



City of Kalamazoo, Michigan

**Federal 2 CFR, Chapter I,
Chapter II, Part 200
(Formerly A-87)**

Cost Allocation Plan

Based on FY 2013 Actual Expenditures



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Certificate of Cost Allocation Plan

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

(1) All costs included in this proposal to establish cost allocation or billing rates for FY 2015 based on the fiscal year ending December 31, 2013 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB – 2 CFR Chapter I & II, Part 200. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: **City of Kalamazoo, MI**

Signature: 

Name of Official: **Mr. Thomas Skrobola**

Title: Cfo

Date of Execution: 9/5/14

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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 compliance with 2 CFR Part, Chapter I, Chapter II, Part 200 (Formerly OMB Circular A-87). 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



Certificate of Cost Allocation Plan

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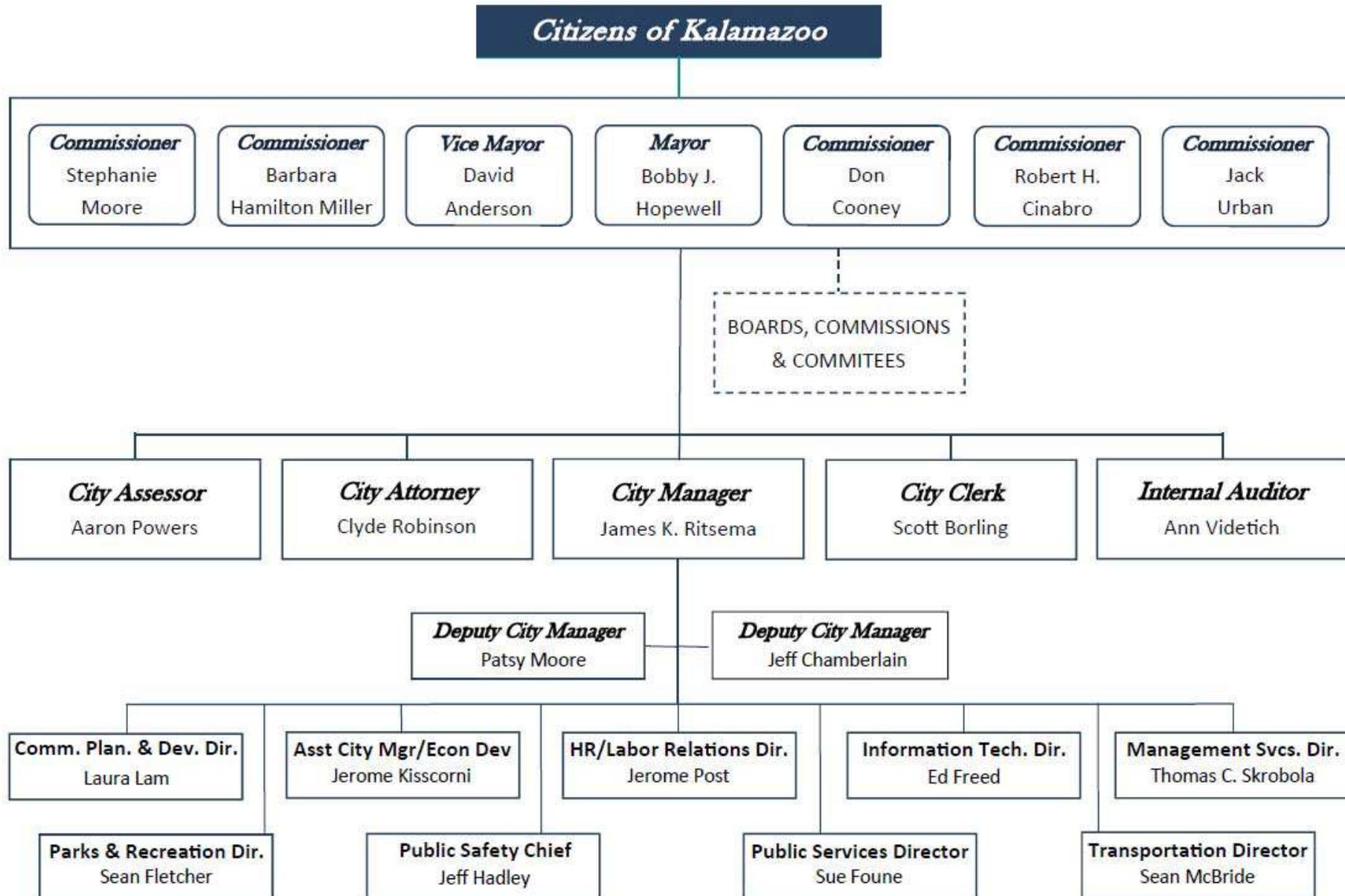
Date of Execution: _____

Section 3

Organization Chart

City of Kalamazoo

2013 Organizational Chart



Section 4
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Federal 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

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Summary Schedule

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1 Building Depreciation Charge	\$2,751	\$2,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	1,195	1,202	0	0	0	0	0	0	0	0
3 101-299 Non-Departmental	1,115	1,608	2,161	21,080	3,995	8,306	23	23	2,333	870
4 101-635 City Maintenance	28,527	28,675	0	250,989	0	0	0	0	0	0
5 101-172 City Manager	0	916	17,945	190,124	31,178	46,805	0	817	8,840	0
6 101-636 Info Tech	0	55,019	23,614	273,187	45,226	35,964	0	0	11,323	0
7 101-191 Budget and Accounting	1,916	4,534	7,189	53,484	14,003	74,852	358	162	22,872	1,408
8 101-215 City Clerk	0	2,568	0	25,202	0	0	0	0	0	0
9 101-223 Internal Auditor	59	389	1,371	14,521	2,675	4,894	0	0	955	804
10 101-233 Purchasing	3,256	3,375	705	9,848	3,883	43,041	0	0	3,067	0
11 101-253 Treasury	0	0	0	0	0	0	0	0	0	0
12 101-266 City Attorney	191	1,259	4,729	50,167	9,195	16,573	26	0	3,193	2,597
13 101-270 Human Resources	0	723	20,961	224,276	37,356	54,132	739	565	9,230	0
14 101-345-01 Public Safety Administratio	0	0	128,108	1,357,272	198,938	334,138	0	5,830	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	746,898	0
Total Current Allocations	\$39,011	\$103,032	\$206,782	\$2,470,150	\$346,450	\$618,706	\$1,146	\$7,397	\$808,710	\$5,678

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Department	101-699.00 Code Enforcement	101-699.01 Building Trades	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
1 Building Depreciation Charge	\$0	\$0	\$0	\$1,159	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	504	0	0	0	0	0	0
3 101-299 Non-Departmental	1,335	776	643	322	4,684	42	1	43	6,244	3,668
4 101-635 City Maintenance	0	0	0	12,017	882	0	0	15,191	0	0
5 101-172 City Manager	12,184	6,743	4,746	0	27,337	0	0	0	11,919	8,410
6 101-636 Info Tech	53,442	30,502	8,365	16,352	58,904	3,088	0	0	12,264	5,088
7 101-191 Budget and Accounting	9,393	5,350	6,080	2,514	63,642	374	15	33	41,460	24,660
8 101-215 City Clerk	0	0	24,649	0	1,373	0	0	0	0	0
9 101-223 Internal Auditor	704	398	300	199	1,429	17	0	40	3,534	2,034
10 101-233 Purchasing	3,440	2,078	3,337	379	32,619	125	0	0	7,223	3,103
11 101-253 Treasury	810	2,713	0	0	319	231	6	3	674	1,031
12 101-266 City Attorney	2,442	1,386	989	644	4,763	55	0	130	11,599	6,696
13 101-270 Human Resources	13,223	7,549	3,844	0	23,133	0	0	0	13,510	9,441
14 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	41,530	9,308
16 101-640 Fleet	0	0	35,085	0	13,476	0	0	0	0	0
Total Current Allocations	\$96,972	\$57,496	\$88,037	\$34,090	\$232,560	\$3,931	\$22	\$15,441	\$149,957	\$73,439

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Department	209 Cemetaries	226 Solid Waste	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
1 Building Depreciation 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
3 101-299 Non-Departmental	538	3,041	20	40	1	215	178	122	27	134
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	563	9,359	0	0	0	982	0	0	0	905
6 101-636 Info Tech	0	13,384	0	0	0	2,544	0	0	0	0
7 101-191 Budget and Accounting	5,366	16,022	120	555	7	2,073	1,622	173	763	817
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	310	1,955	12	0	0	124	89	115	0	76
10 101-233 Purchasing	2,380	3,757	0	0	0	1,878	752	376	0	2,775
11 101-253 Treasury	24	0	27	310	0	92	0	109	68	192
12 101-266 City Attorney	1,011	6,442	38	1	0	401	288	371	0	245
13 101-270 Human Resources	675	10,121	0	0	0	724	0	0	0	626
14 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$10,866	\$64,079	\$216	\$907	\$8	\$9,033	\$2,929	\$1,266	\$857	\$5,771

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Department	253-751 Recreation	253-752 Parks	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
1 Building Depreciation 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
3 101-299 Non-Departmental	151	32	389	590	322	1,471	205	10	25	1
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	971	4,834	0	11,290	0	0	0	0
6 101-636 Info Tech	0	0	0	0	0	43,026	0	0	0	0
7 101-191 Budget and Accounting	3,248	316	1,942	3,232	9,793	11,064	1,455	23	375	7
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	21	17	257	286	0	628	138	8	0	0
10 101-233 Purchasing	15,028	125	1,619	188	6,269	1,816	1,503	0	0	0
11 101-253 Treasury	124	18	71	41	780	313	154	6	210	6
12 101-266 City Attorney	67	56	844	1,011	0	2,153	446	27	0	0
13 101-270 Human Resources	0	0	1,042	5,797	0	11,328	0	0	0	0
14 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$18,638	\$564	\$7,135	\$15,980	\$17,165	\$83,091	\$3,901	\$75	\$611	\$14

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Department	289 Home Development	299 CDBG	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
1 Building Depreciation 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
3 101-299 Non-Departmental	662	755	38	257	127	0	1,020	18,663	30,470	19,220
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	1,115	0	44	66	0	0	100,232	90,189	59,972
6 101-636 Info Tech	0	0	0	0	0	0	0	123,259	163,647	176,982
7 101-191 Budget and Accounting	2,222	3,476	780	5,518	2,012	4	15,022	89,293	219,914	148,431
8 101-215 City Clerk	0	0	0	0	0	0	0	5,493	0	0
9 101-223 Internal Auditor	543	545	0	0	15	0	8	12,449	16,811	10,169
10 101-233 Purchasing	877	1,923	0	11,398	1,253	0	3,131	53,262	49,669	42,096
11 101-253 Treasury	366	118	133	576	24	0	10,643	4,188	5,615	2,095
12 101-266 City Attorney	1,755	1,781	0	1	50	0	26	41,548	55,429	33,690
13 101-270 Human Resources	0	1,337	0	47	46	0	0	107,377	94,466	65,488
14 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	1,524	0	0	0	0	19,421	36,610
16 101-640 Fleet	0	0	0	0	0	0	0	0	22,835	270,071
Total Current Allocations	\$6,425	\$11,049	\$951	\$19,365	\$3,592	\$4	\$29,849	\$555,764	\$768,465	\$864,826

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Summary Schedule

Department	641-501 Public Works OH	677-XXX Insurance Fund	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
1 Building Depreciation 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
3 101-299 Non-Departmental	0	18,728	275	562	109	2,093	0	59	0	5,003,903
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	(74,428)	0
5 101-172 City Manager	0	0	1,291	2,439	0	0	0	2,086	0	0
6 101-636 Info Tech	4,088	0	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	0	34,318	2,318	3,164	277	68,728	0	414	0	27,656
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	36,278
9 101-223 Internal Auditor	0	16,802	102	357	89	1,834	0	0	0	2,784
10 101-233 Purchasing	0	5,900	131	1,135	0	0	0	0	0	3
11 101-253 Treasury	0	3,269	189	6	0	1,306	0	0	0	9,700
12 101-266 City Attorney	0	54,272	331	1,155	288	10,082	0	37	0	402,195
13 101-270 Human Resources	0	0	894	1,688	0	20,452	0	2,501	0	0
14 101-345-01 Public Safety Administratio	0	0	9,218	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	28,066
Total Current Allocations	\$4,088	\$133,288	\$14,749	\$10,507	\$763	\$104,495	\$0	\$5,097	\$(74,428)	\$5,510,585

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Department	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$6,675
2 Equipment Depreciation Charge	0	2,900
3 101-299 Non-Departmental	0	5,163,725
4 101-635 City Maintenance	0	261,852
5 101-172 City Manager	0	654,302
6 101-636 Info Tech	0	1,159,267
7 101-191 Budget and Accounting	0	1,016,821
8 101-215 City Clerk	0	95,563
9 101-223 Internal Auditor	0	100,865
10 101-233 Purchasing	0	328,722
11 101-253 Treasury	0	46,560
12 101-266 City Attorney	0	732,672
13 101-270 Human Resources	0	743,292
14 101-345-01 Public Safety Administratio	0	2,033,506
15 101-630 Engineer	0	108,393
16 101-640 Fleet	0	1,116,431
Total Current Allocations	\$0	\$13,571,548

**Building Depreciation
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 which have been made to the facility over the years.

The City maintains depreciation schedules for the City Hall recording the annual depreciation. During the subject period the City identified annual depreciation in the amount of **\$42,493**.

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
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A. Department Costs

Dept:1 Building Depreciation 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/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Building Use Charge	P	42,493	0	42,493
Subtotal - Services & Supplies		<hr/> 42,493	<hr/> 0	<hr/> 42,493
Department Cost Total		42,493	0	42,493
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		42,493	0	42,493
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$42,493		<hr/> <hr/> \$42,493

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation Charge

Department	First Incoming	Second Incoming	City Hall
3 Cost Plan Consultant	\$0	\$992	\$992
Subtotal - 101-299 Non-Departmental	0	992	992
Total Incoming	0	992	992 100.00%
C. Total Allocated		\$43,485	\$43,485

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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City Hall Allocations

Dept:1 Building Depreciation Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	8.51%	\$3,615	\$0	\$3,615	\$84	\$3,699
6 101-636 Info Tech	10,655	38.90%	16,529	0	16,529	386	16,915
7 101-191 Budget and Accounting	1,520	5.55%	2,358	0	2,358	55	2,413
8 101-215 City Clerk	1,362	4.97%	2,113	0	2,113	49	2,162
9 101-223 Internal Auditor	132	0.48%	205	0	205	5	210
10 101-233 Purchasing	2,269	8.28%	3,520	0	3,520	82	3,602
11 101-253 Treasury	1,988	7.26%	3,084	0	3,084	72	3,156
12 101-266 City Attorney	1,357	4.95%	2,105	0	2,105	49	2,154
13 101-270 Human Resources	1,574	5.75%	2,442	0	2,442	57	2,499
17 101-101 City Commission	1,733	6.33%	2,688	0	2,688	63	2,751
18 101-257 Assessing	1,742	6.36%	2,702	0	2,702	63	2,765
30 101-728 Econ Dev	730	2.67%	1,132	0	1,132	26	1,159
Subtotal	27,392	100.00%	42,493	0	42,493	992	43,485
Direct Bills					0		0
Total					\$42,493		\$43,485

Basis Units: Assigned Square Footage
Source: Maintenance Records

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Allocation Summary

Dept:1 Building Depreciation Charge

Department	City Hall	Total
0 Direct Billed	\$0	\$0
5 101-172 City Manager	3,699	3,699
6 101-636 Info Tech	16,915	16,915
7 101-191 Budget and Accounting	2,413	2,413
8 101-215 City Clerk	2,162	2,162
9 101-223 Internal Auditor	210	210
10 101-233 Purchasing	3,602	3,602
11 101-253 Treasury	3,156	3,156
12 101-266 City Attorney	2,154	2,154
13 101-270 Human Resources	2,499	2,499
17 101-101 City Commission	2,751	2,751
18 101-257 Assessing	2,765	2,765
30 101-728 Econ Dev	1,159	1,159
Total	<u>\$43,485</u>	<u>\$43,485</u>

**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.

Federal guidelines allow 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
Federal Plan Based on 2 CFR Chapter I II, Part 200

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A. Department Costs

Dept:2 Equipment Depreciation Charge

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

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation Charge

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment
3 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
Federal Plan Based on 2 CFR Chapter I II, Part 200

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City Hall Equipment Allocations

Dept:2 Equipment Depreciation Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	8.51%	\$1,599	\$0	\$1,599	\$8	\$1,607
6 101-636 Info Tech	10,655	38.90%	7,311	0	7,311	39	7,349
7 101-191 Budget and Accounting	1,520	5.55%	1,043	0	1,043	6	1,048
8 101-215 City Clerk	1,362	4.97%	934	0	934	5	939
9 101-223 Internal Auditor	132	0.48%	91	0	91	0	91
10 101-233 Purchasing	2,269	8.28%	1,557	0	1,557	8	1,565
11 101-253 Treasury	1,988	7.26%	1,364	0	1,364	7	1,371
12 101-266 City Attorney	1,357	4.95%	931	0	931	5	936
13 101-270 Human Resources	1,574	5.75%	1,080	0	1,080	6	1,086
17 101-101 City Commission	1,733	6.33%	1,189	0	1,189	6	1,195
18 101-257 Assessing	1,742	6.36%	1,195	0	1,195	6	1,202
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
Federal Plan Based on 2 CFR Chapter I II, Part 200

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IT Equipment Allocations

Dept:2 Equipment Depreciation Charge

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-191 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
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Allocation Summary

Dept:2 Equipment Depreciation Charge

Department	City Hall Equipment	IT Equipment	Total
0 Direct Billed	\$0	\$0	\$0
5 101-172 City Manager	1,607	0	1,607
6 101-636 Info Tech	7,349	0	7,349
7 101-191 Budget and Accounting	1,048	168,755	169,803
8 101-215 City Clerk	939	0	939
9 101-223 Internal Auditor	91	0	91
10 101-233 Purchasing	1,565	0	1,565
11 101-253 Treasury	1,371	0	1,371
12 101-266 City Attorney	936	0	936
13 101-270 Human Resources	1,086	0	1,086
17 101-101 City Commission	1,195	0	1,195
18 101-257 Assessing	1,202	0	1,202
30 101-728 Econ Dev	504	0	504
Total	\$18,894	\$168,755	\$187,649

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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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
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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A. Department Costs

Dept:3 101-299 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
Federal Plan Based on 2 CFR Chapter I II, Part 200

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	City -Wide Consulting	General Government
3 Audit Expense	\$0	\$133	\$1	\$0	\$1	\$1	\$3	\$127
3 Cost Plan Consultant	0	992	9	3	6	4	22	947
3 Memberships & Dues	0	24	0	0	0	0	1	22
3 City -Wide Consulting	0	1,575	14	5	9	6	35	1,505
Subtotal - 101-299 Non-Departmental	0	2,724	24	9	16	11	61	2,602
5 Management & Leadership	0	786	7	3	5	3	18	750
Subtotal - 101-172 City Manager	0	786	7	3	5	3	18	750
7 Accounts Payable	0	1,855	16	6	11	7	42	1,772
7 Payroll	0	161	1	1	1	1	4	154
7 Budgeting	0	801	7	3	5	3	18	765
7 Accounting	0	1,812	16	6	11	7	41	1,731
Subtotal - 101-191 Budget and Account	0	4,630	41	16	28	19	104	4,423
9 Internal Audit	0	1,461	13	5	9	6	33	1,396
Subtotal - 101-223 Internal Auditor	0	1,461	13	5	9	6	33	1,396
10 Purchasing	0	3,042	27	10	18	12	68	2,906
Subtotal - 101-233 Purchasing	0	3,042	27	10	18	12	68	2,906
11 Non-Tax Revenue	0	12	0	0	0	0	0	11
Subtotal - 101-253 Treasury	0	12	0	0	0	0	0	11
12 Advise and Counsel	0	4,755	42	16	29	19	107	4,542
Subtotal - 101-266 City Attorney	0	4,755	42	16	29	19	107	4,542
13 Human Resources	0	572	5	2	3	2	13	546
Subtotal - 101-270 Human Resources	0	572	5	2	3	2	13	546
Total Incoming	0	17,980	158	62	108	72	404	17,176
			0.88%	0.34%	0.60%	0.40%	2.25%	95.53%
C. Total Allocated		\$5,233,386	\$45,858	\$17,912	\$31,536	\$21,040	\$117,715	\$4,999,325

City of Kalamazoo
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Audit Expense Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	507	0.29%	\$133	\$0	\$133	\$0	\$133
4 101-635 City Maintenance	3,530	2.03%	927	0	927	3	931
5 101-172 City Manager	767	0.44%	201	0	201	1	202
6 101-636 Info Tech	1,727	0.99%	454	0	454	2	455
7 101-191 Budget and Accounting	1,288	0.74%	338	0	338	1	340
8 101-215 City Clerk	1,628	0.94%	428	0	428	1	429
9 101-223 Internal Auditor	360	0.21%	95	0	95	0	95
10 101-233 Purchasing	616	0.35%	162	0	162	1	162
11 101-253 Treasury	802	0.46%	211	0	211	1	211
12 101-266 City Attorney	610	0.35%	160	0	160	1	161
13 101-270 Human Resources	759	0.44%	199	0	199	1	200
14 101-345-01 Public Safety Administratio	1,240	0.71%	326	0	326	1	327
15 101-630 Engineer	4,968	2.86%	1,305	0	1,305	5	1,310
16 101-640 Fleet	14,098	8.10%	3,703	0	3,703	13	3,716
17 101-101 City Commission	215	0.12%	56	0	56	0	57
18 101-257 Assessing	662	0.38%	174	0	174	1	175
19 101-345-02 PS KVET	774	0.44%	203	0	203	1	204
20 101-345-03 PS Operations	1,343	0.77%	353	0	353	1	354
21 101-345-04 PS CID	1,082	0.62%	284	0	284	1	285
22 101-345-05 PS Service	6,855	3.94%	1,801	0	1,801	6	1,807
23 101-345-06 Grants	86	0.05%	23	0	23	0	23
25 101-441-00 PW General	4,071	2.34%	1,069	0	1,069	4	1,073
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	1	247
28 101-699.01 Building Trades	628	0.36%	165	0	165	1	166
29 101-721 Planning	726	0.42%	191	0	191	1	191
30 101-728 Econ Dev	423	0.24%	111	0	111	0	112
31 101-751-01 Parks & Rec Admin	9,113	5.24%	2,394	0	2,394	8	2,402
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%	2,159	0	2,159	7	2,167
36 203 Act 51 Local Street	4,846	2.79%	1,273	0	1,273	4	1,277
37 209 Cemeteries	737	0.42%	194	0	194	1	194
38 226 Solid Waste	2,684	1.54%	705	0	705	2	708
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	0	56
43 252-724 Public Safety Comm Dev	317	0.18%	83	0	83	0	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	0	129

City of Kalamazoo
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Audit Expense Allocations

Dept:3 101-299 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	0	89
50 264-345 Public Safety	571	0.33%	150	0	150	1	151
51 265-345 Public Safety	1,223	0.70%	321	0	321	1	322
52 271-724 Comm Dev	1,850	1.06%	486	0	486	2	488
53 280 Community Dev	224	0.13%	59	0	59	0	59
54 285 Community Dev	5	0.00%	1	0	1	0	1
55 286 Community Dev	96	0.06%	25	0	25	0	25
56 288 Economic Development	2	0.00%	1	0	1	0	1
57 289 Home Development	330	0.19%	87	0	87	0	87
58 299 CDBG	555	0.32%	146	0	146	1	146
59 300 Debt Service	146	0.08%	38	0	38	0	38
60 400 Capital Projects	971	0.56%	255	0	255	1	256
61 551 Parks	411	0.24%	108	0	108	0	108
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	3	1,012
64 588 Metro Transit	10,092	5.80%	2,651	0	2,651	9	2,660
65 590 Waste Water Fund	38,431	22.09%	10,096	0	10,096	35	10,130
66 591 Water Fund	25,662	14.75%	6,741	0	6,741	23	6,765
68 677-XXX Insurance Fund	3,547	2.04%	932	0	932	3	935
69 702-XXX Economic Dev	493	0.28%	130	0	130	0	130
70 709-XXX Brownfield Dev	436	0.25%	115	0	115	0	115
71 712-XXX LFDA	56	0.03%	15	0	15	0	15
72 731-XXX Pension Fund	575	0.33%	151	0	151	1	152
76 All Other	6,182	3.55%	1,624	0	1,624	6	1,630
Subtotal	173,968	100.00%	45,700	0	45,700	158	45,858
Direct Bills					0		0
Total					\$45,700		\$45,858

Basis Units: Total Transactions Posted
Source: General Ledger

City of Kalamazoo
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Cost Plan Consultant Allocations

Dept:3 101-299 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
3 101-299 Non-Departmental	1	5.56%	992	0	992	0	992
4 101-635 City Maintenance	1	5.56%	992	0	992	4	996
5 101-172 City Manager	1	5.56%	992	0	992	4	996
6 101-636 Info Tech	1	5.56%	992	0	992	4	996
7 101-191 Budget and Accounting	1	5.56%	992	0	992	4	996
8 101-215 City Clerk	1	5.56%	992	0	992	4	996
9 101-223 Internal Auditor	1	5.56%	992	0	992	4	996
10 101-233 Purchasing	1	5.56%	992	0	992	4	996
11 101-253 Treasury	1	5.56%	992	0	992	4	996
12 101-266 City Attorney	1	5.56%	992	0	992	4	996
13 101-270 Human Resources	1	5.56%	992	0	992	4	996
14 101-345-01 Public Safety Administratio	1	5.56%	992	0	992	4	996
15 101-630 Engineer	1	5.56%	992	0	992	4	996
16 101-640 Fleet	1	5.56%	992	0	992	4	996
17 101-101 City Commission	1	5.56%	992	0	992	4	996
18 101-257 Assessing	1	5.56%	992	0	992	4	996
Subtotal	18	100.00%	17,850	0	17,850	62	17,912
Direct Bills					0		0
Total					\$17,850		\$17,912

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

City of Kalamazoo
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Insurance & Claims Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	100	100.00%	\$31,428	\$0	\$31,428	\$108	\$31,536
Subtotal	100	100.00%	31,428	0	31,428	108	31,536
Direct Bills					0		0
Total					\$31,428		\$31,536

Basis Units: Direct to City Manager
 Source:

City of Kalamazoo
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Memberships & Dues Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	0.76	0.11%	\$24	\$0	\$24	\$0	\$24
4 101-635 City Maintenance	4.20	0.62%	130	0	130	0	130
5 101-172 City Manager	4.03	0.59%	125	0	125	0	125
6 101-636 Info Tech	7.87	1.16%	244	0	244	1	244
7 101-191 Budget and Accounting	10.18	1.50%	315	0	315	1	316
8 101-215 City Clerk	5.77	0.85%	179	0	179	1	179
9 101-223 Internal Auditor	1.00	0.15%	31	0	31	0	31
10 101-233 Purchasing	4.16	0.61%	129	0	129	0	129
11 101-253 Treasury	5.65	0.83%	175	0	175	1	175
12 101-266 City Attorney	5.82	0.86%	180	0	180	1	181
13 101-270 Human Resources	7.54	1.11%	233	0	233	1	234
14 101-345-01 Public Safety Administratio	6.86	1.01%	212	0	212	1	213
15 101-630 Engineer	12.26	1.81%	379	0	379	1	381
16 101-640 Fleet	8.72	1.29%	270	0	270	1	271
18 101-257 Assessing	0.83	0.12%	26	0	26	0	26
19 101-345-02 PS KVET	16.26	2.40%	503	0	503	2	505
20 101-345-03 PS Operations	172.27	25.42%	5,330	0	5,330	18	5,349
21 101-345-04 PS CID	28.25	4.17%	874	0	874	3	877
22 101-345-05 PS Service	42.41	6.26%	1,312	0	1,312	5	1,317
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	1	249
27 101-699.00 Code Enforcement	11.04	1.63%	342	0	342	1	343
28 101-699.01 Building Trades	6.11	0.90%	189	0	189	1	190
29 101-721 Planning	4.30	0.63%	133	0	133	0	134
31 101-751-01 Parks & Rec Admin	24.77	3.66%	766	0	766	3	769
35 202 Act 51 Major Street	10.80	1.59%	334	0	334	1	335
36 203 Act 51 Local Street	7.62	1.12%	236	0	236	1	237
37 209 Cemeteries	0.51	0.08%	16	0	16	0	16
38 226 Solid Waste	8.48	1.25%	262	0	262	1	263
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	25
49 262 Community Dev	0.88	0.13%	27	0	27	0	27
50 264-345 Public Safety	4.38	0.65%	136	0	136	0	136
52 271-724 Comm Dev	10.23	1.51%	317	0	317	1	318
58 299 CDBG	1.01	0.15%	31	0	31	0	31
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%	2,810	0	2,810	10	2,820
65 590 Waste Water Fund	81.72	12.06%	2,528	0	2,528	9	2,537
66 591 Water Fund	54.34	8.02%	1,681	0	1,681	6	1,687
69 702-XXX Economic Dev	1.17	0.17%	36	0	36	0	36
70 709-XXX Brownfield Dev	2.21	0.33%	68	0	68	0	69
74 888 Kalamazoo County Trust	1.89	0.28%	58	0	58	0	59

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Memberships & Dues Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	20,968	0	20,968	72	21,040
Direct Bills					0		0
Total					\$20,968		\$21,040
Basis Units: Full Time Equivalents							
Source: City Payroll Records							

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City -Wide Consulting Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1,915,398	1.34%	\$1,575	\$0	\$1,575	\$0	\$1,575
4 101-635 City Maintenance	830,170	0.58%	683	0	683	2	685
5 101-172 City Manager	608,354	0.43%	500	0	500	2	502
6 101-636 Info Tech	1,243,253	0.87%	1,022	0	1,022	4	1,026
7 101-191 Budget and Accounting	918,422	0.64%	755	0	755	3	758
8 101-215 City Clerk	532,779	0.37%	438	0	438	2	440
9 101-223 Internal Auditor	92,074	0.06%	76	0	76	0	76
10 101-233 Purchasing	318,565	0.22%	262	0	262	1	263
11 101-253 Treasury	521,824	0.37%	429	0	429	1	431
12 101-266 City Attorney	683,466	0.48%	562	0	562	2	564
13 101-270 Human Resources	721,769	0.51%	594	0	594	2	596
14 101-345-01 Public Safety Administratio	1,150,948	0.81%	947	0	947	3	950
15 101-630 Engineer	1,142,874	0.80%	940	0	940	3	943
16 101-640 Fleet	2,533,960	1.78%	2,084	0	2,084	7	2,091
17 101-101 City Commission	76,063	0.05%	63	0	63	0	63
18 101-257 Assessing	498,782	0.35%	410	0	410	1	412
19 101-345-02 PS KVET	1,759,044	1.23%	1,447	0	1,447	5	1,452
20 101-345-03 PS Operations	18,633,349	13.06%	15,324	0	15,324	54	15,377
21 101-345-04 PS CID	3,432,326	2.41%	2,823	0	2,823	10	2,833
22 101-345-05 PS Service	6,280,012	4.40%	5,165	0	5,165	18	5,183
25 101-441-00 PW General	1,225,073	0.86%	1,007	0	1,007	4	1,011
26 101-448-31 Street Lights	1,031,582	0.72%	848	0	848	3	851
27 101-699.00 Code Enforcement	903,021	0.63%	743	0	743	3	745
28 101-699.01 Building Trades	510,148	0.36%	420	0	420	1	421
29 101-721 Planning	384,979	0.27%	317	0	317	1	318
30 101-728 Econ Dev	255,656	0.18%	210	0	210	1	211
31 101-751-01 Parks & Rec Admin	1,833,212	1.29%	1,508	0	1,508	5	1,513
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%	3,729	0	3,729	13	3,742
36 203 Act 51 Local Street	2,609,518	1.83%	2,146	0	2,146	7	2,154
37 209 Cemeteries	397,535	0.28%	327	0	327	1	328
38 226 Solid Waste	2,508,302	1.76%	2,063	0	2,063	7	2,070
39 231-XXX Blight Abatement	15,111	0.01%	12	0	12	0	12
40 243 Brownfield	332	0.00%	0	0	0	0	0
42 252-345 Public Safety	158,519	0.11%	130	0	130	0	131
43 252-724 Public Safety Comm Dev	114,289	0.08%	94	0	94	0	94
44 252-751 Recreation	147,287	0.10%	121	0	121	0	122
46 253-724 Public Safety	97,324	0.07%	80	0	80	0	80
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	18
49 262 Community Dev	330,245	0.23%	272	0	272	1	273
50 264-345 Public Safety	367,432	0.26%	302	0	302	1	303

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City -Wide Consulting Allocations

Dept:3 101-299 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	\$2	\$665
53 280 Community Dev	177,219	0.12%	146	0	146	1	146
54 285 Community Dev	10,719	0.01%	9	0	9	0	9
57 289 Home Development	697,163	0.49%	573	0	573	2	575
58 299 CDBG	699,452	0.49%	575	0	575	2	577
61 551 Parks	19,852	0.01%	16	0	16	0	16
63 585 Metro Capital	10,236	0.01%	8	0	8	0	8
64 588 Metro Transit	15,974,300	11.20%	13,137	0	13,137	46	13,183
65 590 Waste Water Fund	21,572,070	15.12%	17,741	0	17,741	62	17,803
66 591 Water Fund	13,048,775	9.15%	10,731	0	10,731	37	10,769
68 677-XXX Insurance Fund	21,560,790	15.11%	17,731	0	17,731	62	17,793
69 702-XXX Economic Dev	131,526	0.09%	108	0	108	0	109
70 709-XXX Brownfield Dev	458,743	0.32%	377	0	377	1	379
71 712-XXX LFDA	114,376	0.08%	94	0	94	0	94
72 731-XXX Pension Fund	2,352,904	1.65%	1,935	0	1,935	7	1,942
76 All Other	3,572,846	2.50%	2,938	0	2,938	10	2,949
Subtotal	142,646,739	100.00%	117,311	0	117,311	404	117,715
Direct Bills					0		0
Total					\$117,311		\$117,715

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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General Government Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 All Other	100	100.00%	\$4,982,149	\$0	\$4,982,149	\$17,176	\$4,999,325
Subtotal	100	100.00%	4,982,149	0	4,982,149	17,176	4,999,325
Direct Bills					0		0
Total					\$4,982,149		\$4,999,325

Basis Units: Direct to Other
 Source:

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Allocation Summary

Dept:3 101-299 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
3 101-299 Non-Departmental	133	992	0	24	1,575	0	2,724
4 101-635 City Maintenance	931	996	0	130	685	0	2,742
5 101-172 City Manager	202	996	31,536	125	502	0	33,361
6 101-636 Info Tech	455	996	0	244	1,026	0	2,721
7 101-191 Budget and Accounting	340	996	0	316	758	0	2,409
8 101-215 City Clerk	429	996	0	179	440	0	2,044
9 101-223 Internal Auditor	95	996	0	31	76	0	1,198
10 101-233 Purchasing	162	996	0	129	263	0	1,550
11 101-253 Treasury	211	996	0	175	431	0	1,813
12 101-266 City Attorney	161	996	0	181	564	0	1,901
13 101-270 Human Resources	200	996	0	234	596	0	2,026
14 101-345-01 Public Safety Administratio	327	996	0	213	950	0	2,485
15 101-630 Engineer	1,310	996	0	381	943	0	3,629
16 101-640 Fleet	3,716	996	0	271	2,091	0	7,074
17 101-101 City Commission	57	996	0	0	63	0	1,115
18 101-257 Assessing	175	996	0	26	412	0	1,608
19 101-345-02 PS KVET	204	0	0	505	1,452	0	2,161
20 101-345-03 PS Operations	354	0	0	5,349	15,377	0	21,080
21 101-345-04 PS CID	285	0	0	877	2,833	0	3,995
22 101-345-05 PS Service	1,807	0	0	1,317	5,183	0	8,306
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	1,073	0	0	249	1,011	0	2,333
26 101-448-31 Street Lights	19	0	0	0	851	0	870
27 101-699.00 Code Enforcement	247	0	0	343	745	0	1,335
28 101-699.01 Building Trades	166	0	0	190	421	0	776
29 101-721 Planning	191	0	0	134	318	0	643
30 101-728 Econ Dev	112	0	0	0	211	0	322
31 101-751-01 Parks & Rec Admin	2,402	0	0	769	1,513	0	4,684
32 150-273 Cemeteries	25	0	0	0	18	0	42
33 155-751 Recreation	1	0	0	0	0	0	1
34 160-751 Mayor's Riverfront Pk	1	0	0	0	43	0	43
35 202 Act 51 Major Street	2,167	0	0	335	3,742	0	6,244
36 203 Act 51 Local Street	1,277	0	0	237	2,154	0	3,668
37 209 Cemeteries	194	0	0	16	328	0	538
38 226 Solid Waste	708	0	0	263	2,070	0	3,041
39 231-XXX Blight Abatement	7	0	0	0	12	0	20
40 243 Brownfield	40	0	0	0	0	0	40

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Allocation Summary

Dept:3 101-299 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	56	0	0	28	131	0	215
43 252-724 Public Safety Comm Dev	84	0	0	0	94	0	178
44 252-751 Recreation	0	0	0	0	122	0	122
45 253-345 Public Safety	27	0	0	0	0	0	27
46 253-724 Public Safety	28	0	0	25	80	0	134
47 253-751 Recreation	129	0	0	0	22	0	151
48 253-752 Parks	14	0	0	0	18	0	32
49 262 Community Dev	89	0	0	27	273	0	389
50 264-345 Public Safety	151	0	0	136	303	0	590
51 265-345 Public Safety	322	0	0	0	0	0	322
52 271-724 Comm Dev	488	0	0	318	665	0	1,471
53 280 Community Dev	59	0	0	0	146	0	205
54 285 Community Dev	1	0	0	0	9	0	10
55 286 Community Dev	25	0	0	0	0	0	25
56 288 Economic Development	1	0	0	0	0	0	1
57 289 Home Development	87	0	0	0	575	0	662
58 299 CDBG	146	0	0	31	577	0	755
59 300 Debt Service	38	0	0	0	0	0	38
60 400 Capital Projects	256	0	0	1	0	0	257
61 551 Parks	108	0	0	2	16	0	127
62 567-345 Public Safety	0	0	0	0	0	0	0
63 585 Metro Capital	1,012	0	0	0	8	0	1,020
64 588 Metro Transit	2,660	0	0	2,820	13,183	0	18,663
65 590 Waste Water Fund	10,130	0	0	2,537	17,803	0	30,470
66 591 Water Fund	6,765	0	0	1,687	10,769	0	19,220
68 677-XXX Insurance Fund	935	0	0	0	17,793	0	18,728
69 702-XXX Economic Dev	130	0	0	36	109	0	275
70 709-XXX Brownfield Dev	115	0	0	69	379	0	562
71 712-XXX LFDA	15	0	0	0	94	0	109
72 731-XXX Pension Fund	152	0	0	0	1,942	0	2,093
74 888 Kalamazoo County Trust	0	0	0	59	0	0	59
76 All Other	1,630	0	0	0	2,949	4,999,325	5,003,903
Total	\$45,858	\$17,912	\$31,536	\$21,040	\$117,715	\$4,999,325	\$5,233,386

**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.

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A. Department Costs

Dept:4 101-635 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		418,317	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		411,852	0	115,319	193,570	102,963
Department Cost Total		830,169	0	232,447	390,179	207,542
Adjustments to Cost						
Subtotal - Adjustments		0	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		\$830,168		\$232,447	\$390,179	\$207,542

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
3 Audit Expense	\$927	\$3	\$261	\$437	\$233
3 Cost Plan Consultant	992	4	279	468	249
3 Memberships & Dues	130	0	37	61	33
3 City -Wide Consulting	683	2	192	322	171
Subtotal - 101-299 Non-Departmental	2,732	10	768	1,289	685
5 Management & Leadership	0	4,341	1,216	2,040	1,085
Subtotal - 101-172 City Manager	0	4,341	1,216	2,040	1,085
6 PC/Network Support	0	7,198	2,015	3,383	1,799
6 Application - Eden	0	2,365	662	1,111	591
Subtotal - 101-636 Info Tech	0	9,562	2,677	4,494	2,391
7 Accounts Payable	0	13,488	3,777	6,339	3,372
7 Payroll	0	888	249	418	222
7 Budgeting	0	347	97	163	87
7 Accounting	0	12,619	3,533	5,931	3,155
Subtotal - 101-191 Budget and Account	0	27,342	7,656	12,851	6,836
9 Internal Audit	0	633	177	298	158
Subtotal - 101-223 Internal Auditor	0	633	177	298	158
10 Purchasing	0	14,113	3,952	6,633	3,528
10 Risk Management	0	114	32	54	29
Subtotal - 101-233 Purchasing	0	14,227	3,983	6,687	3,557
12 Advise and Counsel	0	2,061	577	969	515
12 Labor Relations	0	60	17	28	15
Subtotal - 101-266 City Attorney	0	2,121	594	997	530
13 Human Resources	0	3,161	885	1,486	790
13 Labor Relations	0	1,717	481	807	429
Subtotal - 101-270 Human Resources	0	4,878	1,366	2,293	1,219
Total Incoming	2,732	63,115	18,437	30,948	16,462
			28.00%	47.00%	25.00%
C. Total Allocated		\$896,015	\$250,885	\$421,128	\$224,004

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Maintenance Admin Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	1.01%	\$2,354	\$0	\$2,354	\$178	\$2,532
6 101-636 Info Tech	10,655	4.62%	10,765	0	10,765	816	11,581
7 101-191 Budget and Accounting	1,520	0.66%	1,536	0	1,536	116	1,652
8 101-215 City Clerk	1,362	0.59%	1,376	0	1,376	104	1,480
9 101-223 Internal Auditor	132	0.06%	133	0	133	10	143
10 101-233 Purchasing	2,269	0.98%	2,292	0	2,292	174	2,466
11 101-253 Treasury	1,988	0.86%	2,009	0	2,009	152	2,161
12 101-266 City Attorney	1,357	0.59%	1,371	0	1,371	104	1,475
13 101-270 Human Resources	1,574	0.68%	1,590	0	1,590	121	1,711
16 101-640 Fleet	44,510	19.28%	44,970	0	44,970	3,408	48,378
17 101-101 City Commission	1,733	0.75%	1,751	0	1,751	133	1,884
18 101-257 Assessing	1,742	0.75%	1,760	0	1,760	133	1,893
20 101-345-03 PS Operations	152,564	66.09%	154,141	0	154,141	11,680	165,822
30 101-728 Econ Dev	730	0.32%	738	0	738	56	793
31 101-751-01 Parks & Rec Admin	349	0.15%	353	0	353	27	379
34 160-751 Mayor's Riverfront Pk	6,011	2.60%	6,073	0	6,073	460	6,533
Subtotal	230,826	100.00%	233,212	0	233,212	17,672	250,885
Direct Bills					0		0
Total					\$233,212		\$250,885

Basis Units: Assigned Square Footage
Source: Maintenance Department

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City Hall Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	8.51%	\$33,298	\$0	\$33,298	\$2,523	\$35,822
6 101-636 Info Tech	10,655	38.90%	152,272	0	152,272	11,539	163,811
7 101-191 Budget and Accounting	1,520	5.55%	21,723	0	21,723	1,646	23,369
8 101-215 City Clerk	1,362	4.97%	19,465	0	19,465	1,475	20,940
9 101-223 Internal Auditor	132	0.48%	1,886	0	1,886	143	2,029
10 101-233 Purchasing	2,269	8.28%	32,427	0	32,427	2,457	34,884
11 101-253 Treasury	1,988	7.26%	28,411	0	28,411	2,153	30,564
12 101-266 City Attorney	1,357	4.95%	19,393	0	19,393	1,470	20,863
13 101-270 Human Resources	1,574	5.75%	22,494	0	22,494	1,705	24,199
17 101-101 City Commission	1,733	6.33%	24,767	0	24,767	1,877	26,643
18 101-257 Assessing	1,742	6.36%	24,895	0	24,895	1,887	26,782
30 101-728 Econ Dev	730	2.67%	10,433	0	10,433	791	11,223
Subtotal	27,392	100.00%	391,463	0	391,463	29,664	421,128
Direct Bills					0		0
Total					\$391,463		\$421,128

Basis Units: Assigned Square Footage
Source: Maintenance Records

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Other Maintenance Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-640 Fleet	44,510	28.62%	\$59,589	\$0	\$59,589	\$4,516	\$64,104
20 101-345-03 PS Operations	59,135	38.02%	79,169	0	79,169	5,999	85,168
31 101-751-01 Parks & Rec Admin	349	0.22%	467	0	467	35	503
34 160-751 Mayor's Riverfront Pk	6,011	3.86%	8,047	0	8,047	610	8,657
75 Kalamazoo County - Space	45,529	29.27%	60,953	(140,000)	(79,047)	4,619	(74,428)
Subtotal	155,534	100.00%	208,225	(140,000)	68,225	15,779	84,004
Direct Bills					140,000		140,000
Total					\$208,225		\$224,004

Basis Units: Assigned Square Footage
Source: Maintenance Department

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Allocation Summary

Dept:4 101-635 City Maintenance

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
5 101-172 City Manager	2,532	35,822	0	38,354
6 101-636 Info Tech	11,581	163,811	0	175,392
7 101-191 Budget and Accounting	1,652	23,369	0	25,021
8 101-215 City Clerk	1,480	20,940	0	22,420
9 101-223 Internal Auditor	143	2,029	0	2,173
10 101-233 Purchasing	2,466	34,884	0	37,350
11 101-253 Treasury	2,161	30,564	0	32,724
12 101-266 City Attorney	1,475	20,863	0	22,338
13 101-270 Human Resources	1,711	24,199	0	25,910
16 101-640 Fleet	48,378	0	64,104	112,482
17 101-101 City Commission	1,884	26,643	0	28,527
18 101-257 Assessing	1,893	26,782	0	28,675
20 101-345-03 PS Operations	165,822	0	85,168	250,989
30 101-728 Econ Dev	793	11,223	0	12,017
31 101-751-01 Parks & Rec Admin	379	0	503	882
34 160-751 Mayor's Riverfront Pk	6,533	0	8,657	15,191
75 Kalamazoo County - Space	0	0	(74,428)	(74,428)
Total	\$250,885	\$421,128	\$224,004	\$896,016

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 Equivalents (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
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Dept:5 101-172 City Manager

A. Department Costs

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	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	86,886
Department Cost Total		626,355	0	626,355
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	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
Federal Plan Based on 2 CFR Chapter I II, Part 200

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
1 City Hall	\$3,615	\$84	\$3,699
Subtotal - Building Depreciation Charge	3,615	84	3,699
2 City Hall Equipment	1,599	8	1,607
Subtotal - Equipment Depreciation Cha	1,599	8	1,607
3 Audit Expense	201	1	202
3 Cost Plan Consultant	992	4	996
3 Insurance & Claims	31,428	108	31,536
3 Memberships & Dues	125	0	125
3 City -Wide Consulting	500	2	502
Subtotal - 101-299 Non-Departmental	33,246	115	33,361
4 Maintenance Admin	2,354	178	2,532
4 City Hall	33,298	2,523	35,822
Subtotal - 101-635 City Maintenance	35,652	2,702	38,354
5 Management & Leadership	0	4,166	4,166
Subtotal - 101-172 City Manager	0	4,166	4,166
6 PC/Network Support	0	7,198	7,198
6 Application - Eden	0	11,824	11,824
6 Application - BS & A	0	4,672	4,672
Subtotal - 101-636 Info Tech	0	23,693	23,693
7 Accounts Payable	0	2,596	2,596
7 Payroll	0	852	852
7 Budgeting	0	254	254
7 Accounting	0	2,742	2,742
Subtotal - 101-191 Budget and Account	0	6,444	6,444
8 Records Management	0	2,252	2,252
Subtotal - 101-215 City Clerk	0	2,252	2,252
9 Internal Audit	0	464	464

City of Kalamazoo
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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-223 Internal Auditor	\$0	\$464	\$464
10 Purchasing	0	2,312	2,312
10 Risk Management	0	22	22
10 Mail	0	11	11
Subtotal - 101-233 Purchasing	0	2,345	2,345
12 Advise and Counsel	0	1,510	1,510
Subtotal - 101-266 City Attorney	0	1,510	1,510
13 Human Resources	0	3,033	3,033
Subtotal - 101-270 Human Resources	0	3,033	3,033
Total Incoming	74,112	46,816	120,928 100.00%
C. Total Allocated		<u>\$747,283</u>	<u>\$747,283</u>

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	0.76	0.11%	\$786	\$0	\$786	\$0	\$786
4 101-635 City Maintenance	4.20	0.62%	4,341	0	4,341	0	4,341
5 101-172 City Manager	4.03	0.59%	4,166	0	4,166	0	4,166
6 101-636 Info Tech	7.87	1.16%	8,135	0	8,135	551	8,686
7 101-191 Budget and Accounting	10.18	1.50%	10,522	0	10,522	713	11,235
8 101-215 City Clerk	5.77	0.85%	5,964	0	5,964	404	6,368
9 101-223 Internal Auditor	1.00	0.15%	1,034	0	1,034	70	1,104
10 101-233 Purchasing	4.16	0.61%	4,300	0	4,300	291	4,591
11 101-253 Treasury	5.65	0.83%	5,840	0	5,840	396	6,236
12 101-266 City Attorney	5.82	0.86%	6,016	0	6,016	407	6,423
13 101-270 Human Resources	7.54	1.11%	7,794	0	7,794	528	8,321
14 101-345-01 Public Safety Administratio	6.86	1.01%	7,091	0	7,091	480	7,571
15 101-630 Engineer	12.26	1.81%	12,672	0	12,672	858	13,531
16 101-640 Fleet	8.72	1.29%	9,013	0	9,013	611	9,624
18 101-257 Assessing	0.83	0.12%	858	0	858	58	916
19 101-345-02 PS KVET	16.26	2.40%	16,807	0	16,807	1,138	17,945
20 101-345-03 PS Operations	172.27	25.42%	178,063	0	178,063	12,061	190,124
21 101-345-04 PS CID	28.25	4.17%	29,200	0	29,200	1,978	31,178
22 101-345-05 PS Service	42.41	6.26%	43,836	0	43,836	2,969	46,805
24 101-345-07 Training	0.74	0.11%	765	0	765	52	817
25 101-441-00 PW General	8.01	1.18%	8,279	0	8,279	561	8,840
27 101-699.00 Code Enforcement	11.04	1.63%	11,411	0	11,411	773	12,184
28 101-699.01 Building Trades	6.11	0.90%	6,315	0	6,315	428	6,743
29 101-721 Planning	4.30	0.63%	4,445	0	4,445	301	4,746
31 101-751-01 Parks & Rec Admin	24.77	3.66%	25,603	0	25,603	1,734	27,337
35 202 Act 51 Major Street	10.80	1.59%	11,163	0	11,163	756	11,919
36 203 Act 51 Local Street	7.62	1.12%	7,876	0	7,876	533	8,410
37 209 Cemeteries	0.51	0.08%	527	0	527	36	563
38 226 Solid Waste	8.48	1.25%	8,765	0	8,765	594	9,359
42 252-345 Public Safety	0.89	0.13%	920	0	920	62	982
46 253-724 Public Safety	0.82	0.12%	848	0	848	57	905
49 262 Community Dev	0.88	0.13%	910	0	910	62	971
50 264-345 Public Safety	4.38	0.65%	4,527	0	4,527	307	4,834
52 271-724 Comm Dev	10.23	1.51%	10,574	0	10,574	716	11,290
58 299 CDBG	1.01	0.15%	1,044	0	1,044	71	1,115
60 400 Capital Projects	0.04	0.01%	41	0	41	3	44
61 551 Parks	0.06	0.01%	62	0	62	4	66
64 588 Metro Transit	90.82	13.40%	93,874	0	93,874	6,358	100,232
65 590 Waste Water Fund	81.72	12.06%	84,468	0	84,468	5,721	90,189
66 591 Water Fund	54.34	8.02%	56,167	0	56,167	3,804	59,972
69 702-XXX Economic Dev	1.17	0.17%	1,209	0	1,209	82	1,291
70 709-XXX Brownfield Dev	2.21	0.33%	2,284	0	2,284	155	2,439
74 888 Kalamazoo County Trust	1.89	0.28%	1,954	0	1,954	132	2,086

City of Kalamazoo
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Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	700,467	0	700,467	46,816	747,283
Direct Bills					0		0
Total					\$700,467		\$747,283

Basis Units: Full Time Equivalents
 Source: City Payroll Records

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	Total
0 Direct Billed	\$0	\$0
3 101-299 Non-Departmental	786	786
4 101-635 City Maintenance	4,341	4,341
5 101-172 City Manager	4,166	4,166
6 101-636 Info Tech	8,686	8,686
7 101-191 Budget and Accounting	11,235	11,235
8 101-215 City Clerk	6,368	6,368
9 101-223 Internal Auditor	1,104	1,104
10 101-233 Purchasing	4,591	4,591
11 101-253 Treasury	6,236	6,236
12 101-266 City Attorney	6,423	6,423
13 101-270 Human Resources	8,321	8,321
14 101-345-01 Public Safety Administratio	7,571	7,571
15 101-630 Engineer	13,531	13,531
16 101-640 Fleet	9,624	9,624
18 101-257 Assessing	916	916
19 101-345-02 PS KVET	17,945	17,945
20 101-345-03 PS Operations	190,124	190,124
21 101-345-04 PS CID	31,178	31,178
22 101-345-05 PS Service	46,805	46,805
24 101-345-07 Training	817	817
25 101-441-00 PW General	8,840	8,840
27 101-699.00 Code Enforcement	12,184	12,184
28 101-699.01 Building Trades	6,743	6,743
29 101-721 Planning	4,746	4,746
31 101-751-01 Parks & Rec Admin	27,337	27,337
35 202 Act 51 Major Street	11,919	11,919
36 203 Act 51 Local Street	8,410	8,410
37 209 Cemeteries	563	563
38 226 Solid Waste	9,359	9,359
42 252-345 Public Safety	982	982
46 253-724 Public Safety	905	905
49 262 Community Dev	971	971
50 264-345 Public Safety	4,834	4,834
52 271-724 Comm Dev	11,290	11,290
58 299 CDBG	1,115	1,115
60 400 Capital Projects	44	44
61 551 Parks	66	66
64 588 Metro Transit	100,232	100,232
65 590 Waste Water Fund	90,189	90,189
66 591 Water Fund	59,972	59,972

City of Kalamazoo
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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	Total
69 702-XXX Economic Dev	\$1,291	\$1,291
70 709-XXX Brownfield Dev	2,439	2,439
74 888 Kalamazoo County Trust	2,086	2,086
Total	<u>\$747,283</u>	<u>\$747,283</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
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A. Department Costs

Dept:6 101-636 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		630,802	327,186	153,475	83,208	66,932
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		612,452	351,608	131,855	71,486	57,503
Department Cost Total		1,243,254	678,794	285,331	154,694	124,435
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
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		\$1,243,254		\$628,456	\$340,723	\$274,075

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A
1 City Hall	\$16,529	\$386	\$8,550	\$4,636	\$3,729
Subtotal - Building Depreciation Charge	16,529	386	8,550	4,636	3,729
2 City Hall Equipment	7,311	39	3,715	2,014	1,620
Subtotal - Equipment Depreciation Cha	7,311	39	3,715	2,014	1,620
3 Audit Expense	454	2	230	125	100
3 Cost Plan Consultant	992	4	503	273	220
3 Memberships & Dues	244	1	124	67	54
3 City -Wide Consulting	1,022	4	519	281	226
Subtotal - 101-299 Non-Departmental	2,711	10	1,376	746	600
4 Maintenance Admin	10,765	816	5,854	3,174	2,553
4 City Hall	152,272	11,539	82,805	44,894	36,112
Subtotal - 101-635 City Maintenance	163,037	12,355	88,659	48,067	38,665
5 Management & Leadership	8,135	551	4,391	2,380	1,915
Subtotal - 101-172 City Manager	8,135	551	4,391	2,380	1,915
6 PC/Network Support	0	10,077	5,094	2,762	2,221
6 Application - Eden	0	16,553	8,367	4,536	3,649
6 Application - BS & A	0	14,015	7,084	3,841	3,090
Subtotal - 101-636 Info Tech	0	40,644	20,545	11,139	8,960
7 Accounts Payable	0	6,691	3,382	1,834	1,475
7 Payroll	0	1,665	841	456	367
7 Budgeting	0	520	263	143	115
7 Accounting	0	6,174	3,121	1,692	1,361
Subtotal - 101-191 Budget and Account	0	15,049	7,607	4,124	3,318
8 Records Management	0	1,316	665	361	290
Subtotal - 101-215 City Clerk	0	1,316	665	361	290
9 Internal Audit	0	948	479	260	209
Subtotal - 101-223 Internal Auditor	0	948	479	260	209
10 Purchasing	0	20,074	10,147	5,501	4,425

City of Kalamazoo
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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A
10 Risk Management	\$0	\$22	\$11	\$6	\$5
10 Mail	0	39	20	11	9
Subtotal - 101-233 Purchasing	0	20,135	10,178	5,518	4,439
11 Non-Tax Revenue	0	35	18	9	8
Subtotal - 101-253 Treasury	0	35	18	9	8
12 Advise and Counsel	0	3,086	1,560	846	680
12 Labor Relations	0	12	6	3	3
Subtotal - 101-266 City Attorney	0	3,098	1,566	849	683
13 Human Resources	0	5,923	2,994	1,623	1,306
13 Labor Relations	0	348	176	95	77
Subtotal - 101-270 Human Resources	0	6,271	3,170	1,719	1,382
Total Incoming	197,723	100,838	150,920 50.55%	81,823 27.41%	65,818 22.04%
C. Total Allocated		\$1,541,815	\$779,377	\$422,545	\$339,893

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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PC/Network Support Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5	0.99%	\$7,198	\$0	\$7,198	\$0	\$7,198
5 101-172 City Manager	5	0.99%	7,198	0	7,198	0	7,198
6 101-636 Info Tech	7	1.38%	10,077	0	10,077	0	10,077
7 101-191 Budget and Accounting	10	1.98%	14,395	0	14,395	1,042	15,438
8 101-215 City Clerk	4	0.79%	5,758	0	5,758	417	6,175
9 101-223 Internal Auditor	1	0.20%	1,440	0	1,440	104	1,544
10 101-233 Purchasing	3	0.59%	4,319	0	4,319	313	4,631
11 101-253 Treasury	5	0.99%	7,198	0	7,198	521	7,719
12 101-266 City Attorney	4	0.79%	5,758	0	5,758	417	6,175
13 101-270 Human Resources	7	1.38%	10,077	0	10,077	730	10,806
15 101-630 Engineer	20	3.95%	28,791	0	28,791	2,085	30,875
16 101-640 Fleet	10	1.98%	14,395	0	14,395	1,042	15,438
18 101-257 Assessing	2	0.40%	2,879	0	2,879	208	3,088
19 101-345-02 PS KVET	12	2.37%	17,274	0	17,274	1,251	18,525
20 101-345-03 PS Operations	144	28.46%	207,293	0	207,293	15,010	222,303
21 101-345-04 PS CID	26	5.14%	37,428	0	37,428	2,710	40,138
22 101-345-05 PS Service	20	3.95%	28,791	0	28,791	2,085	30,875
25 101-441-00 PW General	3	0.59%	4,319	0	4,319	313	4,631
27 101-699.00 Code Enforcement	8	1.58%	11,516	0	11,516	834	12,350
28 101-699.01 Building Trades	4	0.79%	5,758	0	5,758	417	6,175
30 101-728 Econ Dev	4	0.79%	5,758	0	5,758	417	6,175
31 101-751-01 Parks & Rec Admin	14	2.77%	20,153	0	20,153	1,459	21,613
32 150-273 Cemeteries	2	0.40%	2,879	0	2,879	208	3,088
35 202 Act 51 Major Street	3	0.59%	4,319	0	4,319	313	4,631
52 271-724 Comm Dev	12	2.37%	17,274	0	17,274	1,251	18,525
64 588 Metro Transit	53	10.47%	76,295	0	76,295	5,525	81,820
65 590 Waste Water Fund	66	13.04%	95,009	0	95,009	6,880	101,889
66 591 Water Fund	51	10.08%	73,416	0	73,416	5,316	78,732
67 641-501 Public Works OH	1	0.20%	1,440	0	1,440	104	1,544
Subtotal	506	100.00%	728,404	0	728,404	50,973	779,377
Direct Bills					0		0
Total					\$728,404		\$779,377

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Application - Eden Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1	0.60%	\$2,365	\$0	\$2,365	\$0	\$2,365
5 101-172 City Manager	5	2.99%	11,824	0	11,824	0	11,824
6 101-636 Info Tech	7	4.19%	16,553	0	16,553	0	16,553
7 101-191 Budget and Accounting	13	7.78%	30,741	0	30,741	2,333	33,074
8 101-215 City Clerk	4	2.40%	9,459	0	9,459	718	10,177
9 101-223 Internal Auditor	1	0.60%	2,365	0	2,365	179	2,544
10 101-233 Purchasing	3	1.80%	7,094	0	7,094	538	7,633
11 101-253 Treasury	5	2.99%	11,824	0	11,824	897	12,721
12 101-266 City Attorney	4	2.40%	9,459	0	9,459	718	10,177
13 101-270 Human Resources	7	4.19%	16,553	0	16,553	1,256	17,809
15 101-630 Engineer	6	3.59%	14,188	0	14,188	1,077	15,265
16 101-640 Fleet	2	1.20%	4,729	0	4,729	359	5,088
18 101-257 Assessing	2	1.20%	4,729	0	4,729	359	5,088
19 101-345-02 PS KVET	2	1.20%	4,729	0	4,729	359	5,088
20 101-345-03 PS Operations	20	11.98%	47,295	0	47,295	3,589	50,884
21 101-345-04 PS CID	2	1.20%	4,729	0	4,729	359	5,088
22 101-345-05 PS Service	2	1.20%	4,729	0	4,729	359	5,088
27 101-699.00 Code Enforcement	3	1.80%	7,094	0	7,094	538	7,633
28 101-699.01 Building Trades	2	1.20%	4,729	0	4,729	359	5,088
30 101-728 Econ Dev	4	2.40%	9,459	0	9,459	718	10,177
31 101-751-01 Parks & Rec Admin	14	8.38%	33,106	0	33,106	2,512	35,619
35 202 Act 51 Major Street	3	1.80%	7,094	0	7,094	538	7,633
36 203 Act 51 Local Street	2	1.20%	4,729	0	4,729	359	5,088
42 252-345 Public Safety	1	0.60%	2,365	0	2,365	179	2,544
52 271-724 Comm Dev	7	4.19%	16,553	0	16,553	1,256	17,809
64 588 Metro Transit	13	7.78%	30,741	0	30,741	2,333	33,074
65 590 Waste Water Fund	20	11.98%	47,295	0	47,295	3,589	50,884
66 591 Water Fund	11	6.59%	26,012	0	26,012	1,974	27,986
67 641-501 Public Works OH	1	0.60%	2,365	0	2,365	179	2,544
Subtotal	167	100.00%	394,910	0	394,910	27,635	422,545
Direct Bills					0		0
Total					\$394,910		\$422,545

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Application - BS & A Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	6	1.47%	\$4,672	\$0	\$4,672	\$0	\$4,672
6 101-636 Info Tech	18	4.41%	14,015	0	14,015	0	14,015
7 101-191 Budget and Accounting	34	8.33%	26,472	0	26,472	1,968	28,440
8 101-215 City Clerk	8	1.96%	6,229	0	6,229	463	6,692
9 101-223 Internal Auditor	8	1.96%	6,229	0	6,229	463	6,692
11 101-253 Treasury	34	8.33%	26,472	0	26,472	1,968	28,440
13 101-270 Human Resources	3	0.74%	2,336	0	2,336	174	2,509
14 101-345-01 Public Safety Administratio	24	5.88%	18,686	0	18,686	1,389	20,075
15 101-630 Engineer	3	0.74%	2,336	0	2,336	174	2,509
18 101-257 Assessing	56	13.73%	43,601	0	43,601	3,242	46,843
25 101-441-00 PW General	8	1.96%	6,229	0	6,229	463	6,692
27 101-699.00 Code Enforcement	40	9.80%	31,143	0	31,143	2,316	33,459
28 101-699.01 Building Trades	23	5.64%	17,907	0	17,907	1,331	19,239
29 101-721 Planning	10	2.45%	7,786	0	7,786	579	8,365
31 101-751-01 Parks & Rec Admin	2	0.49%	1,557	0	1,557	116	1,673
38 226 Solid Waste	16	3.92%	12,457	0	12,457	926	13,384
52 271-724 Comm Dev	8	1.96%	6,229	0	6,229	463	6,692
64 588 Metro Transit	10	2.45%	7,786	0	7,786	579	8,365
65 590 Waste Water Fund	13	3.19%	10,122	0	10,122	753	10,874
66 591 Water Fund	84	20.59%	65,401	0	65,401	4,863	70,264
Subtotal	408	100.00%	317,663	0	317,663	22,230	339,893
Direct Bills					0		0
Total					\$317,663		\$339,893

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Allocation Summary

Dept:6 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 101-635 City Maintenance	7,198	2,365	0	9,562
5 101-172 City Manager	7,198	11,824	4,672	23,693
6 101-636 Info Tech	10,077	16,553	14,015	40,644
7 101-191 Budget and Accounting	15,438	33,074	28,440	76,952
8 101-215 City Clerk	6,175	10,177	6,692	23,044
9 101-223 Internal Auditor	1,544	2,544	6,692	10,780
10 101-233 Purchasing	4,631	7,633	0	12,264
11 101-253 Treasury	7,719	12,721	28,440	48,880
12 101-266 City Attorney	6,175	10,177	0	16,352
13 101-270 Human Resources	10,806	17,809	2,509	31,125
14 101-345-01 Public Safety Administratio	0	0	20,075	20,075
15 101-630 Engineer	30,875	15,265	2,509	48,650
16 101-640 Fleet	15,438	5,088	0	20,526
18 101-257 Assessing	3,088	5,088	46,843	55,019
19 101-345-02 PS KVET	18,525	5,088	0	23,614
20 101-345-03 PS Operations	222,303	50,884	0	273,187
21 101-345-04 PS CID	40,138	5,088	0	45,226
22 101-345-05 PS Service	30,875	5,088	0	35,964
25 101-441-00 PW General	4,631	0	6,692	11,323
27 101-699.00 Code Enforcement	12,350	7,633	33,459	53,442
28 101-699.01 Building Trades	6,175	5,088	19,239	30,502
29 101-721 Planning	0	0	8,365	8,365
30 101-728 Econ Dev	6,175	10,177	0	16,352
31 101-751-01 Parks & Rec Admin	21,613	35,619	1,673	58,904
32 150-273 Cemeteries	3,088	0	0	3,088
35 202 Act 51 Major Street	4,631	7,633	0	12,264
36 203 Act 51 Local Street	0	5,088	0	5,088
38 226 Solid Waste	0	0	13,384	13,384
42 252-345 Public Safety	0	2,544	0	2,544
52 271-724 Comm Dev	18,525	17,809	6,692	43,026
64 588 Metro Transit	81,820	33,074	8,365	123,259
65 590 Waste Water Fund	101,889	50,884	10,874	163,647
66 591 Water Fund	78,732	27,986	70,264	176,982
67 641-501 Public Works OH	1,544	2,544	0	4,088
Total	\$779,377	\$422,545	\$339,893	\$1,541,815

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
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

A. Department Costs

Dept:7 101-191 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		876,730	176,485	180,782	83,815	34,894	37,086	363,668
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		41,694	8,393	8,597	3,986	1,659	1,764	17,295
Department Cost Total		918,424	184,878	189,379	87,801	36,554	38,849	380,962
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
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		\$918,423		\$237,109	\$109,930	\$45,767	\$48,641	\$476,977

City of Kalamazoo
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2013
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting
1 City Hall	\$2,358	\$55	\$623	\$289	\$120	\$128	\$1,253
Subtotal - Building Depreciation Charge	2,358	55	623	289	120	128	1,253
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 Cha	168,906	897	43,838	20,325	8,462	8,993	88,186
3 Audit Expense	338	1	88	41	17	18	176
3 Cost Plan Consultant	992	4	257	119	50	53	517
3 Memberships & Dues	315	1	82	38	16	17	164
3 City -Wide Consulting	755	3	196	91	38	40	394
Subtotal - 101-299 Non-Departmental	2,400	9	622	288	120	128	1,251
4 Maintenance Admin	1,536	116	427	198	82	87	858
4 City Hall	21,723	1,646	6,033	2,797	1,165	1,238	12,136
Subtotal - 101-635 City Maintenance	23,258	1,762	6,460	2,995	1,247	1,325	12,994
5 Management & Leadership	10,522	713	2,901	1,345	560	595	5,835
Subtotal - 101-172 City Manager	10,522	713	2,901	1,345	560	595	5,835
6 PC/Network Support	14,395	1,042	3,986	1,848	769	818	8,017
6 Application - Eden	30,741	2,333	8,539	3,959	1,648	1,752	17,177
6 Application - BS & A	26,472	1,968	7,342	3,404	1,417	1,506	14,770
Subtotal - 101-636 Info Tech	71,609	5,343	19,867	9,211	3,835	4,075	39,965
7 Accounts Payable	0	1,952	504	234	97	103	1,014
7 Payroll	0	2,153	556	258	107	114	1,118
7 Budgeting	0	384	99	46	19	20	200
7 Accounting	0	4,604	1,189	551	229	244	2,391
Subtotal - 101-191 Budget and Account	0	9,093	2,348	1,088	453	482	4,722
8 Records Management	0	8,470	2,187	1,014	422	449	4,399
Subtotal - 101-215 City Clerk	0	8,470	2,187	1,014	422	449	4,399
9 Internal Audit	0	701	181	84	35	37	364

City of Kalamazoo
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting
Subtotal - 101-223 Internal Auditor	\$0	\$701	\$181	\$84	\$35	\$37	\$364
10 Purchasing	0	852	220	102	42	45	442
10 Risk Management	0	33	8	4	2	2	17
10 Mail	0	277	71	33	14	15	144
Subtotal - 101-233 Purchasing	0	1,161	300	139	58	61	603
11 Non-Tax Revenue	0	35	9	4	2	2	18
Subtotal - 101-253 Treasury	0	35	9	4	2	2	18
12 Advise and Counsel	0	2,280	589	273	114	121	1,184
12 Labor Relations	0	89	23	11	4	5	46
Subtotal - 101-266 City Attorney	0	2,369	612	284	118	125	1,230
13 Human Resources	0	7,662	1,978	917	382	406	3,979
13 Labor Relations	0	2,528	653	303	126	134	1,313
Subtotal - 101-270 Human Resources	0	10,190	2,631	1,220	508	540	5,292
Total Incoming	279,053	40,799	82,576 25.82%	38,284 11.97%	15,939 4.98%	16,940 5.30%	166,113 51.93%
C. Total Allocated	\$1,238,275 \$319,685 \$148,215 \$61,705 \$65,580 \$643,090						

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Accounts Payable Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	193	0.60%	\$1,855	\$0	\$1,855	\$0	\$1,855
4 101-635 City Maintenance	1,403	4.36%	13,488	0	13,488	0	13,488
5 101-172 City Manager	270	0.84%	2,596	0	2,596	0	2,596
6 101-636 Info Tech	696	2.16%	6,691	0	6,691	0	6,691
7 101-191 Budget and Accounting	203	0.63%	1,952	0	1,952	0	1,952
8 101-215 City Clerk	356	1.11%	3,422	0	3,422	128	3,550
9 101-223 Internal Auditor	65	0.20%	625	0	625	23	648
10 101-233 Purchasing	125	0.39%	1,202	0	1,202	45	1,246
11 101-253 Treasury	213	0.66%	2,048	0	2,048	76	2,124
12 101-266 City Attorney	132	0.41%	1,269	0	1,269	47	1,316
13 101-270 Human Resources	245	0.76%	2,355	0	2,355	88	2,443
14 101-345-01 Public Safety Administratio	349	1.09%	3,355	0	3,355	125	3,480
15 101-630 Engineer	305	0.95%	2,932	0	2,932	109	3,041
16 101-640 Fleet	3,229	10.04%	31,042	0	31,042	1,157	32,199
17 101-101 City Commission	109	0.34%	1,048	0	1,048	39	1,087
18 101-257 Assessing	169	0.53%	1,625	0	1,625	61	1,685
20 101-345-03 PS Operations	272	0.85%	2,615	0	2,615	97	2,712
21 101-345-04 PS CID	233	0.72%	2,240	0	2,240	83	2,323
22 101-345-05 PS Service	3,757	11.68%	36,118	0	36,118	1,346	37,464
23 101-345-06 Grants	4	0.01%	38	0	38	1	40
25 101-441-00 PW General	553	1.72%	5,316	0	5,316	198	5,514
26 101-448-31 Street Lights	70	0.22%	673	0	673	25	698
27 101-699.00 Code Enforcement	312	0.97%	2,999	0	2,999	112	3,111
28 101-699.01 Building Trades	147	0.46%	1,413	0	1,413	53	1,466
29 101-721 Planning	229	0.71%	2,202	0	2,202	82	2,284
30 101-728 Econ Dev	84	0.26%	808	0	808	30	838
31 101-751-01 Parks & Rec Admin	2,375	7.39%	22,832	0	22,832	851	23,683
32 150-273 Cemeteries	2	0.01%	19	0	19	1	20
35 202 Act 51 Major Street	672	2.09%	6,460	0	6,460	241	6,701
36 203 Act 51 Local Street	393	1.22%	3,778	0	3,778	141	3,919
37 209 Cemeteries	236	0.73%	2,269	0	2,269	85	2,353
38 226 Solid Waste	315	0.98%	3,028	0	3,028	113	3,141
39 231-XXX Blight Abatement	1	0.00%	10	0	10	0	10
42 252-345 Public Safety	102	0.32%	981	0	981	37	1,017
43 252-724 Public Safety Comm Dev	40	0.12%	385	0	385	14	399
44 252-751 Recreation	11	0.03%	106	0	106	4	110
45 253-345 Public Safety	39	0.12%	375	0	375	14	389
46 253-724 Public Safety	20	0.06%	192	0	192	7	199
47 253-751 Recreation	143	0.44%	1,375	0	1,375	51	1,426
48 253-752 Parks	11	0.03%	106	0	106	4	110
49 262 Community Dev	36	0.11%	346	0	346	13	359
51 265-345 Public Safety	528	1.64%	5,076	0	5,076	189	5,265
52 271-724 Comm Dev	163	0.51%	1,567	0	1,567	58	1,625

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Accounts Payable Allocations

Dept:7 101-191 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	\$20	\$548
55 286 Community Dev	2	0.01%	19	0	19	1	20
57 289 Home Development	70	0.22%	673	0	673	25	698
58 299 CDBG	90	0.28%	865	0	865	32	897
59 300 Debt Service	24	0.07%	231	0	231	9	239
60 400 Capital Projects	192	0.60%	1,846	0	1,846	69	1,915
61 551 Parks	47	0.15%	452	0	452	17	469
63 585 Metro Capital	81	0.25%	779	0	779	29	808
64 588 Metro Transit	2,519	7.83%	24,217	0	24,217	903	25,119
65 590 Waste Water Fund	5,053	15.71%	48,577	0	48,577	1,811	50,388
66 591 Water Fund	3,597	11.19%	34,580	0	34,580	1,289	35,869
68 677-XXX Insurance Fund	1,188	3.69%	11,421	0	11,421	426	11,847
69 702-XXX Economic Dev	18	0.06%	173	0	173	6	179
70 709-XXX Brownfield Dev	87	0.27%	836	0	836	31	868
71 712-XXX LFDA	2	0.01%	19	0	19	1	20
76 All Other	323	1.00%	3,105	0	3,105	116	3,221
Subtotal	32,158	100.00%	309,152	0	309,152	10,533	319,685
Direct Bills					0		0
Total					\$309,152		\$319,685

Basis Units: Invoice Transactions Posted
Source: General Ledger Detail

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Payroll Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	0.76	0.11%	\$161	\$0	\$161	\$0	\$161
4 101-635 City Maintenance	4.20	0.62%	888	0	888	0	888
5 101-172 City Manager	4.03	0.59%	852	0	852	0	852
6 101-636 Info Tech	7.87	1.16%	1,665	0	1,665	0	1,665
7 101-191 Budget and Accounting	10.18	1.50%	2,153	0	2,153	0	2,153
8 101-215 City Clerk	5.77	0.85%	1,220	0	1,220	43	1,264
9 101-223 Internal Auditor	1.00	0.15%	212	0	212	8	219
10 101-233 Purchasing	4.16	0.61%	880	0	880	31	911
11 101-253 Treasury	5.65	0.83%	1,195	0	1,195	42	1,237
12 101-266 City Attorney	5.82	0.86%	1,231	0	1,231	44	1,275
13 101-270 Human Resources	7.54	1.11%	1,595	0	1,595	57	1,651
14 101-345-01 Public Safety Administratio	6.86	1.01%	1,451	0	1,451	51	1,502
15 101-630 Engineer	12.26	1.81%	2,593	0	2,593	92	2,685
16 101-640 Fleet	8.72	1.29%	1,844	0	1,844	65	1,910
18 101-257 Assessing	0.83	0.12%	176	0	176	6	182
19 101-345-02 PS KVET	16.26	2.40%	3,439	0	3,439	122	3,561
20 101-345-03 PS Operations	172.27	25.42%	36,436	0	36,436	1,293	37,729
21 101-345-04 PS CID	28.25	4.17%	5,975	0	5,975	212	6,187
22 101-345-05 PS Service	42.41	6.26%	8,970	0	8,970	318	9,288
24 101-345-07 Training	0.74	0.11%	157	0	157	6	162
25 101-441-00 PW General	8.01	1.18%	1,694	0	1,694	60	1,754
27 101-699.00 Code Enforcement	11.04	1.63%	2,335	0	2,335	83	2,418
28 101-699.01 Building Trades	6.11	0.90%	1,292	0	1,292	46	1,338
29 101-721 Planning	4.30	0.63%	909	0	909	32	942
31 101-751-01 Parks & Rec Admin	24.77	3.66%	5,239	0	5,239	186	5,425
35 202 Act 51 Major Street	10.80	1.59%	2,284	0	2,284	81	2,365
36 203 Act 51 Local Street	7.62	1.12%	1,612	0	1,612	57	1,669
37 209 Cemeteries	0.51	0.08%	108	0	108	4	112
38 226 Solid Waste	8.48	1.25%	1,794	0	1,794	64	1,857
42 252-345 Public Safety	0.89	0.13%	188	0	188	7	195
46 253-724 Public Safety	0.82	0.12%	173	0	173	6	180
49 262 Community Dev	0.88	0.13%	186	0	186	7	193
50 264-345 Public Safety	4.38	0.65%	926	0	926	33	959
52 271-724 Comm Dev	10.23	1.51%	2,164	0	2,164	77	2,240
58 299 CDBG	1.01	0.15%	214	0	214	8	221
60 400 Capital Projects	0.04	0.01%	8	0	8	0	9
61 551 Parks	0.06	0.01%	13	0	13	0	13
64 588 Metro Transit	90.82	13.40%	19,209	0	19,209	682	19,890
65 590 Waste Water Fund	81.72	12.06%	17,284	0	17,284	613	17,897
66 591 Water Fund	54.34	8.02%	11,493	0	11,493	408	11,901
69 702-XXX Economic Dev	1.17	0.17%	247	0	247	9	256
70 709-XXX Brownfield Dev	2.21	0.33%	467	0	467	17	484
74 888 Kalamazoo County Trust	1.89	0.28%	400	0	400	14	414

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Payroll Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	143,331	0	143,331	4,883	148,215
Direct Bills					0		0
Total					\$143,331		\$148,215

Basis Units: Full Time Equivalents
 Source: City Payroll Records

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Budgeting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1,915,398	1.34%	\$801	\$0	\$801	\$0	\$801
4 101-635 City Maintenance	830,170	0.58%	347	0	347	0	347
5 101-172 City Manager	608,354	0.43%	254	0	254	0	254
6 101-636 Info Tech	1,243,253	0.87%	520	0	520	0	520
7 101-191 Budget and Accounting	918,422	0.64%	384	0	384	0	384
8 101-215 City Clerk	532,779	0.37%	223	0	223	8	231
9 101-223 Internal Auditor	92,074	0.06%	39	0	39	1	40
10 101-233 Purchasing	318,565	0.22%	133	0	133	5	138
11 101-253 Treasury	521,824	0.37%	218	0	218	8	226
12 101-266 City Attorney	683,466	0.48%	286	0	286	10	296
13 101-270 Human Resources	721,769	0.51%	302	0	302	11	313
14 101-345-01 Public Safety Administratio	1,150,948	0.81%	481	0	481	17	499
15 101-630 Engineer	1,142,874	0.80%	478	0	478	17	495
16 101-640 Fleet	2,533,960	1.78%	1,060	0	1,060	38	1,098
17 101-101 City Commission	76,063	0.05%	32	0	32	1	33
18 101-257 Assessing	498,782	0.35%	209	0	209	7	216
19 101-345-02 PS KVET	1,759,044	1.23%	736	0	736	26	762
20 101-345-03 PS Operations	18,633,349	13.06%	7,795	0	7,795	276	8,071
21 101-345-04 PS CID	3,432,326	2.41%	1,436	0	1,436	51	1,487
22 101-345-05 PS Service	6,280,012	4.40%	2,627	0	2,627	93	2,720
25 101-441-00 PW General	1,225,073	0.86%	512	0	512	18	531
26 101-448-31 Street Lights	1,031,582	0.72%	432	0	432	15	447
27 101-699.00 Code Enforcement	903,021	0.63%	378	0	378	13	391
28 101-699.01 Building Trades	510,148	0.36%	213	0	213	8	221
29 101-721 Planning	384,979	0.27%	161	0	161	6	167
30 101-728 Econ Dev	255,656	0.18%	107	0	107	4	111
31 101-751-01 Parks & Rec Admin	1,833,212	1.29%	767	0	767	27	794
32 150-273 Cemeteries	21,750	0.02%	9	0	9	0	9
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	22	0	22	1	22
35 202 Act 51 Major Street	4,534,356	3.18%	1,897	0	1,897	67	1,964
36 203 Act 51 Local Street	2,609,518	1.83%	1,092	0	1,092	39	1,130
37 209 Cemeteries	397,535	0.28%	166	0	166	6	172
38 226 Solid Waste	2,508,302	1.76%	1,049	0	1,049	37	1,086
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	2	69
43 252-724 Public Safety Comm Dev	114,289	0.08%	48	0	48	2	50
44 252-751 Recreation	147,287	0.10%	62	0	62	2	64
46 253-724 Public Safety	97,324	0.07%	41	0	41	1	42
47 253-751 Recreation	26,534	0.02%	11	0	11	0	11
48 253-752 Parks	22,274	0.02%	9	0	9	0	10
49 262 Community Dev	330,245	0.23%	138	0	138	5	143
50 264-345 Public Safety	367,432	0.26%	154	0	154	5	159

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Budgeting Allocations

Dept:7 101-191 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%	\$337	\$0	\$337	\$12	\$349
53 280 Community Dev	177,219	0.12%	74	0	74	3	77
54 285 Community Dev	10,719	0.01%	4	0	4	0	5
57 289 Home Development	697,163	0.49%	292	0	292	10	302
58 299 CDBG	699,452	0.49%	293	0	293	10	303
61 551 Parks	19,852	0.01%	8	0	8	0	9
63 585 Metro Capital	10,236	0.01%	4	0	4	0	4
64 588 Metro Transit	15,974,300	11.20%	6,682	0	6,682	237	6,919
65 590 Waste Water Fund	21,572,070	15.12%	9,024	0	9,024	320	9,344
66 591 Water Fund	13,048,775	9.15%	5,459	0	5,459	193	5,652
68 677-XXX Insurance Fund	21,560,790	15.11%	9,019	0	9,019	320	9,339
69 702-XXX Economic Dev	131,526	0.09%	55	0	55	2	57
70 709-XXX Brownfield Dev	458,743	0.32%	192	0	192	7	199
71 712-XXX LFDA	114,376	0.08%	48	0	48	2	50
72 731-XXX Pension Fund	2,352,904	1.65%	984	0	984	35	1,019
76 All Other	3,572,846	2.50%	1,495	0	1,495	53	1,548
Subtotal	142,646,739	100.00%	59,672	0	59,672	2,033	61,705
Direct Bills					0		0
Total					\$59,672		\$61,705

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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Pension Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$63,419	\$0	\$63,419	\$2,161	\$65,580
Subtotal	100	100.00%	63,419	0	63,419	2,161	65,580
Direct Bills					0		0
Total					\$63,419		\$65,580

Basis Units: Direct to Pension
 Source:

City of Kalamazoo
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Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	507	0.29%	\$1,812	\$0	\$1,812	\$0	\$1,812
4 101-635 City Maintenance	3,530	2.03%	12,619	0	12,619	0	12,619
5 101-172 City Manager	767	0.44%	2,742	0	2,742	0	2,742
6 101-636 Info Tech	1,727	0.99%	6,174	0	6,174	0	6,174
7 101-191 Budget and Accounting	1,288	0.74%	4,604	0	4,604	0	4,604
8 101-215 City Clerk	1,628	0.94%	5,820	0	5,820	208	6,027
9 101-223 Internal Auditor	360	0.21%	1,287	0	1,287	46	1,333
10 101-233 Purchasing	616	0.35%	2,202	0	2,202	79	2,281
11 101-253 Treasury	802	0.46%	2,867	0	2,867	102	2,969
12 101-266 City Attorney	610	0.35%	2,181	0	2,181	78	2,258
13 101-270 Human Resources	759	0.44%	2,713	0	2,713	97	2,810
14 101-345-01 Public Safety Administratio	1,240	0.71%	4,433	0	4,433	158	4,591
15 101-630 Engineer	4,968	2.86%	17,760	0	17,760	634	18,393
16 101-640 Fleet	14,098	8.10%	50,398	0	50,398	1,798	52,195
17 101-101 City Commission	215	0.12%	769	0	769	27	796
18 101-257 Assessing	662	0.38%	2,367	0	2,367	84	2,451
19 101-345-02 PS KVET	774	0.44%	2,767	0	2,767	99	2,866
20 101-345-03 PS Operations	1,343	0.77%	4,801	0	4,801	171	4,972
21 101-345-04 PS CID	1,082	0.62%	3,868	0	3,868	138	4,006
22 101-345-05 PS Service	6,855	3.94%	24,505	0	24,505	874	25,379
23 101-345-06 Grants	86	0.05%	307	0	307	11	318
25 101-441-00 PW General	4,071	2.34%	14,553	0	14,553	519	15,072
26 101-448-31 Street Lights	71	0.04%	254	0	254	9	263
27 101-699.00 Code Enforcement	938	0.54%	3,353	0	3,353	120	3,473
28 101-699.01 Building Trades	628	0.36%	2,245	0	2,245	80	2,325
29 101-721 Planning	726	0.42%	2,595	0	2,595	93	2,688
30 101-728 Econ Dev	423	0.24%	1,512	0	1,512	54	1,566
31 101-751-01 Parks & Rec Admin	9,113	5.24%	32,577	0	32,577	1,162	33,739
32 150-273 Cemeteries	93	0.05%	332	0	332	12	344
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	0	11
35 202 Act 51 Major Street	8,219	4.72%	29,381	0	29,381	1,048	30,429
36 203 Act 51 Local Street	4,846	2.79%	17,324	0	17,324	618	17,942
37 209 Cemeteries	737	0.42%	2,635	0	2,635	94	2,729
38 226 Solid Waste	2,684	1.54%	9,595	0	9,595	342	9,937
39 231-XXX Blight Abatement	28	0.02%	100	0	100	4	104
40 243 Brownfield	150	0.09%	536	0	536	19	555
41 244 Econ Initiative	2	0.00%	7	0	7	0	7
42 252-345 Public Safety	214	0.12%	765	0	765	27	792
43 252-724 Public Safety Comm Dev	317	0.18%	1,133	0	1,133	40	1,174
45 253-345 Public Safety	101	0.06%	361	0	361	13	374
46 253-724 Public Safety	107	0.06%	383	0	383	14	396
47 253-751 Recreation	489	0.28%	1,748	0	1,748	62	1,810

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Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 253-752 Parks	53	0.03%	\$189	\$0	\$189	\$7	\$196
49 262 Community Dev	337	0.19%	1,205	0	1,205	43	1,248
50 264-345 Public Safety	571	0.33%	2,041	0	2,041	73	2,114
51 265-345 Public Safety	1,223	0.70%	4,372	0	4,372	156	4,528
52 271-724 Comm Dev	1,850	1.06%	6,613	0	6,613	236	6,849
53 280 Community Dev	224	0.13%	801	0	801	29	829
54 285 Community Dev	5	0.00%	18	0	18	1	19
55 286 Community Dev	96	0.06%	343	0	343	12	355
56 288 Economic Development	2	0.00%	7	0	7	0	7
57 289 Home Development	330	0.19%	1,180	0	1,180	42	1,222
58 299 CDBG	555	0.32%	1,984	0	1,984	71	2,055
59 300 Debt Service	146	0.08%	522	0	522	19	541
60 400 Capital Projects	971	0.56%	3,471	0	3,471	124	3,595
61 551 Parks	411	0.24%	1,469	0	1,469	52	1,522
62 567-345 Public Safety	1	0.00%	4	0	4	0	4
63 585 Metro Capital	3,838	2.21%	13,720	0	13,720	489	14,210
64 588 Metro Transit	10,092	5.80%	36,077	0	36,077	1,287	37,364
65 590 Waste Water Fund	38,431	22.09%	137,383	0	137,383	4,901	142,284
66 591 Water Fund	25,662	14.75%	91,737	0	91,737	3,273	95,009
68 677-XXX Insurance Fund	3,547	2.04%	12,680	0	12,680	452	13,132
69 702-XXX Economic Dev	493	0.28%	1,762	0	1,762	63	1,825
70 709-XXX Brownfield Dev	436	0.25%	1,559	0	1,559	56	1,614
71 712-XXX LFDA	56	0.03%	200	0	200	7	207
72 731-XXX Pension Fund	575	0.33%	2,056	0	2,056	73	2,129
76 All Other	6,182	3.55%	22,099	0	22,099	788	22,888
Subtotal	173,968	100.00%	621,902	0	621,902	21,188	643,090
Direct Bills					0		0
Total					\$621,902		\$643,090

Basis Units: Total Transactions Posted
Source: General Ledger

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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
3 101-299 Non-Departmental	1,855	161	801	0	1,812	4,630
4 101-635 City Maintenance	13,488	888	347	0	12,619	27,342
5 101-172 City Manager	2,596	852	254	0	2,742	6,444
6 101-636 Info Tech	6,691	1,665	520	0	6,174	15,049
7 101-191 Budget and Accounting	1,952	2,153	384	0	4,604	9,093
8 101-215 City Clerk	3,550	1,264	231	0	6,027	11,072
9 101-223 Internal Auditor	648	219	40	0	1,333	2,240
10 101-233 Purchasing	1,246	911	138	0	2,281	4,576
11 101-253 Treasury	2,124	1,237	226	0	2,969	6,557
12 101-266 City Attorney	1,316	1,275	296	0	2,258	5,145
13 101-270 Human Resources	2,443	1,651	313	0	2,810	7,217
14 101-345-01 Public Safety Administratio	3,480	1,502	499	0	4,591	10,072
15 101-630 Engineer	3,041	2,685	495	0	18,393	24,615
16 101-640 Fleet	32,199	1,910	1,098	0	52,195	87,402
17 101-101 City Commission	1,087	0	33	0	796	1,916
18 101-257 Assessing	1,685	182	216	0	2,451	4,534
19 101-345-02 PS KVET	0	3,561	762	0	2,866	7,189
20 101-345-03 PS Operations	2,712	37,729	8,071	0	4,972	53,484
21 101-345-04 PS CID	2,323	6,187	1,487	0	4,006	14,003
22 101-345-05 PS Service	37,464	9,288	2,720	0	25,379	74,852
23 101-345-06 Grants	40	0	0	0	318	358
24 101-345-07 Training	0	162	0	0	0	162
25 101-441-00 PW General	5,514	1,754	531	0	15,072	22,872
26 101-448-31 Street Lights	698	0	447	0	263	1,408
27 101-699.00 Code Enforcement	3,111	2,418	391	0	3,473	9,393
28 101-699.01 Building Trades	1,466	1,338	221	0	2,325	5,350
29 101-721 Planning	2,284	942	167	0	2,688	6,080
30 101-728 Econ Dev	838	0	111	0	1,566	2,514
31 101-751-01 Parks & Rec Admin	23,683	5,425	794	0	33,739	63,642
32 150-273 Cemeteries	20	0	9	0	344	374
33 155-751 Recreation	0	0	0	0	15	15
34 160-751 Mayor's Riverfront Pk	0	0	22	0	11	33
35 202 Act 51 Major Street	6,701	2,365	1,964	0	30,429	41,460
36 203 Act 51 Local Street	3,919	1,669	1,130	0	17,942	24,660
37 209 Cemeteries	2,353	112	172	0	2,729	5,366
38 226 Solid Waste	3,141	1,857	1,086	0	9,937	16,022
39 231-XXX Blight Abatement	10	0	7	0	104	120
40 243 Brownfield	0	0	0	0	555	555
41 244 Econ Initiative	0	0	0	0	7	7
42 252-345 Public Safety	1,017	195	69	0	792	2,073

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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Total
43 252-724 Public Safety Comm Dev	\$399	\$0	\$50	\$0	\$1,174	\$1,622
44 252-751 Recreation	110	0	64	0	0	173
45 253-345 Public Safety	389	0	0	0	374	763
46 253-724 Public Safety	199	180	42	0	396	817
47 253-751 Recreation	1,426	0	11	0	1,810	3,248
48 253-752 Parks	110	0	10	0	196	316
49 262 Community Dev	359	193	143	0	1,248	1,942
50 264-345 Public Safety	0	959	159	0	2,114	3,232
51 265-345 Public Safety	5,265	0	0	0	4,528	9,793
52 271-724 Comm Dev	1,625	2,240	349	0	6,849	11,064
53 280 Community Dev	548	0	77	0	829	1,455
54 285 Community Dev	0	0	5	0	19	23
55 286 Community Dev	20	0	0	0	355	375
56 288 Economic Development	0	0	0	0	7	7
57 289 Home Development	698	0	302	0	1,222	2,222
58 299 CDBG	897	221	303	0	2,055	3,476
59 300 Debt Service	239	0	0	0	541	780
60 400 Capital Projects	1,915	9	0	0	3,595	5,518
61 551 Parks	469	13	9	0	1,522	2,012
62 567-345 Public Safety	0	0	0	0	4	4
63 585 Metro Capital	808	0	4	0	14,210	15,022
64 588 Metro Transit	25,119	19,890	6,919	0	37,364	89,293
65 590 Waste Water Fund	50,388	17,897	9,344	0	142,284	219,914
66 591 Water Fund	35,869	11,901	5,652	0	95,009	148,431
68 677-XXX Insurance Fund	11,847	0	9,339	0	13,132	34,318
69 702-XXX Economic Dev	179	256	57	0	1,825	2,318
70 709-XXX Brownfield Dev	868	484	199	0	1,614	3,164
71 712-XXX LFDA	20	0	50	0	207	277
72 731-XXX Pension Fund	0	0	1,019	65,580	2,129	68,728
74 888 Kalamazoo County Trust	0	414	0	0	0	414
76 All Other	3,221	0	1,548	0	22,888	27,656
Total	\$319,685	\$148,215	\$61,705	\$65,580	\$643,090	\$1,238,276

**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
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A. Department Costs

Dept:8 101-215 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	

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
1 City Hall	\$2,113	\$49	\$551	\$621	\$990
Subtotal - Building Depreciation Charge	2,113	49	551	621	990
2 City Hall Equipment	934	5	240	270	430
Subtotal - Equipment Depreciation Cha	934	5	240	270	430
3 Audit Expense	428	1	109	123	197
3 Cost Plan Consultant	992	4	254	286	456
3 Memberships & Dues	179	1	46	51	82
3 City -Wide Consulting	438	2	112	126	201
Subtotal - 101-299 Non-Departmental	2,036	8	521	587	936
4 Maintenance Admin	1,376	104	377	425	678
4 City Hall	19,465	1,475	5,339	6,010	9,591
Subtotal - 101-635 City Maintenance	20,841	1,579	5,716	6,435	10,269
5 Management & Leadership	5,964	404	1,624	1,828	2,917
Subtotal - 101-172 City Manager	5,964	404	1,624	1,828	2,917
6 PC/Network Support	5,758	417	1,574	1,772	2,828
6 Application - Eden	9,459	718	2,595	2,921	4,661
6 Application - BS & A	6,229	463	1,706	1,921	3,065
Subtotal - 101-636 Info Tech	21,446	1,598	5,875	6,614	10,555
7 Accounts Payable	3,422	128	905	1,019	1,626
7 Payroll	1,220	43	322	363	579
7 Budgeting	223	8	59	66	106
7 Accounting	5,820	208	1,537	1,730	2,761
Subtotal - 101-191 Budget and Account	10,685	386	2,823	3,178	5,071
8 Records Management	0	2,875	733	825	1,317
Subtotal - 101-215 City Clerk	0	2,875	733	825	1,317
9 Internal Audit	0	406	104	117	186
Subtotal - 101-223 Internal Auditor	0	406	104	117	186
10 Purchasing	0	3,407	869	978	1,560

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
10 Risk Management	\$0	\$13	\$3	\$4	\$6
10 Mail	0	353	90	101	162
Subtotal - 101-233 Purchasing	0	3,773	962	1,083	1,728
12 Advise and Counsel	0	1,322	337	380	606
12 Labor Relations	0	58	15	17	27
Subtotal - 101-266 City Attorney	0	1,380	352	396	632
13 Human Resources	0	4,343	1,107	1,246	1,989
13 Labor Relations	0	1,645	419	472	753
Subtotal - 101-270 Human Resources	0	5,988	1,527	1,719	2,743
Total Incoming	64,019	18,452	21,027 28.92%	23,671 25.35%	37,774 45.73%
C. Total Allocated	\$615,251 \$177,913 \$155,970 \$281,369				

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Records Management Allocations

Dept:8 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	1.30	1.30%	\$2,252	\$0	\$2,252	\$0	\$2,252
6 101-636 Info Tech	0.76	0.76%	1,316	0	1,316	0	1,316
7 101-191 Budget and Accounting	4.89	4.89%	8,470	0	8,470	0	8,470
8 101-215 City Clerk	1.66	1.66%	2,875	0	2,875	0	2,875
9 101-223 Internal Auditor	0.01	0.01%	17	0	17	1	18
10 101-233 Purchasing	2.87	2.87%	4,971	0	4,971	148	5,119
11 101-253 Treasury	2.96	2.96%	5,127	0	5,127	152	5,279
12 101-266 City Attorney	11.34	11.34%	19,642	0	19,642	584	20,226
13 101-270 Human Resources	7.99	7.99%	13,839	0	13,839	411	14,251
14 101-345-01 Public Safety Administratio	12.64	12.64%	21,894	0	21,894	651	22,544
18 101-257 Assessing	1.44	1.44%	2,494	0	2,494	74	2,568
20 101-345-03 PS Operations	14.13	14.13%	24,474	0	24,474	727	25,202
29 101-721 Planning	13.82	13.82%	23,937	0	23,937	711	24,649
31 101-751-01 Parks & Rec Admin	0.77	0.77%	1,334	0	1,334	40	1,373
64 588 Metro Transit	3.08	3.08%	5,335	0	5,335	159	5,493
76 All Other	20.34	20.34%	35,231	0	35,231	1,047	36,278
Subtotal	100.00	100.00%	173,208	0	173,208	4,704	177,913
Direct Bills					0		0
Total					\$173,208		\$177,913

Basis Units: Pro-rated Services
Source:

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Allocation Summary

Dept:8 101-215 City Clerk

Department	Records Management	Elections	City Clerk	Total
0 Direct Billed	\$0	\$0	\$0	\$0
5 101-172 City Manager	2,252	0	0	2,252
6 101-636 Info Tech	1,316	0	0	1,316
7 101-191 Budget and Accounting	8,470	0	0	8,470
8 101-215 City Clerk	2,875	0	0	2,875
9 101-223 Internal Auditor	18	0	0	18
10 101-233 Purchasing	5,119	0	0	5,119
11 101-253 Treasury	5,279	0	0	5,279
12 101-266 City Attorney	20,226	0	0	20,226
13 101-270 Human Resources	14,251	0	0	14,251
14 101-345-01 Public Safety Administratio	22,544	0	0	22,544
18 101-257 Assessing	2,568	0	0	2,568
20 101-345-03 PS Operations	25,202	0	0	25,202
29 101-721 Planning	24,649	0	0	24,649
31 101-751-01 Parks & Rec Admin	1,373	0	0	1,373
64 588 Metro Transit	5,493	0	0	5,493
76 All Other	36,278	0	0	36,278
Total	\$177,913	\$0	\$0	\$177,913

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
Federal Plan Based on 2 CFR Chapter I II, Part 200

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A. Department Costs

Dept:9 101-223 Internal Auditor

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$205	\$5	\$210
Subtotal - Building Depreciation Charge	205	5	210
2 City Hall Equipment	91	0	91
Subtotal - Equipment Depreciation Cha	91	0	91
3 Audit Expense	95	0	95
3 Cost Plan Consultant	992	4	996
3 Memberships & Dues	31	0	31
3 City -Wide Consulting	76	0	76
Subtotal - 101-299 Non-Departmental	1,193	5	1,198
4 Maintenance Admin	133	10	143
4 City Hall	1,886	143	2,029
Subtotal - 101-635 City Maintenance	2,020	153	2,173
5 Management & Leadership	1,034	70	1,104
Subtotal - 101-172 City Manager	1,034	70	1,104
6 PC/Network Support	1,440	104	1,544
6 Application - Eden	2,365	179	2,544
6 Application - BS & A	6,229	463	6,692
Subtotal - 101-636 Info Tech	10,033	747	10,780
7 Accounts Payable	625	23	648
7 Payroll	212	8	219
7 Budgeting	39	1	40
7 Accounting	1,287	46	1,333
Subtotal - 101-191 Budget and Account	2,162	78	2,240
8 Records Management	17	1	18
Subtotal - 101-215 City Clerk	17	1	18
9 Internal Audit	0	70	70
Subtotal - 101-223 Internal Auditor	0	70	70
10 Purchasing	0	122	122

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
10 Risk Management	\$0	\$3	\$3
Subtotal - 101-233 Purchasing	0	125	125
12 Advise and Counsel	0	229	229
Subtotal - 101-266 City Attorney	0	229	229
13 Human Resources	0	753	753
Subtotal - 101-270 Human Resources	0	753	753
Total Incoming	16,754	2,235	18,989 100.00%
C. Total Allocated	\$111,062		\$111,062

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Internal Audit Allocations

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1,915,398	1.34%	\$1,461	\$0	\$1,461	\$0	\$1,461
4 101-635 City Maintenance	830,170	0.58%	633	0	633	0	633
5 101-172 City Manager	608,354	0.43%	464	0	464	0	464
6 101-636 Info Tech	1,243,253	0.87%	948	0	948	0	948
7 101-191 Budget and Accounting	918,422	0.64%	701	0	701	0	701
8 101-215 City Clerk	532,779	0.37%	406	0	406	0	406
9 101-223 Internal Auditor	92,074	0.06%	70	0	70	0	70
10 101-233 Purchasing	318,565	0.22%	243	0	243	5	248
11 101-253 Treasury	521,824	0.37%	398	0	398	9	407
12 101-266 City Attorney	683,466	0.48%	521	0	521	11	533
13 101-270 Human Resources	721,769	0.51%	551	0	551	12	562
14 101-345-01 Public Safety Administratio	1,150,948	0.81%	878	0	878	19	897
15 101-630 Engineer	1,142,874	0.80%	872	0	872	19	891
16 101-640 Fleet	2,533,960	1.78%	1,933	0	1,933	41	1,975
17 101-101 City Commission	76,063	0.05%	58	0	58	1	59
18 101-257 Assessing	498,782	0.35%	381	0	381	8	389
19 101-345-02 PS KVET	1,759,044	1.23%	1,342	0	1,342	29	1,371
20 101-345-03 PS Operations	18,633,349	13.06%	14,216	0	14,216	305	14,521
21 101-345-04 PS CID	3,432,326	2.41%	2,619	0	2,619	56	2,675
22 101-345-05 PS Service	6,280,012	4.40%	4,791	0	4,791	103	4,894
25 101-441-00 PW General	1,225,073	0.86%	935	0	935	20	955
26 101-448-31 Street Lights	1,031,582	0.72%	787	0	787	17	804
27 101-699.00 Code Enforcement	903,021	0.63%	689	0	689	15	704
28 101-699.01 Building Trades	510,148	0.36%	389	0	389	8	398
29 101-721 Planning	384,979	0.27%	294	0	294	6	300
30 101-728 Econ Dev	255,656	0.18%	195	0	195	4	199
31 101-751-01 Parks & Rec Admin	1,833,212	1.29%	1,399	0	1,399	30	1,429
32 150-273 Cemeteries	21,750	0.02%	17	0	17	0	17
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	39	0	39	1	40
35 202 Act 51 Major Street	4,534,356	3.18%	3,459	0	3,459	74	3,534
36 203 Act 51 Local Street	2,609,518	1.83%	1,991	0	1,991	43	2,034
37 209 Cemeteries	397,535	0.28%	303	0	303	7	310
38 226 Solid Waste	2,508,302	1.76%	1,914	0	1,914	41	1,955
39 231-XXX Blight Abatement	15,111	0.01%	12	0	12	0	12
40 243 Brownfield	332	0.00%	0	0	0	0	0
42 252-345 Public Safety	158,519	0.11%	121	0	121	3	124
43 252-724 Public Safety Comm Dev	114,289	0.08%	87	0	87	2	89
44 252-751 Recreation	147,287	0.10%	112	0	112	2	115
46 253-724 Public Safety	97,324	0.07%	74	0	74	2	76
47 253-751 Recreation	26,534	0.02%	20	0	20	0	21
48 253-752 Parks	22,274	0.02%	17	0	17	0	17
49 262 Community Dev	330,245	0.23%	252	0	252	5	257
50 264-345 Public Safety	367,432	0.26%	280	0	280	6	286

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Internal Audit Allocations

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 271-724 Comm Dev	806,232	0.57%	\$615	\$0	\$615	\$13	\$628
53 280 Community Dev	177,219	0.12%	135	0	135	3	138
54 285 Community Dev	10,719	0.01%	8	0	8	0	8
57 289 Home Development	697,163	0.49%	532	0	532	11	543
58 299 CDBG	699,452	0.49%	534	0	534	11	545
61 551 Parks	19,852	0.01%	15	0	15	0	15
63 585 Metro Capital	10,236	0.01%	8	0	8	0	8
64 588 Metro Transit	15,974,300	11.20%	12,187	0	12,187	262	12,449
65 590 Waste Water Fund	21,572,070	15.12%	16,458	0	16,458	353	16,811
66 591 Water Fund	13,048,775	9.15%	9,955	0	9,955	214	10,169
68 677-XXX Insurance Fund	21,560,790	15.11%	16,449	0	16,449	353	16,802
69 702-XXX Economic Dev	131,526	0.09%	100	0	100	2	102
70 709-XXX Brownfield Dev	458,743	0.32%	350	0	350	8	357
71 712-XXX LFDA	114,376	0.08%	87	0	87	2	89
72 731-XXX Pension Fund	2,352,904	1.65%	1,795	0	1,795	39	1,834
76 All Other	3,572,846	2.50%	2,726	0	2,726	58	2,784
Subtotal	142,646,739	100.00%	108,827	0	108,827	2,235	111,062
Direct Bills					0		0
Total					\$108,827		\$111,062

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
0 Direct Billed	\$0	\$0
3 101-299 Non-Departmental	1,461	1,461
4 101-635 City Maintenance	633	633
5 101-172 City Manager	464	464
6 101-636 Info Tech	948	948
7 101-191 Budget and Accounting	701	701
8 101-215 City Clerk	406	406
9 101-223 Internal Auditor	70	70
10 101-233 Purchasing	248	248
11 101-253 Treasury	407	407
12 101-266 City Attorney	533	533
13 101-270 Human Resources	562	562
14 101-345-01 Public Safety Administratio	897	897
15 101-630 Engineer	891	891
16 101-640 Fleet	1,975	1,975
17 101-101 City Commission	59	59
18 101-257 Assessing	389	389
19 101-345-02 PS KVET	1,371	1,371
20 101-345-03 PS Operations	14,521	14,521
21 101-345-04 PS CID	2,675	2,675
22 101-345-05 PS Service	4,894	4,894
25 101-441-00 PW General	955	955
26 101-448-31 Street Lights	804	804
27 101-699.00 Code Enforcement	704	704
28 101-699.01 Building Trades	398	398
29 101-721 Planning	300	300
30 101-728 Econ Dev	199	199
31 101-751-01 Parks & Rec Admin	1,429	1,429
32 150-273 Cemeteries	17	17
34 160-751 Mayor's Riverfront Pk	40	40
35 202 Act 51 Major Street	3,534	3,534
36 203 Act 51 Local Street	2,034	2,034
37 209 Cemeteries	310	310
38 226 Solid Waste	1,955	1,955
39 231-XXX Blight Abatement	12	12
40 243 Brownfield	0	0
42 252-345 Public Safety	124	124
43 252-724 Public Safety Comm Dev	89	89
44 252-751 Recreation	115	115
46 253-724 Public Safety	76	76
47 253-751 Recreation	21	21

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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
48 253-752 Parks	\$17	\$17
49 262 Community Dev	257	257
50 264-345 Public Safety	286	286
52 271-724 Comm Dev	628	628
53 280 Community Dev	138	138
54 285 Community Dev	8	8
57 289 Home Development	543	543
58 299 CDBG	545	545
61 551 Parks	15	15
63 585 Metro Capital	8	8
64 588 Metro Transit	12,449	12,449
65 590 Waste Water Fund	16,811	16,811
66 591 Water Fund	10,169	10,169
68 677-XXX Insurance Fund	16,802	16,802
69 702-XXX Economic Dev	102	102
70 709-XXX Brownfield Dev	357	357
71 712-XXX LFDA	89	89
72 731-XXX Pension Fund	1,834	1,834
76 All Other	2,784	2,784
Total	<u>\$111,062</u>	<u>\$111,062</u>

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.

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A. Department Costs

Dept:10 101-233 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		303,681	27,331	255,092	12,147	9,110
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		14,886	1,340	12,504	595	447
Department Cost Total		318,567	28,671	267,596	12,743	9,557
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
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		\$318,567		\$294,062	\$14,003	\$10,502

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Risk Management	Mail
1 City Hall	\$3,520	\$82	\$3,325	\$158	\$119
Subtotal - Building Depreciation Charge	3,520	82	3,325	158	119
2 City Hall Equipment	1,557	8	1,445	69	52
Subtotal - Equipment Depreciation Cha	1,557	8	1,445	69	52
3 Audit Expense	162	1	150	7	5
3 Cost Plan Consultant	992	4	919	44	33
3 Memberships & Dues	129	0	119	6	4
3 City -Wide Consulting	262	1	243	12	9
Subtotal - 101-299 Non-Departmental	1,544	6	1,431	68	51
4 Maintenance Admin	2,292	174	2,276	108	81
4 City Hall	32,427	2,457	32,200	1,533	1,150
Subtotal - 101-635 City Maintenance	34,719	2,631	34,477	1,642	1,231
5 Management & Leadership	4,300	291	4,238	202	151
Subtotal - 101-172 City Manager	4,300	291	4,238	202	151
6 PC/Network Support	4,319	313	4,275	204	153
6 Application - Eden	7,094	538	7,045	335	252
Subtotal - 101-636 Info Tech	11,413	851	11,320	539	404
7 Accounts Payable	1,202	45	1,151	55	41
7 Payroll	880	31	841	40	30
7 Budgeting	133	5	127	6	5
7 Accounting	2,202	79	2,105	100	75
Subtotal - 101-191 Budget and Account	4,417	159	4,224	201	151
8 Records Management	4,971	148	4,725	225	169
Subtotal - 101-215 City Clerk	4,971	148	4,725	225	169
9 Internal Audit	243	5	229	11	8
Subtotal - 101-223 Internal Auditor	243	5	229	11	8
10 Purchasing	0	608	562	27	20

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Risk Management	Mail
10 Risk Management	\$0	\$11	\$10	\$0	\$0
10 Mail	0	67	62	3	2
Subtotal - 101-233 Purchasing	0	686	633	30	23
12 Advise and Counsel	0	791	730	35	26
12 Labor Relations	0	38	35	2	1
Subtotal - 101-266 City Attorney	0	828	765	36	27
13 Human Resources	0	3,131	2,890	138	103
13 Labor Relations	0	1,065	983	47	35
Subtotal - 101-270 Human Resources	0	4,196	3,874	184	138
Total Incoming	66,684	9,892	70,686	3,366	2,524
			92.31%	4.40%	3.30%
C. Total Allocated		\$395,143	\$364,747	\$17,369	\$13,027

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	25	0.86%	\$3,042	\$0	\$3,042	\$0	\$3,042
4 101-635 City Maintenance	116	3.97%	14,113	0	14,113	0	14,113
5 101-172 City Manager	19	0.65%	2,312	0	2,312	0	2,312
6 101-636 Info Tech	165	5.64%	20,074	0	20,074	0	20,074
7 101-191 Budget and Accounting	7	0.24%	852	0	852	0	852
8 101-215 City Clerk	28	0.96%	3,407	0	3,407	0	3,407
9 101-223 Internal Auditor	1	0.03%	122	0	122	0	122
10 101-233 Purchasing	5	0.17%	608	0	608	0	608
11 101-253 Treasury	19	0.65%	2,312	0	2,312	68	2,379
12 101-266 City Attorney	5	0.17%	608	0	608	18	626
13 101-270 Human Resources	11	0.38%	1,338	0	1,338	39	1,378
14 101-345-01 Public Safety Administratio	32	1.09%	3,893	0	3,893	114	4,007
15 101-630 Engineer	14	0.48%	1,703	0	1,703	50	1,753
16 101-640 Fleet	58	1.98%	7,056	0	7,056	207	7,263
17 101-101 City Commission	26	0.89%	3,163	0	3,163	93	3,256
18 101-257 Assessing	21	0.72%	2,555	0	2,555	75	2,630
20 101-345-03 PS Operations	22	0.75%	2,677	0	2,677	79	2,755
21 101-345-04 PS CID	21	0.72%	2,555	0	2,555	75	2,630
22 101-345-05 PS Service	340	11.63%	41,365	0	41,365	1,214	42,579
25 101-441-00 PW General	22	0.75%	2,677	0	2,677	79	2,755
27 101-699.00 Code Enforcement	21	0.72%	2,555	0	2,555	75	2,630
28 101-699.01 Building Trades	16	0.55%	1,947	0	1,947	57	2,004
29 101-721 Planning	25	0.86%	3,042	0	3,042	89	3,131
30 101-728 Econ Dev	3	0.10%	365	0	365	11	376
31 101-751-01 Parks & Rec Admin	255	8.72%	31,024	0	31,024	911	31,934
32 150-273 Cemeteries	1	0.03%	122	0	122	4	125
35 202 Act 51 Major Street	55	1.88%	6,691	0	6,691	196	6,888
36 203 Act 51 Local Street	23	0.79%	2,798	0	2,798	82	2,880
37 209 Cemeteries	19	0.65%	2,312	0	2,312	68	2,379
38 226 Solid Waste	27	0.92%	3,285	0	3,285	96	3,381
42 252-345 Public Safety	15	0.51%	1,825	0	1,825	54	1,878
43 252-724 Public Safety Comm Dev	6	0.21%	730	0	730	21	751
44 252-751 Recreation	3	0.10%	365	0	365	11	376
46 253-724 Public Safety	22	0.75%	2,677	0	2,677	79	2,755
47 253-751 Recreation	120	4.11%	14,599	0	14,599	429	15,028
48 253-752 Parks	1	0.03%	122	0	122	4	125
49 262 Community Dev	13	0.44%	1,582	0	1,582	46	1,628
51 265-345 Public Safety	50	1.71%	6,083	0	6,083	179	6,262
52 271-724 Comm Dev	14	0.48%	1,703	0	1,703	50	1,753
53 280 Community Dev	12	0.41%	1,460	0	1,460	43	1,503
57 289 Home Development	7	0.24%	852	0	852	25	877
58 299 CDBG	15	0.51%	1,825	0	1,825	54	1,878
60 400 Capital Projects	91	3.11%	11,071	0	11,071	325	11,396

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 551 Parks	10	0.34%	\$1,217	\$0	\$1,217	\$36	\$1,252
63 585 Metro Capital	25	0.86%	3,042	0	3,042	89	3,131
64 588 Metro Transit	402	13.75%	48,908	0	48,908	1,436	50,343
65 590 Waste Water Fund	386	13.21%	46,961	0	46,961	1,378	48,340
66 591 Water Fund	273	9.34%	33,214	0	33,214	975	34,188
68 677-XXX Insurance Fund	46	1.57%	5,596	0	5,596	164	5,761
69 702-XXX Economic Dev	1	0.03%	122	0	122	4	125
70 709-XXX Brownfield Dev	9	0.31%	1,095	0	1,095	32	1,127
Subtotal	2,923	100.00%	355,616	0	355,616	9,131	364,747
Direct Bills					0		0
Total					\$355,616		\$364,747

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

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Risk Management Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	14,921	0.67%	\$114	\$0	\$114	\$0	\$114
5 101-172 City Manager	2,876	0.13%	22	0	22	0	22
6 101-636 Info Tech	2,853	0.13%	22	0	22	0	22
7 101-191 Budget and Accounting	4,280	0.19%	33	0	33	0	33
8 101-215 City Clerk	1,756	0.08%	13	0	13	0	13
9 101-223 Internal Auditor	434	0.02%	3	0	3	0	3
10 101-233 Purchasing	1,382	0.06%	11	0	11	0	11
11 101-253 Treasury	2,488	0.11%	19	0	19	0	20
12 101-266 City Attorney	2,929	0.13%	22	0	22	1	23
13 101-270 Human Resources	3,217	0.15%	25	0	25	1	25
14 101-345-01 Public Safety Administratio	48,928	2.21%	374	0	374	10	384
15 101-630 Engineer	19,583	0.88%	150	0	150	4	154
16 101-640 Fleet	28,756	1.30%	220	0	220	6	226
18 101-257 Assessing	1,126	0.05%	9	0	9	0	9
19 101-345-02 PS KVET	89,931	4.06%	688	0	688	18	705
20 101-345-03 PS Operations	904,236	40.82%	6,913	0	6,913	180	7,093
21 101-345-04 PS CID	159,778	7.21%	1,222	0	1,222	32	1,253
22 101-345-05 PS Service	58,924	2.66%	450	0	450	12	462
25 101-441-00 PW General	30,386	1.37%	232	0	232	6	238
27 101-699.00 Code Enforcement	10,246	0.46%	78	0	78	2	80
28 101-699.01 Building Trades	9,520	0.43%	73	0	73	2	75
29 101-721 Planning	1,651	0.07%	13	0	13	0	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	3	111
35 202 Act 51 Major Street	42,767	1.93%	327	0	327	9	335
36 203 Act 51 Local Street	28,394	1.28%	217	0	217	6	223
37 209 Cemeteries	129	0.01%	1	0	1	0	1
38 226 Solid Waste	47,873	2.16%	366	0	366	10	376
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%	183	0	183	5	188
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	2	63
58 299 CDBG	5,642	0.25%	43	0	43	1	44
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%	2,635	0	2,635	69	2,704
65 590 Waste Water Fund	161,969	7.31%	1,238	0	1,238	32	1,270
66 591 Water Fund	117,452	5.30%	898	0	898	23	921
68 677-XXX Insurance Fund	17,701	0.80%	135	0	135	4	139
69 702-XXX Economic Dev	692	0.03%	5	0	5	0	5
70 709-XXX Brownfield Dev	1,015	0.05%	8	0	8	0	8

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Risk Management Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,215,003	100.00%	16,934	0	16,934	435	17,369
Direct Bills					0		0
Total					\$16,934		\$17,369

Basis Units: WC Expenditures by Department
 Source: Financial Statements

City of Kalamazoo
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Mail Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	172	0.09%	\$11	\$0	\$11	\$0	\$11
6 101-636 Info Tech	595	0.31%	39	0	39	0	39
7 101-191 Budget and Accounting	4,237	2.18%	277	0	277	0	277
8 101-215 City Clerk	5,399	2.78%	353	0	353	0	353
10 101-233 Purchasing	1,025	0.53%	67	0	67	0	67
11 101-253 Treasury	29,827	15.34%	1,948	0	1,948	53	2,001
12 101-266 City Attorney	598	0.31%	39	0	39	1	40
13 101-270 Human Resources	556	0.29%	36	0	36	1	37
14 101-345-01 Public Safety Administratio	8,832	4.54%	577	0	577	16	593
15 101-630 Engineer	284	0.15%	19	0	19	1	19
18 101-257 Assessing	10,969	5.64%	716	0	716	20	736
25 101-441-00 PW General	1,090	0.56%	71	0	71	2	73
27 101-699.00 Code Enforcement	10,871	5.59%	710	0	710	19	729
29 101-721 Planning	2,885	1.48%	188	0	188	5	194
30 101-728 Econ Dev	30	0.02%	2	0	2	0	2
31 101-751-01 Parks & Rec Admin	8,541	4.39%	558	0	558	15	573
46 253-724 Public Safety	299	0.15%	20	0	20	1	20
64 588 Metro Transit	3,195	1.64%	209	0	209	6	214
65 590 Waste Water Fund	875	0.45%	57	0	57	2	59
66 591 Water Fund	104,129	53.55%	6,801	0	6,801	186	6,986
76 All Other	50	0.03%	3	0	3	0	3
Subtotal	194,459	100.00%	12,701	0	12,701	326	13,027
Direct Bills					0		0
Total					\$12,701		\$13,027

Basis Units: Postage Expenditures by Department
Source: Financial Statements

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Risk Management	Mail	Total
0 Direct Billed	\$0	\$0	\$0	\$0
3 101-299 Non-Departmental	3,042	0	0	3,042
4 101-635 City Maintenance	14,113	114	0	14,227
5 101-172 City Manager	2,312	22	11	2,345
6 101-636 Info Tech	20,074	22	39	20,135
7 101-191 Budget and Accounting	852	33	277	1,161
8 101-215 City Clerk	3,407	13	353	3,773
9 101-223 Internal Auditor	122	3	0	125
10 101-233 Purchasing	608	11	67	686
11 101-253 Treasury	2,379	20	2,001	4,400
12 101-266 City Attorney	626	23	40	689
13 101-270 Human Resources	1,378	25	37	1,440
14 101-345-01 Public Safety Administratio	4,007	384	593	4,984
15 101-630 Engineer	1,753	154	19	1,926
16 101-640 Fleet	7,263	226	0	7,489
17 101-101 City Commission	3,256	0	0	3,256
18 101-257 Assessing	2,630	9	736	3,375
19 101-345-02 PS KVET	0	705	0	705
20 101-345-03 PS Operations	2,755	7,093	0	9,848
21 101-345-04 PS CID	2,630	1,253	0	3,883
22 101-345-05 PS Service	42,579	462	0	43,041
25 101-441-00 PW General	2,755	238	73	3,067
27 101-699.00 Code Enforcement	2,630	80	729	3,440
28 101-699.01 Building Trades	2,004	75	0	2,078
29 101-721 Planning	3,131	13	194	3,337
30 101-728 Econ Dev	376	2	2	379
31 101-751-01 Parks & Rec Admin	31,934	111	573	32,619
32 150-273 Cemeteries	125	0	0	125
35 202 Act 51 Major Street	6,888	335	0	7,223
36 203 Act 51 Local Street	2,880	223	0	3,103
37 209 Cemeteries	2,379	1	0	2,380
38 226 Solid Waste	3,381	376	0	3,757
42 252-345 Public Safety	1,878	0	0	1,878
43 252-724 Public Safety Comm Dev	751	1	0	752
44 252-751 Recreation	376	0	0	376
46 253-724 Public Safety	2,755	0	20	2,775
47 253-751 Recreation	15,028	0	0	15,028
48 253-752 Parks	125	0	0	125
49 262 Community Dev	1,628	(9)	0	1,619
50 264-345 Public Safety	0	188	0	188
51 265-345 Public Safety	6,262	7	0	6,269

City of Kalamazoo
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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Risk Management	Mail	Total
52 271-724 Comm Dev	\$1,753	\$63	\$0	\$1,816
53 280 Community Dev	1,503	0	0	1,503
57 289 Home Development	877	0	0	877
58 299 CDBG	1,878	44	0	1,923
60 400 Capital Projects	11,396	1	0	11,398
61 551 Parks	1,252	0	0	1,253
63 585 Metro Capital	3,131	0	0	3,131
64 588 Metro Transit	50,343	2,704	214	53,262
65 590 Waste Water Fund	48,340	1,270	59	49,669
66 591 Water Fund	34,188	921	6,986	42,096
68 677-XXX Insurance Fund	5,761	139	0	5,900
69 702-XXX Economic Dev	125	5	0	131
70 709-XXX Brownfield Dev	1,127	8	0	1,135
76 All Other	0	0	3	3
Total	\$364,747	\$17,369	\$13,027	\$395,143

**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 four 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.

City Treasurer
Nature and Extent of Services
(Continued)

Note: The Tax Collection functions of this plan have not been allocated to comply with the federal guidelines.

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
Federal Plan Based on 2 CFR Chapter I II, Part 200

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A. Department Costs

Dept:11 101-253 Treasury

Description		Amount	General Admin	Non-Tax Revenue	Tax Collections - General Fund	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
				not allocated	not allocated	not allocated	

City of Kalamazoo
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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collections - General Fund	Tax Collection - Solid Waste	Tax Collection - MetroTransit
1 City Hall	\$3,084	\$72	\$246	\$2,616	\$209	\$85
Subtotal - Building Depreciation Charge	3,084	72	246	2,616	209	85
2 City Hall Equipment	1,364	7	107	1,136	91	37
Subtotal - Equipment Depreciation Cha	1,364	7	107	1,136	91	37
3 Audit Expense	211	1	16	175	14	6
3 Cost Plan Consultant	992	4	78	825	66	27
3 Memberships & Dues	175	1	14	145	12	5
3 City -Wide Consulting	429	1	34	357	29	12
Subtotal - 101-299 Non-Departmental	1,806	7	141	1,503	120	49
4 Maintenance Admin	2,009	152	169	1,791	143	58
4 City Hall	28,411	2,153	2,384	25,331	2,028	821
Subtotal - 101-635 City Maintenance	30,419	2,305	2,552	27,122	2,172	879
5 Management & Leadership	5,840	396	486	5,168	414	168
Subtotal - 101-172 City Manager	5,840	396	486	5,168	414	168
6 PC/Network Support	7,198	521	602	6,397	512	207
6 Application - Eden	11,824	897	992	10,543	844	342
6 Application - BS & A	26,472	1,968	2,218	23,571	1,887	764
Subtotal - 101-636 Info Tech	45,493	3,387	3,812	40,511	3,244	1,313
7 Accounts Payable	2,048	76	166	1,760	141	57
7 Payroll	1,195	42	96	1,026	82	33
7 Budgeting	218	8	18	187	15	6
7 Accounting	2,867	102	232	2,461	197	80
Subtotal - 101-191 Budget and Account	6,328	229	511	5,434	435	176
8 Records Management	5,127	152	412	4,375	350	142
Subtotal - 101-215 City Clerk	5,127	152	412	4,375	350	142
9 Internal Audit	398	9	32	337	27	11
Subtotal - 101-223 Internal Auditor	398	9	32	337	27	11
10 Purchasing	2,312	68	186	1,972	158	64

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collections - General Fund	Tax Collection - Solid Waste	Tax Collection - MetroTransit
10 Risk Management	\$19	\$0	\$2	\$16	\$1	\$1
10 Mail	1,948	53	156	1,659	133	54
Subtotal - 101-233 Purchasing	4,279	121	343	3,647	292	118
12 Advise and Counsel	0	1,295	101	1,074	86	35
12 Labor Relations	0	72	6	60	5	2
Subtotal - 101-266 City Attorney	0	1,367	107	1,133	91	37
13 Human Resources	0	4,252	332	3,524	282	114
13 Labor Relations	0	2,048	160	1,697	136	55
Subtotal - 101-270 Human Resources	0	6,300	491	5,222	418	169
Total Incoming	104,139	14,353	9,241 7.80%	98,204 82.88%	7,863 6.64%	3,184 2.69%
C. Total Allocated		\$620,314	\$48,376	\$514,107	\$41,165	\$16,667

City of Kalamazoo
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Non-Tax Revenue Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	4	0.02%	\$12	\$0	\$12	\$0	\$12
6 101-636 Info Tech	12	0.07%	35	0	35	0	35
7 101-191 Budget and Accounting	12	0.07%	35	0	35	0	35
14 101-345-01 Public Safety Administratio	444	2.71%	1,282	0	1,282	30	1,312
15 101-630 Engineer	87	0.53%	251	0	251	6	257
16 101-640 Fleet	56	0.34%	162	0	162	4	166
27 101-699.00 Code Enforcement	274	1.67%	791	0	791	19	810
28 101-699.01 Building Trades	918	5.61%	2,650	0	2,650	63	2,713
31 101-751-01 Parks & Rec Admin	108	0.66%	312	0	312	7	319
32 150-273 Cemeteries	78	0.48%	225	0	225	5	231
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%	658	0	658	16	674
36 203 Act 51 Local Street	349	2.13%	1,008	0	1,008	24	1,031
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%	303	0	303	7	310
42 252-345 Public Safety	31	0.19%	89	0	89	2	92
44 252-751 Recreation	37	0.23%	107	0	107	3	109
45 253-345 Public Safety	23	0.14%	66	0	66	2	68
46 253-724 Public Safety	65	0.40%	188	0	188	4	192
47 253-751 Recreation	42	0.26%	121	0	121	3	124
48 253-752 Parks	6	0.04%	17	0	17	0	18
49 262 Community Dev	24	0.15%	69	0	69	2	71
50 264-345 Public Safety	14	0.09%	40	0	40	1	41
51 265-345 Public Safety	264	1.61%	762	0	762	18	780
52 271-724 Comm Dev	106	0.65%	306	0	306	7	313
53 280 Community Dev	52	0.32%	150	0	150	4	154
54 285 Community Dev	2	0.01%	6	0	6	0	6
55 286 Community Dev	71	0.43%	205	0	205	5	210
56 288 Economic Development	2	0.01%	6	0	6	0	6
57 289 Home Development	124	0.76%	358	0	358	8	366
58 299 CDBG	40	0.24%	115	0	115	3	118
59 300 Debt Service	45	0.27%	130	0	130	3	133
60 400 Capital Projects	195	1.19%	563	0	563	13	576
61 551 Parks	8	0.05%	23	0	23	1	24
63 585 Metro Capital	3,601	22.00%	10,396	0	10,396	247	10,643
64 588 Metro Transit	1,417	8.66%	4,091	0	4,091	97	4,188
65 590 Waste Water Fund	1,900	11.61%	5,485	0	5,485	130	5,615
66 591 Water Fund	709	4.33%	2,047	0	2,047	49	2,095
68 677-XXX Insurance Fund	1,106	6.76%	3,193	0	3,193	76	3,269
69 702-XXX Economic Dev	64	0.39%	185	0	185	4	189
70 709-XXX Brownfield Dev	2	0.01%	6	0	6	0	6

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Non-Tax Revenue Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	442	2.70%	\$1,276	\$0	\$1,276	\$30	\$1,306
76 All Other	3,282	20.05%	9,475	0	9,475	225	9,700
Subtotal	16,369	100.00%	47,256	0	47,256	1,119	48,376
Direct Bills					0		0
Total					\$47,256		\$48,376

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

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Allocation Summary

Dept:11 101-253 Treasury

Department	Non-Tax Revenue	Tax Collections - General Fund	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 101-299 Non-Departmental	12	0	0	0	12
6 101-636 Info Tech	35	0	0	0	35
7 101-191 Budget and Accounting	35	0	0	0	35
14 101-345-01 Public Safety Administratio	1,312	0	0	0	1,312
15 101-630 Engineer	257	0	0	0	257
16 101-640 Fleet	166	0	0	0	166
27 101-699.00 Code Enforcement	810	0	0	0	810
28 101-699.01 Building Trades	2,713	0	0	0	2,713
31 101-751-01 Parks & Rec Admin	319	0	0	0	319
32 150-273 Cemeteries	231	0	0	0	231
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	674	0	0	0	674
36 203 Act 51 Local Street	1,031	0	0	0	1,031
37 209 Cemeteries	24	0	0	0	24
39 231-XXX Blight Abatement	27	0	0	0	27
40 243 Brownfield	310	0	0	0	310
42 252-345 Public Safety	92	0	0	0	92
44 252-751 Recreation	109	0	0	0	109
45 253-345 Public Safety	68	0	0	0	68
46 253-724 Public Safety	192	0	0	0	192
47 253-751 Recreation	124	0	0	0	124
48 253-752 Parks	18	0	0	0	18
49 262 Community Dev	71	0	0	0	71
50 264-345 Public Safety	41	0	0	0	41
51 265-345 Public Safety	780	0	0	0	780
52 271-724 Comm Dev	313	0	0	0	313
53 280 Community Dev	154	0	0	0	154
54 285 Community Dev	6	0	0	0	6
55 286 Community Dev	210	0	0	0	210
56 288 Economic Development	6	0	0	0	6
57 289 Home Development	366	0	0	0	366
58 299 CDBG	118	0	0	0	118
59 300 Debt Service	133	0	0	0	133
60 400 Capital Projects	576	0	0	0	576
61 551 Parks	24	0	0	0	24
63 585 Metro Capital	10,643	0	0	0	10,643
64 588 Metro Transit	4,188	0	0	0	4,188
65 590 Waste Water Fund	5,615	0	0	0	5,615
66 591 Water Fund	2,095	0	0	0	2,095

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
 9/5/2014

Allocation Summary

Dept:11 101-253 Treasury

Department	Non-Tax Revenue	Tax Collections - General Fund	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Total
68 677-XXX Insurance Fund	\$3,269	\$0	\$0	\$0	\$3,269
69 702-XXX Economic Dev	189	0	0	0	189
70 709-XXX Brownfield Dev	6	0	0	0	6
72 731-XXX Pension Fund	1,306	0	0	0	1,306
76 All Other	9,700	0	0	0	9,700
Total	\$48,376	\$0	\$0	\$0	\$48,376

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
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

A. Department Costs

Dept:12 101-266 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		621,070	15,925	278,685	7,962	7,962	310,535
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		62,395	1,600	27,998	800	800	31,198
Department Cost Total		683,465	17,525	306,683	8,762	8,762	341,733
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
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		\$683,464		\$314,754	\$8,993	\$8,993	\$350,725

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund
1 City Hall	\$2,105	\$49	\$992	\$28	\$28	\$1,105
Subtotal - Building Depreciation Charge	2,105	49	992	28	28	1,105
2 City Hall Equipment	931	5	431	12	12	480
Subtotal - Equipment Depreciation Cha	931	5	431	12	12	480
3 Audit Expense	160	1	74	2	2	83
3 Cost Plan Consultant	992	4	459	13	13	511
3 Memberships & Dues	180	1	83	2	2	93
3 City -Wide Consulting	562	2	260	7	7	289
Subtotal - 101-299 Non-Departmental	1,894	7	876	25	25	976
4 Maintenance Admin	1,371	104	679	19	19	757
4 City Hall	19,393	1,470	9,608	275	275	10,706
Subtotal - 101-635 City Maintenance	20,764	1,573	10,287	294	294	11,463
5 Management & Leadership	6,016	407	2,958	85	85	3,296
Subtotal - 101-172 City Manager	6,016	407	2,958	85	85	3,296
6 PC/Network Support	5,758	417	2,844	81	81	3,169
6 Application - Eden	9,459	718	4,687	134	134	5,222
Subtotal - 101-636 Info Tech	15,217	1,135	7,530	215	215	8,391
7 Accounts Payable	1,269	47	606	17	17	675
7 Payroll	1,231	44	587	17	17	654
7 Budgeting	286	10	136	4	4	152
7 Accounting	2,181	78	1,040	30	30	1,159
Subtotal - 101-191 Budget and Account	4,966	179	2,370	68	68	2,640
8 Records Management	19,642	584	9,314	266	266	10,379
Subtotal - 101-215 City Clerk	19,642	584	9,314	266	266	10,379
9 Internal Audit	521	11	245	7	7	273
Subtotal - 101-223 Internal Auditor	521	11	245	7	7	273
10 Purchasing	608	18	288	8	8	321

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund
10 Risk Management	\$22	\$1	\$11	\$0	\$0	\$12
10 Mail	39	1	18	1	1	21
Subtotal - 101-233 Purchasing	670	20	317	9	9	354
12 Advise and Counsel	0	1,697	781	22	22	871
Subtotal - 101-266 City Attorney	0	1,697	781	22	22	871
13 Human Resources	0	4,380	2,017	58	58	2,248
Subtotal - 101-270 Human Resources	0	4,380	2,017	58	58	2,248
Total Incoming	<u>72,727</u>	<u>10,047</u>	<u>38,120</u> 46.05%	<u>1,089</u> 1.32%	<u>1,089</u> 1.32%	<u>42,476</u> 51.32%
C. Total Allocated	<u><u>\$766,238</u></u> <u><u>\$352,873</u></u> <u><u>\$10,082</u></u> <u><u>\$10,082</u></u> <u><u>\$393,201</u></u>					

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Advise and Counsel Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1,915,398	1.37%	\$4,755	\$0	\$4,755	\$0	\$4,755
4 101-635 City Maintenance	830,170	0.59%	2,061	0	2,061	0	2,061
5 101-172 City Manager	608,354	0.43%	1,510	0	1,510	0	1,510
6 101-636 Info Tech	1,243,253	0.89%	3,086	0	3,086	0	3,086
7 101-191 Budget and Accounting	918,422	0.65%	2,280	0	2,280	0	2,280
8 101-215 City Clerk	532,779	0.38%	1,322	0	1,322	0	1,322
9 101-223 Internal Auditor	92,074	0.07%	229	0	229	0	229
10 101-233 Purchasing	318,565	0.23%	791	0	791	0	791
11 101-253 Treasury	521,824	0.37%	1,295	0	1,295	0	1,295
12 101-266 City Attorney	683,466	0.49%	1,697	0	1,697	0	1,697
13 101-270 Human Resources	721,769	0.51%	1,792	0	1,792	25	1,817
14 101-345-01 Public Safety Administratio	1,150,948	0.82%	2,857	0	2,857	40	2,897
15 101-630 Engineer	1,142,874	0.81%	2,837	0	2,837	40	2,877
16 101-640 Fleet	2,533,960	1.81%	6,290	0	6,290	88	6,378
17 101-101 City Commission	76,063	0.05%	189	0	189	3	191
18 101-257 Assessing	498,782	0.36%	1,238	0	1,238	17	1,256
19 101-345-02 PS KVET	1,759,044	1.25%	4,366	0	4,366	61	4,428
20 101-345-03 PS Operations	18,633,349	13.28%	46,253	0	46,253	650	46,903
21 101-345-04 PS CID	3,432,326	2.45%	8,520	0	8,520	120	8,640
22 101-345-05 PS Service	6,280,012	4.48%	15,589	0	15,589	219	15,808
25 101-441-00 PW General	1,225,073	0.87%	3,041	0	3,041	43	3,084
26 101-448-31 Street Lights	1,031,582	0.74%	2,561	0	2,561	36	2,597
27 101-699.00 Code Enforcement	903,021	0.64%	2,242	0	2,242	32	2,273
28 101-699.01 Building Trades	510,148	0.36%	1,266	0	1,266	18	1,284
29 101-721 Planning	384,979	0.27%	956	0	956	13	969
30 101-728 Econ Dev	255,656	0.18%	635	0	635	9	644
31 101-751-01 Parks & Rec Admin	1,833,212	1.31%	4,551	0	4,551	64	4,614
32 150-273 Cemeteries	21,750	0.02%	54	0	54	1	55
34 160-751 Mayor's Riverfront Pk	51,625	0.04%	128	0	128	2	130
35 202 Act 51 Major Street	4,534,356	3.23%	11,255	0	11,255	158	11,414
36 203 Act 51 Local Street	2,609,518	1.86%	6,478	0	6,478	91	6,569
37 209 Cemeteries	397,535	0.28%	987	0	987	14	1,001
38 226 Solid Waste	2,508,302	1.79%	6,226	0	6,226	88	6,314
39 231-XXX Blight Abatement	15,111	0.01%	38	0	38	1	38
40 243 Brownfield	332	0.00%	1	0	1	0	1
42 252-345 Public Safety	158,519	0.11%	393	0	393	6	399
43 252-724 Public Safety Comm Dev	114,289	0.08%	284	0	284	4	288
44 252-751 Recreation	147,287	0.10%	366	0	366	5	371
46 253-724 Public Safety	97,324	0.07%	242	0	242	3	245
47 253-751 Recreation	26,534	0.02%	66	0	66	1	67
48 253-752 Parks	22,274	0.02%	55	0	55	1	56
49 262 Community Dev	330,245	0.24%	820	0	820	12	831
50 264-345 Public Safety	367,432	0.26%	912	0	912	13	925

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Advise and Counsel Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 271-724 Comm Dev	806,232	0.57%	\$2,001	\$0	\$2,001	\$28	\$2,029
53 280 Community Dev	177,219	0.13%	440	0	440	6	446
54 285 Community Dev	10,719	0.01%	27	0	27	0	27
57 289 Home Development	697,163	0.50%	1,731	0	1,731	24	1,755
58 299 CDBG	699,452	0.50%	1,736	0	1,736	24	1,761
61 551 Parks	19,852	0.01%	49	0	49	1	50
63 585 Metro Capital	10,236	0.01%	25	0	25	0	26
64 588 Metro Transit	15,974,300	11.39%	39,652	0	39,652	557	40,210
65 590 Waste Water Fund	21,572,070	15.38%	53,548	0	53,548	753	54,300
66 591 Water Fund	13,048,775	9.30%	32,390	0	32,390	455	32,846
68 677-XXX Insurance Fund	21,560,790	15.37%	53,520	0	53,520	752	54,272
69 702-XXX Economic Dev	131,526	0.09%	326	0	326	5	331
70 709-XXX Brownfield Dev	458,743	0.33%	1,139	0	1,139	16	1,155
71 712-XXX LFDA	114,376	0.08%	284	0	284	4	288
76 All Other	3,572,846	2.55%	8,869	0	8,869	125	8,993
Subtotal	140,293,835	100.00%	348,246	0	348,246	4,627	352,873
Direct Bills					0		0
Total					\$348,246		\$352,873

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Labor Relations Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.11	0.61%	\$60	\$0	\$60	\$0	\$60
6 101-636 Info Tech	0.63	0.12%	12	0	12	0	12
7 101-191 Budget and Accounting	4.58	0.90%	89	0	89	0	89
8 101-215 City Clerk	2.98	0.58%	58	0	58	0	58
10 101-233 Purchasing	1.93	0.38%	38	0	38	0	38
11 101-253 Treasury	3.71	0.73%	72	0	72	0	72
14 101-345-01 Public Safety Administratio	1.07	0.21%	21	0	21	0	21
15 101-630 Engineer	4.55	0.89%	88	0	88	1	90
16 101-640 Fleet	6.72	1.31%	131	0	131	2	132
18 101-257 Assessing	0.16	0.03%	3	0	3	0	3
19 101-345-02 PS KVET	15.26	2.98%	297	0	297	4	301
20 101-345-03 PS Operations	165.61	32.36%	3,220	0	3,220	44	3,264
21 101-345-04 PS CID	28.19	5.51%	548	0	548	8	556
22 101-345-05 PS Service	38.84	7.59%	755	0	755	10	766
23 101-345-06 Grants	1.32	0.26%	26	0	26	0	26
25 101-441-00 PW General	5.56	1.09%	108	0	108	1	110
27 101-699.00 Code Enforcement	8.56	1.67%	166	0	166	2	169
28 101-699.01 Building Trades	5.15	1.01%	100	0	100	1	102
29 101-721 Planning	1.00	0.20%	19	0	19	0	20
31 101-751-01 Parks & Rec Admin	7.53	1.47%	146	0	146	2	148
35 202 Act 51 Major Street	9.40	1.84%	183	0	183	3	185
36 203 Act 51 Local Street	6.47	1.26%	126	0	126	2	128
37 209 Cemeteries	0.51	0.10%	10	0	10	0	10
38 226 Solid Waste	6.51	1.27%	127	0	127	2	128
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%	85	0	85	1	86
52 271-724 Comm Dev	6.28	1.23%	122	0	122	2	124
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%	1,320	0	1,320	18	1,339
65 590 Waste Water Fund	57.26	11.19%	1,113	0	1,113	15	1,129
66 591 Water Fund	42.85	8.37%	833	0	833	11	845
74 888 Kalamazoo County Trust	1.89	0.37%	37	0	37	1	37
Subtotal	511.70	100.00%	9,950	0	9,950	132	10,082
Direct Bills					0		0
Total					\$9,950		\$10,082

Basis Units: Union Wages
Source: Payroll Records

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
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Pension Fund 731 Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$9,950	\$0	\$9,950	\$132	\$10,082
Subtotal	100	100.00%	9,950	0	9,950	132	10,082
Direct Bills					0		0
Total					\$9,950		\$10,082

Basis Units: Direct to Pension Fund
 Source:

City of Kalamazoo
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General Fund Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 All Other	100	100.00%	\$388,046	\$0	\$388,046	\$5,156	\$393,201
Subtotal	100	100.00%	388,046	0	388,046	5,156	393,201
Direct Bills					0		0
Total					\$388,046		\$393,201

Basis Units: Direct to Other
 Source:

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

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Allocation Summary

Dept:12 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 101-299 Non-Departmental	4,755	0	0	0	4,755
4 101-635 City Maintenance	2,061	60	0	0	2,121
5 101-172 City Manager	1,510	0	0	0	1,510
6 101-636 Info Tech	3,086	12	0	0	3,098
7 101-191 Budget and Accounting	2,280	89	0	0	2,369
8 101-215 City Clerk	1,322	58	0	0	1,380
9 101-223 Internal Auditor	229	0	0	0	229
10 101-233 Purchasing	791	38	0	0	828
11 101-253 Treasury	1,295	72	0	0	1,367
12 101-266 City Attorney	1,697	0	0	0	1,697
13 101-270 Human Resources	1,817	0	0	0	1,817
14 101-345-01 Public Safety Administratio	2,897	21	0	0	2,918
15 101-630 Engineer	2,877	90	0	0	2,966
16 101-640 Fleet	6,378	132	0	0	6,511
17 101-101 City Commission	191	0	0	0	191
18 101-257 Assessing	1,256	3	0	0	1,259
19 101-345-02 PS KVET	4,428	301	0	0	4,729
20 101-345-03 PS Operations	46,903	3,264	0	0	50,167
21 101-345-04 PS CID	8,640	556	0	0	9,195
22 101-345-05 PS Service	15,808	766	0	0	16,573
23 101-345-06 Grants	0	26	0	0	26
25 101-441-00 PW General	3,084	110	0	0	3,193
26 101-448-31 Street Lights	2,597	0	0	0	2,597
27 101-699.00 Code Enforcement	2,273	169	0	0	2,442
28 101-699.01 Building Trades	1,284	102	0	0	1,386
29 101-721 Planning	969	20	0	0	989
30 101-728 Econ Dev	644	0	0	0	644
31 101-751-01 Parks & Rec Admin	4,614	148	0	0	4,763
32 150-273 Cemeteries	55	0	0	0	55
34 160-751 Mayor's Riverfront Pk	130	0	0	0	130
35 202 Act 51 Major Street	11,414	185	0	0	11,599
36 203 Act 51 Local Street	6,569	128	0	0	6,696
37 209 Cemeteries	1,001	10	0	0	1,011
38 226 Solid Waste	6,314	128	0	0	6,442
39 231-XXX Blight Abatement	38	0	0	0	38
40 243 Brownfield	1	0	0	0	1
42 252-345 Public Safety	399	2	0	0	401
43 252-724 Public Safety Comm Dev	288	0	0	0	288
44 252-751 Recreation	371	0	0	0	371
46 253-724 Public Safety	245	0	0	0	245

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Allocation Summary

Dept:12 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	General Fund	Total
47 253-751 Recreation	\$67	\$0	\$0	\$0	\$67
48 253-752 Parks	56	0	0	0	56
49 262 Community Dev	831	13	0	0	844
50 264-345 Public Safety	925	86	0	0	1,011
52 271-724 Comm Dev	2,029	124	0	0	2,153
53 280 Community Dev	446	0	0	0	446
54 285 Community Dev	27	0	0	0	27
57 289 Home Development	1,755	0	0	0	1,755
58 299 CDBG	1,761	20	0	0	1,781
60 400 Capital Projects	0	1	0	0	1
61 551 Parks	50	0	0	0	50
63 585 Metro Capital	26	0	0	0	26
64 588 Metro Transit	40,210	1,339	0	0	41,548
65 590 Waste Water Fund	54,300	1,129	0	0	55,429
66 591 Water Fund	32,846	845	0	0	33,690
68 677-XXX Insurance Fund	54,272	0	0	0	54,272
69 702-XXX Economic Dev	331	0	0	0	331
70 709-XXX Brownfield Dev	1,155	0	0	0	1,155
71 712-XXX LFDA	288	0	0	0	288
72 731-XXX Pension Fund	0	0	10,082	0	10,082
74 888 Kalamazoo County Trust	0	37	0	0	37
76 All Other	8,993	0	0	393,201	402,195
Total	\$352,873	\$10,082	\$10,082	\$393,201	\$766,239

**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.

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A. Department Costs

Dept:13 101-270 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		689,418	137,884	344,709	193,037	13,788
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		32,353	5,345	18,991	7,483	535
Department Cost Total		721,771	143,229	363,700	200,520	14,323
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
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		\$721,771		\$453,217	\$250,650	\$17,904

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$2,442	\$57	\$1,562	\$875	\$62
Subtotal - Building Depreciation Charge	2,442	57	1,562	875	62
2 City Hall Equipment	1,080	6	679	380	27
Subtotal - Equipment Depreciation Cha	1,080	6	679	380	27
3 Audit Expense	199	1	125	70	5
3 Cost Plan Consultant	992	4	622	349	25
3 Memberships & Dues	233	1	146	82	6
3 City -Wide Consulting	594	2	372	208	15
Subtotal - 101-299 Non-Departmental	2,018	8	1,266	709	51
4 Maintenance Admin	1,590	121	1,069	599	43
4 City Hall	22,494	1,705	15,124	8,470	605
Subtotal - 101-635 City Maintenance	24,085	1,825	16,194	9,068	648
5 Management & Leadership	7,794	528	5,201	2,912	208
Subtotal - 101-172 City Manager	7,794	528	5,201	2,912	208
6 PC/Network Support	10,077	730	6,754	3,782	270
6 Application - Eden	16,553	1,256	11,131	6,233	445
6 Application - BS & A	2,336	174	1,568	878	63
Subtotal - 101-636 Info Tech	28,966	2,159	19,453	10,894	778
7 Accounts Payable	2,355	88	1,527	855	61
7 Payroll	1,595	57	1,032	578	41
7 Budgeting	302	11	195	109	8
7 Accounting	2,713	97	1,756	984	70
Subtotal - 101-191 Budget and Account	6,965	252	4,511	2,526	180
8 Records Management	13,839	411	8,907	4,988	356
Subtotal - 101-215 City Clerk	13,839	411	8,907	4,988	356
9 Internal Audit	551	12	352	197	14
Subtotal - 101-223 Internal Auditor	551	12	352	197	14
10 Purchasing	1,338	39	861	482	34

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
10 Risk Management	\$25	\$1	\$16	\$9	\$1
10 Mail	36	1	23	13	1
Subtotal - 101-233 Purchasing	1,399	41	900	504	36
12 Advise and Counsel	1,792	25	1,136	636	45
Subtotal - 101-266 City Attorney	1,792	25	1,136	636	45
13 Human Resources	0	5,675	3,547	1,986	142
Subtotal - 101-270 Human Resources	0	5,675	3,547	1,986	142
Total Incoming	90,929	10,999	63,705 62.76%	35,675 34.76%	2,548 2.48%
C. Total Allocated		\$823,699	\$516,922	\$286,325	\$20,452

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Human Resources Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	0.76	0.11%	\$572	\$0	\$572	\$0	\$572
4 101-635 City Maintenance	4.20	0.62%	3,161	0	3,161	0	3,161
5 101-172 City Manager	4.03	0.59%	3,033	0	3,033	0	3,033
6 101-636 Info Tech	7.87	1.16%	5,923	0	5,923	0	5,923
7 101-191 Budget and Accounting	10.18	1.50%	7,662	0	7,662	0	7,662
8 101-215 City Clerk	5.77	0.85%	4,343	0	4,343	0	4,343
9 101-223 Internal Auditor	1.00	0.15%	753	0	753	0	753
10 101-233 Purchasing	4.16	0.61%	3,131	0	3,131	0	3,131
11 101-253 Treasury	5.65	0.83%	4,252	0	4,252	0	4,252
12 101-266 City Attorney	5.82	0.86%	4,380	0	4,380	0	4,380
13 101-270 Human Resources	7.54	1.11%	5,675	0	5,675	0	5,675
14 101-345-01 Public Safety Administratio	6.86	1.01%	5,163	0	5,163	76	5,239
15 101-630 Engineer	12.26	1.81%	9,227	0	9,227	136	9,363
16 101-640 Fleet	8.72	1.29%	6,563	0	6,563	97	6,660
18 101-257 Assessing	0.83	0.12%	625	0	625	9	634
19 101-345-02 PS KVET	16.26	2.40%	12,238	0	12,238	180	12,418
20 101-345-03 PS Operations	172.27	25.42%	129,657	0	129,657	1,908	131,565
21 101-345-04 PS CID	28.25	4.17%	21,262	0	21,262	313	21,575
22 101-345-05 PS Service	42.41	6.26%	31,919	0	31,919	470	32,389
24 101-345-07 Training	0.74	0.11%	557	0	557	8	565
25 101-441-00 PW General	8.01	1.18%	6,029	0	6,029	89	6,117
27 101-699.00 Code Enforcement	11.04	1.63%	8,309	0	8,309	122	8,431
28 101-699.01 Building Trades	6.11	0.90%	4,599	0	4,599	68	4,666
29 101-721 Planning	4.30	0.63%	3,236	0	3,236	48	3,284
31 101-751-01 Parks & Rec Admin	24.77	3.66%	18,643	0	18,643	274	18,917
35 202 Act 51 Major Street	10.80	1.59%	8,128	0	8,128	120	8,248
36 203 Act 51 Local Street	7.62	1.12%	5,735	0	5,735	84	5,819
37 209 Cemeteries	0.51	0.08%	384	0	384	6	389
38 226 Solid Waste	8.48	1.25%	6,382	0	6,382	94	6,476
42 252-345 Public Safety	0.89	0.13%	670	0	670	10	680
46 253-724 Public Safety	0.82	0.12%	617	0	617	9	626
49 262 Community Dev	0.88	0.13%	662	0	662	10	672
50 264-345 Public Safety	4.38	0.65%	3,297	0	3,297	49	3,345
52 271-724 Comm Dev	10.23	1.51%	7,699	0	7,699	113	7,813
58 299 CDBG	1.01	0.15%	760	0	760	11	771
60 400 Capital Projects	0.04	0.01%	30	0	30	0	31
61 551 Parks	0.06	0.01%	45	0	45	1	46
64 588 Metro Transit	90.82	13.40%	68,355	0	68,355	1,006	69,360
65 590 Waste Water Fund	81.72	12.06%	61,506	0	61,506	905	62,411
66 591 Water Fund	54.34	8.02%	40,898	0	40,898	602	41,500
69 702-XXX Economic Dev	1.17	0.17%	881	0	881	13	894
70 709-XXX Brownfield Dev	2.21	0.33%	1,663	0	1,663	24	1,688
74 888 Kalamazoo County Trust	1.89	0.28%	1,422	0	1,422	21	1,443

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Human Resources Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	677.68	100.00%	510,048	0	510,048	6,874	516,922
Direct Bills					0		0
Total					\$510,048		\$516,922
Basis Units: Full Time Equivalents							
Source: City Payroll Records							

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Labor Relations Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.11	0.61%	\$1,717	\$0	\$1,717	\$0	\$1,717
6 101-636 Info Tech	0.63	0.12%	348	0	348	0	348
7 101-191 Budget and Accounting	4.58	0.90%	2,528	0	2,528	0	2,528
8 101-215 City Clerk	2.98	0.58%	1,645	0	1,645	0	1,645
10 101-233 Purchasing	1.93	0.38%	1,065	0	1,065	0	1,065
11 101-253 Treasury	3.71	0.73%	2,048	0	2,048	0	2,048
14 101-345-01 Public Safety Administratio	1.07	0.21%	591	0	591	8	599
15 101-630 Engineer	4.55	0.89%	2,512	0	2,512	35	2,547
16 101-640 Fleet	6.72	1.31%	3,710	0	3,710	52	3,762
18 101-257 Assessing	0.16	0.03%	88	0	88	1	90
19 101-345-02 PS KVET	15.26	2.98%	8,424	0	8,424	119	8,543
20 101-345-03 PS Operations	165.61	32.36%	91,422	0	91,422	1,289	92,711
21 101-345-04 PS CID	28.19	5.51%	15,562	0	15,562	219	15,781
22 101-345-05 PS Service	38.84	7.59%	21,441	0	21,441	302	21,743
23 101-345-06 Grants	1.32	0.26%	729	0	729	10	739
25 101-441-00 PW General	5.56	1.09%	3,069	0	3,069	43	3,113
27 101-699.00 Code Enforcement	8.56	1.67%	4,725	0	4,725	67	4,792
28 101-699.01 Building Trades	5.15	1.01%	2,843	0	2,843	40	2,883
29 101-721 Planning	1.00	0.20%	552	0	552	8	560
31 101-751-01 Parks & Rec Admin	7.53	1.47%	4,157	0	4,157	59	4,215
35 202 Act 51 Major Street	9.40	1.84%	5,189	0	5,189	73	5,262
36 203 Act 51 Local Street	6.47	1.26%	3,572	0	3,572	50	3,622
37 209 Cemeteries	0.51	0.10%	282	0	282	4	286
38 226 Solid Waste	6.51	1.27%	3,594	0	3,594	51	3,644
42 252-345 Public Safety	0.08	0.02%	44	0	44	1	45
49 262 Community Dev	0.66	0.13%	364	0	364	5	369
50 264-345 Public Safety	4.38	0.86%	2,418	0	2,418	34	2,452
52 271-724 Comm Dev	6.28	1.23%	3,467	0	3,467	49	3,516
58 299 CDBG	1.01	0.20%	558	0	558	8	565
60 400 Capital Projects	0.03	0.01%	17	0	17	0	17
64 588 Metro Transit	67.91	13.27%	37,489	0	37,489	528	38,017
65 590 Waste Water Fund	57.26	11.19%	31,609	0	31,609	446	32,055
66 591 Water Fund	42.85	8.37%	23,655	0	23,655	333	23,988
74 888 Kalamazoo County Trust	1.89	0.37%	1,043	0	1,043	15	1,058
Subtotal	511.70	100.00%	282,475	0	282,475	3,850	286,325
Direct Bills					0		0
Total					\$282,475		\$286,325

Basis Units: Union Wages
Source: Payroll Records

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Pension Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$20,177	\$0	\$20,177	\$275	\$20,452
Subtotal	100	100.00%	20,177	0	20,177	275	20,452
Direct Bills					0		0
Total					\$20,177		\$20,452

Basis Units: Direct to Pension
 Source:

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Allocation Summary

Dept:13 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
0 Direct Billed	\$0	\$0	\$0	\$0
3 101-299 Non-Departmental	572	0	0	572
4 101-635 City Maintenance	3,161	1,717	0	4,878
5 101-172 City Manager	3,033	0	0	3,033
6 101-636 Info Tech	5,923	348	0	6,271
7 101-191 Budget and Accounting	7,662	2,528	0	10,190
8 101-215 City Clerk	4,343	1,645	0	5,988
9 101-223 Internal Auditor	753	0	0	753
10 101-233 Purchasing	3,131	1,065	0	4,196
11 101-253 Treasury	4,252	2,048	0	6,300
12 101-266 City Attorney	4,380	0	0	4,380
13 101-270 Human Resources	5,675	0	0	5,675
14 101-345-01 Public Safety Administratio	5,239	599	0	5,838
15 101-630 Engineer	9,363	2,547	0	11,910
16 101-640 Fleet	6,660	3,762	0	10,422
18 101-257 Assessing	634	90	0	723
19 101-345-02 PS KVET	12,418	8,543	0	20,961
20 101-345-03 PS Operations	131,565	92,711	0	224,276
21 101-345-04 PS CID	21,575	15,781	0	37,356
22 101-345-05 PS Service	32,389	21,743	0	54,132
23 101-345-06 Grants	0	739	0	739
24 101-345-07 Training	565	0	0	565
25 101-441-00 PW General	6,117	3,113	0	9,230
27 101-699.00 Code Enforcement	8,431	4,792	0	13,223
28 101-699.01 Building Trades	4,666	2,883	0	7,549
29 101-721 Planning	3,284	560	0	3,844
31 101-751-01 Parks & Rec Admin	18,917	4,215	0	23,133
35 202 Act 51 Major Street	8,248	5,262	0	13,510
36 203 Act 51 Local Street	5,819	3,622	0	9,441
37 209 Cemeteries	389	286	0	675
38 226 Solid Waste	6,476	3,644	0	10,121
42 252-345 Public Safety	680	45	0	724
46 253-724 Public Safety	626	0	0	626
49 262 Community Dev	672	369	0	1,042
50 264-345 Public Safety	3,345	2,452	0	5,797
52 271-724 Comm Dev	7,813	3,516	0	11,328
58 299 CDBG	771	565	0	1,337
60 400 Capital Projects	31	17	0	47
61 551 Parks	46	0	0	46
64 588 Metro Transit	69,360	38,017	0	107,377
65 590 Waste Water Fund	62,411	32,055	0	94,466

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Allocation Summary

Dept:13 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
66 591 Water Fund	\$41,500	\$23,988	\$0	\$65,488
69 702-XXX Economic Dev	894	0	0	894
70 709-XXX Brownfield Dev	1,688	0	0	1,688
72 731-XXX Pension Fund	0	0	20,452	20,452
74 888 Kalamazoo County Trust	1,443	1,058	0	2,501
Total	\$516,922	\$286,325	\$20,452	\$823,699

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 Equivalents (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.

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A. Department Costs

Dept:14 101-345-01 Public Safety Administration

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership
3 Audit Expense	\$326	\$1	\$327
3 Cost Plan Consultant	992	4	996
3 Memberships & Dues	212	1	213
3 City -Wide Consulting	947	3	950
Subtotal - 101-299 Non-Departmental	2,476	9	2,485
5 Management & Leadership	7,091	480	7,571
Subtotal - 101-172 City Manager	7,091	480	7,571
6 Application - BS & A	18,686	1,389	20,075
Subtotal - 101-636 Info Tech	18,686	1,389	20,075
7 Accounts Payable	3,355	125	3,480
7 Payroll	1,451	51	1,502
7 Budgeting	481	17	499
7 Accounting	4,433	158	4,591
Subtotal - 101-191 Budget and Account	9,720	352	10,072
8 Records Management	21,894	651	22,544
Subtotal - 101-215 City Clerk	21,894	651	22,544
9 Internal Audit	878	19	897
Subtotal - 101-223 Internal Auditor	878	19	897
10 Purchasing	3,893	114	4,007
10 Risk Management	374	10	384
10 Mail	577	16	593
Subtotal - 101-233 Purchasing	4,844	140	4,984
11 Non-Tax Revenue	1,282	30	1,312
Subtotal - 101-253 Treasury	1,282	30	1,312
12 Advise and Counsel	2,857	40	2,897
12 Labor Relations	21	0	21
Subtotal - 101-266 City Attorney	2,878	40	2,918
13 Human Resources	5,163	76	5,239

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership
13 Labor Relations	\$591	\$8	\$599
Subtotal - 101-270 Human Resources	5,754	84	5,838
16 Fleet Overhead	0	803,862	803,862
Subtotal - 101-640 Fleet	0	803,862	803,862
Total Incoming	75,502	807,057	882,560 100.00%
C. Total Allocated	\$2,033,506		\$2,033,506

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Management & Leadership Allocations

Dept:14 101-345-01 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%	\$77,265	\$0	\$77,265	\$50,844	\$128,108
20 101-345-03 PS Operations	172.27	66.75%	818,598	0	818,598	538,674	1,357,272
21 101-345-04 PS CID	25.25	9.78%	119,984	0	119,984	78,955	198,938
22 101-345-05 PS Service	42.41	16.43%	201,525	0	201,525	132,613	334,138
24 101-345-07 Training	0.74	0.29%	3,516	0	3,516	2,314	5,830
69 702-XXX Economic Dev	1.17	0.45%	5,560	0	5,560	3,658	9,218
Subtotal	258.10	100.00%	1,226,448	0	1,226,448	807,057	2,033,506
Direct Bills					0		0
Total					\$1,226,448		\$2,033,506

Basis Units: Number of Positions Supervised
Source: Payroll Records

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Allocation Summary

Dept:14 101-345-01 Public Safety Administration

Department	Management & Leadership	Total
0 Direct Billed	\$0	\$0
19 101-345-02 PS KVET	128,108	128,108
20 101-345-03 PS Operations	1,357,272	1,357,272
21 101-345-04 PS CID	198,938	198,938
22 101-345-05 PS Service	334,138	334,138
24 101-345-07 Training	5,830	5,830
69 702-XXX Economic Dev	9,218	9,218
Total	\$2,033,506	\$2,033,506

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
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

A. Department Costs

Dept:15 101-630 Engineer

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

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
3 Audit Expense	\$1,305	\$5	\$1,310
3 Cost Plan Consultant	992	4	996
3 Memberships & Dues	379	1	381
3 City -Wide Consulting	940	3	943
Subtotal - 101-299 Non-Departmental	3,616	13	3,629
5 Management & Leadership	12,672	858	13,531
Subtotal - 101-172 City Manager	12,672	858	13,531
6 PC/Network Support	28,791	2,085	30,875
6 Application - Eden	14,188	1,077	15,265
6 Application - BS & A	2,336	174	2,509
Subtotal - 101-636 Info Tech	45,315	3,335	48,650
7 Accounts Payable	2,932	109	3,041
7 Payroll	2,593	92	2,685
7 Budgeting	478	17	495
7 Accounting	17,760	634	18,393
Subtotal - 101-191 Budget and Account	23,763	852	24,615
9 Internal Audit	872	19	891
Subtotal - 101-223 Internal Auditor	872	19	891
10 Purchasing	1,703	50	1,753
10 Risk Management	150	4	154
10 Mail	19	1	19
Subtotal - 101-233 Purchasing	1,872	54	1,926
11 Non-Tax Revenue	251	6	257
Subtotal - 101-253 Treasury	251	6	257
12 Advise and Counsel	2,837	40	2,877
12 Labor Relations	88	1	90
Subtotal - 101-266 City Attorney	2,925	41	2,966
13 Human Resources	9,227	136	9,363

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
 9/5/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
13 Labor Relations	\$2,512	\$35	\$2,547
Subtotal - 101-270 Human Resources	11,739	171	11,910
Total Incoming	103,025	5,350	108,375 100.00%
C. Total Allocated		<u>\$1,251,254</u>	<u>\$1,251,254</u>

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Engineering Allocations

Dept:15 101-630 Engineer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 202 Act 51 Major Street	437,879	38.31%	\$477,359	\$(437,879)	\$39,480	\$2,050	\$41,530
36 203 Act 51 Local Street	98,141	8.59%	106,990	(98,141)	8,849	459	9,308
60 400 Capital Projects	16,067	1.41%	17,516	(16,067)	1,449	75	1,524
65 590 Waste Water Fund	204,770	17.92%	223,233	(204,770)	18,463	959	19,421
66 591 Water Fund	386,004	33.78%	420,807	(386,004)	34,803	1,807	36,610
Subtotal	1,142,861	100.00%	1,245,904	(1,142,861)	103,043	5,350	108,393
Direct Bills					1,142,861		1,142,861
Total					\$1,245,904		\$1,251,254

Basis Units: Actual Charges by Department
Source: Detail Ledger

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Allocation Summary

Dept:15 101-630 Engineer

Department	Engineering	Total
0 Direct Billed	\$1,142,861	\$1,142,861
35 202 Act 51 Major Street	41,530	41,530
36 203 Act 51 Local Street	9,308	9,308
60 400 Capital Projects	1,524	1,524
65 590 Waste Water Fund	19,421	19,421
66 591 Water Fund	36,610	36,610
Total	\$1,251,254	\$1,251,254

**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
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

A. Department Costs

Dept:16 101-640 Fleet

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

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
3 Audit Expense	\$3,703	\$13	\$3,716
3 Cost Plan Consultant	992	4	996
3 Memberships & Dues	270	1	271
3 City -Wide Consulting	2,084	7	2,091
Subtotal - 101-299 Non-Departmental	7,049	25	7,074
4 Maintenance Admin	44,970	3,408	48,378
4 Other Maintenance	59,589	4,516	64,104
Subtotal - 101-635 City Maintenance	104,559	7,923	112,482
5 Management & Leadership	9,013	611	9,624
Subtotal - 101-172 City Manager	9,013	611	9,624
6 PC/Network Support	14,395	1,042	15,438
6 Application - Eden	4,729	359	5,088
Subtotal - 101-636 Info Tech	19,125	1,401	20,526
7 Accounts Payable	31,042	1,157	32,199
7 Payroll	1,844	65	1,910
7 Budgeting	1,060	38	1,098
7 Accounting	50,398	1,798	52,195
Subtotal - 101-191 Budget and Account	84,344	3,058	87,402
9 Internal Audit	1,933	41	1,975
Subtotal - 101-223 Internal Auditor	1,933	41	1,975
10 Purchasing	7,056	207	7,263
10 Risk Management	220	6	226
Subtotal - 101-233 Purchasing	7,276	213	7,489
11 Non-Tax Revenue	162	4	166
Subtotal - 101-253 Treasury	162	4	166
12 Advise and Counsel	6,290	88	6,378
12 Labor Relations	131	2	132

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
Subtotal - 101-266 City Attorney	\$6,421	\$90	\$6,511
13 Human Resources	6,563	97	6,660
13 Labor Relations	3,710	52	3,762
Subtotal - 101-270 Human Resources	10,273	149	10,422
Total Incoming	250,154	13,515	263,670 100.00%
C. Total Allocated	\$2,797,630		\$2,797,630

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Fleet Overhead Allocations

Dept:16 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 101-345-01 Public Safety Administratio	647,694	31.63%	\$880,669	\$(76,807)	\$803,862	\$0	\$803,862
25 101-441-00 PW General	561,607	27.43%	763,617	(22,141)	741,476	5,422	746,898
29 101-721 Planning	30,690	1.50%	41,729	(6,940)	34,789	296	35,085
31 101-751-01 Parks & Rec Admin	13,027	0.64%	17,713	(4,363)	13,350	126	13,476
65 590 Waste Water Fund	212,784	10.39%	289,322	(268,542)	20,780	2,054	22,835
66 591 Water Fund	561,297	27.41%	763,195	(498,543)	264,652	5,419	270,071
76 All Other	20,496	1.00%	27,868	0	27,868	198	28,066
Subtotal	2,047,595	100.00%	2,784,114	(877,336)	1,906,778	13,515	1,920,294
Direct Bills					877,336		877,336
Total					\$2,784,114		\$2,797,630

Basis Units: Direct Charges
Source: Fleet Billing Records

City of Kalamazoo
Federal Plan Based on 2 CFR Chapter I II, Part 200

2013
9/5/2014

Allocation Summary

Dept:16 101-640 Fleet

Department	Fleet Overhead	Total
0 Direct Billed	\$877,336	\$877,336
14 101-345-01 Public Safety Administratio	803,862	803,862
25 101-441-00 PW General	746,898	746,898
29 101-721 Planning	35,085	35,085
31 101-751-01 Parks & Rec Admin	13,476	13,476
65 590 Waste Water Fund	22,835	22,835
66 591 Water Fund	270,071	270,071
76 All Other	28,066	28,066
Total	<u>\$2,797,630</u>	<u>\$2,797,630</u>