
805 Travel	S	2,620	0	2,620
815 Telephone	S	5,879	0	5,879
840 Overhead Administration	S	1	0	1
845 Outside Contractual Services	S	11,832	0	11,832
850 Charges for Services	S	117,888	0	117,888
860 Memberships and Dues	S	42	0	42
Subtotal - Services & Supplies		<hr/> 156,179	0	<hr/> 156,179
Department Cost Total		1,142,879	0	1,142,879
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		1,142,879	0	1,142,879
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$1,142,879		<hr/> <hr/> \$1,142,879

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
3 City Commission	\$643	\$277	\$921
Subtotal - 101-101 City Commission	643	277	921
4 Audit Expense	1,305	15	1,320
4 Cost Plan Consultant	992	14	1,006
4 Memberships & Dues	379	4	384
4 City -Wide Consulting	940	11	951
Subtotal - 101-299 Non-Departmental	3,617	44	3,661
6 Management & Leadership	12,688	1,119	13,807
Subtotal - 101-172 City Manager	12,688	1,119	13,807
7 PC/Network Support	28,852	2,729	31,581
7 Application - Eden	14,218	1,410	15,628
7 Application - BS & A	2,341	227	2,568
Subtotal - 101-636 Info Tech	45,411	4,366	49,777
8 Accounts Payable	2,935	169	3,104
8 Payroll	2,595	142	2,737
8 Budgeting	478	26	505
8 Accounting	17,775	979	18,753
Subtotal - 101-191 Budget and Accoun	23,783	1,316	25,099
10 Internal Audit	873	38	911
Subtotal - 101-223 Internal Auditor	873	38	911
11 Purchasing	1,706	93	1,799
11 Risk Management	150	7	157
11 Mail	19	1	20
Subtotal - 101-233 Purchasing	1,875	101	1,976
12 Non-Tax Revenue	252	12	263
12 Tax Collections -General Fund	11,487	614	12,101
Subtotal - 101-253 Treasury	11,738	625	12,364
13 Assessing - General Fund	12,306	392	12,699

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
<hr/>			
Subtotal - 101-257 Assessing	\$12,306	\$392	\$12,699
14 Advise and Counsel	2,893	50	2,943
14 Labor Relations	90	2	92
Subtotal - 101-266 City Attorney	2,983	51	3,035
15 Human Resources	9,407	172	9,579
15 Labor Relations	2,561	45	2,606
Subtotal - 101-270 Human Resources	11,968	217	12,185
Total Incoming	<hr/>	<hr/>	<hr/>
	127,886	8,547	136,433 100.00%
C. Total Allocated	<hr/>	<hr/>	<hr/>
	\$1,279,312	\$1,279,312	

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Engineering Allocations

Dept:17 101-630 Engineer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 202 Act 51 Major Street	437,879	38.31%	\$486,884	\$(437,879)	\$49,005	\$3,275	\$52,280
36 203 Act 51 Local Street	98,141	8.59%	109,125	(98,141)	10,984	734	11,717
60 400 Capital Projects	16,067	1.41%	17,865	(16,067)	1,798	120	1,918
65 590 Waste Water Fund	204,770	17.92%	227,687	(204,770)	22,917	1,531	24,448
66 591 Water Fund	386,004	33.78%	429,204	(386,004)	43,200	2,887	46,087
Subtotal	1,142,861	100.00%	1,270,765	(1,142,861)	127,904	8,547	136,451
Direct Bills					1,142,861		1,142,861
Total					\$1,270,765		\$1,279,312

Basis Units: Actual Charges by Department
Source: Detail Ledger

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:17 101-630 Engineer

Department	Engineering	Total
0 Direct Billed	\$1,142,861	\$1,142,861
35 202 Act 51 Major Street	52,280	52,280
36 203 Act 51 Local Street	11,717	11,717
60 400 Capital Projects	1,918	1,918
65 590 Waste Water Fund	24,448	24,448
66 591 Water Fund	46,087	46,087
Total	\$1,279,312	\$1,279,312

**Fleet Services Division
Nature and Extent of Services**

Fleet Services is responsible for all City fleet services including fuel procurement and management, as well as equipment procurement, sales, maintenance, and repair of the City's vehicles, motorized equipment, including Public Safety vehicles and specialized equipment including fire vehicles.

The Fleet Division tracks all of their costs and maintains a record on the cost of the maintenance of each vehicle through their **Fleet Focus** time and materials tracking system. The Fleet activity also bills an overhead charge in addition to the direct expenses. These overhead charges are also identified and included in the allocation and direct billed credits. Certain costs for vehicle leasing are identified in the **Fleet Focus** system for equipment owned by specific departments. These charges have been identified and were adjusted for the total charges used in the allocation.

Costs for the Fleet Division are allocated based on the modified total direct and overhead charges identified by the Division. The cost of the General Fund's vehicle maintenance is allocated to their home departments.

The plan is designed to allocate other central service cost pools 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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost**

2013
9/4/2014

A. Department Costs

Dept:18 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead
Personnel Costs				
Salaries	S1	436,738	0	436,738
<i>Salary % Split</i>			<i>.00%</i>	<i>71.36%</i>
Benefits	S	311,643	0	311,643
Subtotal - Personnel Costs		<u>748,381</u>	0	<u>748,381</u>
Services & Supplies Cost				
727 Vehicle Supplies	S	983,382	0	983,382
729 Operating Supplies	S	304,069	0	304,069
805 Travel	S	885	0	885
815 Telephone	S	575	0	575
825 Insurance	S	62,964	0	62,964
840.009 Inventory Write-offs	S	(15,320)	0	(15,320)
840.015 Overhead Administration	S	1,308	0	1,308
845 Outside Contractors	S	25,231	0	25,231
850 Charges for Services	S	166,188	0	166,188
865 Subscriptions	S	2,782	0	2,782
875 Vehicle Maintenance	S	11,374	0	11,374
880 Property Rental	S	50,352	0	50,352
975 Machinery & Equipment	S	13,722	0	13,722
977 Vehicle Equipment	S	178,067	0	178,067
Subtotal - Services & Supplies		<u>1,785,579</u>	0	<u>1,785,579</u>
Department Cost Total		2,533,960	0	2,533,960
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		2,533,960	0	2,533,960
General Admin Distribution			0	0
Grand Total		<u><u>\$2,533,960</u></u>		<u><u>\$2,533,960</u></u>

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
3 City Commission	\$1,427	\$615	\$2,042
Subtotal - 101-101 City Commission	1,427	615	2,042
4 Audit Expense	3,704	42	3,746
4 Cost Plan Consultant	992	14	1,006
4 Memberships & Dues	270	3	273
4 City -Wide Consulting	2,084	24	2,108
Subtotal - 101-299 Non-Departmental	7,050	83	7,133
5 Maintenance Admin	44,995	4,398	49,393
5 Other Maintenance	59,622	5,783	65,406
Subtotal - 101-635 City Maintenance	104,618	10,181	114,799
6 Management & Leadership	9,024	796	9,820
Subtotal - 101-172 City Manager	9,024	796	9,820
7 PC/Network Support	14,426	1,365	15,790
7 Application - Eden	4,739	470	5,209
Subtotal - 101-636 Info Tech	19,165	1,834	21,000
8 Accounts Payable	31,068	1,792	32,860
8 Payroll	1,846	101	1,947
8 Budgeting	1,061	58	1,119
8 Accounting	50,440	2,777	53,217
Subtotal - 101-191 Budget and Accoun	84,416	4,727	89,143
10 Internal Audit	1,935	85	2,020
Subtotal - 101-223 Internal Auditor	1,935	85	2,020
11 Purchasing	7,069	385	7,455
11 Risk Management	220	11	231
Subtotal - 101-233 Purchasing	7,290	396	7,686
12 Non-Tax Revenue	162	7	169
12 Tax Collections -General Fund	25,469	1,361	26,830

**City of Kalamazoo
Full Cost**

2013
9/4/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
Subtotal - 101-253 Treasury	\$25,630	\$1,368	\$26,999
13 Assessing - General Fund	27,286	870	28,156
Subtotal - 101-257 Assessing	27,286	870	28,156
14 Advise and Counsel	6,415	111	6,525
14 Labor Relations	133	2	135
Subtotal - 101-266 City Attorney	6,548	113	6,661
15 Human Resources	6,691	122	6,813
15 Labor Relations	3,783	66	3,849
Subtotal - 101-270 Human Resources	10,474	188	10,662
Total Incoming	304,862	21,257	326,119 100.00%
C. Total Allocated		\$2,860,079	\$2,860,079

**City of Kalamazoo
Full Cost**

2013
9/4/2014

Fleet Overhead Allocations

Dept:18 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Administratic	647,694	31.63%	\$897,974	\$(76,807)	\$821,167	\$0	\$821,167
25 101-441-00 PW General	561,607	27.43%	778,622	(22,141)	756,481	8,528	765,009
29 101-721 Planning	30,690	1.50%	42,549	(6,940)	35,609	466	36,075
31 101-751-01 Parks & Rec Admin	13,027	0.64%	18,061	(4,363)	13,698	198	13,896
65 590 Waste Water Fund	212,784	10.39%	295,008	(268,542)	26,466	3,231	29,697
66 591 Water Fund	561,297	27.41%	778,192	(498,543)	279,649	8,523	288,172
76 All Other	20,496	1.00%	28,416	0	28,416	311	28,727
Subtotal	2,047,595	100.00%	2,838,822	(877,336)	1,961,486	21,257	1,982,743
Direct Bills					877,336		877,336
Total					\$2,838,822		\$2,860,079

Basis Units: Direct Charges
Source: Fleet Billing Records

City of Kalamazoo
Full Cost

2013
9/4/2014

Allocation Summary

Dept:18 101-640 Fleet

Department	Fleet Overhead	Total
0 Direct Billed	\$877,336	\$877,336
16 101-345-01 Public Safety Administratic	821,167	821,167
25 101-441-00 PW General	765,009	765,009
29 101-721 Planning	36,075	36,075
31 101-751-01 Parks & Rec Admin	13,896	13,896
65 590 Waste Water Fund	29,697	29,697
66 591 Water Fund	288,172	288,172
76 All Other	28,727	28,727
Total	\$2,860,079	\$2,860,079