

THE CITY OF



City of Kalamazoo, Michigan

Full Cost

Cost Allocation Plan

Based on FY 2017 Budgeted Expenditures

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Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Kalamazoo, Michigan (the City) based on budgeted expenditures for fiscal year 2017. 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.

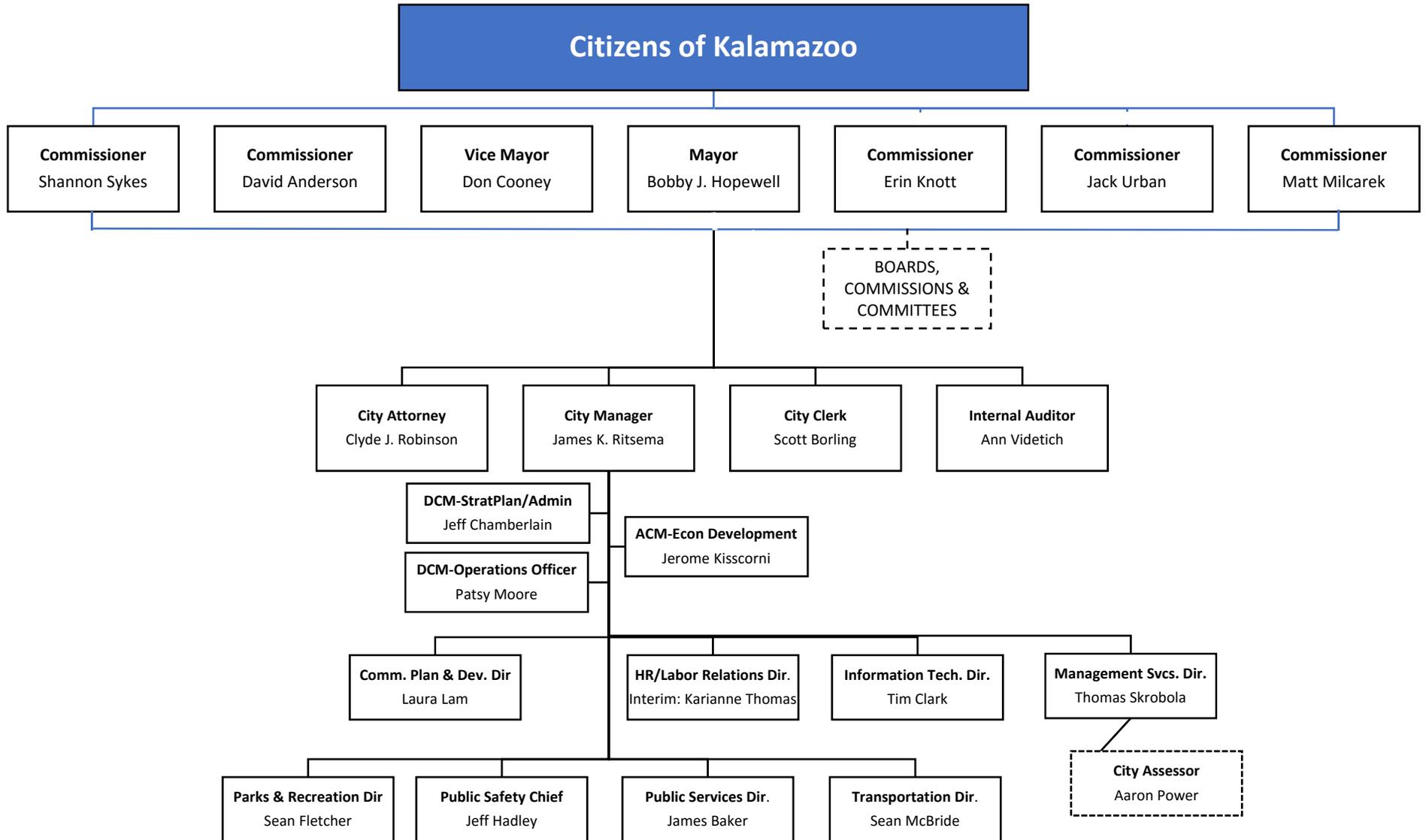
City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Organization Chart

City of Kalamazoo

2016 Organizational Chart



Section 3
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Cost Allocation 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 4
Central Services Cost Allocation Plan

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Summary Schedule

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	604	0	604	2,113	604
3 101-101 City Commission	1,790	16,709	3,054	6,064	707	851	1,125	598	626	267
4 101-299 Non-Departmental	873	6,369	1,345	3,497	477	1,415	24	735	422	345
5 101-635 City Maintenance	0	217,600	0	0	0	0	0	0	0	0
6 101-172 City Manager	34,284	286,421	52,865	74,864	10,692	9,464	0	17,065	8,619	5,663
7 101-636 Info Tech	61,392	512,931	94,695	144,368	19,149	21,804	0	44,762	22,600	48,219
8 101-191 Budget and Accounting	6,863	57,216	13,570	63,864	3,433	15,529	1,891	8,482	4,855	4,430
9 101-215 City Clerk	0	24,344	0	0	0	0	0	0	0	21,074
10 101-223 Internal Auditor	1,914	17,873	3,266	6,486	756	910	1,203	640	670	285
11 101-233 Purchasing	0	3,354	922	31,360	0	1,266	0	6,482	1,929	1,902
12 101-253 Treasury	18,567	184,719	31,679	62,907	7,331	8,826	11,668	7,878	10,086	2,766
13 101-257 Assessing	19,778	184,645	33,746	67,011	7,810	9,402	12,430	6,609	6,922	2,946
14 101-266 City Attorney	8,591	79,499	14,214	23,819	3,302	3,814	4,077	2,411	2,478	990
15 101-270 Human Resources	27,261	230,618	43,223	60,699	8,405	6,759	0	12,527	6,133	2,630
16 101-345-01 Public Safety Administratio	134,988	1,127,748	208,151	294,767	42,099	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	(12)	0	0	0	32,459
19 101-297 OPEB	299,004	2,498,005	461,062	652,920	93,250	82,536	0	148,832	75,170	49,388
Total Current Allocations	\$615,305	\$5,448,051	\$961,793	\$1,492,625	\$197,411	\$163,168	\$32,418	\$257,624	\$142,622	\$173,966

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Department	101-728 Econ Dev	101-751-01 Parks & Rec Admin	150-273 Cemetaries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemetaries	226 Solid Waste	243 Brownfield
1 Building Depreciation	\$1,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	604	2,415	0	0	0	0	0	0	0	0
3 101-101 City Commission	139	1,784	21	86	30	6,010	3,750	503	3,888	299
4 101-299 Non-Departmental	151	4,311	34	1	1	2,811	1,824	430	1,230	7
5 101-635 City Maintenance	11,667	1,284	0	0	22,119	0	0	0	0	0
6 101-172 City Manager	307	48,469	0	0	0	16,201	15,760	960	15,645	0
7 101-636 Info Tech	4,354	33,569	0	0	0	10,530	6,212	9,400	3,387	0
8 101-191 Budget and Accounting	2,076	57,858	245	79	30	30,520	17,925	6,613	13,979	322
9 101-215 City Clerk	0	1,116	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	149	1,908	23	92	32	6,428	4,011	538	4,158	320
11 101-233 Purchasing	523	25,040	84	0	0	6,962	2,683	4,619	4,533	168
12 101-253 Treasury	1,440	18,971	284	6	3	550	584	1,083	39,722	9
13 101-257 Assessing	1,534	19,714	0	0	0	0	0	0	43,047	0
14 101-266 City Attorney	510	6,991	77	312	107	22,668	14,407	1,833	15,338	1,084
15 101-270 Human Resources	143	27,880	0	0	0	11,645	11,994	780	12,468	0
16 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	60,776	22,541	0	0	0
18 101-640 Fleet	0	22,014	0	0	0	89,729	75,510	(88)	(73,118)	0
19 101-297 OPEB	2,679	422,724	0	0	0	0	0	0	0	0
Total Current Allocations	\$27,861	\$696,047	\$768	\$577	\$22,322	\$264,830	\$177,201	\$26,670	\$84,276	\$2,209

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Department	244 Econ Initiative	252-345 Public Safety	252-724 Public Safety Comm Dev	252-728 Econ Development	252-751 Recreation	252-752 Parks	253-101 City Commission	253-345 Public Safety	253-724 Public Safety	253-751 Recreation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	0	652	170	290	185	19	0	53	30	21
4 101-299 Non-Departmental	20	742	59	2	231	5	2	59	41	174
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	22,881	0	0	3,033	0	0	0	0	230
7 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
8 101-191 Budget and Accounting	114	7,738	1,086	275	1,886	86	22	1,581	671	2,965
9 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	0	697	182	310	198	20	0	57	33	23
11 101-233 Purchasing	0	587	1,425	0	252	0	84	838	587	5,534
12 101-253 Treasury	186	136	57	9	114	9	6	123	174	92
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	0	3,018	617	1,051	672	68	0	192	110	77
15 101-270 Human Resources	0	18,700	0	0	1,409	0	0	0	0	107
16 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$320	\$55,152	\$3,596	\$1,937	\$7,980	\$207	\$115	\$2,903	\$1,646	\$9,225

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Department	253-752 Parks	264-345 Public Safety	265-345 Public Safety	271-724 Comm Dev	280 Community Dev	284 Community Dev	286 Community Dev	288 Economic Development	289 Home Development	299 CDBG
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	2	0	327	927	115	31	0	348	405	787
4 101-299 Non-Departmental	11	16	356	948	38	22	38	2	64	230
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	288	250	20,098	0	0	0	0	0	979
7 101-636 Info Tech	0	0	0	1,062	0	0	0	0	0	0
8 101-191 Budget and Accounting	166	94	7,485	8,606	692	216	216	299	1,295	2,886
9 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	2	0	350	991	122	33	0	372	433	842
11 101-233 Purchasing	84	0	2,515	1,093	335	0	0	0	335	587
12 101-253 Treasury	47	0	818	202	88	148	319	9	142	490
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	8	2	1,185	3,700	415	111	0	1,261	1,469	3,026
15 101-270 Human Resources	0	221	116	13,948	0	0	0	0	0	795
16 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	(16,325)	0	0	0	0	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$321	\$620	\$(2,922)	\$51,575	\$1,806	\$559	\$573	\$2,291	\$4,143	\$10,622

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Department	300 Debt Service	400 Capital Projects	551 Parks	585 Metro Capital	588 Metro Transit	590 Wastewater Fund	591 Water Fund	677-XXX Insurance Fund	701-XXX General Trust Fund	702-XXX Economic Dev
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	6,188	9,206	3,773	0	0	0
3 101-101 City Commission	0	0	17	0	0	20,755	15,268	3,891	1	1,000
4 101-299 Non-Departmental	48	259	158	72	4,087	14,325	10,083	861	7	165
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	269	115	0	0	124,888	83,195	0	0	1,862
7 101-636 Info Tech	0	0	0	0	84,658	406,523	225,854	0	0	0
8 101-191 Budget and Accounting	485	3,173	1,858	778	93,533	228,478	445,129	20,007	94	1,883
9 101-215 City Clerk	0	0	0	0	13,768	0	0	0	0	0
10 101-223 Internal Auditor	0	0	19	0	0	22,200	16,331	4,162	1	1,070
11 101-233 Purchasing	0	5,869	755	3,186	48,485	37,723	55,851	3,606	419	168
12 101-253 Treasury	202	404	25	161	27,520	472,260	625,128	2,877	16	57
13 101-257 Assessing	0	0	0	0	16,648	0	0	0	0	0
14 101-266 City Attorney	0	2	63	0	0	79,018	57,798	14,105	5	3,638
15 101-270 Human Resources	0	185	53	0	134,065	90,990	60,909	0	0	865
16 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	7,331
17 101-630 Engineer	0	1,253	0	0	0	22,315	44,585	0	0	0
18 101-640 Fleet	0	0	0	0	0	91,429	281,102	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$735	\$11,414	\$3,064	\$4,197	\$428,953	\$1,620,110	\$1,925,005	\$49,508	\$543	\$18,038

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Department	709-XXX Brownfield Dev	712-XXX LFDA	731-XXX Pension Fund	737-000 OPEB Trust Fund	737-531 Wastewater OPEB	737-551 Water OPEB	737-571 Metro OPEB	888 Kalamazoo County Trust	98X-XXX GASB 34 Govt	Kalamazoo County - Space
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	1,467	327	2,261	288	12	2	16	0	0	0
4 101-299 Non-Departmental	305	19	150	81	65	64	61	70	43	0
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	27,533
6 101-172 City Manager	4,492	0	0	0	0	0	0	3,321	0	0
7 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
8 101-191 Budget and Accounting	4,120	405	108,884	703	378	369	364	439	248	0
9 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	1,569	350	2,418	308	13	3	17	0	0	0
11 101-233 Purchasing	2,599	168	84	84	0	0	0	0	0	0
12 101-253 Treasury	139	3	1,045	471	430	426	433	0	22	0
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	5,344	1,187	10,482	1,044	43	9	59	0	0	0
15 101-270 Human Resources	2,086	0	21,775	0	0	0	0	1,542	0	0
16 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
17 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$22,121	\$2,459	\$147,099	\$2,979	\$940	\$873	\$951	\$5,372	\$313	\$27,533

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Summary Schedule

Department	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$1,587
2 Equipment Depreciation	0	0	26,109
3 101-101 City Commission	0	0	97,967
4 101-299 Non-Departmental	1,143,841	0	1,204,127
5 101-635 City Maintenance	0	0	280,203
6 101-172 City Manager	0	0	863,179
7 101-636 Info Tech	0	0	1,755,470
8 101-191 Budget and Accounting	17,626	0	1,277,108
9 101-215 City Clerk	24,481	0	84,784
10 101-223 Internal Auditor	0	0	104,789
11 101-233 Purchasing	100	0	265,180
12 101-253 Treasury	4,965	0	1,548,837
13 101-257 Assessing	0	0	432,242
14 101-266 City Attorney	412,548	0	808,851
15 101-270 Human Resources	0	0	810,929
16 101-345-01 Public Safety Administratio	0	0	1,815,083
17 101-630 Engineer	0	0	151,470
18 101-640 Fleet	21,286	0	523,986
19 101-297 OPEB	0	0	4,785,569
Total Current Allocations	\$1,624,847	\$0	\$16,837,470

**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 in 1931 and has been remodeled including certain interior and exterior improvements have been made to the facility over the years.

2 CFR part 200 allows the City to recover current depreciation costs of buildings and improvements maintained on the City's fixed asset records.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall
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		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
Building Use Charge	P	58,034	0	58,034
Subtotal - Services & Supplies		<u>58,034</u>	<u>0</u>	<u>58,034</u>
Department Cost Total		58,034	0	58,034
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		58,034	0	58,034
General Admin Distribution			0	0
Grand Total		<u><u>\$58,034</u></u>		<u><u>\$58,034</u></u>

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
4 Cost Plan Consultant	\$0	\$1,517	\$1,517
Subtotal - 101-299 Non-Departmental	0	1,517	1,517
Total Incoming	0	1,517	1,517
C. Total Allocated		<u>\$59,550</u>	<u>\$59,550</u>
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	6.33%	\$3,672	\$0	\$3,672	\$96	\$3,768
6 101-172 City Manager	2,330	8.51%	4,936	0	4,936	129	5,065
7 101-636 Info Tech	10,655	38.90%	22,574	0	22,574	590	23,164
8 101-191 Budget and Accounting	1,520	5.55%	3,220	0	3,220	84	3,304
9 101-215 City Clerk	1,362	4.97%	2,886	0	2,886	75	2,961
10 101-223 Internal Auditor	132	0.48%	280	0	280	7	287
11 101-233 Purchasing	2,269	8.28%	4,807	0	4,807	126	4,933
12 101-253 Treasury	1,988	7.26%	4,212	0	4,212	110	4,322
13 101-257 Assessing	1,742	6.36%	3,691	0	3,691	96	3,787
14 101-266 City Attorney	1,357	4.95%	2,875	0	2,875	75	2,950
15 101-270 Human Resources	1,574	5.75%	3,335	0	3,335	87	3,422
30 101-728 Econ Dev	730	2.67%	1,547	0	1,547	40	1,587
Subtotal	27,392	100.00%	58,034	0	58,034	1,517	59,550
Direct Bills					0		0
Total					\$58,034		\$59,550

Basis Units: Assigned Square Footage
Source: Maintenance Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
3 101-101 City Commission	\$3,768	\$3,768
6 101-172 City Manager	5,065	5,065
7 101-636 Info Tech	23,164	23,164
8 101-191 Budget and Accounting	3,304	3,304
9 101-215 City Clerk	2,961	2,961
10 101-223 Internal Auditor	287	287
11 101-233 Purchasing	4,933	4,933
12 101-253 Treasury	4,322	4,322
13 101-257 Assessing	3,787	3,787
14 101-266 City Attorney	2,950	2,950
15 101-270 Human Resources	3,422	3,422
30 101-728 Econ Dev	1,587	1,587
Total	\$59,550	\$59,550

**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. 2 CFR part 200 allows the City to recover the depreciation expense identified by the City for all fixed assets. The annual depreciation expenses were identified and the costs allocated as follows:

- **IT Equipment** – The City purchases various pieces of equipment to be used by the IT department. The current depreciation cost has been identified and the cost allocated directly to the IT Department in this plan.
- **Management Services** - The Purchasing department and Budget and Accounting office share the use of a vehicle. The current depreciation cost of this vehicle is allocated to the user departments based on their FTEs.
- **Department Specific Equipment** - Equipment purchases for the specific use of an individual department are identified in this function, and the costs are allocated on the current year depreciation value of the equipment.
- **Voice over IP (VoIP) System** - In 2015, the city invested in a VoIP system. The depreciation costs of the system are allocated to all departments based on the number of extensions.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
IT Equipment	P	56,291	0	56,291	0	0	0
Management Services vehicle	P	3,169	0	0	3,169	0	0
Treasury Security Camera	P	1,399	0	0	0	1,399	0
City Maintenance Equipment	P	3,890	0	0	0	3,890	0
VoIP System	P	44,657	0	0	0	0	44,657
Subtotal - Services & Supplies		109,406	0	56,291	3,169	5,289	44,657
Department Cost Total		109,406	0	56,291	3,169	5,289	44,657
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		109,406	0	56,291	3,169	5,289	44,657
General Admin Distribution			0	0	0	0	0
Grand Total		\$109,406		\$56,291	\$3,169	\$5,289	\$44,657

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
4 Cost Plan Consultant	\$0	\$1,517	\$780	\$44	\$73	\$619
Subtotal - 101-299 Non-Departmental	0	1,517	780	44	73	619
Total Incoming	0	1,517	780	44	73	619
C. Total Allocated		\$110,923	\$57,072	\$3,213	\$5,362	\$45,276
			51.45%	2.90%	4.83%	40.82%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

IT Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-636 Info Tech	1	100.00%	\$56,291	\$0	\$56,291	\$780	\$57,072
Subtotal	1	100.00%	56,291	0	56,291	780	57,072
Direct Bills					0		0
Total					\$56,291		\$57,072

Basis Units: Direct to IT
Source: Fixed Asset records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Management Services Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-191 Budget and Accounting	12.57	80.73%	\$2,558	\$0	\$2,558	\$35	\$2,594
11 101-233 Purchasing	3.00	19.27%	611	0	611	8	619
Subtotal	15.57	100.00%	3,169	0	3,169	44	3,213
Direct Bills					0		0
Total					\$3,169		\$3,213

Basis Units: FTEs of Management Services Depts

Source: City payroll records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Department Specific Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	3,890.00	73.55%	\$3,890	\$0	\$3,890	\$54	\$3,944
12 101-253 Treasury	1,398.60	26.45%	1,399	0	1,399	19	1,418
Subtotal	5,288.60	100.00%	5,289	0	5,289	73	5,362
Direct Bills					0		0
Total					\$5,289		\$5,362

Basis Units: \$ Depreciation
Source: Fixed Asset records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	13	4.33%	\$1,935	\$0	\$1,935	\$27	\$1,962
7 101-636 Info Tech	10	3.33%	1,489	0	1,489	21	1,509
8 101-191 Budget and Accounting	16	5.33%	2,382	0	2,382	33	2,415
9 101-215 City Clerk	25	8.33%	3,721	0	3,721	52	3,773
10 101-223 Internal Auditor	1	0.33%	149	0	149	2	151
11 101-233 Purchasing	2	0.67%	298	0	298	4	302
12 101-253 Treasury	12	4.00%	1,786	0	1,786	25	1,811
13 101-257 Assessing	7	2.33%	1,042	0	1,042	14	1,056
14 101-266 City Attorney	8	2.67%	1,191	0	1,191	17	1,207
15 101-270 Human Resources	7	2.33%	1,042	0	1,042	14	1,056
16 101-345-01 Public Safety Administratio	11	3.67%	1,637	0	1,637	23	1,660
17 101-630 Engineer	15	5.00%	2,233	0	2,233	31	2,264
25 101-441-00 PW General	4	1.33%	595	0	595	8	604
27 101-699.00 Code Enforcement	4	1.33%	595	0	595	8	604
28 101-699.01 Building Trades	14	4.67%	2,084	0	2,084	29	2,113
29 101-721 Planning	4	1.33%	595	0	595	8	604
30 101-728 Econ Dev	4	1.33%	595	0	595	8	604
31 101-751-01 Parks & Rec Admin	16	5.33%	2,382	0	2,382	33	2,415
64 588 Metro Transit	41	13.67%	6,103	0	6,103	85	6,188
65 590 Wastewater Fund	61	20.33%	9,080	0	9,080	126	9,206
66 591 Water Fund	25	8.33%	3,721	0	3,721	52	3,773
Subtotal	300	100.00%	44,657	0	44,657	619	45,276
Direct Bills					0		0
Total					\$44,657		\$45,276

Basis Units: Number of phone lines
Source: Phone directory

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:2 Equipment Depreciation

Department	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System	Total
5 101-635 City Maintenance	\$0	\$0	\$3,944	\$0	\$3,944
6 101-172 City Manager	0	0	0	1,962	1,962
7 101-636 Info Tech	57,072	0	0	1,509	58,581
8 101-191 Budget and Accounting	0	2,594	0	2,415	5,008
9 101-215 City Clerk	0	0	0	3,773	3,773
10 101-223 Internal Auditor	0	0	0	151	151
11 101-233 Purchasing	0	619	0	302	921
12 101-253 Treasury	0	0	1,418	1,811	3,229
13 101-257 Assessing	0	0	0	1,056	1,056
14 101-266 City Attorney	0	0	0	1,207	1,207
15 101-270 Human Resources	0	0	0	1,056	1,056
16 101-345-01 Public Safety Administratio	0	0	0	1,660	1,660
17 101-630 Engineer	0	0	0	2,264	2,264
25 101-441-00 PW General	0	0	0	604	604
27 101-699.00 Code Enforcement	0	0	0	604	604
28 101-699.01 Building Trades	0	0	0	2,113	2,113
29 101-721 Planning	0	0	0	604	604
30 101-728 Econ Dev	0	0	0	604	604
31 101-751-01 Parks & Rec Admin	0	0	0	2,415	2,415
64 588 Metro Transit	0	0	0	6,188	6,188
65 590 Wastewater Fund	0	0	0	9,206	9,206
66 591 Water Fund	0	0	0	3,773	3,773
Total	\$57,072	\$3,213	\$5,362	\$45,276	\$110,923

**City Commission
Nature and Extent of Services**

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

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

For cost plan purposes the cost for the City Commission is allocated to departments and program based on the actual expenditures (less transfers and debt service) recorded for the City. NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Funds 980, 982 and 985 GASB34 funds have been excluded from the allocation.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:3 101-101 City Commission

Description		Amount	General Admin	City Commission
Personnel Costs				
Salaries	S1	52,500	0	52,500
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	4,016	0	4,016
Subtotal - Personnel Costs		56,516	0	56,516
Services & Supplies Cost				
728 Supplies	S	1,735	0	1,735
729 Other Supplies	S	426	0	426
805 Travel & Training	S	3,714	0	3,714
815 Telephone	S	180	0	180
845 Outside Consultants	S	14,525	0	14,525
860 Memberships & Dues	S	130	0	130
Subtotal - Services & Supplies		20,711	0	20,711
Department Cost Total		77,228	0	77,228
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		77,228	0	77,228
General Admin Distribution			0	0
Grand Total		\$77,228		\$77,228

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission
1 City Hall	\$3,672	\$96	\$3,768
Subtotal - Building Depreciation	3,672	96	3,768
3 City Commission	0	53	53
Subtotal - 101-101 City Commission	0	53	53
4 Audit Expense	0	118	118
4 Cost Plan Consultant	0	1,517	1,517
Subtotal - 101-299 Non-Departmental	0	1,635	1,635
5 Maintenance Admin	0	1,607	1,607
5 City Hall	0	21,469	21,469
Subtotal - 101-635 City Maintenance	0	23,076	23,076
7 Application - Intellitime	0	1,102	1,102
Subtotal - 101-636 Info Tech	0	1,102	1,102
8 Accounts Payable	0	2,243	2,243
8 Budgeting	0	49	49
8 Accounting	0	548	548
Subtotal - 101-191 Budget and Accoun	0	2,840	2,840
10 Internal Audit	0	65	65
Subtotal - 101-223 Internal Auditor	0	65	65
11 Purchasing	0	2,021	2,021
Subtotal - 101-233 Purchasing	0	2,021	2,021
12 Tax Collection - General Fund	0	614	614
Subtotal - 101-253 Treasury	0	614	614
13 Assessing - General Fund	0	761	761
Subtotal - 101-257 Assessing	0	761	761
14 Advise and Counsel	0	230	230
Subtotal - 101-266 City Attorney	0	230	230
Total Incoming	<u>3,672</u>	<u>32,495</u>	<u>36,166</u>
C. Total Allocated		<u>\$113,394</u>	<u>\$113,394</u>
		100.00%	

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	77,228	0.07%	\$53	\$0	\$53	\$0	\$53
4 101-299 Non-Departmental	1,248,653	1.06%	861	0	861	346	1,206
5 101-635 City Maintenance	700,100	0.60%	482	0	482	194	676
6 101-172 City Manager	784,851	0.67%	541	0	541	217	758
7 101-636 Info Tech	1,529,947	1.30%	1,054	0	1,054	424	1,478
8 101-191 Budget and Accounting	1,069,741	0.91%	737	0	737	296	1,034
9 101-215 City Clerk	524,480	0.45%	361	0	361	145	507
10 101-223 Internal Auditor	87,072	0.07%	60	0	60	24	84
11 101-233 Purchasing	228,963	0.20%	158	0	158	63	221
12 101-253 Treasury	1,330,709	1.13%	917	0	917	369	1,286
13 101-257 Assessing	435,793	0.37%	300	0	300	121	421
14 101-266 City Attorney	669,751	0.57%	462	0	462	186	647
15 101-270 Human Resources	684,789	0.58%	472	0	472	190	662
16 101-345-01 Public Safety Administratio	966,098	0.82%	666	0	666	268	933
17 101-630 Engineer	1,166,284	0.99%	804	0	804	323	1,127
18 101-640 Fleet	1,992,753	1.70%	1,373	0	1,373	552	1,925
19 101-297 OPEB	2,491,300	2.12%	1,717	0	1,717	690	2,407
20 101-345-02 PS KVET	1,852,439	1.58%	1,277	0	1,277	513	1,790
21 101-345-03 PS Operations	17,293,745	14.73%	11,919	0	11,919	4,790	16,709
22 101-345-04 PS CID	3,160,599	2.69%	2,178	0	2,178	876	3,054
23 101-345-05 PS Service	6,276,203	5.35%	4,325	0	4,325	1,739	6,064
24 101-345-06 Grants	731,439	0.62%	504	0	504	203	707
25 101-441-00 PW General	880,609	0.75%	607	0	607	244	851
26 101-448-31 Street Lights	1,164,151	0.99%	802	0	802	322	1,125
27 101-699.00 Code Enforcement	619,016	0.53%	427	0	427	171	598
28 101-699.01 Building Trades	648,304	0.55%	447	0	447	180	626
29 101-721 Planning	275,933	0.24%	190	0	190	76	267
30 101-728 Econ Dev	143,702	0.12%	99	0	99	40	139
31 101-751-01 Parks & Rec Admin	1,846,374	1.57%	1,272	0	1,272	511	1,784
32 150-273 Cemeteries	22,000	0.02%	15	0	15	6	21
33 155-751 Recreation	89,140	0.08%	61	0	61	25	86
34 160-751 Mayor's Riverfront Pk	30,625	0.03%	21	0	21	8	30
35 202 Act 51 Major Street	6,220,208	5.30%	4,287	0	4,287	1,723	6,010
36 203 Act 51 Local Street	3,880,901	3.31%	2,675	0	2,675	1,075	3,750
37 209 Cemeteries	520,182	0.44%	359	0	359	144	503
38 226 Solid Waste	4,023,610	3.43%	2,773	0	2,773	1,115	3,888
39 243 Brownfield	309,598	0.26%	213	0	213	86	299
41 252-345 Public Safety	674,807	0.57%	465	0	465	187	652
42 252-724 Public Safety Comm Dev	176,052	0.15%	121	0	121	49	170
43 252-728 Econ Development	300,000	0.26%	207	0	207	83	290
44 252-751 Recreation	191,974	0.16%	132	0	132	53	185
45 252-752 Parks	19,366	0.02%	13	0	13	5	19

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 253-101 City Commission	140	0.00%	\$0	\$0	\$0	\$0	\$0
47 253-345 Public Safety	54,783	0.05%	38	0	38	15	53
48 253-724 Public Safety	31,531	0.03%	22	0	22	9	30
49 253-751 Recreation	22,096	0.02%	15	0	15	6	21
50 253-752 Parks	2,346	0.00%	2	0	2	1	2
52 265-345 Public Safety	338,469	0.29%	233	0	233	94	327
53 271-724 Comm Dev	959,059	0.82%	661	0	661	266	927
54 280 Community Dev	118,526	0.10%	82	0	82	33	115
55 284 Community Dev	31,586	0.03%	22	0	22	9	31
57 288 Economic Development	360,000	0.31%	248	0	248	100	348
58 289 Home Development	419,370	0.36%	289	0	289	116	405
59 299 CDBG	814,783	0.69%	562	0	562	226	787
62 551 Parks	18,095	0.02%	12	0	12	5	17
65 590 Wastewater Fund	21,480,937	18.30%	14,804	0	14,804	5,950	20,755
66 591 Water Fund	15,802,102	13.46%	10,891	0	10,891	4,377	15,268
67 677-XXX Insurance Fund	4,027,087	3.43%	2,775	0	2,775	1,116	3,891
68 701-XXX General Trust Fund	1,349	0.00%	1	0	1	0	1
69 702-XXX Economic Dev	1,034,993	0.88%	713	0	713	287	1,000
70 709-XXX Brownfield Dev	1,518,436	1.29%	1,046	0	1,046	421	1,467
71 712-XXX LFDA	338,880	0.29%	234	0	234	94	327
72 731-XXX Pension Fund	2,340,054	1.99%	1,613	0	1,613	648	2,261
73 737-000 OPEB Trust Fund	298,129	0.25%	205	0	205	83	288
74 737-531 Wastewater OPEB	12,206	0.01%	8	0	8	3	12
75 737-551 Water OPEB	2,524	0.00%	2	0	2	1	2
76 737-571 Metro OPEB	16,932	0.01%	12	0	12	5	16
Subtotal	117,383,902	100.00%	80,899	0	80,899	32,495	113,394
Direct Bills					0		0
Total					\$80,899		\$113,394

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	Total
3 101-101 City Commission	\$53	\$53
4 101-299 Non-Departmental	1,206	1,206
5 101-635 City Maintenance	676	676
6 101-172 City Manager	758	758
7 101-636 Info Tech	1,478	1,478
8 101-191 Budget and Accounting	1,034	1,034
9 101-215 City Clerk	507	507
10 101-223 Internal Auditor	84	84
11 101-233 Purchasing	221	221
12 101-253 Treasury	1,286	1,286
13 101-257 Assessing	421	421
14 101-266 City Attorney	647	647
15 101-270 Human Resources	662	662
16 101-345-01 Public Safety Administratio	933	933
17 101-630 Engineer	1,127	1,127
18 101-640 Fleet	1,925	1,925
19 101-297 OPEB	2,407	2,407
20 101-345-02 PS KVET	1,790	1,790
21 101-345-03 PS Operations	16,709	16,709
22 101-345-04 PS CID	3,054	3,054
23 101-345-05 PS Service	6,064	6,064
24 101-345-06 Grants	707	707
25 101-441-00 PW General	851	851
26 101-448-31 Street Lights	1,125	1,125
27 101-699.00 Code Enforcement	598	598
28 101-699.01 Building Trades	626	626
29 101-721 Planning	267	267
30 101-728 Econ Dev	139	139
31 101-751-01 Parks & Rec Admin	1,784	1,784
32 150-273 Cemeteries	21	21
33 155-751 Recreation	86	86
34 160-751 Mayor's Riverfront Pk	30	30
35 202 Act 51 Major Street	6,010	6,010
36 203 Act 51 Local Street	3,750	3,750
37 209 Cemeteries	503	503
38 226 Solid Waste	3,888	3,888
39 243 Brownfield	299	299
41 252-345 Public Safety	652	652
42 252-724 Public Safety Comm Dev	170	170
43 252-728 Econ Development	290	290
44 252-751 Recreation	185	185

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	Total
45 252-752 Parks	\$19	\$19
46 253-101 City Commission	0	0
47 253-345 Public Safety	53	53
48 253-724 Public Safety	30	30
49 253-751 Recreation	21	21
50 253-752 Parks	2	2
52 265-345 Public Safety	327	327
53 271-724 Comm Dev	927	927
54 280 Community Dev	115	115
55 284 Community Dev	31	31
57 288 Economic Development	348	348
58 289 Home Development	405	405
59 299 CDBG	787	787
62 551 Parks	17	17
65 590 Wastewater Fund	20,755	20,755
66 591 Water Fund	15,268	15,268
67 677-XXX Insurance Fund	3,891	3,891
68 701-XXX General Trust Fund	1	1
69 702-XXX Economic Dev	1,000	1,000
70 709-XXX Brownfield Dev	1,467	1,467
71 712-XXX LFDA	327	327
72 731-XXX Pension Fund	2,261	2,261
73 737-000 OPEB Trust Fund	288	288
74 737-531 Wastewater OPEB	12	12
75 737-551 Water OPEB	2	2
76 737-571 Metro OPEB	16	16
Total	\$113,394	\$113,394

**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 categories of expense and how those 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 based on the number of full-time equivalents (FTEs).
- **General Government** - These costs are allocated direct to Other.

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 City’s accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:4 101-299 Non-Departmental

Description		Amount	General Admin	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	General Government
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
810 Fees	P	83,000	0	54,200	28,800	0	0	0
815 Telephone	P	271	0	0	0	0	0	271
825 Insurance	P	33,864	0	0	0	33,864	0	0
830 Commission Initiative	P	4,659	0	0	0	0	0	4,659
840.002 Bond Issuance Expense	P	35,974	0	0	0	0	0	35,974
840.005 Paying Agent Fee	P	750	0	0	0	0	0	750
845 Outside Contractual Services	P	225,135	0	0	0	0	0	225,135
854 Grant Match	P	90,000	0	0	0	0	0	90,000
855.004 Environmental Remediation	P	0	0	0	0	0	0	0
860 Memberships and Dues	P	21,575	0	0	0	0	21,575	0
871 Employer Pension Contribution	P	0	0	0	0	0	0	0
880 Property Rental	P	107,700	0	0	0	0	0	107,700
885 Services and Charges	P	619,975	0	0	0	0	0	619,975
997 Interest Exp Short Term	P	25,750	0	0	0	0	0	25,750
999 Transfers	D	2,100,004	0	0	0	0	0	0
Subtotal - Services & Supplies		3,348,657	0	54,200	28,800	33,864	21,575	1,110,214
Department Cost Total		3,348,657	0	54,200	28,800	33,864	21,575	1,110,214
Adjustments to Cost								
999 Transfers	D	(2,100,004)	0	0	0	0	0	0
Subtotal - Adjustments		(2,100,004)	0	0	0	0	0	0
Total Costs After Adjustments		1,248,653	0	54,200	28,800	33,864	21,575	1,110,214
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$1,248,653		\$54,200	\$28,800	\$33,864	\$21,575	\$1,110,214

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

Dept:4 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	General Government
3 City Commission	\$861	\$346	\$52	\$28	\$33	\$21	\$1,073
Subtotal - 101-101 City Commission	861	346	52	28	33	21	1,073
4 Audit Expense	0	127	6	3	3	2	113
4 Cost Plan Consultant	0	1,517	66	35	41	26	1,349
Subtotal - 101-299 Non-Departmental	0	1,644	71	38	45	28	1,462
8 Accounts Payable	0	1,425	62	33	39	25	1,267
8 Budgeting	0	797	35	18	22	14	708
8 Accounting	0	588	26	14	16	10	523
Subtotal - 101-191 Budget and Accoun	0	2,810	122	65	76	49	2,498
10 Internal Audit	0	1,048	45	24	28	18	932
Subtotal - 101-223 Internal Auditor	0	1,048	45	24	28	18	932
11 Purchasing	0	2,021	88	47	55	35	1,797
Subtotal - 101-233 Purchasing	0	2,021	88	47	55	35	1,797
12 Non-Tax Revenue	0	10	0	0	0	0	9
12 Tax Collection - General Fund	0	9,928	431	229	269	172	8,827
Subtotal - 101-253 Treasury	0	9,938	431	229	270	172	8,836
13 Assessing - General Fund	0	12,312	534	284	334	213	10,947
Subtotal - 101-257 Assessing	0	12,312	534	284	334	213	10,947
14 Advise and Counsel	0	3,718	161	86	101	64	3,305
Subtotal - 101-266 City Attorney	0	3,718	161	86	101	64	3,305
Total Incoming	861	33,836	1,506	800	941	600	30,849
C. Total Allocated		\$1,283,349	\$55,706	\$29,600	\$34,805	\$22,175	\$1,141,063
			4.34%	2.31%	2.71%	1.73%	88.91%

**City of Kalamazoo
Full Cost Allocation Plan**

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Audit Expense Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	372	0.22%	\$118	\$0	\$118	\$0	\$118
4 101-299 Non-Departmental	399	0.23%	127	0	127	0	127
5 101-635 City Maintenance	3,976	2.33%	1,265	0	1,265	34	1,299
6 101-172 City Manager	908	0.53%	289	0	289	8	297
7 101-636 Info Tech	1,605	0.94%	511	0	511	14	525
8 101-191 Budget and Accounting	759	0.45%	241	0	241	7	248
9 101-215 City Clerk	1,536	0.90%	489	0	489	13	502
10 101-223 Internal Auditor	342	0.20%	109	0	109	3	112
11 101-233 Purchasing	581	0.34%	185	0	185	5	190
12 101-253 Treasury	1,056	0.62%	336	0	336	9	345
13 101-257 Assessing	642	0.38%	204	0	204	6	210
14 101-266 City Attorney	621	0.36%	198	0	198	5	203
15 101-270 Human Resources	734	0.43%	234	0	234	6	240
16 101-345-01 Public Safety Administratio	814	0.48%	259	0	259	7	266
17 101-630 Engineer	4,728	2.77%	1,504	0	1,504	41	1,545
18 101-640 Fleet	14,257	8.36%	4,536	0	4,536	123	4,659
19 101-297 OPEB	39	0.02%	12	0	12	0	13
20 101-345-02 PS KVET	452	0.27%	144	0	144	4	148
21 101-345-03 PS Operations	952	0.56%	303	0	303	8	311
22 101-345-04 PS CID	695	0.41%	221	0	221	6	227
23 101-345-05 PS Service	5,855	3.43%	1,863	0	1,863	51	1,913
24 101-345-06 Grants	769	0.45%	245	0	245	7	251
25 101-441-00 PW General	3,718	2.18%	1,183	0	1,183	32	1,215
26 101-448-31 Street Lights	73	0.04%	23	0	23	1	24
27 101-699.00 Code Enforcement	1,144	0.67%	364	0	364	10	374
28 101-699.01 Building Trades	734	0.43%	234	0	234	6	240
29 101-721 Planning	690	0.40%	220	0	220	6	225
30 101-728 Econ Dev	441	0.26%	140	0	140	4	144
31 101-751-01 Parks & Rec Admin	10,055	5.90%	3,199	0	3,199	87	3,286
32 150-273 Cemeteries	104	0.06%	33	0	33	1	34
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	7,553	4.43%	2,403	0	2,403	65	2,468
36 203 Act 51 Local Street	4,563	2.68%	1,452	0	1,452	39	1,491
37 209 Cemeteries	1,254	0.74%	399	0	399	11	410
38 226 Solid Waste	2,751	1.61%	875	0	875	24	899
39 243 Brownfield	21	0.01%	7	0	7	0	7
40 244 Econ Initiative	61	0.04%	19	0	19	1	20
41 252-345 Public Safety	789	0.46%	251	0	251	7	258
42 252-724 Public Safety Comm Dev	182	0.11%	58	0	58	2	59
43 252-728 Econ Development	6	0.00%	2	0	2	0	2
44 252-751 Recreation	510	0.30%	162	0	162	4	167

**City of Kalamazoo
Full Cost Allocation Plan**

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Audit Expense Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 252-752 Parks	14	0.01%	\$4	\$0	\$4	\$0	\$5
46 253-101 City Commission	6	0.00%	2	0	2	0	2
47 253-345 Public Safety	181	0.11%	58	0	58	2	59
48 253-724 Public Safety	124	0.07%	39	0	39	1	41
49 253-751 Recreation	519	0.30%	165	0	165	4	170
50 253-752 Parks	34	0.02%	11	0	11	0	11
51 264-345 Public Safety	30	0.02%	10	0	10	0	10
52 265-345 Public Safety	1,074	0.63%	342	0	342	9	351
53 271-724 Comm Dev	1,601	0.94%	509	0	509	14	523
54 280 Community Dev	116	0.07%	37	0	37	1	38
55 284 Community Dev	66	0.04%	21	0	21	1	22
56 286 Community Dev	116	0.07%	37	0	37	1	38
57 288 Economic Development	5	0.00%	2	0	2	0	2
58 289 Home Development	195	0.11%	62	0	62	2	64
59 299 CDBG	641	0.38%	204	0	204	6	209
60 300 Debt Service	146	0.09%	46	0	46	1	48
61 400 Capital Projects	776	0.46%	247	0	247	7	254
62 551 Parks	476	0.28%	151	0	151	4	156
63 585 Metro Capital	219	0.13%	70	0	70	2	72
64 588 Metro Transit	12,507	7.34%	3,979	0	3,979	108	4,087
65 590 Wastewater Fund	35,754	20.97%	11,375	0	11,375	309	11,684
66 591 Water Fund	25,471	14.94%	8,103	0	8,103	220	8,324
67 677-XXX Insurance Fund	2,635	1.55%	838	0	838	23	861
68 701-XXX General Trust Fund	20	0.01%	6	0	6	0	7
69 702-XXX Economic Dev	384	0.23%	122	0	122	3	125
70 709-XXX Brownfield Dev	642	0.38%	204	0	204	6	210
71 712-XXX LFDA	59	0.03%	19	0	19	1	19
72 731-XXX Pension Fund	458	0.27%	146	0	146	4	150
73 737-000 OPEB Trust Fund	249	0.15%	79	0	79	2	81
74 737-531 Wastewater OPEB	198	0.12%	63	0	63	2	65
75 737-551 Water OPEB	197	0.12%	63	0	63	2	64
76 737-571 Metro OPEB	188	0.11%	60	0	60	2	61
78 98X-XXX GASB 34 Govt	133	0.08%	42	0	42	1	43
80 All Other	8,500	4.99%	2,704	0	2,704	74	2,778

**City of Kalamazoo
Full Cost Allocation Plan**

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Audit Expense Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	170,482	100.00%	54,237	0	54,237	1,469	55,706
Direct Bills					0		0
Total					\$54,237		\$55,706

Basis Units: Total Transactions Posted
Source: General Ledger



**City of Kalamazoo
Full Cost Allocation Plan**

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Cost Plan Consultant Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	5.26%	\$1,517	\$0	\$1,517	\$0	\$1,517
2 Equipment Depreciation	1	5.26%	1,517	0	1,517	0	1,517
3 101-101 City Commission	1	5.26%	1,517	0	1,517	0	1,517
4 101-299 Non-Departmental	1	5.26%	1,517	0	1,517	0	1,517
5 101-635 City Maintenance	1	5.26%	1,517	0	1,517	52	1,569
6 101-172 City Manager	1	5.26%	1,517	0	1,517	52	1,569
7 101-636 Info Tech	1	5.26%	1,517	0	1,517	52	1,569
8 101-191 Budget and Accounting	1	5.26%	1,517	0	1,517	52	1,569
9 101-215 City Clerk	1	5.26%	1,517	0	1,517	52	1,569
10 101-223 Internal Auditor	1	5.26%	1,517	0	1,517	52	1,569
11 101-233 Purchasing	1	5.26%	1,517	0	1,517	52	1,569
12 101-253 Treasury	1	5.26%	1,517	0	1,517	52	1,569
13 101-257 Assessing	1	5.26%	1,517	0	1,517	52	1,569
14 101-266 City Attorney	1	5.26%	1,517	0	1,517	52	1,569
15 101-270 Human Resources	1	5.26%	1,517	0	1,517	52	1,569
16 101-345-01 Public Safety Administratio	1	5.26%	1,517	0	1,517	52	1,569
17 101-630 Engineer	1	5.26%	1,517	0	1,517	52	1,569
18 101-640 Fleet	1	5.26%	1,517	0	1,517	52	1,569
19 101-297 OPEB	1	5.26%	1,517	0	1,517	52	1,569
Subtotal	19	100.00%	28,820	0	28,820	780	29,600
Direct Bills					0		0
Total					\$28,820		\$29,600

Basis Units: Equal Dist to each Central Service Dept

Source: Cost Plan Consultant

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Insurance & Claims Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	100	100.00%	\$33,887	\$0	\$33,887	\$918	\$34,805
Subtotal	100	100.00%	33,887	0	33,887	918	34,805
Direct Bills					0		0
Total					\$33,887		\$34,805

Basis Units: Direct to City Manager
Source:

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Memberships & Dues Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.19	0.77%	\$166	\$0	\$166	\$4	\$170
6 101-172 City Manager	6.72	1.23%	266	0	266	7	273
7 101-636 Info Tech	11.22	2.05%	443	0	443	12	455
8 101-191 Budget and Accounting	12.57	2.30%	497	0	497	13	510
9 101-215 City Clerk	4.42	0.81%	175	0	175	5	179
10 101-223 Internal Auditor	1.00	0.18%	40	0	40	1	41
11 101-233 Purchasing	3.00	0.55%	119	0	119	3	122
12 101-253 Treasury	12.21	2.24%	483	0	483	13	496
13 101-257 Assessing	0.50	0.09%	20	0	20	1	20
14 101-266 City Attorney	6.04	1.11%	239	0	239	6	245
15 101-270 Human Resources	6.37	1.17%	252	0	252	7	259
16 101-345-01 Public Safety Administratio	6.31	1.16%	249	0	249	7	256
17 101-630 Engineer	13.31	2.44%	526	0	526	14	540
18 101-640 Fleet	8.68	1.59%	343	0	343	9	352
20 101-345-02 PS KVET	17.86	3.27%	706	0	706	19	725
21 101-345-03 PS Operations	149.21	27.32%	5,898	0	5,898	160	6,057
22 101-345-04 PS CID	27.54	5.04%	1,089	0	1,089	29	1,118
23 101-345-05 PS Service	39.00	7.14%	1,542	0	1,542	42	1,583
24 101-345-06 Grants	5.57	1.02%	220	0	220	6	226
25 101-441-00 PW General	4.93	0.90%	195	0	195	5	200
27 101-699.00 Code Enforcement	8.89	1.63%	351	0	351	10	361
28 101-699.01 Building Trades	4.49	0.82%	177	0	177	5	182
29 101-721 Planning	2.95	0.54%	117	0	117	3	120
30 101-728 Econ Dev	0.16	0.03%	6	0	6	0	6
31 101-751-01 Parks & Rec Admin	25.25	4.62%	998	0	998	27	1,025
35 202 Act 51 Major Street	8.44	1.55%	334	0	334	9	343
36 203 Act 51 Local Street	8.21	1.50%	325	0	325	9	333
37 209 Cemeteries	0.50	0.09%	20	0	20	1	20
38 226 Solid Waste	8.15	1.49%	322	0	322	9	331
41 252-345 Public Safety	11.92	2.18%	471	0	471	13	484
44 252-751 Recreation	1.58	0.29%	62	0	62	2	64
49 253-751 Recreation	0.12	0.02%	5	0	5	0	5
51 264-345 Public Safety	0.15	0.03%	6	0	6	0	6
52 265-345 Public Safety	0.13	0.02%	5	0	5	0	5
53 271-724 Comm Dev	10.47	1.92%	414	0	414	11	425
59 299 CDBG	0.51	0.09%	20	0	20	1	21
61 400 Capital Projects	0.14	0.03%	6	0	6	0	6
62 551 Parks	0.06	0.01%	2	0	2	0	2
65 590 Wastewater Fund	65.06	11.91%	2,572	0	2,572	70	2,641
66 591 Water Fund	43.34	7.93%	1,713	0	1,713	46	1,759
69 702-XXX Economic Dev	0.97	0.18%	38	0	38	1	39
70 709-XXX Brownfield Dev	2.34	0.43%	92	0	92	3	95

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Memberships & Dues Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 888 Kalamazoo County Trust	1.73	0.32%	\$68	\$0	\$68	\$2	\$70
Subtotal	546.21	100.00%	21,590	0	21,590	585	22,175
Direct Bills					0		0
Total					\$21,590		\$22,175

Basis Units: Full Time Equivalent
Source: City Payroll Records

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Full Cost Allocation Plan**

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General Government Allocations

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 All Other	100	100.00%	\$1,110,979	\$0	\$1,110,979	\$30,084	\$1,141,063
Subtotal	100	100.00%	1,110,979	0	1,110,979	30,084	1,141,063
Direct Bills					0		0
Total					\$1,110,979		\$1,141,063

Basis Units: Direct to Other
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:4 101-299 Non-Departmental

Department	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	General Government	Total
1 Building Depreciation	\$0	\$1,517	\$0	\$0	\$0	\$1,517
2 Equipment Depreciation	0	1,517	0	0	0	1,517
3 101-101 City Commission	118	1,517	0	0	0	1,635
4 101-299 Non-Departmental	127	1,517	0	0	0	1,644
5 101-635 City Maintenance	1,299	1,569	0	170	0	3,038
6 101-172 City Manager	297	1,569	34,805	273	0	36,943
7 101-636 Info Tech	525	1,569	0	455	0	2,549
8 101-191 Budget and Accounting	248	1,569	0	510	0	2,327
9 101-215 City Clerk	502	1,569	0	179	0	2,250
10 101-223 Internal Auditor	112	1,569	0	41	0	1,721
11 101-233 Purchasing	190	1,569	0	122	0	1,881
12 101-253 Treasury	345	1,569	0	496	0	2,410
13 101-257 Assessing	210	1,569	0	20	0	1,799
14 101-266 City Attorney	203	1,569	0	245	0	2,017
15 101-270 Human Resources	240	1,569	0	259	0	2,067
16 101-345-01 Public Safety Administratio	266	1,569	0	256	0	2,091
17 101-630 Engineer	1,545	1,569	0	540	0	3,654
18 101-640 Fleet	4,659	1,569	0	352	0	6,580
19 101-297 OPEB	13	1,569	0	0	0	1,582
20 101-345-02 PS KVET	148	0	0	725	0	873
21 101-345-03 PS Operations	311	0	0	6,057	0	6,369
22 101-345-04 PS CID	227	0	0	1,118	0	1,345
23 101-345-05 PS Service	1,913	0	0	1,583	0	3,497
24 101-345-06 Grants	251	0	0	226	0	477
25 101-441-00 PW General	1,215	0	0	200	0	1,415
26 101-448-31 Street Lights	24	0	0	0	0	24
27 101-699.00 Code Enforcement	374	0	0	361	0	735
28 101-699.01 Building Trades	240	0	0	182	0	422
29 101-721 Planning	225	0	0	120	0	345
30 101-728 Econ Dev	144	0	0	6	0	151
31 101-751-01 Parks & Rec Admin	3,286	0	0	1,025	0	4,311
32 150-273 Cemeteries	34	0	0	0	0	34
33 155-751 Recreation	1	0	0	0	0	1
34 160-751 Mayor's Riverfront Pk	1	0	0	0	0	1
35 202 Act 51 Major Street	2,468	0	0	343	0	2,811
36 203 Act 51 Local Street	1,491	0	0	333	0	1,824
37 209 Cemeteries	410	0	0	20	0	430
38 226 Solid Waste	899	0	0	331	0	1,230
39 243 Brownfield	7	0	0	0	0	7
40 244 Econ Initiative	20	0	0	0	0	20
41 252-345 Public Safety	258	0	0	484	0	742

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:4 101-299 Non-Departmental

Department	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	General Government	Total
42 252-724 Public Safety Comm Dev	\$59	\$0	\$0	\$0	\$0	\$59
43 252-728 Econ Development	2	0	0	0	0	2
44 252-751 Recreation	167	0	0	64	0	231
45 252-752 Parks	5	0	0	0	0	5
46 253-101 City Commission	2	0	0	0	0	2
47 253-345 Public Safety	59	0	0	0	0	59
48 253-724 Public Safety	41	0	0	0	0	41
49 253-751 Recreation	170	0	0	5	0	174
50 253-752 Parks	11	0	0	0	0	11
51 264-345 Public Safety	10	0	0	6	0	16
52 265-345 Public Safety	351	0	0	5	0	356
53 271-724 Comm Dev	523	0	0	425	0	948
54 280 Community Dev	38	0	0	0	0	38
55 284 Community Dev	22	0	0	0	0	22
56 286 Community Dev	38	0	0	0	0	38
57 288 Economic Development	2	0	0	0	0	2
58 289 Home Development	64	0	0	0	0	64
59 299 CDBG	209	0	0	21	0	230
60 300 Debt Service	48	0	0	0	0	48
61 400 Capital Projects	254	0	0	6	0	259
62 551 Parks	156	0	0	2	0	158
63 585 Metro Capital	72	0	0	0	0	72
64 588 Metro Transit	4,087	0	0	0	0	4,087
65 590 Wastewater Fund	11,684	0	0	2,641	0	14,325
66 591 Water Fund	8,324	0	0	1,759	0	10,083
67 677-XXX Insurance Fund	861	0	0	0	0	861
68 701-XXX General Trust Fund	7	0	0	0	0	7
69 702-XXX Economic Dev	125	0	0	39	0	165
70 709-XXX Brownfield Dev	210	0	0	95	0	305
71 712-XXX LFDA	19	0	0	0	0	19
72 731-XXX Pension Fund	150	0	0	0	0	150
73 737-000 OPEB Trust Fund	81	0	0	0	0	81
74 737-531 Wastewater OPEB	65	0	0	0	0	65
75 737-551 Water OPEB	64	0	0	0	0	64
76 737-571 Metro OPEB	61	0	0	0	0	61
77 888 Kalamazoo County Trust	0	0	0	70	0	70
78 98X-XXX GASB 34 Govt	43	0	0	0	0	43
80 All Other	2,778	0	0	0	1,141,063	1,143,841
Total	\$55,706	\$29,600	\$34,805	\$22,175	\$1,141,063	\$1,283,349

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:5 101-635 City Maintenance

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
Personnel Costs						
Salaries	S1	217,884	0	63,035	99,195	55,655
<i>Salary % Split</i>			<i>.00%</i>	<i>28.93%</i>	<i>45.53%</i>	<i>25.54%</i>
Benefits	S	101,066	0	29,239	46,011	25,816
Subtotal - Personnel Costs		318,950	0	92,273	145,206	81,471
Services & Supplies Cost						
729 Operating Supplies	P	101,444	0	253	27,286	73,905
805 Education and Training	P	500	0	500	0	0
815 Utilities	P	113,132	0	526	111,373	1,233
825 General Insurance	P	7,488	0	7,488	0	0
845 Outside Contractors	P	133,422	0	0	52,148	81,274
850 Charges for Services	P	25,164	0	25,164	0	0
Subtotal - Services & Supplies		381,150	0	33,931	190,807	156,412
Department Cost Total		700,100	0	126,204	336,013	237,883
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		700,100	0	126,204	336,013	237,883
General Admin Distribution			0	0	0	0
Grand Total		\$700,100		\$126,204	\$336,013	\$237,883

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
2 Department Specific Equipment	\$3,890	\$54	\$1,141	\$1,796	\$1,007
Subtotal - Equipment Depreciation	3,890	54	1,141	1,796	1,007
3 City Commission	482	194	196	308	173
Subtotal - 101-101 City Commission	482	194	196	308	173
4 Audit Expense	1,265	34	376	592	332
4 Cost Plan Consultant	1,517	52	454	714	401
4 Memberships & Dues	166	4	49	77	43
Subtotal - 101-299 Non-Departmental	2,947	91	879	1,383	776
6 Management & Leadership	0	6,591	1,907	3,001	1,684
Subtotal - 101-172 City Manager	0	6,591	1,907	3,001	1,684
7 PC/Network Support	0	2,867	829	1,305	732
7 Application - Eden	0	5,474	1,584	2,492	1,398
7 Application - Intellitime	0	157	46	72	40
Subtotal - 101-636 Info Tech	0	8,499	2,459	3,869	2,171
8 Accounts Payable	0	11,662	3,374	5,309	2,979
8 Payroll	0	841	243	383	215
8 Budgeting	0	447	129	203	114
8 Accounting	0	5,862	1,696	2,669	1,497
Subtotal - 101-191 Budget and Accoun	0	18,811	5,442	8,564	4,805
10 Internal Audit	0	588	170	268	150
Subtotal - 101-223 Internal Auditor	0	588	170	268	150
11 Purchasing	0	9,716	2,811	4,423	2,482
Subtotal - 101-233 Purchasing	0	9,716	2,811	4,423	2,482
12 Tax Collection - General Fund	0	5,566	1,610	2,534	1,422
Subtotal - 101-253 Treasury	0	5,566	1,610	2,534	1,422
13 Assessing - General Fund	0	6,903	1,997	3,143	1,763

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
Subtotal - 101-257 Assessing	\$0	\$6,903	\$1,997	\$3,143	\$1,763
14 Advise and Counsel	0	2,084	603	949	532
14 Labor Relations	0	44	13	20	11
14 Risk Management	0	231	67	105	59
Subtotal - 101-266 City Attorney	0	2,360	683	1,074	603
15 Human Resources	0	3,153	912	1,435	805
15 Labor Relations	0	1,760	509	801	450
Subtotal - 101-270 Human Resources	0	4,913	1,421	2,237	1,255
19 General Fund OPEB	0	69,998	20,251	31,868	17,880
Subtotal - 101-297 OPEB	0	69,998	20,251	31,868	17,880
Total Incoming	7,320	134,283	40,966	64,467	36,170
C. Total Allocated		\$841,703	\$167,170	\$400,480	\$274,053
			19.86%	47.58%	32.56%

**City of Kalamazoo
Full Cost Allocation Plan**

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Maintenance Admin Allocations

Dept:5 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	1.25%	\$1,607	\$0	\$1,607	\$0	\$1,607
6 101-172 City Manager	2,330	1.68%	2,160	0	2,160	662	2,822
7 101-636 Info Tech	10,655	7.70%	9,878	0	9,878	3,028	12,906
8 101-191 Budget and Accounting	1,520	1.10%	1,409	0	1,409	432	1,841
9 101-215 City Clerk	1,362	0.98%	1,263	0	1,263	387	1,650
10 101-223 Internal Auditor	132	0.10%	122	0	122	38	160
11 101-233 Purchasing	2,269	1.64%	2,104	0	2,104	645	2,748
12 101-253 Treasury	1,988	1.44%	1,843	0	1,843	565	2,408
13 101-257 Assessing	1,742	1.26%	1,615	0	1,615	495	2,110
14 101-266 City Attorney	1,357	0.98%	1,258	0	1,258	386	1,644
15 101-270 Human Resources	1,574	1.14%	1,459	0	1,459	447	1,907
21 101-345-03 PS Operations	59,135	42.72%	54,822	0	54,822	16,808	71,630
30 101-728 Econ Dev	730	0.53%	677	0	677	207	884
31 101-751-01 Parks & Rec Admin	349	0.25%	324	0	324	99	423
34 160-751 Mayor's Riverfront Pk	6,011	4.34%	5,573	0	5,573	1,708	7,281
79 Kalamazoo County - Space	45,529	32.89%	42,209	0	42,209	12,940	55,149
Subtotal	138,416	100.00%	128,322	0	128,322	38,848	167,170
Direct Bills					0		0
Total					\$128,322		\$167,170

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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City Hall Allocations

Dept:5 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	6.33%	\$21,469	\$0	\$21,469	\$0	\$21,469
6 101-172 City Manager	2,330	8.51%	28,865	0	28,865	5,551	34,417
7 101-636 Info Tech	10,655	38.90%	131,999	0	131,999	25,386	157,386
8 101-191 Budget and Accounting	1,520	5.55%	18,831	0	18,831	3,622	22,452
9 101-215 City Clerk	1,362	4.97%	16,873	0	16,873	3,245	20,118
10 101-223 Internal Auditor	132	0.48%	1,635	0	1,635	314	1,950
11 101-233 Purchasing	2,269	8.28%	28,110	0	28,110	5,406	33,516
12 101-253 Treasury	1,988	7.26%	24,628	0	24,628	4,737	29,365
13 101-257 Assessing	1,742	6.36%	21,581	0	21,581	4,150	25,731
14 101-266 City Attorney	1,357	4.95%	16,811	0	16,811	3,233	20,044
15 101-270 Human Resources	1,574	5.75%	19,500	0	19,500	3,750	23,250
30 101-728 Econ Dev	730	2.67%	9,044	0	9,044	1,739	10,783
Subtotal	27,392	100.00%	339,346	0	339,346	61,134	400,480
Direct Bills					0		0
Total					\$339,346		\$400,480

Basis Units: Assigned Square Footage
Source: Maintenance Records

**City of Kalamazoo
Full Cost Allocation Plan**

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Other Maintenance Allocations

Dept:5 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345-03 PS Operations	59,135	53.26%	\$127,700	\$0	\$127,700	\$18,270	\$145,970
31 101-751-01 Parks & Rec Admin	349	0.31%	754	0	754	108	861
34 160-751 Mayor's Riverfront Pk	6,011	5.41%	12,981	0	12,981	1,857	14,838
79 Kalamazoo County - Space	45,529	41.01%	98,318	(140,000)	(41,682)	14,066	(27,616)
Subtotal	111,024	100.00%	239,753	(140,000)	99,753	34,300	134,053
Direct Bills					140,000		140,000
Total					\$239,753		\$274,053

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:5 101-635 City Maintenance

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
3 101-101 City Commission	1,607	21,469	0	23,076
6 101-172 City Manager	2,822	34,417	0	37,239
7 101-636 Info Tech	12,906	157,386	0	170,292
8 101-191 Budget and Accounting	1,841	22,452	0	24,293
9 101-215 City Clerk	1,650	20,118	0	21,768
10 101-223 Internal Auditor	160	1,950	0	2,110
11 101-233 Purchasing	2,748	33,516	0	36,264
12 101-253 Treasury	2,408	29,365	0	31,773
13 101-257 Assessing	2,110	25,731	0	27,841
14 101-266 City Attorney	1,644	20,044	0	21,688
15 101-270 Human Resources	1,907	23,250	0	25,156
21 101-345-03 PS Operations	71,630	0	145,970	217,600
30 101-728 Econ Dev	884	10,783	0	11,667
31 101-751-01 Parks & Rec Admin	423	0	861	1,284
34 160-751 Mayor's Riverfront Pk	7,281	0	14,838	22,119
79 Kalamazoo County - Space	55,149	0	(27,616)	27,533
Total	\$167,170	\$400,480	\$274,053	\$841,703

**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; working with all City departments and divisions to identify ways in which they can enhance service efficiency and effectiveness in the most responsive manner; continuing 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 ensuring organizational responsiveness to City Commission priorities.

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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A. Department Costs

Dept:6 101-172 City Manager

Description		Amount	General Admin	Management & Leadership
Personnel Costs				
Salaries	S1	523,509	0	523,509
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	158,607	0	158,607
Subtotal - Personnel Costs		682,117	0	682,117
Services & Supplies Cost				
728 Supplies	S	6,092	0	6,092
729 Operating Supplies	S	1,593	0	1,593
805 Travel & Training	S	19,640	0	19,640
815 Telephone	S	5,453	0	5,453
825 Insurance	S	12,444	0	12,444
845 Contractual Services	S	52,532	0	52,532
860 Memberships & Dues	S	4,979	0	4,979
865 Subscriptions	S	0	0	0
870 Relocation Expenses	S	0	0	0
Subtotal - Services & Supplies		102,734	0	102,734
Department Cost Total		784,851	0	784,851
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		784,851	0	784,851
General Admin Distribution			0	0
Grand Total		\$784,851		\$784,851

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
1 City Hall	\$4,936	\$129	\$5,065
Subtotal - Building Depreciation	4,936	129	5,065
2 Voice over IP System	1,935	27	1,962
Subtotal - Equipment Depreciation	1,935	27	1,962
3 City Commission	541	217	758
Subtotal - 101-101 City Commission	541	217	758
4 Audit Expense	289	8	297
4 Cost Plan Consultant	1,517	52	1,569
4 Insurance & Claims	33,887	918	34,805
4 Memberships & Dues	266	7	273
Subtotal - 101-299 Non-Departmental	35,959	985	36,943
5 Maintenance Admin	2,160	662	2,822
5 City Hall	28,865	5,551	34,417
Subtotal - 101-635 City Maintenance	31,025	6,214	37,239
6 Management & Leadership	0	10,571	10,571
Subtotal - 101-172 City Manager	0	10,571	10,571
7 PC/Network Support	0	5,734	5,734
7 Application - Eden	0	10,949	10,949
7 Application - BS & A	0	3,853	3,853
7 Application - Intellitime	0	787	787
Subtotal - 101-636 Info Tech	0	21,323	21,323
8 Accounts Payable	0	3,184	3,184
8 Payroll	0	1,349	1,349
8 Budgeting	0	501	501
8 Accounting	0	1,339	1,339
Subtotal - 101-191 Budget and Accoun	0	6,372	6,372
9 Records Management	0	2,628	2,628

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-215 City Clerk	\$0	\$2,628	\$2,628
10 Internal Audit	0	659	659
Subtotal - 101-223 Internal Auditor	0	659	659
11 Purchasing	0	2,543	2,543
11 Mail	0	112	112
Subtotal - 101-233 Purchasing	0	2,655	2,655
12 Tax Collection - General Fund	0	6,240	6,240
Subtotal - 101-253 Treasury	0	6,240	6,240
13 Assessing - General Fund	0	7,739	7,739
Subtotal - 101-257 Assessing	0	7,739	7,739
14 Advise and Counsel	0	2,337	2,337
14 Risk Management	0	53	53
Subtotal - 101-266 City Attorney	0	2,390	2,390
15 Human Resources	0	5,056	5,056
Subtotal - 101-270 Human Resources	0	5,056	5,056
19 General Fund OPEB	0	112,264	112,264
Subtotal - 101-297 OPEB	0	112,264	112,264
Total Incoming	74,396	185,468	259,865
C. Total Allocated		\$1,044,715	\$1,044,715
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

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Management & Leadership Allocations

Dept:6 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.19	0.77%	\$6,591	\$0	\$6,591	\$0	\$6,591
6 101-172 City Manager	6.72	1.23%	10,571	0	10,571	0	10,571
7 101-636 Info Tech	11.22	2.05%	17,650	0	17,650	3,887	21,538
8 101-191 Budget and Accounting	12.57	2.30%	19,774	0	19,774	4,355	24,129
9 101-215 City Clerk	4.42	0.81%	6,953	0	6,953	1,531	8,485
10 101-223 Internal Auditor	1.00	0.18%	1,573	0	1,573	346	1,920
11 101-233 Purchasing	3.00	0.55%	4,719	0	4,719	1,039	5,759
12 101-253 Treasury	12.21	2.24%	19,208	0	19,208	4,230	23,438
13 101-257 Assessing	0.50	0.09%	787	0	787	173	960
14 101-266 City Attorney	6.04	1.11%	9,502	0	9,502	2,093	11,594
15 101-270 Human Resources	6.37	1.17%	10,021	0	10,021	2,207	12,228
16 101-345-01 Public Safety Administratio	6.31	1.16%	9,926	0	9,926	2,186	12,113
17 101-630 Engineer	13.31	2.44%	20,938	0	20,938	4,612	25,550
18 101-640 Fleet	8.68	1.59%	13,655	0	13,655	3,007	16,662
20 101-345-02 PS KVET	17.86	3.27%	28,096	0	28,096	6,188	34,284
21 101-345-03 PS Operations	149.21	27.32%	234,723	0	234,723	51,698	286,421
22 101-345-04 PS CID	27.54	5.04%	43,323	0	43,323	9,542	52,865
23 101-345-05 PS Service	39.00	7.14%	61,351	0	61,351	13,513	74,864
24 101-345-06 Grants	5.57	1.02%	8,762	0	8,762	1,930	10,692
25 101-441-00 PW General	4.93	0.90%	7,755	0	7,755	1,708	9,464
27 101-699.00 Code Enforcement	8.89	1.63%	13,985	0	13,985	3,080	17,065
28 101-699.01 Building Trades	4.49	0.82%	7,063	0	7,063	1,556	8,619
29 101-721 Planning	2.95	0.54%	4,641	0	4,641	1,022	5,663
30 101-728 Econ Dev	0.16	0.03%	252	0	252	55	307
31 101-751-01 Parks & Rec Admin	25.25	4.62%	39,721	0	39,721	8,749	48,469
35 202 Act 51 Major Street	8.44	1.55%	13,277	0	13,277	2,924	16,201
36 203 Act 51 Local Street	8.21	1.50%	12,915	0	12,915	2,845	15,760
37 209 Cemeteries	0.50	0.09%	787	0	787	173	960
38 226 Solid Waste	8.15	1.49%	12,821	0	12,821	2,824	15,645
41 252-345 Public Safety	11.92	2.18%	18,751	0	18,751	4,130	22,881
44 252-751 Recreation	1.58	0.29%	2,486	0	2,486	547	3,033
49 253-751 Recreation	0.12	0.02%	189	0	189	42	230
51 264-345 Public Safety	0.15	0.03%	236	0	236	52	288
52 265-345 Public Safety	0.13	0.02%	205	0	205	45	250
53 271-724 Comm Dev	10.47	1.92%	16,470	0	16,470	3,628	20,098
59 299 CDBG	0.51	0.09%	802	0	802	177	979
61 400 Capital Projects	0.14	0.03%	220	0	220	49	269
62 551 Parks	0.06	0.01%	94	0	94	21	115
65 590 Wastewater Fund	65.06	11.91%	102,346	0	102,346	22,542	124,888
66 591 Water Fund	43.34	7.93%	68,178	0	68,178	15,016	83,195
69 702-XXX Economic Dev	0.97	0.18%	1,526	0	1,526	336	1,862
70 709-XXX Brownfield Dev	2.34	0.43%	3,681	0	3,681	811	4,492

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Management & Leadership Allocations

Dept:6 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 888 Kalamazoo County Trust	1.73	0.32%	\$2,721	\$0	\$2,721	\$599	\$3,321
Subtotal	546.21	100.00%	859,247	0	859,247	185,468	1,044,715
Direct Bills					0		0
Total					\$859,247		\$1,044,715

Basis Units: Full Time Equivalent
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Allocation Summary

Dept:6 101-172 City Manager

Department	Management & Leadership	Total
5 101-635 City Maintenance	\$6,591	\$6,591
6 101-172 City Manager	10,571	10,571
7 101-636 Info Tech	21,538	21,538
8 101-191 Budget and Accounting	24,129	24,129
9 101-215 City Clerk	8,485	8,485
10 101-223 Internal Auditor	1,920	1,920
11 101-233 Purchasing	5,759	5,759
12 101-253 Treasury	23,438	23,438
13 101-257 Assessing	960	960
14 101-266 City Attorney	11,594	11,594
15 101-270 Human Resources	12,228	12,228
16 101-345-01 Public Safety Administratio	12,113	12,113
17 101-630 Engineer	25,550	25,550
18 101-640 Fleet	16,662	16,662
20 101-345-02 PS KVET	34,284	34,284
21 101-345-03 PS Operations	286,421	286,421
22 101-345-04 PS CID	52,865	52,865
23 101-345-05 PS Service	74,864	74,864
24 101-345-06 Grants	10,692	10,692
25 101-441-00 PW General	9,464	9,464
27 101-699.00 Code Enforcement	17,065	17,065
28 101-699.01 Building Trades	8,619	8,619
29 101-721 Planning	5,663	5,663
30 101-728 Econ Dev	307	307
31 101-751-01 Parks & Rec Admin	48,469	48,469
35 202 Act 51 Major Street	16,201	16,201
36 203 Act 51 Local Street	15,760	15,760
37 209 Cemeteries	960	960
38 226 Solid Waste	15,645	15,645
41 252-345 Public Safety	22,881	22,881
44 252-751 Recreation	3,033	3,033
49 253-751 Recreation	230	230
51 264-345 Public Safety	288	288
52 265-345 Public Safety	250	250
53 271-724 Comm Dev	20,098	20,098
59 299 CDBG	979	979
61 400 Capital Projects	269	269
62 551 Parks	115	115
65 590 Wastewater Fund	124,888	124,888
66 591 Water Fund	83,195	83,195
69 702-XXX Economic Dev	1,862	1,862

City of Kalamazoo
Full Cost Allocation Plan

CY 2017 Budget
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Allocation Summary

Dept:6 101-172 City Manager

Department	Management & Leadership	Total
70 709-XXX Brownfield Dev	\$4,492	\$4,492
77 888 Kalamazoo County Trust	3,321	3,321
Total	\$1,044,715	\$1,044,715

**Information Technology
Nature and Extent of Services**

The Information Technology (IT) 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 IT 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 IT 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)**

- **INTELLITIME** – The City maintains accurate employee time tracking through an Intellitime system. Costs associated with the implementation and maintenance of the system are allocated to departments based on the number of users.
- **Public Safety** - IT support for the Public Safety department is allocated to Public Safety departments based on the number of PCs.
- **Major Streets** - IT support for Major Streets is allocated directly to the Major Streets fund
- **Minor Streets** - IT support for Minor Streets is allocated directly to the Minor Streets fund
- **Water Fund** - IT support for the Water department has been allocated directly to the Water Fund
- **Wastewater Fund** - IT support for the Wastewater department has been allocated directly to the Wastewater fund.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:7 101-636 Info Tech

Description		Amount	General Admin	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Public Safety IT Support	Major Streets IT Support	Local Streets IT Support
Personnel Costs										
Salaries	S1	689,021	250,804	70,969	31,282	43,684	11,369	153,790	2,067	1,378
<i>Salary % Split</i>			<i>36.40%</i>	<i>10.30%</i>	<i>4.54%</i>	<i>6.34%</i>	<i>1.65%</i>	<i>22.32%</i>	<i>.30%</i>	<i>.20%</i>
Benefits	S	243,949	88,797	25,127	11,075	15,466	4,025	54,449	732	488
Subtotal - Personnel Costs		932,970	339,601	96,096	42,357	59,150	15,394	208,239	2,799	1,866
Services & Supplies Cost										
728 Supplies	P	43,492	43,492	0	0	0	0	0	0	0
729 Operating Supplies	P	472	472	0	0	0	0	0	0	0
805 Travel & Training	P	8,630	8,630	0	0	0	0	0	0	0
815 Telephone	S	66,044	24,040	6,803	2,998	4,187	1,090	14,741	198	132
825 Insurance	S	11,628	4,233	1,198	528	737	192	2,595	35	23
845 Outside Consultants	S	39,891	14,520	4,109	1,811	2,529	658	8,904	120	80
860 Memberships	S	409	149	42	19	26	7	91	1	1
885 Software	P	234,936	0	107,769	60,681	49,294	17,192	0	0	0
975 Machinery & Equipment	S	189,926	69,133	19,562	8,623	12,041	3,134	42,391	570	380
979 Infrastructure	S	1,550	564	160	70	98	26	346	5	3
Subtotal - Services & Supplies		596,977	165,232	139,642	74,730	68,913	22,298	69,069	928	619
Department Cost Total		1,529,947	504,833	235,738	117,087	128,063	37,692	277,308	3,727	2,485
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,529,947	504,833	235,738	117,087	128,063	37,692	277,308	3,727	2,485
General Admin Distribution			(504,833)	116,093	57,661	63,067	18,562	136,564	1,836	1,224
Grand Total		\$1,529,947		\$351,831	\$174,748	\$191,130	\$56,254	\$413,872	\$5,563	\$3,709

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:7 101-636 Info Tech

Description		Amount	Water IT Support	Wastewater IT Support
Personnel Costs				
Salaries	S1	689,021	44,580	79,100
<i>Salary % Split</i>			<i>6.47%</i>	<i>11.48%</i>
Benefits	S	243,949	15,784	28,005
Subtotal - Personnel Costs		932,970	60,363	107,105
Services & Supplies Cost				
728 Supplies	P	43,492	0	0
729 Operating Supplies	P	472	0	0
805 Travel & Training	P	8,630	0	0
815 Telephone	S	66,044	4,273	7,582
825 Insurance	S	11,628	752	1,335
845 Outside Consultants	S	39,891	2,581	4,579
860 Memberships	S	409	26	47
885 Software	P	234,936	0	0
975 Machinery & Equipment	S	189,926	12,288	21,803
979 Infrastructure	S	1,550	100	178
Subtotal - Services & Supplies		596,977	20,021	35,525
Department Cost Total		1,529,947	80,384	142,630
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,529,947	80,384	142,630
General Admin Distribution			39,587	70,240
Grand Total		\$1,529,947	\$119,971	\$212,870

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Public Safety IT Support	Major Streets IT Support	Local Streets IT Support	Water IT Support
1 City Hall	\$22,574	\$590	\$5,327	\$2,646	\$2,894	\$852	\$6,266	\$84	\$56	\$1,816
Subtotal - Building Depreciation	22,574	590	5,327	2,646	2,894	852	6,266	84	56	1,816
2 IT Equipment	56,291	780	13,124	6,519	7,130	2,098	15,439	208	138	4,475
2 Voice over IP System	1,489	21	347	172	189	55	408	5	4	118
Subtotal - Equipment Depreciation	57,780	801	13,471	6,691	7,318	2,154	15,847	213	142	4,594
3 City Commission	1,054	424	340	169	185	54	400	5	4	116
Subtotal - 101-101 City Commission	1,054	424	340	169	185	54	400	5	4	116
4 Audit Expense	511	14	121	60	66	19	142	2	1	41
4 Cost Plan Consultant	1,517	52	361	179	196	58	424	6	4	123
4 Memberships & Dues	443	12	105	52	57	17	123	2	1	36
Subtotal - 101-299 Non-Departmental	2,471	78	586	291	318	94	690	9	6	200
5 Maintenance Admin	9,878	3,028	2,968	1,474	1,612	475	3,491	47	31	1,012
5 City Hall	131,999	25,386	36,193	17,976	19,662	5,787	42,575	572	381	12,341
Subtotal - 101-635 City Maintenance	141,877	28,415	39,161	19,451	21,274	6,261	46,066	619	413	13,353
6 Management & Leadership	17,650	3,887	4,953	2,460	2,691	792	5,826	78	52	1,689
Subtotal - 101-172 City Manager	17,650	3,887	4,953	2,460	2,691	792	5,826	78	52	1,689
7 PC/Network Support	0	25,085	5,769	2,865	3,134	922	6,786	91	61	1,967
7 Application - Eden	0	5,474	1,259	625	684	201	1,481	20	13	429
7 Application - BS & A	0	5,779	1,329	660	722	212	1,563	21	14	453
7 Application - Intellitime	0	945	217	108	118	35	256	3	2	74
Subtotal - 101-636 Info Tech	0	37,283	8,574	4,258	4,658	1,371	10,086	136	90	2,924
8 Accounts Payable	0	6,139	1,412	701	767	226	1,661	22	15	481
8 Payroll	0	2,252	518	257	281	83	609	8	5	177
8 Budgeting	0	976	224	111	122	36	264	4	2	77
8 Accounting	0	2,366	544	270	296	87	640	9	6	186
Subtotal - 101-191 Budget and Accoun	0	11,733	2,698	1,340	1,466	431	3,174	43	28	920
9 Records Management	0	27,212	6,258	3,108	3,399	1,001	7,361	99	66	2,134

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Public Safety IT Support	Major Streets IT Support	Local Streets IT Support	Water IT Support
Subtotal - 101-215 City Clerk	\$0	\$27,212	\$6,258	\$3,108	\$3,399	\$1,001	\$7,361	\$99	\$66	\$2,134
10 Internal Audit	0	1,284	295	147	160	47	347	5	3	101
Subtotal - 101-223 Internal Auditor	0	1,284	295	147	160	47	347	5	3	101
11 Purchasing	0	11,737	2,699	1,341	1,466	432	3,175	43	28	920
11 Mail	0	3	1	0	0	0	1	0	0	0
Subtotal - 101-233 Purchasing	0	11,741	2,700	1,341	1,467	432	3,176	43	28	921
12 Non-Tax Revenue	0	3	1	0	0	0	1	0	0	0
12 Tax Collection - General Fund	0	12,164	2,797	1,389	1,520	447	3,291	44	29	954
Subtotal - 101-253 Treasury	0	12,167	2,798	1,390	1,520	447	3,291	44	29	954
13 Assessing - General Fund	0	15,085	3,469	1,723	1,885	555	4,081	55	37	1,183
Subtotal - 101-257 Assessing	0	15,085	3,469	1,723	1,885	555	4,081	55	37	1,183
14 Advise and Counsel	0	4,555	1,047	520	569	167	1,232	17	11	357
14 Labor Relations	0	4	1	0	1	0	1	0	0	0
14 Risk Management	0	73	17	8	9	3	20	0	0	6
Subtotal - 101-266 City Attorney	0	4,632	1,065	529	579	170	1,253	17	11	363
15 Human Resources	0	8,442	1,941	964	1,055	310	2,284	31	20	662
15 Labor Relations	0	159	37	18	20	6	43	1	0	12
Subtotal - 101-270 Human Resources	0	8,601	1,978	982	1,075	316	2,327	31	21	674
19 General Fund OPEB	0	187,441	43,104	21,409	23,416	6,892	50,705	682	454	14,698
Subtotal - 101-297 OPEB	0	187,441	43,104	21,409	23,416	6,892	50,705	682	454	14,698
Total Incoming	243,407	351,374	136,778	67,935	74,304	21,869	160,897	2,163	1,442	46,640
C. Total Allocated		\$2,124,729	\$488,608	\$242,683	\$265,434	\$78,123	\$574,769	\$7,725	\$5,150	\$166,611
			23.00%	11.42%	12.49%	3.68%	27.05%	0.36%	0.24%	7.84%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	Wastewater IT Support
1 City Hall	\$22,574	\$590	\$3,223
Subtotal - Building Depreciation	22,574	590	3,223
2 IT Equipment	56,291	780	7,941
2 Voice over IP System	1,489	21	210
Subtotal - Equipment Depreciation	57,780	801	8,151
3 City Commission	1,054	424	206
Subtotal - 101-101 City Commission	1,054	424	206
4 Audit Expense	511	14	73
4 Cost Plan Consultant	1,517	52	218
4 Memberships & Dues	443	12	63
Subtotal - 101-299 Non-Departmental	2,471	78	355
5 Maintenance Admin	9,878	3,028	1,796
5 City Hall	131,999	25,386	21,898
Subtotal - 101-635 City Maintenance	141,877	28,415	23,694
6 Management & Leadership	17,650	3,887	2,997
Subtotal - 101-172 City Manager	17,650	3,887	2,997
7 PC/Network Support	0	25,085	3,490
7 Application - Eden	0	5,474	762
7 Application - BS & A	0	5,779	804
7 Application - Intellitime	0	945	131
Subtotal - 101-636 Info Tech	0	37,283	5,187
8 Accounts Payable	0	6,139	854
8 Payroll	0	2,252	313
8 Budgeting	0	976	136
8 Accounting	0	2,366	329
Subtotal - 101-191 Budget and Accoun	0	11,733	1,632
9 Records Management	0	27,212	3,786

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	Wastewater IT Support
Subtotal - 101-215 City Clerk	\$0	\$27,212	\$3,786
10 Internal Audit	0	1,284	179
Subtotal - 101-223 Internal Auditor	0	1,284	179
11 Purchasing	0	11,737	1,633
11 Mail	0	3	0
Subtotal - 101-233 Purchasing	0	11,741	1,634
12 Non-Tax Revenue	0	3	0
12 Tax Collection - General Fund	0	12,164	1,692
Subtotal - 101-253 Treasury	0	12,167	1,693
13 Assessing - General Fund	0	15,085	2,099
Subtotal - 101-257 Assessing	0	15,085	2,099
14 Advise and Counsel	0	4,555	634
14 Labor Relations	0	4	1
14 Risk Management	0	73	10
Subtotal - 101-266 City Attorney	0	4,632	645
15 Human Resources	0	8,442	1,175
15 Labor Relations	0	159	22
Subtotal - 101-270 Human Resources	0	8,601	1,197
19 General Fund OPEB	0	187,441	26,080
Subtotal - 101-297 OPEB	0	187,441	26,080
Total Incoming	243,407	351,374	82,755
C. Total Allocated		\$2,124,729	\$295,625
			13.91%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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PC/Network Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.00	0.70%	\$2,867	\$0	\$2,867	\$0	\$2,867
6 101-172 City Manager	8.00	1.41%	5,734	0	5,734	0	5,734
7 101-636 Info Tech	35.00	6.15%	25,085	0	25,085	0	25,085
8 101-191 Budget and Accounting	13.00	2.28%	9,317	0	9,317	2,012	11,330
9 101-215 City Clerk	8.00	1.41%	5,734	0	5,734	1,238	6,972
10 101-223 Internal Auditor	1.00	0.18%	717	0	717	155	872
11 101-233 Purchasing	3.00	0.53%	2,150	0	2,150	464	2,615
12 101-253 Treasury	14.00	2.46%	10,034	0	10,034	2,167	12,201
13 101-257 Assessing	3.00	0.53%	2,150	0	2,150	464	2,615
14 101-266 City Attorney	6.00	1.05%	4,300	0	4,300	929	5,229
15 101-270 Human Resources	8.00	1.41%	5,734	0	5,734	1,238	6,972
16 101-345-01 Public Safety Administratio	5.38	0.95%	3,856	0	3,856	833	4,689
17 101-630 Engineer	25.00	4.39%	17,918	0	17,918	3,870	21,788
18 101-640 Fleet	9.00	1.58%	6,450	0	6,450	1,393	7,844
20 101-345-02 PS KVET	15.24	2.68%	10,923	0	10,923	2,359	13,282
21 101-345-03 PS Operations	127.30	22.37%	91,237	0	91,237	19,705	110,942
22 101-345-04 PS CID	23.50	4.13%	16,843	0	16,843	3,638	20,480
23 101-345-05 PS Service	35.83	6.30%	25,680	0	25,680	5,546	31,226
24 101-345-06 Grants	4.75	0.83%	3,404	0	3,404	735	4,140
25 101-441-00 PW General	4.00	0.70%	2,867	0	2,867	619	3,486
27 101-699.00 Code Enforcement	13.29	2.34%	9,525	0	9,525	2,057	11,582
28 101-699.01 Building Trades	6.71	1.18%	4,809	0	4,809	1,039	5,848
29 101-721 Planning	11.00	1.93%	7,884	0	7,884	1,703	9,587
30 101-728 Econ Dev	2.00	0.35%	1,433	0	1,433	310	1,743
31 101-751-01 Parks & Rec Admin	20.00	3.51%	14,334	0	14,334	3,096	17,430
35 202 Act 51 Major Street	3.00	0.53%	2,150	0	2,150	464	2,615
36 203 Act 51 Local Street	1.00	0.18%	717	0	717	155	872
37 209 Cemeteries	3.00	0.53%	2,150	0	2,150	464	2,615
38 226 Solid Waste	1.00	0.18%	717	0	717	155	872
53 271-724 Comm Dev	1.00	0.18%	717	0	717	155	872
64 588 Metro Transit	63.00	11.07%	45,152	0	45,152	9,752	54,905
65 590 Wastewater Fund	60.00	10.54%	43,002	0	43,002	9,288	52,290
66 591 Water Fund	31.00	5.45%	22,218	0	22,218	4,799	27,017
Subtotal	569.00	100.00%	407,805	0	407,805	80,803	488,608
Direct Bills					0		0
Total					\$407,805		\$488,608

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

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Application - Eden Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	3.00	2.70%	\$5,474	\$0	\$5,474	\$0	\$5,474
6 101-172 City Manager	6.00	5.41%	10,949	0	10,949	0	10,949
7 101-636 Info Tech	3.00	2.70%	5,474	0	5,474	0	5,474
8 101-191 Budget and Accounting	13.00	11.71%	23,722	0	23,722	5,270	28,992
9 101-215 City Clerk	3.00	2.70%	5,474	0	5,474	1,216	6,690
10 101-223 Internal Auditor	1.00	0.90%	1,825	0	1,825	405	2,230
11 101-233 Purchasing	3.00	2.70%	5,474	0	5,474	1,216	6,690
12 101-253 Treasury	3.00	2.70%	5,474	0	5,474	1,216	6,690
13 101-257 Assessing	1.00	0.90%	1,825	0	1,825	405	2,230
14 101-266 City Attorney	2.00	1.80%	3,650	0	3,650	811	4,460
15 101-270 Human Resources	6.00	5.41%	10,949	0	10,949	2,432	13,381
16 101-345-01 Public Safety Administratio	0.18	0.16%	328	0	328	73	401
17 101-630 Engineer	3.00	2.70%	5,474	0	5,474	1,216	6,690
20 101-345-02 PS KVET	0.50	0.45%	912	0	912	203	1,115
21 101-345-03 PS Operations	4.20	3.78%	7,664	0	7,664	1,703	9,367
22 101-345-04 PS CID	0.78	0.70%	1,423	0	1,423	316	1,740
23 101-345-05 PS Service	1.18	1.06%	2,153	0	2,153	478	2,632
24 101-345-06 Grants	0.16	0.14%	292	0	292	65	357
25 101-441-00 PW General	3.00	2.70%	5,474	0	5,474	1,216	6,690
27 101-699.00 Code Enforcement	2.66	2.40%	4,854	0	4,854	1,078	5,932
28 101-699.01 Building Trades	1.34	1.21%	2,445	0	2,445	543	2,988
29 101-721 Planning	7.00	6.31%	12,773	0	12,773	2,838	15,611
30 101-728 Econ Dev	1.00	0.90%	1,825	0	1,825	405	2,230
31 101-751-01 Parks & Rec Admin	5.00	4.50%	9,124	0	9,124	2,027	11,151
37 209 Cemeteries	2.00	1.80%	3,650	0	3,650	811	4,460
64 588 Metro Transit	9.00	8.11%	16,423	0	16,423	3,648	20,071
65 590 Wastewater Fund	19.00	17.12%	34,671	0	34,671	7,702	42,373
66 591 Water Fund	7.00	6.31%	12,773	0	12,773	2,838	15,611
Subtotal	111.00	100.00%	202,550	0	202,550	40,133	242,683
Direct Bills					0		0
Total					\$202,550		\$242,683

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

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Application - BS & A Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	2.00	1.74%	\$3,853	\$0	\$3,853	\$0	\$3,853
7 101-636 Info Tech	3.00	2.61%	5,779	0	5,779	0	5,779
8 101-191 Budget and Accounting	9.00	7.83%	17,338	0	17,338	3,591	20,929
10 101-223 Internal Auditor	1.00	0.87%	1,926	0	1,926	399	2,325
12 101-253 Treasury	12.00	10.43%	23,117	0	23,117	4,789	27,906
13 101-257 Assessing	23.00	20.00%	44,308	0	44,308	9,178	53,486
15 101-270 Human Resources	1.00	0.87%	1,926	0	1,926	399	2,325
16 101-345-01 Public Safety Administratio	0.30	0.26%	578	0	578	120	698
17 101-630 Engineer	3.00	2.61%	5,779	0	5,779	1,197	6,976
20 101-345-02 PS KVET	0.86	0.75%	1,657	0	1,657	343	2,000
21 101-345-03 PS Operations	7.21	6.27%	13,889	0	13,889	2,877	16,767
22 101-345-04 PS CID	1.33	1.16%	2,562	0	2,562	531	3,093
23 101-345-05 PS Service	2.03	1.77%	3,911	0	3,911	810	4,721
24 101-345-06 Grants	0.27	0.23%	520	0	520	108	628
25 101-441-00 PW General	5.00	4.35%	9,632	0	9,632	1,995	11,627
27 101-699.00 Code Enforcement	10.63	9.24%	20,478	0	20,478	4,242	24,720
28 101-699.01 Building Trades	5.37	4.67%	10,345	0	10,345	2,143	12,488
29 101-721 Planning	9.00	7.83%	17,338	0	17,338	3,591	20,929
31 101-751-01 Parks & Rec Admin	1.00	0.87%	1,926	0	1,926	399	2,325
37 209 Cemeteries	1.00	0.87%	1,926	0	1,926	399	2,325
38 226 Solid Waste	1.00	0.87%	1,926	0	1,926	399	2,325
64 588 Metro Transit	4.00	3.48%	7,706	0	7,706	1,596	9,302
65 590 Wastewater Fund	6.00	5.22%	11,558	0	11,558	2,394	13,953
66 591 Water Fund	6.00	5.22%	11,558	0	11,558	2,394	13,953
Subtotal	115.00	100.00%	221,538	0	221,538	43,896	265,434
Direct Bills					0		0
Total					\$221,538		\$265,434

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

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Application - Intellitime Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	7.00	1.69%	\$1,102	\$0	\$1,102	\$0	\$1,102
5 101-635 City Maintenance	1.00	0.24%	157	0	157	0	157
6 101-172 City Manager	5.00	1.21%	787	0	787	0	787
7 101-636 Info Tech	6.00	1.45%	945	0	945	0	945
8 101-191 Budget and Accounting	12.00	2.90%	1,890	0	1,890	392	2,282
9 101-215 City Clerk	5.00	1.21%	787	0	787	164	951
10 101-223 Internal Auditor	1.00	0.24%	157	0	157	33	190
11 101-233 Purchasing	3.00	0.72%	472	0	472	98	571
12 101-253 Treasury	12.00	2.90%	1,890	0	1,890	392	2,282
13 101-257 Assessing	1.00	0.24%	157	0	157	33	190
14 101-266 City Attorney	6.00	1.45%	945	0	945	196	1,141
15 101-270 Human Resources	7.00	1.69%	1,102	0	1,102	229	1,331
16 101-345-01 Public Safety Administratio	6.83	1.65%	1,076	0	1,076	223	1,299
20 101-345-02 PS KVET	19.33	4.67%	3,044	0	3,044	632	3,677
21 101-345-03 PS Operations	161.53	39.02%	25,440	0	25,440	5,283	30,724
22 101-345-04 PS CID	29.81	7.20%	4,695	0	4,695	975	5,670
23 101-345-05 PS Service	45.47	10.98%	7,161	0	7,161	1,487	8,649
24 101-345-06 Grants	6.03	1.46%	950	0	950	197	1,147
27 101-699.00 Code Enforcement	13.29	3.21%	2,093	0	2,093	435	2,528
28 101-699.01 Building Trades	6.71	1.62%	1,057	0	1,057	219	1,276
29 101-721 Planning	11.00	2.66%	1,732	0	1,732	360	2,092
30 101-728 Econ Dev	2.00	0.48%	315	0	315	65	380
31 101-751-01 Parks & Rec Admin	14.00	3.38%	2,205	0	2,205	458	2,663
35 202 Act 51 Major Street	1.00	0.24%	157	0	157	33	190
36 203 Act 51 Local Street	1.00	0.24%	157	0	157	33	190
38 226 Solid Waste	1.00	0.24%	157	0	157	33	190
53 271-724 Comm Dev	1.00	0.24%	157	0	157	33	190
64 588 Metro Transit	2.00	0.48%	315	0	315	65	380
65 590 Wastewater Fund	12.00	2.90%	1,890	0	1,890	392	2,282
66 591 Water Fund	14.00	3.38%	2,205	0	2,205	458	2,663
Subtotal	414.00	100.00%	65,204	0	65,204	12,919	78,123
Direct Bills					0		0
Total					\$65,204		\$78,123

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
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Public Safety IT Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Administratio	5.38	2.54%	\$12,174	\$0	\$12,174	\$2,412	\$14,586
20 101-345-02 PS KVET	15.24	7.19%	34,485	0	34,485	6,833	41,318
21 101-345-03 PS Operations	127.30	60.05%	288,057	0	288,057	57,076	345,132
22 101-345-04 PS CID	23.50	11.08%	53,176	0	53,176	10,536	63,713
23 101-345-05 PS Service	35.83	16.90%	81,077	0	81,077	16,065	97,141
24 101-345-06 Grants	4.75	2.24%	10,748	0	10,748	2,130	12,878
Subtotal	212.00	100.00%	479,717	0	479,717	95,052	574,769
Direct Bills					0		0
Total					\$479,717		\$574,769

Basis Units: Direct to Public Safety Admin
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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Major Streets IT Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 202 Act 51 Major Street	1	100.00%	\$6,448	\$0	\$6,448	\$1,278	\$7,725
Subtotal	1	100.00%	6,448	0	6,448	1,278	7,725
Direct Bills					0		0
Total					\$6,448		\$7,725

Basis Units: Direct to 202 Major Streets
Source:

**City of Kalamazoo
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Local Streets IT Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 203 Act 51 Local Street	1	100.00%	\$4,299	\$0	\$4,299	\$852	\$5,150
Subtotal	1	100.00%	4,299	0	4,299	852	5,150
Direct Bills					0		0
Total					\$4,299		\$5,150

Basis Units: Direct to 203 Local Streets
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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Water IT Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 591 Water Fund	1	100.00%	\$139,058	\$0	\$139,058	\$27,553	\$166,611
Subtotal	1	100.00%	139,058	0	139,058	27,553	166,611
Direct Bills					0		0
Total					\$139,058		\$166,611

Basis Units: Direct to 591 Water Fund
Source:

**City of Kalamazoo
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Wastewater IT Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 590 Wastewater Fund	1	100.00%	\$246,736	\$0	\$246,736	\$48,889	\$295,625
Subtotal	1	100.00%	246,736	0	246,736	48,889	295,625
Direct Bills					0		0
Total					\$246,736		\$295,625

Basis Units: Direct to 590 Wastewater Fund
Source:

**City of Kalamazoo
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Allocation Summary

Dept:7 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Public Safety IT Support	Major Streets IT Support	Local Streets IT Support	Water IT Support	Wastewater IT Support	Total
3 101-101 City Commission	\$0	\$0	\$0	\$1,102	\$0	\$0	\$0	\$0	\$0	\$1,102
5 101-635 City Maintenance	2,867	5,474	0	157	0	0	0	0	0	8,499
6 101-172 City Manager	5,734	10,949	3,853	787	0	0	0	0	0	21,323
7 101-636 Info Tech	25,085	5,474	5,779	945	0	0	0	0	0	37,283
8 101-191 Budget and Accounting	11,330	28,992	20,929	2,282	0	0	0	0	0	63,533
9 101-215 City Clerk	6,972	6,690	0	951	0	0	0	0	0	14,614
10 101-223 Internal Auditor	872	2,230	2,325	190	0	0	0	0	0	5,617
11 101-233 Purchasing	2,615	6,690	0	571	0	0	0	0	0	9,876
12 101-253 Treasury	12,201	6,690	27,906	2,282	0	0	0	0	0	49,080
13 101-257 Assessing	2,615	2,230	53,486	190	0	0	0	0	0	58,521
14 101-266 City Attorney	5,229	4,460	0	1,141	0	0	0	0	0	10,831
15 101-270 Human Resources	6,972	13,381	2,325	1,331	0	0	0	0	0	24,010
16 101-345-01 Public Safety Administratio	4,689	401	698	1,299	14,586	0	0	0	0	21,673
17 101-630 Engineer	21,788	6,690	6,976	0	0	0	0	0	0	35,454
18 101-640 Fleet	7,844	0	0	0	0	0	0	0	0	7,844
20 101-345-02 PS KVET	13,282	1,115	2,000	3,677	41,318	0	0	0	0	61,392
21 101-345-03 PS Operations	110,942	9,367	16,767	30,724	345,132	0	0	0	0	512,931
22 101-345-04 PS CID	20,480	1,740	3,093	5,670	63,713	0	0	0	0	94,695
23 101-345-05 PS Service	31,226	2,632	4,721	8,649	97,141	0	0	0	0	144,368
24 101-345-06 Grants	4,140	357	628	1,147	12,878	0	0	0	0	19,149
25 101-441-00 PW General	3,486	6,690	11,627	0	0	0	0	0	0	21,804
27 101-699.00 Code Enforcement	11,582	5,932	24,720	2,528	0	0	0	0	0	44,762
28 101-699.01 Building Trades	5,848	2,988	12,488	1,276	0	0	0	0	0	22,600
29 101-721 Planning	9,587	15,611	20,929	2,092	0	0	0	0	0	48,219
30 101-728 Econ Dev	1,743	2,230	0	380	0	0	0	0	0	4,354
31 101-751-01 Parks & Rec Admin	17,430	11,151	2,325	2,663	0	0	0	0	0	33,569
35 202 Act 51 Major Street	2,615	0	0	190	0	7,725	0	0	0	10,530
36 203 Act 51 Local Street	872	0	0	190	0	0	5,150	0	0	6,212
37 209 Cemeteries	2,615	4,460	2,325	0	0	0	0	0	0	9,400
38 226 Solid Waste	872	0	2,325	190	0	0	0	0	0	3,387
53 271-724 Comm Dev	872	0	0	190	0	0	0	0	0	1,062
64 588 Metro Transit	54,905	20,071	9,302	380	0	0	0	0	0	84,658
65 590 Wastewater Fund	52,290	42,373	13,953	2,282	0	0	0	0	295,625	406,523
66 591 Water Fund	27,017	15,611	13,953	2,663	0	0	0	166,611	0	225,854
Total	\$488,608	\$242,683	\$265,434	\$78,123	\$574,769	\$7,725	\$5,150	\$166,611	\$295,625	\$2,124,729

**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 the dollar of expenditures, excluding transfers. NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Funds 980, 982 and 985 GASB34 funds have been excluded from the allocation.

**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.
- **Water / Wastewater** - The costs associated with accounting specific to the Water and Wastewater funds are identified and allocated directly to the Water and Wastewater funds.
- **Public Services** - The costs associated with accounting specific to the Public Services activity (101-441) are allocated directly to the Water Fund.

NOTE: The salaries and benefit expenses of Budgeting and Accounting employees who are paid by other departments and funds are brought into this department for calculation and distribution of indirect costs. These funds are given direct billing credits for these expenses, and, in the case of the Water Fund, the direct expenses are allocated through the Water Fund billing plan (a separate plan).

**City of Kalamazoo
Full Cost Allocation Plan**

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:8 101-191 Budget and Accounting

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Water / Wastewater	Public Services
Personnel Costs										
Salaries	S1	745,606	125,411	156,876	68,670	45,706	44,885	132,867	56,293	114,898
<i>Salary % Split</i>			<i>16.82%</i>	<i>21.04%</i>	<i>9.21%</i>	<i>6.13%</i>	<i>6.02%</i>	<i>17.82%</i>	<i>7.55%</i>	<i>15.41%</i>
Benefits	S	274,544	46,178	57,764	25,286	16,830	16,528	48,924	20,728	42,307
Subtotal - Personnel Costs		1,020,151	171,589	214,640	93,956	62,535	61,413	181,791	77,021	157,205
Services & Supplies Cost										
728 Office Supplies	S	16,762	2,819	3,527	1,544	1,028	1,009	2,987	1,266	2,583
805 Travel & Training	S	8,007	1,347	1,685	737	491	482	1,427	605	1,234
815 Telephone	S	2,664	448	561	245	163	160	475	201	411
825 Insurance	S	17,112	2,878	3,600	1,576	1,049	1,030	3,049	1,292	2,637
845 Outside Contractors	S	2,877	484	605	265	176	173	513	217	443
860 Memberships and Dues	S	2,099	353	442	193	129	126	374	158	323
865 Subscriptions	S	69	12	15	6	4	4	12	5	11
976 Equipment & Furniture	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		49,590	8,341	10,434	4,567	3,040	2,985	8,837	3,744	7,642
Department Cost Total		1,069,741	179,930	225,074	98,523	65,575	64,398	190,628	80,765	164,847
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,069,741	179,930	225,074	98,523	65,575	64,398	190,628	80,765	164,847
General Admin Distribution			(179,930)	45,513	19,923	13,260	13,022	38,547	16,332	33,334
Grand Total		\$1,069,741		\$270,586	\$118,446	\$78,835	\$77,421	\$229,175	\$97,097	\$198,181

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Water / Wastewater	Public Services
1 City Hall	\$3,220	\$84	\$836	\$366	\$244	\$239	\$708	\$300	\$612
Subtotal - Building Depreciation	3,220	84	836	366	244	239	708	300	612
2 Management Services	2,558	35	656	287	191	188	556	235	480
2 Voice over IP System	2,382	33	611	267	178	175	517	219	447
Subtotal - Equipment Depreciation	4,940	68	1,267	555	369	362	1,073	455	928
3 City Commission	737	296	261	114	76	75	221	94	191
Subtotal - 101-101 City Commission	737	296	261	114	76	75	221	94	191
4 Audit Expense	241	7	63	27	18	18	53	23	46
4 Cost Plan Consultant	1,517	52	397	174	116	114	336	142	291
4 Memberships & Dues	497	13	129	57	38	37	109	46	95
Subtotal - 101-299 Non-Departmental	2,255	72	589	258	172	168	499	211	431
5 Maintenance Admin	1,409	432	466	204	136	133	394	167	341
5 City Hall	18,831	3,622	5,679	2,486	1,655	1,625	4,810	2,038	4,159
Subtotal - 101-635 City Maintenance	20,240	4,054	6,145	2,690	1,790	1,758	5,204	2,205	4,501
6 Management & Leadership	19,774	4,355	6,103	2,672	1,778	1,746	5,169	2,190	4,470
Subtotal - 101-172 City Manager	19,774	4,355	6,103	2,672	1,778	1,746	5,169	2,190	4,470
7 PC/Network Support	9,317	2,012	2,866	1,254	835	820	2,427	1,028	2,099
7 Application - Eden	23,722	5,270	7,333	3,210	2,137	2,098	6,211	2,632	5,371
7 Application - BS & A	17,338	3,591	5,294	2,317	1,542	1,515	4,484	1,900	3,877
7 Application - Intellitime	1,890	392	577	253	168	165	489	207	423
Subtotal - 101-636 Info Tech	52,267	11,266	16,070	7,035	4,682	4,598	13,611	5,767	11,770
8 Accounts Payable	0	2,058	521	228	152	149	441	187	381
8 Payroll	0	2,522	638	279	186	183	540	229	467
8 Budgeting	0	682	173	76	50	49	146	62	126
8 Accounting	0	1,119	283	124	82	81	240	102	207
Subtotal - 101-191 Budget and Accoun	0	6,382	1,614	707	470	462	1,367	579	1,182
9 Records Management	0	18,723	4,736	2,073	1,380	1,355	4,011	1,699	3,469

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Water / Wastewater	Public Services
Subtotal - 101-215 City Clerk	\$0	\$18,723	\$4,736	\$2,073	\$1,380	\$1,355	\$4,011	\$1,699	\$3,469
10 Internal Audit	0	898	227	99	66	65	192	82	166
Subtotal - 101-223 Internal Auditor	0	898	227	99	66	65	192	82	166
11 Purchasing	0	978	247	108	72	71	210	89	181
11 Mail	0	737	186	82	54	53	158	67	137
Subtotal - 101-233 Purchasing	0	1,715	434	190	126	124	367	156	318
12 Tax Collection - General Fund	0	8,505	2,151	942	627	616	1,822	772	1,576
Subtotal - 101-253 Treasury	0	8,505	2,151	942	627	616	1,822	772	1,576
13 Assessing - General Fund	0	10,548	2,668	1,168	777	763	2,260	957	1,954
Subtotal - 101-257 Assessing	0	10,548	2,668	1,168	777	763	2,260	957	1,954
14 Advise and Counsel	0	3,185	806	353	235	230	682	289	590
14 Labor Relations	0	95	24	10	7	7	20	9	18
14 Risk Management	0	80	20	9	6	6	17	7	15
Subtotal - 101-266 City Attorney	0	3,359	850	372	248	243	720	305	622
15 Human Resources	0	9,458	2,392	1,047	697	685	2,026	859	1,752
15 Labor Relations	0	3,741	946	414	276	271	801	340	693
Subtotal - 101-270 Human Resources	0	13,199	3,339	1,461	973	955	2,828	1,198	2,445
19 General Fund OPEB	0	209,994	53,117	23,251	15,476	15,198	44,988	19,061	38,904
Subtotal - 101-297 OPEB	0	209,994	53,117	23,251	15,476	15,198	44,988	19,061	38,904
Total Incoming	103,433	293,520	100,407	43,952	29,254	28,729	85,041	36,030	73,540
C. Total Allocated		\$1,466,694	\$370,994	\$162,398	\$108,089	\$106,149	\$314,216	\$133,127	\$271,721
			25.29%	11.07%	7.37%	7.24%	21.42%	9.08%	18.53%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Accounts Payable Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	255	0.76%	\$2,243	\$0	\$2,243	\$0	\$2,243
4 101-299 Non-Departmental	162	0.48%	1,425	0	1,425	0	1,425
5 101-635 City Maintenance	1,326	3.93%	11,662	0	11,662	0	11,662
6 101-172 City Manager	362	1.07%	3,184	0	3,184	0	3,184
7 101-636 Info Tech	698	2.07%	6,139	0	6,139	0	6,139
8 101-191 Budget and Accounting	234	0.69%	2,058	0	2,058	0	2,058
9 101-215 City Clerk	429	1.27%	3,773	0	3,773	1,037	4,810
10 101-223 Internal Auditor	61	0.18%	536	0	536	148	684
11 101-233 Purchasing	106	0.31%	932	0	932	256	1,189
12 101-253 Treasury	310	0.92%	2,726	0	2,726	750	3,476
13 101-257 Assessing	165	0.49%	1,451	0	1,451	399	1,850
14 101-266 City Attorney	163	0.48%	1,434	0	1,434	394	1,828
15 101-270 Human Resources	268	0.79%	2,357	0	2,357	648	3,005
16 101-345-01 Public Safety Administratio	310	0.92%	2,726	0	2,726	750	3,476
17 101-630 Engineer	264	0.78%	2,322	0	2,322	638	2,960
18 101-640 Fleet	3,725	11.04%	32,761	0	32,761	9,007	41,768
21 101-345-03 PS Operations	328	0.97%	2,885	0	2,885	793	3,678
22 101-345-04 PS CID	245	0.73%	2,155	0	2,155	592	2,747
23 101-345-05 PS Service	3,391	10.05%	29,824	0	29,824	8,200	38,023
25 101-441-00 PW General	593	1.76%	5,215	0	5,215	1,434	6,649
26 101-448-31 Street Lights	73	0.22%	642	0	642	177	819
27 101-699.00 Code Enforcement	321	0.95%	2,823	0	2,823	776	3,599
28 101-699.01 Building Trades	163	0.48%	1,434	0	1,434	394	1,828
29 101-721 Planning	194	0.57%	1,706	0	1,706	469	2,175
30 101-728 Econ Dev	98	0.29%	862	0	862	237	1,099
31 101-751-01 Parks & Rec Admin	2,787	8.26%	24,511	0	24,511	6,739	31,251
32 150-273 Cemeteries	3	0.01%	26	0	26	7	34
35 202 Act 51 Major Street	831	2.46%	7,309	0	7,309	2,009	9,318
36 203 Act 51 Local Street	377	1.12%	3,316	0	3,316	912	4,227
37 209 Cemeteries	333	0.99%	2,929	0	2,929	805	3,734
38 226 Solid Waste	317	0.94%	2,788	0	2,788	767	3,555
39 243 Brownfield	3	0.01%	26	0	26	7	34
41 252-345 Public Safety	241	0.71%	2,120	0	2,120	583	2,702
42 252-724 Public Safety Comm Dev	54	0.16%	475	0	475	131	606
43 252-728 Econ Development	2	0.01%	18	0	18	5	22
44 252-751 Recreation	34	0.10%	299	0	299	82	381
45 252-752 Parks	4	0.01%	35	0	35	10	45
46 253-101 City Commission	1	0.00%	9	0	9	2	11
47 253-345 Public Safety	107	0.32%	941	0	941	259	1,200
48 253-724 Public Safety	37	0.11%	325	0	325	89	415
49 253-751 Recreation	174	0.52%	1,530	0	1,530	421	1,951
50 253-752 Parks	9	0.03%	79	0	79	22	101

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Accounts Payable Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 265-345 Public Safety	462	1.37%	\$4,063	\$0	\$4,063	\$1,117	\$5,180
53 271-724 Comm Dev	196	0.58%	1,724	0	1,724	474	2,198
54 280 Community Dev	34	0.10%	299	0	299	82	381
55 284 Community Dev	6	0.02%	53	0	53	15	67
58 289 Home Development	53	0.16%	466	0	466	128	594
59 299 CDBG	81	0.24%	712	0	712	196	908
60 300 Debt Service	19	0.06%	167	0	167	46	213
61 400 Capital Projects	151	0.45%	1,328	0	1,328	365	1,693
62 551 Parks	84	0.25%	739	0	739	203	942
63 585 Metro Capital	33	0.10%	290	0	290	80	370
64 588 Metro Transit	2,677	7.93%	23,544	0	23,544	6,473	30,017
65 590 Wastewater Fund	5,492	16.28%	48,302	0	48,302	13,280	61,582
66 591 Water Fund	3,562	10.56%	31,327	0	31,327	8,613	39,941
67 677-XXX Insurance Fund	1,058	3.14%	9,305	0	9,305	2,558	11,863
68 701-XXX General Trust Fund	5	0.01%	44	0	44	12	56
69 702-XXX Economic Dev	8	0.02%	70	0	70	19	90
70 709-XXX Brownfield Dev	99	0.29%	871	0	871	239	1,110
71 712-XXX LFDA	2	0.01%	18	0	18	5	22
80 All Other	161	0.48%	1,416	0	1,416	389	1,805
Subtotal	33,741	100.00%	296,749	0	296,749	74,244	370,994
Direct Bills					0		0
Total					\$296,749		\$370,994

Basis Units: Invoice Transactions Posted, exc Fund 888

Source: General Ledger Detail

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Payroll Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.19	0.65%	\$841	\$0	\$841	\$0	\$841
6 101-172 City Manager	6.72	1.04%	1,349	0	1,349	0	1,349
7 101-636 Info Tech	11.22	1.73%	2,252	0	2,252	0	2,252
8 101-191 Budget and Accounting	12.57	1.94%	2,522	0	2,522	0	2,522
9 101-215 City Clerk	4.42	0.68%	887	0	887	234	1,121
10 101-223 Internal Auditor	1.00	0.15%	201	0	201	53	254
11 101-233 Purchasing	3.00	0.46%	602	0	602	159	761
12 101-253 Treasury	12.21	1.89%	2,450	0	2,450	648	3,098
13 101-257 Assessing	0.50	0.08%	100	0	100	27	127
14 101-266 City Attorney	6.04	0.93%	1,212	0	1,212	320	1,532
15 101-270 Human Resources	6.37	0.98%	1,278	0	1,278	338	1,616
16 101-345-01 Public Safety Administratio	6.31	0.97%	1,266	0	1,266	335	1,601
17 101-630 Engineer	13.31	2.06%	2,671	0	2,671	706	3,377
18 101-640 Fleet	8.68	1.34%	1,742	0	1,742	460	2,202
20 101-345-02 PS KVET	17.86	2.76%	3,584	0	3,584	947	4,532
21 101-345-03 PS Operations	149.21	23.05%	29,943	0	29,943	7,916	37,858
22 101-345-04 PS CID	27.54	4.25%	5,527	0	5,527	1,461	6,988
23 101-345-05 PS Service	39.00	6.02%	7,826	0	7,826	2,069	9,895
24 101-345-06 Grants	5.57	0.86%	1,118	0	1,118	295	1,413
25 101-441-00 PW General	4.93	0.76%	989	0	989	262	1,251
27 101-699.00 Code Enforcement	8.89	1.37%	1,784	0	1,784	472	2,256
28 101-699.01 Building Trades	4.49	0.69%	901	0	901	238	1,139
29 101-721 Planning	2.95	0.46%	592	0	592	157	748
30 101-728 Econ Dev	0.16	0.02%	32	0	32	8	41
31 101-751-01 Parks & Rec Admin	25.25	3.90%	5,067	0	5,067	1,340	6,407
35 202 Act 51 Major Street	8.44	1.30%	1,694	0	1,694	448	2,141
36 203 Act 51 Local Street	8.21	1.27%	1,648	0	1,648	436	2,083
37 209 Cemeteries	0.50	0.08%	100	0	100	27	127
38 226 Solid Waste	8.15	1.26%	1,635	0	1,635	432	2,068
41 252-345 Public Safety	11.92	1.84%	2,392	0	2,392	632	3,024
44 252-751 Recreation	1.58	0.24%	317	0	317	84	401
49 253-751 Recreation	0.12	0.02%	24	0	24	6	30
51 264-345 Public Safety	0.15	0.02%	30	0	30	8	38
52 265-345 Public Safety	0.13	0.02%	26	0	26	7	33
53 271-724 Comm Dev	10.47	1.62%	2,101	0	2,101	555	2,657
59 299 CDBG	0.51	0.08%	102	0	102	27	129
61 400 Capital Projects	0.14	0.02%	28	0	28	7	36
62 551 Parks	0.06	0.01%	12	0	12	3	15
64 588 Metro Transit	101.10	15.62%	20,288	0	20,288	5,363	25,652
65 590 Wastewater Fund	65.06	10.05%	13,056	0	13,056	3,452	16,507
66 591 Water Fund	43.34	6.70%	8,697	0	8,697	2,299	10,996
69 702-XXX Economic Dev	0.97	0.15%	195	0	195	51	246

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Payroll Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 709-XXX Brownfield Dev	2.34	0.36%	\$470	\$0	\$470	\$124	\$594
77 888 Kalamazoo County Trust	1.73	0.27%	347	0	347	92	439
Subtotal	647.31	100.00%	129,898	0	129,898	32,500	162,398
Direct Bills					0		0
Total					\$129,898		\$162,398

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Budgeting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	77,228	0.06%	\$49	\$0	\$49	\$0	\$49
4 101-299 Non-Departmental	1,248,653	0.92%	797	0	797	0	797
5 101-635 City Maintenance	700,100	0.52%	447	0	447	0	447
6 101-172 City Manager	784,851	0.58%	501	0	501	0	501
7 101-636 Info Tech	1,529,947	1.13%	976	0	976	0	976
8 101-191 Budget and Accounting	1,069,741	0.79%	682	0	682	0	682
9 101-215 City Clerk	524,480	0.39%	335	0	335	87	422
10 101-223 Internal Auditor	87,072	0.06%	56	0	56	14	70
11 101-233 Purchasing	228,963	0.17%	146	0	146	38	184
12 101-253 Treasury	1,330,709	0.98%	849	0	849	221	1,070
13 101-257 Assessing	435,793	0.32%	278	0	278	72	350
14 101-266 City Attorney	669,751	0.49%	427	0	427	111	539
15 101-270 Human Resources	684,789	0.51%	437	0	437	114	551
16 101-345-01 Public Safety Administratio	966,098	0.71%	616	0	616	161	777
17 101-630 Engineer	1,166,284	0.86%	744	0	744	194	938
18 101-640 Fleet	1,992,753	1.47%	1,271	0	1,271	331	1,603
19 101-297 OPEB	2,491,300	1.84%	1,589	0	1,589	414	2,004
20 101-345-02 PS KVET	1,852,439	1.37%	1,182	0	1,182	308	1,490
21 101-345-03 PS Operations	17,293,745	12.76%	11,033	0	11,033	2,875	13,908
22 101-345-04 PS CID	3,160,599	2.33%	2,016	0	2,016	525	2,542
23 101-345-05 PS Service	6,276,203	4.63%	4,004	0	4,004	1,043	5,048
24 101-345-06 Grants	731,439	0.54%	467	0	467	122	588
25 101-441-00 PW General	880,609	0.65%	562	0	562	146	708
26 101-448-31 Street Lights	1,164,151	0.86%	743	0	743	194	936
27 101-699.00 Code Enforcement	619,016	0.46%	395	0	395	103	498
28 101-699.01 Building Trades	648,304	0.48%	414	0	414	108	521
29 101-721 Planning	275,933	0.20%	176	0	176	46	222
30 101-728 Econ Dev	143,702	0.11%	92	0	92	24	116
31 101-751-01 Parks & Rec Admin	1,846,374	1.36%	1,178	0	1,178	307	1,485
32 150-273 Cemeteries	22,000	0.02%	14	0	14	4	18
33 155-751 Recreation	89,140	0.07%	57	0	57	15	72
34 160-751 Mayor's Riverfront Pk	30,625	0.02%	20	0	20	5	25
35 202 Act 51 Major Street	6,220,208	4.59%	3,968	0	3,968	1,034	5,002
36 203 Act 51 Local Street	3,880,901	2.86%	2,476	0	2,476	645	3,121
37 209 Cemeteries	520,182	0.38%	332	0	332	86	418
38 226 Solid Waste	4,023,610	2.97%	2,567	0	2,567	669	3,236
39 243 Brownfield	309,598	0.23%	198	0	198	51	249
41 252-345 Public Safety	674,807	0.50%	431	0	431	112	543
42 252-724 Public Safety Comm Dev	176,052	0.13%	112	0	112	29	142
43 252-728 Econ Development	300,000	0.22%	191	0	191	50	241
44 252-751 Recreation	191,974	0.14%	122	0	122	32	154
45 252-752 Parks	19,366	0.01%	12	0	12	3	16

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Budgeting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 253-101 City Commission	140	0.00%	\$0	\$0	\$0	\$0	\$0
47 253-345 Public Safety	54,783	0.04%	35	0	35	9	44
48 253-724 Public Safety	31,531	0.02%	20	0	20	5	25
49 253-751 Recreation	22,096	0.02%	14	0	14	4	18
50 253-752 Parks	2,346	0.00%	1	0	1	0	2
52 265-345 Public Safety	338,469	0.25%	216	0	216	56	272
53 271-724 Comm Dev	959,059	0.71%	612	0	612	159	771
54 280 Community Dev	118,526	0.09%	76	0	76	20	95
55 284 Community Dev	31,586	0.02%	20	0	20	5	25
57 288 Economic Development	360,000	0.27%	230	0	230	60	290
58 289 Home Development	419,370	0.31%	268	0	268	70	337
59 299 CDBG	814,783	0.60%	520	0	520	135	655
62 551 Parks	18,095	0.01%	12	0	12	3	15
64 588 Metro Transit	18,134,530	13.38%	11,569	0	11,569	3,015	14,584
65 590 Wastewater Fund	21,480,937	15.85%	13,704	0	13,704	3,571	17,276
66 591 Water Fund	15,802,102	11.66%	10,081	0	10,081	2,627	12,709
67 677-XXX Insurance Fund	4,027,087	2.97%	2,569	0	2,569	670	3,239
68 701-XXX General Trust Fund	1,349	0.00%	1	0	1	0	1
69 702-XXX Economic Dev	1,034,993	0.76%	660	0	660	172	832
70 709-XXX Brownfield Dev	1,518,436	1.12%	969	0	969	252	1,221
71 712-XXX LFDA	338,880	0.25%	216	0	216	56	273
72 731-XXX Pension Fund	2,340,054	1.73%	1,493	0	1,493	389	1,882
73 737-000 OPEB Trust Fund	298,129	0.22%	190	0	190	50	240
74 737-531 Wastewater OPEB	12,206	0.01%	8	0	8	2	10
75 737-551 Water OPEB	2,524	0.00%	2	0	2	0	2
76 737-571 Metro OPEB	16,932	0.01%	11	0	11	3	14
Subtotal	135,518,432	100.00%	86,458	0	86,458	21,631	108,089
Direct Bills					0		0
Total					\$86,458		\$108,089

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Pension Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$84,906	\$0	\$84,906	\$21,243	\$106,149
Subtotal	100	100.00%	84,906	0	84,906	21,243	106,149
Direct Bills					0		0
Total					\$84,906		\$106,149

Basis Units: Direct to Pension
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Accounting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	372	0.22%	\$548	\$0	\$548	\$0	\$548
4 101-299 Non-Departmental	399	0.23%	588	0	588	0	588
5 101-635 City Maintenance	3,976	2.33%	5,862	0	5,862	0	5,862
6 101-172 City Manager	908	0.53%	1,339	0	1,339	0	1,339
7 101-636 Info Tech	1,605	0.94%	2,366	0	2,366	0	2,366
8 101-191 Budget and Accounting	759	0.45%	1,119	0	1,119	0	1,119
9 101-215 City Clerk	1,536	0.90%	2,264	0	2,264	595	2,859
10 101-223 Internal Auditor	342	0.20%	504	0	504	132	637
11 101-233 Purchasing	581	0.34%	857	0	857	225	1,081
12 101-253 Treasury	1,056	0.62%	1,557	0	1,557	409	1,966
13 101-257 Assessing	642	0.38%	946	0	946	248	1,195
14 101-266 City Attorney	621	0.36%	916	0	916	240	1,156
15 101-270 Human Resources	734	0.43%	1,082	0	1,082	284	1,366
16 101-345-01 Public Safety Administratio	814	0.48%	1,200	0	1,200	315	1,515
17 101-630 Engineer	4,728	2.77%	6,970	0	6,970	1,830	8,800
18 101-640 Fleet	14,257	8.36%	21,018	0	21,018	5,518	26,537
19 101-297 OPEB	39	0.02%	57	0	57	15	73
20 101-345-02 PS KVET	452	0.27%	666	0	666	175	841
21 101-345-03 PS Operations	952	0.56%	1,403	0	1,403	368	1,772
22 101-345-04 PS CID	695	0.41%	1,025	0	1,025	269	1,294
23 101-345-05 PS Service	5,855	3.43%	8,632	0	8,632	2,266	10,898
24 101-345-06 Grants	769	0.45%	1,134	0	1,134	298	1,431
25 101-441-00 PW General	3,718	2.18%	5,481	0	5,481	1,439	6,920
26 101-448-31 Street Lights	73	0.04%	108	0	108	28	136
27 101-699.00 Code Enforcement	1,144	0.67%	1,687	0	1,687	443	2,129
28 101-699.01 Building Trades	734	0.43%	1,082	0	1,082	284	1,366
29 101-721 Planning	690	0.40%	1,017	0	1,017	267	1,284
30 101-728 Econ Dev	441	0.26%	650	0	650	171	821
31 101-751-01 Parks & Rec Admin	10,055	5.90%	14,824	0	14,824	3,892	18,715
32 150-273 Cemeteries	104	0.06%	153	0	153	40	194
33 155-751 Recreation	4	0.00%	6	0	6	2	7
34 160-751 Mayor's Riverfront Pk	3	0.00%	4	0	4	1	6
35 202 Act 51 Major Street	7,553	4.43%	11,135	0	11,135	2,923	14,058
36 203 Act 51 Local Street	4,563	2.68%	6,727	0	6,727	1,766	8,493
37 209 Cemeteries	1,254	0.74%	1,849	0	1,849	485	2,334
38 226 Solid Waste	2,751	1.61%	4,056	0	4,056	1,065	5,120
39 243 Brownfield	21	0.01%	31	0	31	8	39
40 244 Econ Initiative	61	0.04%	90	0	90	24	114
41 252-345 Public Safety	789	0.46%	1,163	0	1,163	305	1,469
42 252-724 Public Safety Comm Dev	182	0.11%	268	0	268	70	339
43 252-728 Econ Development	6	0.00%	9	0	9	2	11
44 252-751 Recreation	510	0.30%	752	0	752	197	949

**City of Kalamazoo
Full Cost Allocation Plan**

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Accounting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 252-752 Parks	14	0.01%	\$21	\$0	\$21	\$5	\$26
46 253-101 City Commission	6	0.00%	9	0	9	2	11
47 253-345 Public Safety	181	0.11%	267	0	267	70	337
48 253-724 Public Safety	124	0.07%	183	0	183	48	231
49 253-751 Recreation	519	0.30%	765	0	765	201	966
50 253-752 Parks	34	0.02%	50	0	50	13	63
51 264-345 Public Safety	30	0.02%	44	0	44	12	56
52 265-345 Public Safety	1,074	0.63%	1,583	0	1,583	416	1,999
53 271-724 Comm Dev	1,601	0.94%	2,360	0	2,360	620	2,980
54 280 Community Dev	116	0.07%	171	0	171	45	216
55 284 Community Dev	66	0.04%	97	0	97	26	123
56 286 Community Dev	116	0.07%	171	0	171	45	216
57 288 Economic Development	5	0.00%	7	0	7	2	9
58 289 Home Development	195	0.11%	287	0	287	75	363
59 299 CDBG	641	0.38%	945	0	945	248	1,193
60 300 Debt Service	146	0.09%	215	0	215	57	272
61 400 Capital Projects	776	0.46%	1,144	0	1,144	300	1,444
62 551 Parks	476	0.28%	702	0	702	184	886
63 585 Metro Capital	219	0.13%	323	0	323	85	408
64 588 Metro Transit	12,507	7.34%	18,439	0	18,439	4,841	23,279
65 590 Wastewater Fund	35,754	20.97%	52,711	0	52,711	13,839	66,549
66 591 Water Fund	25,471	14.94%	37,551	0	37,551	9,859	47,409
67 677-XXX Insurance Fund	2,635	1.55%	3,885	0	3,885	1,020	4,905
68 701-XXX General Trust Fund	20	0.01%	29	0	29	8	37
69 702-XXX Economic Dev	384	0.23%	566	0	566	149	715
70 709-XXX Brownfield Dev	642	0.38%	946	0	946	248	1,195
71 712-XXX LFDA	59	0.03%	87	0	87	23	110
72 731-XXX Pension Fund	458	0.27%	675	0	675	177	852
73 737-000 OPEB Trust Fund	249	0.15%	367	0	367	96	463
74 737-531 Wastewater OPEB	198	0.12%	292	0	292	77	369
75 737-551 Water OPEB	197	0.12%	290	0	290	76	367
76 737-571 Metro OPEB	188	0.11%	277	0	277	73	350
78 98X-XXX GASB 34 Govt	133	0.08%	196	0	196	51	248
80 All Other	8,500	4.99%	12,531	0	12,531	3,290	15,821

**City of Kalamazoo
Full Cost Allocation Plan**

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Accounting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	170,482	100.00%	251,334	0	251,334	62,882	314,216
Direct Bills					0		0
Total					\$251,334		\$314,216

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Water / Wastewater Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 590 Wastewater Fund	0.50	50.00%	\$53,243	\$0	\$53,243	\$13,321	\$66,564
66 591 Water Fund	0.50	50.00%	53,243	0	53,243	13,321	66,564
Subtotal	1.00	100.00%	106,486	0	106,486	26,642	133,127
Direct Bills					0		0
Total					\$106,486		\$133,127

Basis Units: Equally to Water and Wastewater
Source:

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Full Cost Allocation Plan**

CY 2017 Budget
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Public Services Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 591 Water Fund	1	100.00%	\$217,343	\$(4,211)	\$213,133	\$54,378	\$267,510
Subtotal	1	100.00%	217,343	(4,211)	213,133	54,378	267,510
Direct Bills					4,211		4,211
Total					\$217,343		\$271,721

Basis Units: Direct to Public Services
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Allocation Summary

Dept:8 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Water / Wastewater	Public Services	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$4,211	\$4,211
3 101-101 City Commission	2,243	0	49	0	548	0	0	2,840
4 101-299 Non-Departmental	1,425	0	797	0	588	0	0	2,810
5 101-635 City Maintenance	11,662	841	447	0	5,862	0	0	18,811
6 101-172 City Manager	3,184	1,349	501	0	1,339	0	0	6,372
7 101-636 Info Tech	6,139	2,252	976	0	2,366	0	0	11,733
8 101-191 Budget and Accounting	2,058	2,522	682	0	1,119	0	0	6,382
9 101-215 City Clerk	4,810	1,121	422	0	2,859	0	0	9,213
10 101-223 Internal Auditor	684	254	70	0	637	0	0	1,644
11 101-233 Purchasing	1,189	761	184	0	1,081	0	0	3,215
12 101-253 Treasury	3,476	3,098	1,070	0	1,966	0	0	9,610
13 101-257 Assessing	1,850	127	350	0	1,195	0	0	3,522
14 101-266 City Attorney	1,828	1,532	539	0	1,156	0	0	5,055
15 101-270 Human Resources	3,005	1,616	551	0	1,366	0	0	6,538
16 101-345-01 Public Safety Administratio	3,476	1,601	777	0	1,515	0	0	7,369
17 101-630 Engineer	2,960	3,377	938	0	8,800	0	0	16,076
18 101-640 Fleet	41,768	2,202	1,603	0	26,537	0	0	72,110
19 101-297 OPEB	0	0	2,004	0	73	0	0	2,076
20 101-345-02 PS KVET	0	4,532	1,490	0	841	0	0	6,863
21 101-345-03 PS Operations	3,678	37,858	13,908	0	1,772	0	0	57,216
22 101-345-04 PS CID	2,747	6,988	2,542	0	1,294	0	0	13,570
23 101-345-05 PS Service	38,023	9,895	5,048	0	10,898	0	0	63,864
24 101-345-06 Grants	0	1,413	588	0	1,431	0	0	3,433
25 101-441-00 PW General	6,649	1,251	708	0	6,920	0	0	15,529
26 101-448-31 Street Lights	819	0	936	0	136	0	0	1,891
27 101-699.00 Code Enforcement	3,599	2,256	498	0	2,129	0	0	8,482
28 101-699.01 Building Trades	1,828	1,139	521	0	1,366	0	0	4,855
29 101-721 Planning	2,175	748	222	0	1,284	0	0	4,430
30 101-728 Econ Dev	1,099	41	116	0	821	0	0	2,076
31 101-751-01 Parks & Rec Admin	31,251	6,407	1,485	0	18,715	0	0	57,858
32 150-273 Cemeteries	34	0	18	0	194	0	0	245
33 155-751 Recreation	0	0	72	0	7	0	0	79
34 160-751 Mayor's Riverfront Pk	0	0	25	0	6	0	0	30
35 202 Act 51 Major Street	9,318	2,141	5,002	0	14,058	0	0	30,520
36 203 Act 51 Local Street	4,227	2,083	3,121	0	8,493	0	0	17,925
37 209 Cemeteries	3,734	127	418	0	2,334	0	0	6,613
38 226 Solid Waste	3,555	2,068	3,236	0	5,120	0	0	13,979
39 243 Brownfield	34	0	249	0	39	0	0	322
40 244 Econ Initiative	0	0	0	0	114	0	0	114
41 252-345 Public Safety	2,702	3,024	543	0	1,469	0	0	7,738
42 252-724 Public Safety Comm Dev	606	0	142	0	339	0	0	1,086

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:8 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Water / Wastewater	Public Services	Total
43 252-728 Econ Development	\$22	\$0	\$241	\$0	\$11	\$0	\$0	\$275
44 252-751 Recreation	381	401	154	0	949	0	0	1,886
45 252-752 Parks	45	0	16	0	26	0	0	86
46 253-101 City Commission	11	0	0	0	11	0	0	22
47 253-345 Public Safety	1,200	0	44	0	337	0	0	1,581
48 253-724 Public Safety	415	0	25	0	231	0	0	671
49 253-751 Recreation	1,951	30	18	0	966	0	0	2,965
50 253-752 Parks	101	0	2	0	63	0	0	166
51 264-345 Public Safety	0	38	0	0	56	0	0	94
52 265-345 Public Safety	5,180	33	272	0	1,999	0	0	7,485
53 271-724 Comm Dev	2,198	2,657	771	0	2,980	0	0	8,606
54 280 Community Dev	381	0	95	0	216	0	0	692
55 284 Community Dev	67	0	25	0	123	0	0	216
56 286 Community Dev	0	0	0	0	216	0	0	216
57 288 Economic Development	0	0	290	0	9	0	0	299
58 289 Home Development	594	0	337	0	363	0	0	1,295
59 299 CDBG	908	129	655	0	1,193	0	0	2,886
60 300 Debt Service	213	0	0	0	272	0	0	485
61 400 Capital Projects	1,693	36	0	0	1,444	0	0	3,173
62 551 Parks	942	15	15	0	886	0	0	1,858
63 585 Metro Capital	370	0	0	0	408	0	0	778
64 588 Metro Transit	30,017	25,652	14,584	0	23,279	0	0	93,533
65 590 Wastewater Fund	61,582	16,507	17,276	0	66,549	66,564	0	228,478
66 591 Water Fund	39,941	10,996	12,709	0	47,409	66,564	267,510	445,129
67 677-XXX Insurance Fund	11,863	0	3,239	0	4,905	0	0	20,007
68 701-XXX General Trust Fund	56	0	1	0	37	0	0	94
69 702-XXX Economic Dev	90	246	832	0	715	0	0	1,883
70 709-XXX Brownfield Dev	1,110	594	1,221	0	1,195	0	0	4,120
71 712-XXX LFDA	22	0	273	0	110	0	0	405
72 731-XXX Pension Fund	0	0	1,882	106,149	852	0	0	108,884
73 737-000 OPEB Trust Fund	0	0	240	0	463	0	0	703
74 737-531 Wastewater OPEB	0	0	10	0	369	0	0	378
75 737-551 Water OPEB	0	0	2	0	367	0	0	369
76 737-571 Metro OPEB	0	0	14	0	350	0	0	364
77 888 Kalamazoo County Trust	0	439	0	0	0	0	0	439
78 98X-XXX GASB 34 Govt	0	0	0	0	248	0	0	248
80 All Other	1,805	0	0	0	15,821	0	0	17,626
Total	\$370,994	\$162,398	\$108,089	\$106,149	\$314,216	\$133,127	\$271,721	\$1,466,694

**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 of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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**City Clerk
Nature and Extent of Services
(Continued)**

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:9 101-215 City Clerk

Description		Amount	General Admin	Records Management	Elections	City Clerk
Personnel Costs						
Salaries	S1	298,551	0	61,140	93,464	143,948
<i>Salary % Split</i>			<i>.00%</i>	<i>20.48%</i>	<i>31.31%</i>	<i>48.22%</i>
Benefits	P	85,432	0	25,767	20,921	38,743
Subtotal - Personnel Costs		383,983	0	86,907	114,385	182,691
Services & Supplies Cost						
728 Supplies	P	20,084	0	1,430	14,405	4,248
805 Travel & Training	P	1,663	0	0	816	847
810 Fees	P	1,578	0	0	761	817
815 Telephone & Utilities	P	11,322	0	9,419	39	1,864
825 Insurance	P	7,092	0	2,268	1,428	3,396
845 Outside Contractual Services	P	41,874	0	4,460	20,655	16,758
860 Memberships and Dues	P	600	0	0	0	600
865 Subscriptions	P	842	0	0	219	623
880 Property Rental	P	38,890	0	36,900	1,990	0
976 Equipment & Furniture	P	16,552	0	10,899	2,065	3,588
Subtotal - Services & Supplies		140,497	0	65,377	42,379	32,741
Department Cost Total		524,480	0	152,284	156,764	215,432
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		524,480	0	152,284	156,764	215,432
General Admin Distribution			0	0	0	0
Grand Total		\$524,480		\$152,284	\$156,764	\$215,432
				not allocated	not allocated	

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
1 City Hall	\$2,886	\$75	\$606	\$927	\$1,428
Subtotal - Building Depreciation	2,886	75	606	927	1,428
2 Voice over IP System	3,721	52	773	1,181	1,819
Subtotal - Equipment Depreciation	3,721	52	773	1,181	1,819
3 City Commission	361	145	104	159	244
Subtotal - 101-101 City Commission	361	145	104	159	244
4 Audit Expense	489	13	103	157	242
4 Cost Plan Consultant	1,517	52	321	491	756
4 Memberships & Dues	175	5	37	56	87
Subtotal - 101-299 Non-Departmental	2,180	70	461	704	1,085
5 Maintenance Admin	1,263	387	338	516	795
5 City Hall	16,873	3,245	4,120	6,298	9,700
Subtotal - 101-635 City Maintenance	18,136	3,632	4,458	6,815	10,496
6 Management & Leadership	6,953	1,531	1,738	2,656	4,091
Subtotal - 101-172 City Manager	6,953	1,531	1,738	2,656	4,091
7 PC/Network Support	5,734	1,238	1,428	2,183	3,362
7 Application - Eden	5,474	1,216	1,370	2,095	3,226
7 Application - Intellitime	787	164	195	298	459
Subtotal - 101-636 Info Tech	11,995	2,618	2,993	4,575	7,046
8 Accounts Payable	3,773	1,037	985	1,506	2,319
8 Payroll	887	234	230	351	541
8 Budgeting	335	87	86	132	203
8 Accounting	2,264	595	585	895	1,378
Subtotal - 101-191 Budget and Accoun	7,259	1,954	1,887	2,884	4,442
9 Records Management	0	3,803	779	1,191	1,834
Subtotal - 101-215 City Clerk	0	3,803	779	1,191	1,834
10 Internal Audit	0	440	90	138	212

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
Subtotal - 101-223 Internal Auditor	\$0	\$440	\$90	\$138	\$212
11 Purchasing	0	3,195	654	1,000	1,541
11 Mail	0	1,484	304	465	716
Subtotal - 101-233 Purchasing	0	4,679	958	1,465	2,256
12 Non-Tax Revenue	0	103	21	32	50
12 Tax Collection - General Fund	0	4,170	854	1,305	2,011
Subtotal - 101-253 Treasury	0	4,273	875	1,338	2,060
13 Assessing - General Fund	0	5,171	1,059	1,619	2,493
Subtotal - 101-257 Assessing	0	5,171	1,059	1,619	2,493
14 Advise and Counsel	0	1,561	320	489	753
14 Labor Relations	0	24	5	7	11
14 Risk Management	0	21	4	7	10
Subtotal - 101-266 City Attorney	0	1,607	329	503	775
15 Human Resources	0	3,326	681	1,041	1,604
15 Labor Relations	0	942	193	295	454
Subtotal - 101-270 Human Resources	0	4,268	874	1,336	2,058
19 General Fund OPEB	0	73,840	15,122	23,116	35,602
Subtotal - 101-297 OPEB	0	73,840	15,122	23,116	35,602
Total Incoming	53,492	108,160	33,105	50,606	77,941
C. Total Allocated		\$686,132	\$185,389	\$207,370	\$293,373
			27.02%	30.22%	42.76%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Records Management Allocations

Dept:9 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	1.61	1.61%	\$2,628	\$0	\$2,628	\$0	\$2,628
7 101-636 Info Tech	16.67	16.67%	27,212	0	27,212	0	27,212
8 101-191 Budget and Accounting	11.47	11.47%	18,723	0	18,723	0	18,723
9 101-215 City Clerk	2.33	2.33%	3,803	0	3,803	0	3,803
10 101-223 Internal Auditor	0.03	0.03%	49	0	49	10	59
14 101-266 City Attorney	7.51	7.51%	12,259	0	12,259	2,449	14,708
15 101-270 Human Resources	9.37	9.37%	15,295	0	15,295	3,056	18,351
16 101-345-01 Public Safety Administratio	7.72	7.72%	12,602	0	12,602	2,518	15,120
21 101-345-03 PS Operations	12.43	12.43%	20,291	0	20,291	4,054	24,344
29 101-721 Planning	10.76	10.76%	17,564	0	17,564	3,509	21,074
31 101-751-01 Parks & Rec Admin	0.57	0.57%	930	0	930	186	1,116
64 588 Metro Transit	7.03	7.03%	11,476	0	11,476	2,293	13,768
80 All Other	12.50	12.50%	20,405	0	20,405	4,076	24,481
Subtotal	100.00	100.00%	163,239	0	163,239	22,150	185,389
Direct Bills					0		0
Total					\$163,239		\$185,389

Basis Units: Pro-rated Services
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:9 101-215 City Clerk

Department	Records Management	Elections	City Clerk	Total
6 101-172 City Manager	\$2,628	\$0	\$0	\$2,628
7 101-636 Info Tech	27,212	0	0	27,212
8 101-191 Budget and Accounting	18,723	0	0	18,723
9 101-215 City Clerk	3,803	0	0	3,803
10 101-223 Internal Auditor	59	0	0	59
14 101-266 City Attorney	14,708	0	0	14,708
15 101-270 Human Resources	18,351	0	0	18,351
16 101-345-01 Public Safety Administratio	15,120	0	0	15,120
21 101-345-03 PS Operations	24,344	0	0	24,344
29 101-721 Planning	21,074	0	0	21,074
31 101-751-01 Parks & Rec Admin	1,116	0	0	1,116
64 588 Metro Transit	13,768	0	0	13,768
80 All Other	24,481	0	0	24,481
Total	\$185,389	\$0	\$0	\$185,389

**City of Kalamazoo
Full Cost Allocation Plan**

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**Internal Auditor
Nature and Extent of Services**

The Internal Auditor provides independent audit oversight; promotes accountability; and improves efficiency and effectiveness of the City of Kalamazoo government.

Costs for the Internal Auditor are allocated to all departments and programs based on the dollar of expenditures, excluding transfers, posted to the City's financial statements. NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Funds 980, 982 and 985 GASB34 funds have been excluded from the allocation.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:10 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	64,584	0	64,584
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	21,432	0	21,432
Subtotal - Personnel Costs		<u>86,017</u>	0	<u>86,017</u>
Services & Supplies Cost				
728 Supplies	S	101	0	101
805 Travel & Training	S	207	0	207
815 Telephone	S	333	0	333
860 Memberships	S	415	0	415
Subtotal - Services & Supplies		<u>1,056</u>	0	<u>1,056</u>
Department Cost Total		87,072	0	87,072
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		87,072	0	87,072
General Admin Distribution			0	0
Grand Total		<u><u>\$87,072</u></u>		<u><u>\$87,072</u></u>

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$280	\$7	\$287
Subtotal - Building Depreciation	280	7	287
2 Voice over IP System	149	2	151
Subtotal - Equipment Depreciation	149	2	151
3 City Commission	60	24	84
Subtotal - 101-101 City Commission	60	24	84
4 Audit Expense	109	3	112
4 Cost Plan Consultant	1,517	52	1,569
4 Memberships & Dues	40	1	41
Subtotal - 101-299 Non-Departmental	1,665	56	1,721
5 Maintenance Admin	122	38	160
5 City Hall	1,635	314	1,950
Subtotal - 101-635 City Maintenance	1,758	352	2,110
6 Management & Leadership	1,573	346	1,920
Subtotal - 101-172 City Manager	1,573	346	1,920
7 PC/Network Support	717	155	872
7 Application - Eden	1,825	405	2,230
7 Application - BS & A	1,926	399	2,325
7 Application - Intellitime	157	33	190
Subtotal - 101-636 Info Tech	4,625	992	5,617
8 Accounts Payable	536	148	684
8 Payroll	201	53	254
8 Budgeting	56	14	70
8 Accounting	504	132	637
Subtotal - 101-191 Budget and Accoun	1,297	347	1,644
9 Records Management	49	10	59
Subtotal - 101-215 City Clerk	49	10	59
10 Internal Audit	0	73	73

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - 101-223 Internal Auditor	\$0	\$73	\$73
11 Purchasing	0	130	130
Subtotal - 101-233 Purchasing	0	130	130
12 Tax Collection - General Fund	0	692	692
Subtotal - 101-253 Treasury	0	692	692
13 Assessing - General Fund	0	859	859
Subtotal - 101-257 Assessing	0	859	859
14 Advise and Counsel	0	259	259
14 Risk Management	0	7	7
Subtotal - 101-266 City Attorney	0	266	266
15 Human Resources	0	752	752
Subtotal - 101-270 Human Resources	0	752	752
19 General Fund OPEB	0	16,706	16,706
Subtotal - 101-297 OPEB	0	16,706	16,706
Total Incoming	11,456	21,616	33,072
C. Total Allocated		\$120,144	\$120,144
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

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Internal Audit Allocations

Dept:10 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	77,228	0.07%	\$65	\$0	\$65	\$0	\$65
4 101-299 Non-Departmental	1,248,653	1.06%	1,048	0	1,048	0	1,048
5 101-635 City Maintenance	700,100	0.60%	588	0	588	0	588
6 101-172 City Manager	784,851	0.67%	659	0	659	0	659
7 101-636 Info Tech	1,529,947	1.30%	1,284	0	1,284	0	1,284
8 101-191 Budget and Accounting	1,069,741	0.91%	898	0	898	0	898
9 101-215 City Clerk	524,480	0.45%	440	0	440	0	440
10 101-223 Internal Auditor	87,072	0.07%	73	0	73	0	73
11 101-233 Purchasing	228,963	0.20%	192	0	192	44	237
12 101-253 Treasury	1,330,709	1.13%	1,117	0	1,117	258	1,375
13 101-257 Assessing	435,793	0.37%	366	0	366	85	450
14 101-266 City Attorney	669,751	0.57%	562	0	562	130	692
15 101-270 Human Resources	684,789	0.58%	575	0	575	133	708
16 101-345-01 Public Safety Administratio	966,098	0.82%	811	0	811	188	998
17 101-630 Engineer	1,166,284	0.99%	979	0	979	226	1,205
18 101-640 Fleet	1,992,753	1.70%	1,673	0	1,673	387	2,059
19 101-297 OPEB	2,491,300	2.12%	2,091	0	2,091	484	2,575
20 101-345-02 PS KVET	1,852,439	1.58%	1,555	0	1,555	360	1,914
21 101-345-03 PS Operations	17,293,745	14.73%	14,516	0	14,516	3,357	17,873
22 101-345-04 PS CID	3,160,599	2.69%	2,653	0	2,653	613	3,266
23 101-345-05 PS Service	6,276,203	5.35%	5,268	0	5,268	1,218	6,486
24 101-345-06 Grants	731,439	0.62%	614	0	614	142	756
25 101-441-00 PW General	880,609	0.75%	739	0	739	171	910
26 101-448-31 Street Lights	1,164,151	0.99%	977	0	977	226	1,203
27 101-699.00 Code Enforcement	619,016	0.53%	520	0	520	120	640
28 101-699.01 Building Trades	648,304	0.55%	544	0	544	126	670
29 101-721 Planning	275,933	0.24%	232	0	232	54	285
30 101-728 Econ Dev	143,702	0.12%	121	0	121	28	149
31 101-751-01 Parks & Rec Admin	1,846,374	1.57%	1,550	0	1,550	358	1,908
32 150-273 Cemeteries	22,000	0.02%	18	0	18	4	23
33 155-751 Recreation	89,140	0.08%	75	0	75	17	92
34 160-751 Mayor's Riverfront Pk	30,625	0.03%	26	0	26	6	32
35 202 Act 51 Major Street	6,220,208	5.30%	5,221	0	5,221	1,207	6,428
36 203 Act 51 Local Street	3,880,901	3.31%	3,257	0	3,257	753	4,011
37 209 Cemeteries	520,182	0.44%	437	0	437	101	538
38 226 Solid Waste	4,023,610	3.43%	3,377	0	3,377	781	4,158
39 243 Brownfield	309,598	0.26%	260	0	260	60	320
41 252-345 Public Safety	674,807	0.57%	566	0	566	131	697
42 252-724 Public Safety Comm Dev	176,052	0.15%	148	0	148	34	182
43 252-728 Econ Development	300,000	0.26%	252	0	252	58	310
44 252-751 Recreation	191,974	0.16%	161	0	161	37	198
45 252-752 Parks	19,366	0.02%	16	0	16	4	20

**City of Kalamazoo
Full Cost Allocation Plan**

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Internal Audit Allocations

Dept:10 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 253-101 City Commission	140	0.00%	\$0	\$0	\$0	\$0	\$0
47 253-345 Public Safety	54,783	0.05%	46	0	46	11	57
48 253-724 Public Safety	31,531	0.03%	26	0	26	6	33
49 253-751 Recreation	22,096	0.02%	19	0	19	4	23
50 253-752 Parks	2,346	0.00%	2	0	2	0	2
52 265-345 Public Safety	338,469	0.29%	284	0	284	66	350
53 271-724 Comm Dev	959,059	0.82%	805	0	805	186	991
54 280 Community Dev	118,526	0.10%	99	0	99	23	122
55 284 Community Dev	31,586	0.03%	27	0	27	6	33
57 288 Economic Development	360,000	0.31%	302	0	302	70	372
58 289 Home Development	419,370	0.36%	352	0	352	81	433
59 299 CDBG	814,783	0.69%	684	0	684	158	842
62 551 Parks	18,095	0.02%	15	0	15	4	19
65 590 Wastewater Fund	21,480,937	18.30%	18,030	0	18,030	4,170	22,200
66 591 Water Fund	15,802,102	13.46%	13,264	0	13,264	3,067	16,331
67 677-XXX Insurance Fund	4,027,087	3.43%	3,380	0	3,380	782	4,162
68 701-XXX General Trust Fund	1,349	0.00%	1	0	1	0	1
69 702-XXX Economic Dev	1,034,993	0.88%	869	0	869	201	1,070
70 709-XXX Brownfield Dev	1,518,436	1.29%	1,275	0	1,275	295	1,569
71 712-XXX LFDA	338,880	0.29%	284	0	284	66	350
72 731-XXX Pension Fund	2,340,054	1.99%	1,964	0	1,964	454	2,418
73 737-000 OPEB Trust Fund	298,129	0.25%	250	0	250	58	308
74 737-531 Wastewater OPEB	12,206	0.01%	10	0	10	2	13
75 737-551 Water OPEB	2,524	0.00%	2	0	2	0	3
76 737-571 Metro OPEB	16,932	0.01%	14	0	14	3	17
Subtotal	117,383,902	100.00%	98,528	0	98,528	21,616	120,144
Direct Bills					0		0
Total					\$98,528		\$120,144

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:10 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-101 City Commission	\$65	\$65
4 101-299 Non-Departmental	1,048	1,048
5 101-635 City Maintenance	588	588
6 101-172 City Manager	659	659
7 101-636 Info Tech	1,284	1,284
8 101-191 Budget and Accounting	898	898
9 101-215 City Clerk	440	440
10 101-223 Internal Auditor	73	73
11 101-233 Purchasing	237	237
12 101-253 Treasury	1,375	1,375
13 101-257 Assessing	450	450
14 101-266 City Attorney	692	692
15 101-270 Human Resources	708	708
16 101-345-01 Public Safety Administratio	998	998
17 101-630 Engineer	1,205	1,205
18 101-640 Fleet	2,059	2,059
19 101-297 OPEB	2,575	2,575
20 101-345-02 PS KVET	1,914	1,914
21 101-345-03 PS Operations	17,873	17,873
22 101-345-04 PS CID	3,266	3,266
23 101-345-05 PS Service	6,486	6,486
24 101-345-06 Grants	756	756
25 101-441-00 PW General	910	910
26 101-448-31 Street Lights	1,203	1,203
27 101-699.00 Code Enforcement	640	640
28 101-699.01 Building Trades	670	670
29 101-721 Planning	285	285
30 101-728 Econ Dev	149	149
31 101-751-01 Parks & Rec Admin	1,908	1,908
32 150-273 Cemeteries	23	23
33 155-751 Recreation	92	92
34 160-751 Mayor's Riverfront Pk	32	32
35 202 Act 51 Major Street	6,428	6,428
36 203 Act 51 Local Street	4,011	4,011
37 209 Cemeteries	538	538
38 226 Solid Waste	4,158	4,158
39 243 Brownfield	320	320
41 252-345 Public Safety	697	697
42 252-724 Public Safety Comm Dev	182	182
43 252-728 Econ Development	310	310
44 252-751 Recreation	198	198

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Allocation Summary

Dept:10 101-223 Internal Auditor

Department	Internal Audit	Total
45 252-752 Parks	\$20	\$20
46 253-101 City Commission	0	0
47 253-345 Public Safety	57	57
48 253-724 Public Safety	33	33
49 253-751 Recreation	23	23
50 253-752 Parks	2	2
52 265-345 Public Safety	350	350
53 271-724 Comm Dev	991	991
54 280 Community Dev	122	122
55 284 Community Dev	33	33
57 288 Economic Development	372	372
58 289 Home Development	433	433
59 299 CDBG	842	842
62 551 Parks	19	19
65 590 Wastewater Fund	22,200	22,200
66 591 Water Fund	16,331	16,331
67 677-XXX Insurance Fund	4,162	4,162
68 701-XXX General Trust Fund	1	1
69 702-XXX Economic Dev	1,070	1,070
70 709-XXX Brownfield Dev	1,569	1,569
71 712-XXX LFDA	350	350
72 731-XXX Pension Fund	2,418	2,418
73 737-000 OPEB Trust Fund	308	308
74 737-531 Wastewater OPEB	13	13
75 737-551 Water OPEB	3	3
76 737-571 Metro OPEB	17	17
Total	\$120,144	\$120,144

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 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 the number of purchase orders processed.
- **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.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:11 101-233 Purchasing

Description		Amount	General Admin	Purchasing	Mail
Personnel Costs					
Salaries	S1	148,967	0	120,246	28,721
<i>Salary % Split</i>			<i>.00%</i>	<i>80.72%</i>	<i>19.28%</i>
Benefits	S	61,207	0	49,407	11,801
Subtotal - Personnel Costs		210,174	0	169,652	40,522
Services & Supplies Cost					
728 Supplies	S	4,701	0	3,795	906
805 Travel & Training	S	3,582	0	2,891	691
815 Telephone	S	897	0	724	173
825 Insurance	S	5,448	0	4,398	1,050
845 Outside Contractual Svcs	S	820	0	662	158
860 Memberships and Dues	S	620	0	500	120
875 Vehicle Maintenance	S	22	0	17	4
880 Equipment Rental/Lease	S	2,700	0	2,179	521
Subtotal - Services & Supplies		18,789	0	15,167	3,623
Department Cost Total		228,963	0	184,819	44,144
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		228,963	0	184,819	44,144
General Admin Distribution			0	0	0
Grand Total		\$228,963		\$184,819	\$44,144

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Mail
1 City Hall	\$4,807	\$126	\$3,982	\$951
Subtotal - Building Depreciation	4,807	126	3,982	951
2 Management Services	611	8	500	119
2 Voice over IP System	298	4	244	58
Subtotal - Equipment Depreciation	908	13	743	178
3 City Commission	158	63	179	43
Subtotal - 101-101 City Commission	158	63	179	43
4 Audit Expense	185	5	153	37
4 Cost Plan Consultant	1,517	52	1,266	302
4 Memberships & Dues	119	3	98	23
Subtotal - 101-299 Non-Departmental	1,820	60	1,518	363
5 Maintenance Admin	2,104	645	2,219	530
5 City Hall	28,110	5,406	27,054	6,462
Subtotal - 101-635 City Maintenance	30,213	6,051	29,272	6,992
6 Management & Leadership	4,719	1,039	4,648	1,110
Subtotal - 101-172 City Manager	4,719	1,039	4,648	1,110
7 PC/Network Support	2,150	464	2,110	504
7 Application - Eden	5,474	1,216	5,401	1,290
7 Application - Intellitime	472	98	461	110
Subtotal - 101-636 Info Tech	8,097	1,779	7,972	1,904
8 Accounts Payable	932	256	959	229
8 Payroll	602	159	614	147
8 Budgeting	146	38	149	36
8 Accounting	857	225	873	208
Subtotal - 101-191 Budget and Accoun	2,537	678	2,595	620
10 Internal Audit	192	44	191	46
Subtotal - 101-223 Internal Auditor	192	44	191	46
11 Purchasing	0	717	579	138

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Mail
11 Mail	\$0	\$145	\$117	\$28
Subtotal - 101-233 Purchasing	0	863	696	166
12 Tax Collection - General Fund	0	1,820	1,469	351
Subtotal - 101-253 Treasury	0	1,820	1,469	351
13 Assessing - General Fund	0	2,258	1,822	435
Subtotal - 101-257 Assessing	0	2,258	1,822	435
14 Advise and Counsel	0	682	550	131
14 Labor Relations	0	29	23	6
14 Risk Management	0	16	13	3
Subtotal - 101-266 City Attorney	0	726	586	140
15 Human Resources	0	2,257	1,822	435
15 Labor Relations	0	1,135	916	219
Subtotal - 101-270 Human Resources	0	3,393	2,739	654
19 General Fund OPEB	0	50,118	40,455	9,663
Subtotal - 101-297 OPEB	0	50,118	40,455	9,663
Total Incoming	53,452	69,031	98,868	23,615
C. Total Allocated		\$351,446	\$283,688	\$67,759
			80.72%	19.28%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Purchasing Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	31	0.89%	\$2,021	\$0	\$2,021	\$0	\$2,021
4 101-299 Non-Departmental	31	0.89%	2,021	0	2,021	0	2,021
5 101-635 City Maintenance	149	4.26%	9,716	0	9,716	0	9,716
6 101-172 City Manager	39	1.12%	2,543	0	2,543	0	2,543
7 101-636 Info Tech	180	5.15%	11,737	0	11,737	0	11,737
8 101-191 Budget and Accounting	15	0.43%	978	0	978	0	978
9 101-215 City Clerk	49	1.40%	3,195	0	3,195	0	3,195
10 101-223 Internal Auditor	2	0.06%	130	0	130	0	130
11 101-233 Purchasing	11	0.31%	717	0	717	0	717
12 101-253 Treasury	34	0.97%	2,217	0	2,217	634	2,851
13 101-257 Assessing	26	0.74%	1,695	0	1,695	485	2,180
14 101-266 City Attorney	7	0.20%	456	0	456	130	587
15 101-270 Human Resources	23	0.66%	1,500	0	1,500	429	1,929
16 101-345-01 Public Safety Administratio	27	0.77%	1,761	0	1,761	503	2,264
17 101-630 Engineer	8	0.23%	522	0	522	149	671
18 101-640 Fleet	71	2.03%	4,630	0	4,630	1,324	5,953
21 101-345-03 PS Operations	40	1.14%	2,608	0	2,608	746	3,354
22 101-345-04 PS CID	11	0.31%	717	0	717	205	922
23 101-345-05 PS Service	374	10.70%	24,388	0	24,388	6,972	31,360
25 101-441-00 PW General	14	0.40%	913	0	913	261	1,174
27 101-699.00 Code Enforcement	36	1.03%	2,347	0	2,347	671	3,019
28 101-699.01 Building Trades	23	0.66%	1,500	0	1,500	429	1,929
29 101-721 Planning	20	0.57%	1,304	0	1,304	373	1,677
30 101-728 Econ Dev	6	0.17%	391	0	391	112	503
31 101-751-01 Parks & Rec Admin	290	8.30%	18,910	0	18,910	5,406	24,316
32 150-273 Cemeteries	1	0.03%	65	0	65	19	84
35 202 Act 51 Major Street	83	2.37%	5,412	0	5,412	1,547	6,960
36 203 Act 51 Local Street	32	0.92%	2,087	0	2,087	597	2,683
37 209 Cemeteries	55	1.57%	3,586	0	3,586	1,025	4,612
38 226 Solid Waste	40	1.14%	2,608	0	2,608	746	3,354
39 243 Brownfield	2	0.06%	130	0	130	37	168
41 252-345 Public Safety	7	0.20%	456	0	456	130	587
42 252-724 Public Safety Comm Dev	17	0.49%	1,109	0	1,109	317	1,425
44 252-751 Recreation	3	0.09%	196	0	196	56	252
46 253-101 City Commission	1	0.03%	65	0	65	19	84
47 253-345 Public Safety	10	0.29%	652	0	652	186	838
48 253-724 Public Safety	7	0.20%	456	0	456	130	587
49 253-751 Recreation	66	1.89%	4,304	0	4,304	1,230	5,534
50 253-752 Parks	1	0.03%	65	0	65	19	84
52 265-345 Public Safety	30	0.86%	1,956	0	1,956	559	2,515
53 271-724 Comm Dev	13	0.37%	848	0	848	242	1,090
54 280 Community Dev	4	0.11%	261	0	261	75	335

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Purchasing Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 289 Home Development	4	0.11%	\$261	\$0	\$261	\$75	\$335
59 299 CDBG	7	0.20%	456	0	456	130	587
61 400 Capital Projects	70	2.00%	4,565	0	4,565	1,305	5,869
62 551 Parks	9	0.26%	587	0	587	168	755
63 585 Metro Capital	38	1.09%	2,478	0	2,478	708	3,186
64 588 Metro Transit	568	16.25%	37,038	0	37,038	10,589	47,627
65 590 Wastewater Fund	447	12.79%	29,148	0	29,148	8,333	37,481
66 591 Water Fund	378	10.81%	24,648	0	24,648	7,047	31,695
67 677-XXX Insurance Fund	43	1.23%	2,804	0	2,804	802	3,606
68 701-XXX General Trust Fund	5	0.14%	326	0	326	93	419
69 702-XXX Economic Dev	2	0.06%	130	0	130	37	168
70 709-XXX Brownfield Dev	31	0.89%	2,021	0	2,021	578	2,599
71 712-XXX LFDA	2	0.06%	130	0	130	37	168
72 731-XXX Pension Fund	1	0.03%	65	0	65	19	84
73 737-000 OPEB Trust Fund	1	0.03%	65	0	65	19	84
80 All Other	1	0.03%	65	0	65	19	84
Subtotal	3,496	100.00%	227,965	0	227,965	55,722	283,688
Direct Bills					0		0
Total					\$227,965		\$283,688

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Mail Allocations

Dept:11 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	651.72	0.21%	\$112	\$0	\$112	\$0	\$112
7 101-636 Info Tech	19.48	0.01%	3	0	3	0	3
8 101-191 Budget and Accounting	4,300.04	1.35%	737	0	737	0	737
9 101-215 City Clerk	8,658.37	2.73%	1,484	0	1,484	0	1,484
11 101-233 Purchasing	847.39	0.27%	145	0	145	0	145
12 101-253 Treasury	133,520.44	42.03%	22,887	0	22,887	5,862	28,749
13 101-257 Assessing	11,196.88	3.52%	1,919	0	1,919	492	2,411
14 101-266 City Attorney	450.88	0.14%	77	0	77	20	97
15 101-270 Human Resources	985.33	0.31%	169	0	169	43	212
16 101-345-01 Public Safety Administratio	12,541.49	3.95%	2,150	0	2,150	551	2,700
17 101-630 Engineer	559.72	0.18%	96	0	96	25	121
25 101-441-00 PW General	426.86	0.13%	73	0	73	19	92
27 101-699.00 Code Enforcement	16,083.55	5.06%	2,757	0	2,757	706	3,463
29 101-721 Planning	1,046.63	0.33%	179	0	179	46	225
30 101-728 Econ Dev	91.79	0.03%	16	0	16	4	20
31 101-751-01 Parks & Rec Admin	3,360.58	1.06%	576	0	576	148	724
35 202 Act 51 Major Street	11.47	0.00%	2	0	2	1	2
37 209 Cemeteries	34.19	0.01%	6	0	6	2	7
38 226 Solid Waste	5,476.40	1.72%	939	0	939	240	1,179
49 253-751 Recreation	1.44	0.00%	0	0	0	0	0
53 271-724 Comm Dev	11.95	0.00%	2	0	2	1	3
64 588 Metro Transit	3,986.92	1.26%	683	0	683	175	858
65 590 Wastewater Fund	1,123.28	0.35%	193	0	193	49	242
66 591 Water Fund	112,188.77	35.32%	19,231	0	19,231	4,925	24,156
80 All Other	73.30	0.02%	13	0	13	3	16
Subtotal	317,648.87	100.00%	54,450	0	54,450	13,309	67,759
Direct Bills					0		0
Total					\$54,450		\$67,759

Basis Units: Postage Expenditures by Department
Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Allocation Summary

Dept:11 101-233 Purchasing

Department	Purchasing	Mail	Total
3 101-101 City Commission	\$2,021	\$0	\$2,021
4 101-299 Non-Departmental	2,021	0	2,021
5 101-635 City Maintenance	9,716	0	9,716
6 101-172 City Manager	2,543	112	2,655
7 101-636 Info Tech	11,737	3	11,741
8 101-191 Budget and Accounting	978	737	1,715
9 101-215 City Clerk	3,195	1,484	4,679
10 101-223 Internal Auditor	130	0	130
11 101-233 Purchasing	717	145	863
12 101-253 Treasury	2,851	28,749	31,600
13 101-257 Assessing	2,180	2,411	4,591
14 101-266 City Attorney	587	97	684
15 101-270 Human Resources	1,929	212	2,141
16 101-345-01 Public Safety Administratio	2,264	2,700	4,964
17 101-630 Engineer	671	121	791
18 101-640 Fleet	5,953	0	5,953
21 101-345-03 PS Operations	3,354	0	3,354
22 101-345-04 PS CID	922	0	922
23 101-345-05 PS Service	31,360	0	31,360
25 101-441-00 PW General	1,174	92	1,266
27 101-699.00 Code Enforcement	3,019	3,463	6,482
28 101-699.01 Building Trades	1,929	0	1,929
29 101-721 Planning	1,677	225	1,902
30 101-728 Econ Dev	503	20	523
31 101-751-01 Parks & Rec Admin	24,316	724	25,040
32 150-273 Cemeteries	84	0	84
35 202 Act 51 Major Street	6,960	2	6,962
36 203 Act 51 Local Street	2,683	0	2,683
37 209 Cemeteries	4,612	7	4,619
38 226 Solid Waste	3,354	1,179	4,533
39 243 Brownfield	168	0	168
41 252-345 Public Safety	587	0	587
42 252-724 Public Safety Comm Dev	1,425	0	1,425
44 252-751 Recreation	252	0	252
46 253-101 City Commission	84	0	84
47 253-345 Public Safety	838	0	838
48 253-724 Public Safety	587	0	587
49 253-751 Recreation	5,534	0	5,534
50 253-752 Parks	84	0	84
52 265-345 Public Safety	2,515	0	2,515
53 271-724 Comm Dev	1,090	3	1,093

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Allocation Summary

Dept:11 101-233 Purchasing

Department	Purchasing	Mail	Total
54 280 Community Dev	\$335	\$0	\$335
58 289 Home Development	335	0	335
59 299 CDBG	587	0	587
61 400 Capital Projects	5,869	0	5,869
62 551 Parks	755	0	755
63 585 Metro Capital	3,186	0	3,186
64 588 Metro Transit	47,627	858	48,485
65 590 Wastewater Fund	37,481	242	37,723
66 591 Water Fund	31,695	24,156	55,851
67 677-XXX Insurance Fund	3,606	0	3,606
68 701-XXX General Trust Fund	419	0	419
69 702-XXX Economic Dev	168	0	168
70 709-XXX Brownfield Dev	2,599	0	2,599
71 712-XXX LFDA	168	0	168
72 731-XXX Pension Fund	84	0	84
73 737-000 OPEB Trust Fund	84	0	84
80 All Other	84	16	100
Total	\$283,688	\$67,759	\$351,446

**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 the following functions for allocation:

- **Assessor** - Costs relating to staff who split their time between the Treasurer and the Assessor are identified in this function and allocated directly to the Assessor's office.
- **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 Collection - 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, excluding transfers.
- **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 of Kalamazoo
Full Cost Allocation Plan

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City Treasurer
Nature and Extent of Services
(Continued)

- **Utility Billing** - Cashiers in the Treasurer's Office also process utility billing payments. Costs related to this function are allocated to the Water and Wastewater Funds based on the percentage of bills processed.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:12 101-253 Treasury

Description		Amount	General Admin	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Utility Billing
Personnel Costs									
Salaries	S1	505,351	63,219	10,916	18,647	146,148	11,775	4,548	250,098
<i>Salary % Split</i>			<i>12.51%</i>	<i>2.16%</i>	<i>3.69%</i>	<i>28.92%</i>	<i>2.33%</i>	<i>.90%</i>	<i>49.49%</i>
Benefits	S	246,070	30,783	5,315	9,080	71,163	5,733	2,215	121,780
Subtotal - Personnel Costs		751,421	94,003	16,231	27,727	217,311	17,508	6,763	371,878
Services & Supplies Cost									
728 Supplies	S	166,038	20,771	3,586	6,127	48,018	3,869	1,494	82,172
805 Education and Training	S	1,218	152	26	45	352	28	11	603
810 Fees	S	120,000	15,012	2,592	4,428	34,704	2,796	1,080	59,388
815 Telephone	S	3,705	463	80	137	1,071	86	33	1,834
825 Insurance	S	7,368	922	159	272	2,131	172	66	3,646
845 Outside Contractual Service	S	35,000	4,379	756	1,292	10,122	816	315	17,322
860 Memberships & Dues	S	170	21	4	6	49	4	2	84
845 Contractual Meter Reading	P	242,000	0	0	0	0	0	0	242,000
880 Rental/Lease of Equipment	S	1,289	161	28	48	373	30	12	638
976 Office Equip & Furniture	S	2,500	313	54	92	723	58	23	1,237
Subtotal - Services & Supplies		579,288	42,195	7,285	12,446	97,544	7,859	3,036	408,924
Department Cost Total		1,330,708	136,197	23,516	40,173	314,854	25,367	9,798	780,802
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,330,708	136,197	23,516	40,173	314,854	25,367	9,798	780,802
General Admin Distribution			(136,197)	3,363	5,744	45,020	3,627	1,401	77,042
Grand Total		\$1,330,708		\$26,879	\$45,918	\$359,875	\$28,994	\$11,199	\$857,844

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Utility Billing
1 City Hall	\$4,212	\$110	\$107	\$182	\$1,429	\$115	\$44	\$2,445
Subtotal - Building Depreciation	4,212	110	107	182	1,429	115	44	2,445
2 Department Specific Equipment	1,399	19	35	60	469	38	15	802
2 Voice over IP System	1,786	25	45	76	599	48	19	1,024
Subtotal - Equipment Depreciation	3,185	44	80	136	1,067	86	33	1,827
3 City Commission	917	369	32	54	425	34	13	727
Subtotal - 101-101 City Commission	917	369	32	54	425	34	13	727
4 Audit Expense	336	9	9	15	114	9	4	195
4 Cost Plan Consultant	1,517	52	39	66	519	42	16	887
4 Memberships & Dues	483	13	12	21	164	13	5	280
Subtotal - 101-299 Non-Departmental	2,335	74	59	102	797	64	25	1,363
5 Maintenance Admin	1,843	565	59	102	796	64	25	1,362
5 City Hall	24,628	4,737	725	1,239	9,707	782	302	16,611
Subtotal - 101-635 City Maintenance	26,471	5,302	784	1,340	10,503	846	327	17,973
6 Management & Leadership	19,208	4,230	579	989	7,748	624	241	13,258
Subtotal - 101-172 City Manager	19,208	4,230	579	989	7,748	624	241	13,258
7 PC/Network Support	10,034	2,167	301	515	4,033	325	126	6,902
7 Application - Eden	5,474	1,216	165	282	2,212	178	69	3,785
7 Application - BS & A	23,117	4,789	689	1,177	9,224	743	287	15,785
7 Application - Intellitime	1,890	392	56	96	754	61	23	1,291
Subtotal - 101-636 Info Tech	40,515	8,564	1,212	2,070	16,223	1,307	505	27,763
8 Accounts Payable	2,726	750	86	147	1,149	93	36	1,966
8 Payroll	2,450	648	76	131	1,024	83	32	1,752
8 Budgeting	849	221	26	45	354	29	11	605
8 Accounting	1,557	409	49	83	650	52	20	1,112
Subtotal - 101-191 Budget and Accoun	7,582	2,027	237	405	3,177	256	99	5,436
10 Internal Audit	1,117	258	34	58	455	37	14	778

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Utility Billing
Subtotal - 101-223 Internal Auditor	\$1,117	\$258	\$34	\$58	\$455	\$37	\$14	\$778
11 Purchasing	2,217	634	70	120	942	76	29	1,613
11 Mail	22,887	5,862	710	1,213	9,503	766	296	16,262
Subtotal - 101-233 Purchasing	25,104	6,495	780	1,333	10,445	842	325	17,875
12 Non-Tax Revenue	0	1,298	32	55	429	35	13	734
12 Tax Collection - General Fund	0	9,107	225	384	3,010	243	94	5,152
Subtotal - 101-253 Treasury	0	10,405	257	439	3,439	277	107	5,886
13 Assessing - General Fund	0	11,294	279	476	3,733	301	116	6,389
Subtotal - 101-257 Assessing	0	11,294	279	476	3,733	301	116	6,389
14 Advise and Counsel	0	3,962	98	167	1,310	106	41	2,241
14 Labor Relations	0	126	3	5	42	3	1	71
14 Risk Management	0	58	1	2	19	2	1	33
Subtotal - 101-266 City Attorney	0	4,146	102	175	1,370	110	43	2,345
15 Human Resources	0	9,187	227	387	3,037	245	95	5,197
15 Labor Relations	0	4,996	123	211	1,651	133	51	2,826
Subtotal - 101-270 Human Resources	0	14,183	350	598	4,688	378	146	8,023
19 General Fund OPEB	0	203,980	5,036	8,603	67,426	5,432	2,098	115,384
Subtotal - 101-297 OPEB	0	203,980	5,036	8,603	67,426	5,432	2,098	115,384
Total Incoming	130,647	271,483	9,928	16,960	132,925	10,709	4,137	227,471
C. Total Allocated		\$1,732,838	\$36,807	\$62,878	\$492,800	\$39,703	\$15,336	\$1,085,314
			2.12%	3.63%	28.44%	2.29%	0.89%	62.63%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Assessor Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 101-257 Assessing	1	100.00%	\$30,104	\$0	\$30,104	\$6,703	\$36,807
Subtotal	1	100.00%	30,104	0	30,104	6,703	36,807
Direct Bills					0		0
Total					\$30,104		\$36,807

Basis Units: Direct to Assessor
Source:



**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Non-Tax Revenue Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	4	0.02%	\$10	\$0	\$10	\$0	\$10
7 101-636 Info Tech	1	0.00%	3	0	3	0	3
9 101-215 City Clerk	40	0.20%	103	0	103	0	103
12 101-253 Treasury	505	2.52%	1,298	0	1,298	0	1,298
16 101-345-01 Public Safety Administratio	584	2.92%	1,501	0	1,501	344	1,844
17 101-630 Engineer	218	1.09%	560	0	560	128	688
18 101-640 Fleet	55	0.27%	141	0	141	32	174
19 101-297 OPEB	2	0.01%	5	0	5	1	6
21 101-345-03 PS Operations	3,604	18.01%	9,262	0	9,262	2,120	11,382
27 101-699.00 Code Enforcement	530	2.65%	1,362	0	1,362	312	1,674
28 101-699.01 Building Trades	1,136	5.68%	2,919	0	2,919	668	3,588
31 101-751-01 Parks & Rec Admin	147	0.73%	378	0	378	86	464
32 150-273 Cemeteries	90	0.45%	231	0	231	53	284
33 155-751 Recreation	2	0.01%	5	0	5	1	6
34 160-751 Mayor's Riverfront Pk	1	0.00%	3	0	3	1	3
35 202 Act 51 Major Street	174	0.87%	447	0	447	102	550
36 203 Act 51 Local Street	185	0.92%	475	0	475	109	584
37 209 Cemeteries	343	1.71%	881	0	881	202	1,083
38 226 Solid Waste	6	0.03%	15	0	15	4	19
39 243 Brownfield	3	0.01%	8	0	8	2	9
40 244 Econ Initiative	59	0.29%	152	0	152	35	186
41 252-345 Public Safety	43	0.21%	111	0	111	25	136
42 252-724 Public Safety Comm Dev	18	0.09%	46	0	46	11	57
43 252-728 Econ Development	3	0.01%	8	0	8	2	9
44 252-751 Recreation	36	0.18%	93	0	93	21	114
45 252-752 Parks	3	0.01%	8	0	8	2	9
46 253-101 City Commission	2	0.01%	5	0	5	1	6
47 253-345 Public Safety	39	0.19%	100	0	100	23	123
48 253-724 Public Safety	55	0.27%	141	0	141	32	174
49 253-751 Recreation	29	0.14%	75	0	75	17	92
50 253-752 Parks	15	0.07%	39	0	39	9	47
52 265-345 Public Safety	259	1.29%	666	0	666	152	818
53 271-724 Comm Dev	64	0.32%	164	0	164	38	202
54 280 Community Dev	28	0.14%	72	0	72	16	88
55 284 Community Dev	47	0.23%	121	0	121	28	148
56 286 Community Dev	101	0.50%	260	0	260	59	319
57 288 Economic Development	3	0.01%	8	0	8	2	9
58 289 Home Development	45	0.22%	116	0	116	26	142
59 299 CDBG	155	0.77%	398	0	398	91	490
60 300 Debt Service	64	0.32%	164	0	164	38	202
61 400 Capital Projects	128	0.64%	329	0	329	75	404
62 551 Parks	8	0.04%	21	0	21	5	25

**City of Kalamazoo
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Non-Tax Revenue Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 585 Metro Capital	51	0.25%	\$131	\$0	\$131	\$30	\$161
64 588 Metro Transit	3,858	19.28%	9,914	0	9,914	2,270	12,184
65 590 Wastewater Fund	1,559	7.79%	4,006	0	4,006	917	4,924
66 591 Water Fund	2,264	11.31%	5,818	0	5,818	1,332	7,150
67 677-XXX Insurance Fund	911	4.55%	2,341	0	2,341	536	2,877
68 701-XXX General Trust Fund	5	0.02%	13	0	13	3	16
69 702-XXX Economic Dev	18	0.09%	46	0	46	11	57
70 709-XXX Brownfield Dev	44	0.22%	113	0	113	26	139
71 712-XXX LFDA	1	0.00%	3	0	3	1	3
72 731-XXX Pension Fund	331	1.65%	851	0	851	195	1,045
73 737-000 OPEB Trust Fund	149	0.74%	383	0	383	88	471
74 737-531 Wastewater OPEB	136	0.68%	349	0	349	80	430
75 737-551 Water OPEB	135	0.67%	347	0	347	79	426
76 737-571 Metro OPEB	137	0.68%	352	0	352	81	433
78 98X-XXX GASB 34 Govt	7	0.03%	18	0	18	4	22
80 All Other	1,572	7.86%	4,040	0	4,040	925	4,965
Subtotal	20,012	100.00%	51,428	0	51,428	11,450	62,878
Direct Bills					0		0
Total					\$51,428		\$62,878

Basis Units: Number of Receipts Processed

Source: Detailed Revenue Report

**City of Kalamazoo
Full Cost Allocation Plan**

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Tax Collection - General Fund Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	77,228	0.15%	\$614	\$0	\$614	\$0	\$614
4 101-299 Non-Departmental	1,248,653	2.46%	9,928	0	9,928	0	9,928
5 101-635 City Maintenance	700,100	1.38%	5,566	0	5,566	0	5,566
6 101-172 City Manager	784,851	1.55%	6,240	0	6,240	0	6,240
7 101-636 Info Tech	1,529,947	3.02%	12,164	0	12,164	0	12,164
8 101-191 Budget and Accounting	1,069,741	2.11%	8,505	0	8,505	0	8,505
9 101-215 City Clerk	524,480	1.03%	4,170	0	4,170	0	4,170
10 101-223 Internal Auditor	87,072	0.17%	692	0	692	0	692
11 101-233 Purchasing	228,963	0.45%	1,820	0	1,820	0	1,820
12 101-253 Treasury	1,145,479	2.26%	9,107	0	9,107	0	9,107
13 101-257 Assessing	435,793	0.86%	3,465	0	3,465	903	4,368
14 101-266 City Attorney	669,751	1.32%	5,325	0	5,325	1,388	6,713
15 101-270 Human Resources	684,789	1.35%	5,444	0	5,444	1,419	6,864
16 101-345-01 Public Safety Administratio	966,098	1.91%	7,681	0	7,681	2,002	9,683
17 101-630 Engineer	1,166,284	2.30%	9,273	0	9,273	2,417	11,690
18 101-640 Fleet	1,992,752	3.93%	15,844	0	15,844	4,130	19,974
19 101-297 OPEB	2,491,300	4.91%	19,807	0	19,807	5,163	24,971
20 101-345-02 PS KVET	1,852,439	3.65%	14,728	0	14,728	3,839	18,567
21 101-345-03 PS Operations	17,293,745	34.11%	137,495	0	137,495	35,842	173,337
22 101-345-04 PS CID	3,160,599	6.23%	25,129	0	25,129	6,550	31,679
23 101-345-05 PS Service	6,276,203	12.38%	49,899	0	49,899	13,008	62,907
24 101-345-06 Grants	731,439	1.44%	5,815	0	5,815	1,516	7,331
25 101-441-00 PW General	880,609	1.74%	7,001	0	7,001	1,825	8,826
26 101-448-31 Street Lights	1,164,151	2.30%	9,256	0	9,256	2,413	11,668
27 101-699.00 Code Enforcement	619,016	1.22%	4,922	0	4,922	1,283	6,204
28 101-699.01 Building Trades	648,304	1.28%	5,154	0	5,154	1,344	6,498
29 101-721 Planning	275,933	0.54%	2,194	0	2,194	572	2,766
30 101-728 Econ Dev	143,702	0.28%	1,143	0	1,143	298	1,440
31 101-751-01 Parks & Rec Admin	1,846,374	3.64%	14,680	0	14,680	3,827	18,506
Subtotal	50,695,795	100.00%	403,061	0	403,061	89,739	492,800
Direct Bills					0		0
Total					\$403,061		\$492,800

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

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Tax Collection - Solid Waste Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 226 Solid Waste	100	100.00%	\$32,473	\$0	\$32,473	\$7,230	\$39,703
Subtotal	100	100.00%	32,473	0	32,473	7,230	39,703
Direct Bills					0		0
Total					\$32,473		\$39,703

Basis Units: Direct to Solid Waste
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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Tax Collection - MetroTransit Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 588 Metro Transit	100	100.00%	\$12,543	\$0	\$12,543	\$2,793	\$15,336
Subtotal	100	100.00%	12,543	0	12,543	2,793	15,336
Direct Bills					0		0
Total					\$12,543		\$15,336

Basis Units: Direct to Metro Transit
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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Utility Billing Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 590 Wastewater Fund	43.06	43.06%	\$401,210	\$0	\$401,210	\$66,126	\$467,336
66 591 Water Fund	56.94	56.94%	530,536	0	530,536	87,442	617,978
Subtotal	100.00	100.00%	931,746	0	931,746	153,568	1,085,314
Direct Bills					0		0
Total					\$931,746		\$1,085,314

Basis Units: % of Utility Bills Processed
Source: Utility Billings



**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Allocation Summary

Dept:12 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Utility Billing	Total
3 101-101 City Commission	\$0	\$0	\$614	\$0	\$0	\$0	\$614
4 101-299 Non-Departmental	0	10	9,928	0	0	0	9,938
5 101-635 City Maintenance	0	0	5,566	0	0	0	5,566
6 101-172 City Manager	0	0	6,240	0	0	0	6,240
7 101-636 Info Tech	0	3	12,164	0	0	0	12,167
8 101-191 Budget and Accounting	0	0	8,505	0	0	0	8,505
9 101-215 City Clerk	0	103	4,170	0	0	0	4,273
10 101-223 Internal Auditor	0	0	692	0	0	0	692
11 101-233 Purchasing	0	0	1,820	0	0	0	1,820
12 101-253 Treasury	0	1,298	9,107	0	0	0	10,405
13 101-257 Assessing	36,807	0	4,368	0	0	0	41,175
14 101-266 City Attorney	0	0	6,713	0	0	0	6,713
15 101-270 Human Resources	0	0	6,864	0	0	0	6,864
16 101-345-01 Public Safety Administratio	0	1,844	9,683	0	0	0	11,528
17 101-630 Engineer	0	688	11,690	0	0	0	12,378
18 101-640 Fleet	0	174	19,974	0	0	0	20,147
19 101-297 OPEB	0	6	24,971	0	0	0	24,977
20 101-345-02 PS KVET	0	0	18,567	0	0	0	18,567
21 101-345-03 PS Operations	0	11,382	173,337	0	0	0	184,719
22 101-345-04 PS CID	0	0	31,679	0	0	0	31,679
23 101-345-05 PS Service	0	0	62,907	0	0	0	62,907
24 101-345-06 Grants	0	0	7,331	0	0	0	7,331
25 101-441-00 PW General	0	0	8,826	0	0	0	8,826
26 101-448-31 Street Lights	0	0	11,668	0	0	0	11,668
27 101-699.00 Code Enforcement	0	1,674	6,204	0	0	0	7,878
28 101-699.01 Building Trades	0	3,588	6,498	0	0	0	10,086
29 101-721 Planning	0	0	2,766	0	0	0	2,766
30 101-728 Econ Dev	0	0	1,440	0	0	0	1,440
31 101-751-01 Parks & Rec Admin	0	464	18,506	0	0	0	18,971
32 150-273 Cemeteries	0	284	0	0	0	0	284
33 155-751 Recreation	0	6	0	0	0	0	6
34 160-751 Mayor's Riverfront Pk	0	3	0	0	0	0	3
35 202 Act 51 Major Street	0	550	0	0	0	0	550
36 203 Act 51 Local Street	0	584	0	0	0	0	584
37 209 Cemeteries	0	1,083	0	0	0	0	1,083
38 226 Solid Waste	0	19	0	39,703	0	0	39,722
39 243 Brownfield	0	9	0	0	0	0	9
40 244 Econ Initiative	0	186	0	0	0	0	186
41 252-345 Public Safety	0	136	0	0	0	0	136
42 252-724 Public Safety Comm Dev	0	57	0	0	0	0	57
43 252-728 Econ Development	0	9	0	0	0	0	9

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:12 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Tax Collection - MetroTransit	Utility Billing	Total
44 252-751 Recreation	\$0	\$114	\$0	\$0	\$0	\$0	\$114
45 252-752 Parks	0	9	0	0	0	0	9
46 253-101 City Commission	0	6	0	0	0	0	6
47 253-345 Public Safety	0	123	0	0	0	0	123
48 253-724 Public Safety	0	174	0	0	0	0	174
49 253-751 Recreation	0	92	0	0	0	0	92
50 253-752 Parks	0	47	0	0	0	0	47
52 265-345 Public Safety	0	818	0	0	0	0	818
53 271-724 Comm Dev	0	202	0	0	0	0	202
54 280 Community Dev	0	88	0	0	0	0	88
55 284 Community Dev	0	148	0	0	0	0	148
56 286 Community Dev	0	319	0	0	0	0	319
57 288 Economic Development	0	9	0	0	0	0	9
58 289 Home Development	0	142	0	0	0	0	142
59 299 CDBG	0	490	0	0	0	0	490
60 300 Debt Service	0	202	0	0	0	0	202
61 400 Capital Projects	0	404	0	0	0	0	404
62 551 Parks	0	25	0	0	0	0	25
63 585 Metro Capital	0	161	0	0	0	0	161
64 588 Metro Transit	0	12,184	0	0	15,336	0	27,520
65 590 Wastewater Fund	0	4,924	0	0	0	467,336	472,260
66 591 Water Fund	0	7,150	0	0	0	617,978	625,128
67 677-XXX Insurance Fund	0	2,877	0	0	0	0	2,877
68 701-XXX General Trust Fund	0	16	0	0	0	0	16
69 702-XXX Economic Dev	0	57	0	0	0	0	57
70 709-XXX Brownfield Dev	0	139	0	0	0	0	139
71 712-XXX LFDA	0	3	0	0	0	0	3
72 731-XXX Pension Fund	0	1,045	0	0	0	0	1,045
73 737-000 OPEB Trust Fund	0	471	0	0	0	0	471
74 737-531 Wastewater OPEB	0	430	0	0	0	0	430
75 737-551 Water OPEB	0	426	0	0	0	0	426
76 737-571 Metro OPEB	0	433	0	0	0	0	433
78 98X-XXX GASB 34 Govt	0	22	0	0	0	0	22
80 All Other	0	4,965	0	0	0	0	4,965
Total	\$36,807	\$62,878	\$492,800	\$39,703	\$15,336	\$1,085,314	\$1,732,838

**City of Kalamazoo
Full Cost Allocation Plan**

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**City Assessor
Nature and Extent of Services**

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

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

City of Kalamazoo Millage Rate Ratios for 2015		
Fund	Millage Rate	Percentage Distribution
General Fund	19.2705	89.9%
Solid Waste	1.5500	7.2%
Metro Transit	.6000	2.9%

**City of Kalamazoo
Full Cost Allocation Plan**

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

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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:13 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste	Assessing - Metro Transit
Personnel Costs						
Salaries	S1	31,596	0	28,423	2,288	885
<i>Salary % Split</i>			<i>.00%</i>	<i>89.96%</i>	<i>7.24%</i>	<i>2.80%</i>
Benefits	S	10,924	0	9,827	791	306
Subtotal - Personnel Costs		42,520	0	38,251	3,078	1,191
Services & Supplies Cost						
728 Supplies	S	12,092	0	10,878	875	339
805 Travel & Training	S	25	0	22	2	1
815 Telephone	S	1,295	0	1,165	94	36
825 Insurance	S	1,572	0	1,414	114	44
845 Outside Consultants	S	376,714	0	338,892	27,274	10,548
860 Memberships	S	400	0	360	29	11
880 Rental/Lease Equipment	S	1,505	0	1,354	109	42
Subtotal - Services & Supplies		393,603	0	354,085	28,497	11,021
Department Cost Total		436,123	0	392,336	31,575	12,211
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		436,123	0	392,336	31,575	12,211
General Admin Distribution			0	0	0	0
Grand Total		\$436,123		\$392,336	\$31,575	\$12,211

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste	Assessing - Metro Transit
1 City Hall	\$3,691	\$96	\$3,407	\$274	\$106
Subtotal - Building Depreciation	3,691	96	3,407	274	106
2 Voice over IP System	1,042	14	950	76	30
Subtotal - Equipment Depreciation	1,042	14	950	76	30
3 City Commission	300	121	379	30	12
Subtotal - 101-101 City Commission	300	121	379	30	12
4 Audit Expense	204	6	189	15	6
4 Cost Plan Consultant	1,517	52	1,411	114	44
4 Memberships & Dues	20	1	18	1	1
Subtotal - 101-299 Non-Departmental	1,741	58	1,618	130	50
5 Maintenance Admin	1,615	495	1,898	153	59
5 City Hall	21,581	4,150	23,148	1,863	720
Subtotal - 101-635 City Maintenance	23,196	4,646	25,046	2,016	780
6 Management & Leadership	787	173	863	69	27
Subtotal - 101-172 City Manager	787	173	863	69	27
7 PC/Network Support	2,150	464	2,352	189	73
7 Application - Eden	1,825	405	2,006	161	62
7 Application - BS & A	44,308	9,178	48,116	3,872	1,498
7 Application - Intellitime	157	33	171	14	5
Subtotal - 101-636 Info Tech	48,440	10,081	52,645	4,237	1,639
8 Accounts Payable	1,451	399	1,664	134	52
8 Payroll	100	27	114	9	4
8 Budgeting	278	72	315	25	10
8 Accounting	946	248	1,075	87	33
Subtotal - 101-191 Budget and Accoun	2,776	746	3,169	255	99
10 Internal Audit	366	85	405	33	13
Subtotal - 101-223 Internal Auditor	366	85	405	33	13
11 Purchasing	1,695	485	1,961	158	61

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste	Assessing - Metro Transit
11 Mail	\$1,919	\$492	\$2,169	\$175	\$68
Subtotal - 101-233 Purchasing	3,615	976	4,130	332	129
12 Assessor	30,104	6,703	33,111	2,665	1,031
12 Tax Collection - General Fund	3,465	903	3,929	316	122
Subtotal - 101-253 Treasury	33,569	7,606	37,041	2,981	1,153
13 Assessing - General Fund	0	4,297	3,865	311	120
Subtotal - 101-257 Assessing	0	4,297	3,865	311	120
14 Advise and Counsel	0	1,297	1,167	94	36
14 Risk Management	0	3	3	0	0
Subtotal - 101-266 City Attorney	0	1,301	1,170	94	36
15 Human Resources	0	376	338	27	11
Subtotal - 101-270 Human Resources	0	376	338	27	11
19 General Fund OPEB	0	8,353	7,514	605	234
Subtotal - 101-297 OPEB	0	8,353	7,514	605	234
Total Incoming	119,521	38,929	142,542	11,472	4,437
C. Total Allocated		\$594,574	\$534,878	\$43,047	\$16,648
			89.96%	7.24%	2.80%

**City of Kalamazoo
Full Cost Allocation Plan**

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Assessing - General Fund Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	77,228	0.15%	\$761	\$0	\$761	\$0	\$761
4 101-299 Non-Departmental	1,248,653	2.46%	12,312	0	12,312	0	12,312
5 101-635 City Maintenance	700,100	1.38%	6,903	0	6,903	0	6,903
6 101-172 City Manager	784,851	1.55%	7,739	0	7,739	0	7,739
7 101-636 Info Tech	1,529,947	3.02%	15,085	0	15,085	0	15,085
8 101-191 Budget and Accounting	1,069,741	2.11%	10,548	0	10,548	0	10,548
9 101-215 City Clerk	524,480	1.03%	5,171	0	5,171	0	5,171
10 101-223 Internal Auditor	87,072	0.17%	859	0	859	0	859
11 101-233 Purchasing	228,963	0.45%	2,258	0	2,258	0	2,258
12 101-253 Treasury	1,145,479	2.26%	11,294	0	11,294	0	11,294
13 101-257 Assessing	435,793	0.86%	4,297	0	4,297	0	4,297
14 101-266 City Attorney	669,751	1.32%	6,604	0	6,604	547	7,151
15 101-270 Human Resources	684,789	1.35%	6,752	0	6,752	559	7,311
16 101-345-01 Public Safety Administratio	966,098	1.91%	9,526	0	9,526	789	10,315
17 101-630 Engineer	1,166,284	2.30%	11,499	0	11,499	953	12,452
18 101-640 Fleet	1,992,752	3.93%	19,648	0	19,648	1,628	21,277
19 101-297 OPEB	2,491,300	4.91%	24,564	0	24,564	2,035	26,600
20 101-345-02 PS KVET	1,852,439	3.65%	18,265	0	18,265	1,513	19,778
21 101-345-03 PS Operations	17,293,745	34.11%	170,515	0	170,515	14,129	184,645
22 101-345-04 PS CID	3,160,599	6.23%	31,163	0	31,163	2,582	33,746
23 101-345-05 PS Service	6,276,203	12.38%	61,883	0	61,883	5,128	67,011
24 101-345-06 Grants	731,439	1.44%	7,212	0	7,212	598	7,810
25 101-441-00 PW General	880,609	1.74%	8,683	0	8,683	719	9,402
26 101-448-31 Street Lights	1,164,151	2.30%	11,478	0	11,478	951	12,430
27 101-699.00 Code Enforcement	619,016	1.22%	6,103	0	6,103	506	6,609
28 101-699.01 Building Trades	648,304	1.28%	6,392	0	6,392	530	6,922
29 101-721 Planning	275,933	0.54%	2,721	0	2,721	225	2,946
30 101-728 Econ Dev	143,702	0.28%	1,417	0	1,417	117	1,534
31 101-751-01 Parks & Rec Admin	1,846,374	3.64%	18,205	0	18,205	1,509	19,714
Subtotal	50,695,795	100.00%	499,858	0	499,858	35,021	534,878
Direct Bills					0		0
Total					\$499,858		\$534,878

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Assessing - Solid Waste Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 226 Solid Waste	100	100.00%	\$40,229	\$0	\$40,229	\$2,818	\$43,047
Subtotal	100	100.00%	40,229	0	40,229	2,818	43,047
Direct Bills					0		0
Total					\$40,229		\$43,047

Basis Units: Direct to Solid Waste
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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Assessing - Metro Transit Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 588 Metro Transit	100	100.00%	\$15,558	\$0	\$15,558	\$1,090	\$16,648
Subtotal	100	100.00%	15,558	0	15,558	1,090	16,648
Direct Bills					0		0
Total					\$15,558		\$16,648

Basis Units: Direct to Metro Transit
Source:



**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:13 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Assessing - Metro Transit	Total
3 101-101 City Commission	\$761	\$0	\$0	\$761
4 101-299 Non-Departmental	12,312	0	0	12,312
5 101-635 City Maintenance	6,903	0	0	6,903
6 101-172 City Manager	7,739	0	0	7,739
7 101-636 Info Tech	15,085	0	0	15,085
8 101-191 Budget and Accounting	10,548	0	0	10,548
9 101-215 City Clerk	5,171	0	0	5,171
10 101-223 Internal Auditor	859	0	0	859
11 101-233 Purchasing	2,258	0	0	2,258
12 101-253 Treasury	11,294	0	0	11,294
13 101-257 Assessing	4,297	0	0	4,297
14 101-266 City Attorney	7,151	0	0	7,151
15 101-270 Human Resources	7,311	0	0	7,311
16 101-345-01 Public Safety Administratio	10,315	0	0	10,315
17 101-630 Engineer	12,452	0	0	12,452
18 101-640 Fleet	21,277	0	0	21,277
19 101-297 OPEB	26,600	0	0	26,600
20 101-345-02 PS KVET	19,778	0	0	19,778
21 101-345-03 PS Operations	184,645	0	0	184,645
22 101-345-04 PS CID	33,746	0	0	33,746
23 101-345-05 PS Service	67,011	0	0	67,011
24 101-345-06 Grants	7,810	0	0	7,810
25 101-441-00 PW General	9,402	0	0	9,402
26 101-448-31 Street Lights	12,430	0	0	12,430
27 101-699.00 Code Enforcement	6,609	0	0	6,609
28 101-699.01 Building Trades	6,922	0	0	6,922
29 101-721 Planning	2,946	0	0	2,946
30 101-728 Econ Dev	1,534	0	0	1,534
31 101-751-01 Parks & Rec Admin	19,714	0	0	19,714
38 226 Solid Waste	0	43,047	0	43,047
64 588 Metro Transit	0	0	16,648	16,648
Total	\$534,878	\$43,047	\$16,648	\$594,574

**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, excluding transfers. NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Funds 980, 982 and 985 GASB34 funds have been excluded from the allocation.

**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.
- **Risk Management** - The Risk Management operation costs are identified in this function and allocated to all user departments and programs based on the Workers' Compensation billings made during the year.
- **General Government** – The balance of the activities of the City Attorney is considered General Government in nature and is not allocate in this plan.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:14 101-266 City Attorney

Description		Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Personnel Costs								
Salaries	S1	428,213	7,922	197,963	3,383	1,113	16,957	200,875
<i>Salary % Split</i>			<i>1.85%</i>	<i>46.23%</i>	<i>.79%</i>	<i>.26%</i>	<i>3.96%</i>	<i>46.91%</i>
Benefits	S	143,984	2,664	66,564	1,137	374	5,702	67,543
Subtotal - Personnel Costs		572,197	10,586	264,527	4,520	1,488	22,659	268,418
Services & Supplies Cost								
728 Supplies	S	2,893	54	1,338	23	8	115	1,357
805 Travel, Education, & Training	S	257	5	119	2	1	10	121
810 Fees	S	75,732	1,401	35,011	598	197	2,999	35,526
815 Telephone	S	1,096	20	507	9	3	43	514
825 Insurance	S	11,448	212	5,292	90	30	453	5,370
845 Contractual Services	S	100	2	46	1	0	4	47
860 Memberships and Dues	S	1,380	26	638	11	4	55	647
865 Subscriptions	S	2,987	55	1,381	24	8	118	1,401
880 Rental/Lease Equipment	S	1,661	31	768	13	4	66	779
Subtotal - Services & Supplies		97,554	1,805	45,099	771	254	3,863	45,763
Department Cost Total		669,751	12,390	309,626	5,291	1,741	26,522	314,180
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		669,751	12,390	309,626	5,291	1,741	26,522	314,180
General Admin Distribution			(12,390)	5,836	100	33	500	5,922
Grand Total		\$669,751		\$315,462	\$5,391	\$1,774	\$27,022	\$320,102

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$2,875	\$75	\$1,390	\$24	\$8	\$119	\$1,410
Subtotal - Building Depreciation	2,875	75	1,390	24	8	119	1,410
2 Voice over IP System	1,191	17	569	10	3	49	577
Subtotal - Equipment Depreciation	1,191	17	569	10	3	49	577
3 City Commission	462	186	305	5	2	26	309
Subtotal - 101-101 City Commission	462	186	305	5	2	26	309
4 Audit Expense	198	5	96	2	1	8	97
4 Cost Plan Consultant	1,517	52	739	13	4	63	750
4 Memberships & Dues	239	6	115	2	1	10	117
Subtotal - 101-299 Non-Departmental	1,953	64	950	16	5	81	964
5 Maintenance Admin	1,258	386	774	13	4	66	786
5 City Hall	16,811	3,233	9,441	161	53	809	9,580
Subtotal - 101-635 City Maintenance	18,069	3,619	10,215	175	57	875	10,366
6 Management & Leadership	9,502	2,093	5,461	93	31	468	5,541
Subtotal - 101-172 City Manager	9,502	2,093	5,461	93	31	468	5,541
7 PC/Network Support	4,300	929	2,463	42	14	211	2,499
7 Application - Eden	3,650	811	2,101	36	12	180	2,132
7 Application - Intellitime	945	196	538	9	3	46	545
Subtotal - 101-636 Info Tech	8,895	1,936	5,101	87	29	437	5,176
8 Accounts Payable	1,434	394	861	15	5	74	874
8 Payroll	1,212	320	722	12	4	62	732
8 Budgeting	427	111	254	4	1	22	257
8 Accounting	916	240	544	9	3	47	552
Subtotal - 101-191 Budget and Accoun	3,988	1,066	2,381	41	13	204	2,416
9 Records Management	12,259	2,449	6,928	118	39	593	7,030
Subtotal - 101-215 City Clerk	12,259	2,449	6,928	118	39	593	7,030
10 Internal Audit	562	130	326	6	2	28	331

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Subtotal - 101-223 Internal Auditor	\$562	\$130	\$326	\$6	\$2	\$28	\$331
11 Purchasing	456	130	276	5	2	24	281
11 Mail	77	20	46	1	0	4	46
Subtotal - 101-233 Purchasing	534	150	322	6	2	28	327
12 Tax Collection - General Fund	5,325	1,388	3,162	54	18	271	3,208
Subtotal - 101-253 Treasury	5,325	1,388	3,162	54	18	271	3,208
13 Assessing - General Fund	6,604	547	3,368	58	19	289	3,418
Subtotal - 101-257 Assessing	6,604	547	3,368	58	19	289	3,418
14 Advise and Counsel	0	1,994	939	16	5	80	953
14 Risk Management	0	45	21	0	0	2	22
Subtotal - 101-266 City Attorney	0	2,039	960	16	5	82	975
15 Human Resources	0	4,545	2,141	37	12	183	2,172
Subtotal - 101-270 Human Resources	0	4,545	2,141	37	12	183	2,172
19 General Fund OPEB	0	100,904	47,527	812	267	4,071	48,226
Subtotal - 101-297 OPEB	0	100,904	47,527	812	267	4,071	48,226
Total Incoming	72,218	121,207	91,106	1,557	512	7,804	92,446
C. Total Allocated		\$863,176	\$406,568	\$6,948	\$2,287	\$34,826	\$412,548
			47.10%	0.80%	0.26%	4.03%	47.79%

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Advise and Counsel Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	77,228	0.07%	\$230	\$0	\$230	\$0	\$230
4 101-299 Non-Departmental	1,248,653	1.06%	3,718	0	3,718	0	3,718
5 101-635 City Maintenance	700,100	0.60%	2,084	0	2,084	0	2,084
6 101-172 City Manager	784,851	0.67%	2,337	0	2,337	0	2,337
7 101-636 Info Tech	1,529,947	1.30%	4,555	0	4,555	0	4,555
8 101-191 Budget and Accounting	1,069,741	0.91%	3,185	0	3,185	0	3,185
9 101-215 City Clerk	524,480	0.45%	1,561	0	1,561	0	1,561
10 101-223 Internal Auditor	87,072	0.07%	259	0	259	0	259
11 101-233 Purchasing	228,963	0.20%	682	0	682	0	682
12 101-253 Treasury	1,330,709	1.13%	3,962	0	3,962	0	3,962
13 101-257 Assessing	435,793	0.37%	1,297	0	1,297	0	1,297
14 101-266 City Attorney	669,751	0.57%	1,994	0	1,994	0	1,994
15 101-270 Human Resources	684,789	0.58%	2,039	0	2,039	360	2,398
16 101-345-01 Public Safety Administratio	966,098	0.82%	2,876	0	2,876	507	3,384
17 101-630 Engineer	1,166,284	0.99%	3,472	0	3,472	613	4,085
18 101-640 Fleet	1,992,753	1.70%	5,933	0	5,933	1,047	6,980
19 101-297 OPEB	2,491,300	2.12%	7,417	0	7,417	1,308	8,726
20 101-345-02 PS KVET	1,852,439	1.58%	5,515	0	5,515	973	6,488
21 101-345-03 PS Operations	17,293,745	14.73%	51,487	0	51,487	9,083	60,570
22 101-345-04 PS CID	3,160,599	2.69%	9,410	0	9,410	1,660	11,070
23 101-345-05 PS Service	6,276,203	5.35%	18,686	0	18,686	3,296	21,982
24 101-345-06 Grants	731,439	0.62%	2,178	0	2,178	384	2,562
25 101-441-00 PW General	880,609	0.75%	2,622	0	2,622	463	3,084
26 101-448-31 Street Lights	1,164,151	0.99%	3,466	0	3,466	611	4,077
27 101-699.00 Code Enforcement	619,016	0.53%	1,843	0	1,843	325	2,168
28 101-699.01 Building Trades	648,304	0.55%	1,930	0	1,930	341	2,271
29 101-721 Planning	275,933	0.24%	822	0	822	145	966
30 101-728 Econ Dev	143,702	0.12%	428	0	428	75	503
31 101-751-01 Parks & Rec Admin	1,846,374	1.57%	5,497	0	5,497	970	6,467
32 150-273 Cemeteries	22,000	0.02%	65	0	65	12	77
33 155-751 Recreation	89,140	0.08%	265	0	265	47	312
34 160-751 Mayor's Riverfront Pk	30,625	0.03%	91	0	91	16	107
35 202 Act 51 Major Street	6,220,208	5.30%	18,519	0	18,519	3,267	21,786
36 203 Act 51 Local Street	3,880,901	3.31%	11,554	0	11,554	2,038	13,593
37 209 Cemeteries	520,182	0.44%	1,549	0	1,549	273	1,822
38 226 Solid Waste	4,023,610	3.43%	11,979	0	11,979	2,113	14,092
39 243 Brownfield	309,598	0.26%	922	0	922	163	1,084
41 252-345 Public Safety	674,807	0.57%	2,009	0	2,009	354	2,363
42 252-724 Public Safety Comm Dev	176,052	0.15%	524	0	524	92	617
43 252-728 Econ Development	300,000	0.26%	893	0	893	158	1,051
44 252-751 Recreation	191,974	0.16%	572	0	572	101	672
45 252-752 Parks	19,366	0.02%	58	0	58	10	68

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Advise and Counsel Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 253-101 City Commission	140	0.00%	\$0	\$0	\$0	\$0	\$0
47 253-345 Public Safety	54,783	0.05%	163	0	163	29	192
48 253-724 Public Safety	31,531	0.03%	94	0	94	17	110
49 253-751 Recreation	22,096	0.02%	66	0	66	12	77
50 253-752 Parks	2,346	0.00%	7	0	7	1	8
52 265-345 Public Safety	338,469	0.29%	1,008	0	1,008	178	1,185
53 271-724 Comm Dev	959,059	0.82%	2,855	0	2,855	504	3,359
54 280 Community Dev	118,526	0.10%	353	0	353	62	415
55 284 Community Dev	31,586	0.03%	94	0	94	17	111
57 288 Economic Development	360,000	0.31%	1,072	0	1,072	189	1,261
58 289 Home Development	419,370	0.36%	1,249	0	1,249	220	1,469
59 299 CDBG	814,783	0.69%	2,426	0	2,426	428	2,854
62 551 Parks	18,095	0.02%	54	0	54	10	63
65 590 Wastewater Fund	21,480,937	18.30%	63,953	0	63,953	11,282	75,236
66 591 Water Fund	15,802,102	13.46%	47,046	0	47,046	8,300	55,346
67 677-XXX Insurance Fund	4,027,087	3.43%	11,990	0	11,990	2,115	14,105
68 701-XXX General Trust Fund	1,349	0.00%	4	0	4	1	5
69 702-XXX Economic Dev	1,034,993	0.88%	3,081	0	3,081	544	3,625
70 709-XXX Brownfield Dev	1,518,436	1.29%	4,521	0	4,521	798	5,318
71 712-XXX LFDA	338,880	0.29%	1,009	0	1,009	178	1,187
72 731-XXX Pension Fund	2,340,054	1.99%	6,967	0	6,967	1,229	8,196
73 737-000 OPEB Trust Fund	298,129	0.25%	888	0	888	157	1,044
74 737-531 Wastewater OPEB	12,206	0.01%	36	0	36	6	43
75 737-551 Water OPEB	2,524	0.00%	8	0	8	1	9
76 737-571 Metro OPEB	16,932	0.01%	50	0	50	9	59
Subtotal	117,383,902	100.00%	349,478	0	349,478	57,090	406,568
Direct Bills					0		0
Total					\$349,478		\$406,568

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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Labor Relations Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	3.10	0.74%	\$44	\$0	\$44	\$0	\$44
7 101-636 Info Tech	0.28	0.07%	4	0	4	0	4
8 101-191 Budget and Accounting	6.59	1.58%	95	0	95	0	95
9 101-215 City Clerk	1.66	0.40%	24	0	24	0	24
11 101-233 Purchasing	2.00	0.48%	29	0	29	0	29
12 101-253 Treasury	8.80	2.11%	126	0	126	0	126
16 101-345-01 Public Safety Administratio	1.00	0.24%	14	0	14	2	17
17 101-630 Engineer	5.48	1.32%	79	0	79	14	92
18 101-640 Fleet	6.80	1.63%	98	0	98	17	114
20 101-345-02 PS KVET	16.98	4.08%	244	0	244	42	286
21 101-345-03 PS Operations	146.15	35.11%	2,097	0	2,097	362	2,459
22 101-345-04 PS CID	27.96	6.72%	401	0	401	69	470
23 101-345-05 PS Service	38.83	9.33%	557	0	557	96	653
24 101-345-06 Grants	5.15	1.24%	74	0	74	13	87
25 101-441-00 PW General	3.54	0.85%	51	0	51	9	60
27 101-699.00 Code Enforcement	6.89	1.66%	99	0	99	17	116
28 101-699.01 Building Trades	3.19	0.77%	46	0	46	8	54
31 101-751-01 Parks & Rec Admin	8.04	1.93%	115	0	115	20	135
35 202 Act 51 Major Street	6.17	1.48%	89	0	89	15	104
36 203 Act 51 Local Street	7.00	1.68%	100	0	100	17	118
37 209 Cemeteries	0.50	0.12%	7	0	7	1	8
38 226 Solid Waste	7.79	1.87%	112	0	112	19	131
41 252-345 Public Safety	11.92	2.86%	171	0	171	30	201
51 264-345 Public Safety	0.13	0.03%	2	0	2	0	2
53 271-724 Comm Dev	6.91	1.66%	99	0	99	17	116
59 299 CDBG	0.51	0.12%	7	0	7	1	9
61 400 Capital Projects	0.09	0.02%	1	0	1	0	2
65 590 Wastewater Fund	49.40	11.87%	709	0	709	122	831
66 591 Water Fund	33.35	8.01%	479	0	479	83	561
Subtotal	416.21	100.00%	5,972	0	5,972	976	6,948
Direct Bills					0		0
Total					\$5,972		\$6,948

Basis Units: Union FTEs
Source: Payroll Records

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Pension Fund 731 Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$1,965	\$0	\$1,965	\$321	\$2,287
Subtotal	100	100.00%	1,965	0	1,965	321	2,287
Direct Bills					0		0
Total					\$1,965		\$2,287

Basis Units: Direct to Pension Fund
Source:

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Risk Management Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	16,420	0.77%	\$231	\$0	\$231	\$0	\$231
6 101-172 City Manager	3,799	0.18%	53	0	53	0	53
7 101-636 Info Tech	5,204	0.24%	73	0	73	0	73
8 101-191 Budget and Accounting	5,651	0.27%	80	0	80	0	80
9 101-215 City Clerk	1,525	0.07%	21	0	21	0	21
10 101-223 Internal Auditor	488	0.02%	7	0	7	0	7
11 101-233 Purchasing	1,134	0.05%	16	0	16	0	16
12 101-253 Treasury	4,090	0.19%	58	0	58	0	58
13 101-257 Assessing	236	0.01%	3	0	3	0	3
14 101-266 City Attorney	3,206	0.15%	45	0	45	0	45
15 101-270 Human Resources	11,867	0.56%	167	0	167	28	195
16 101-345-01 Public Safety Administratio	40,949	1.93%	576	0	576	96	672
17 101-630 Engineer	23,253	1.09%	327	0	327	55	382
18 101-640 Fleet	30,877	1.45%	435	0	435	72	507
20 101-345-02 PS KVET	110,663	5.20%	1,558	0	1,558	260	1,817
21 101-345-03 PS Operations	1,002,862	47.16%	14,117	0	14,117	2,352	16,470
22 101-345-04 PS CID	162,792	7.66%	2,292	0	2,292	382	2,674
23 101-345-05 PS Service	72,068	3.39%	1,015	0	1,015	169	1,184
24 101-345-06 Grants	39,819	1.87%	561	0	561	93	654
25 101-441-00 PW General	40,803	1.92%	574	0	574	96	670
27 101-699.00 Code Enforcement	7,723	0.36%	109	0	109	18	127
28 101-699.01 Building Trades	9,356	0.44%	132	0	132	22	154
29 101-721 Planning	1,408	0.07%	20	0	20	3	23
30 101-728 Econ Dev	419	0.02%	6	0	6	1	7
31 101-751-01 Parks & Rec Admin	23,675	1.11%	333	0	333	56	389
35 202 Act 51 Major Street	47,367	2.23%	667	0	667	111	778
36 203 Act 51 Local Street	42,437	2.00%	597	0	597	100	697
37 209 Cemeteries	155	0.01%	2	0	2	0	3
38 226 Solid Waste	67,861	3.19%	955	0	955	159	1,114
41 252-345 Public Safety	27,645	1.30%	389	0	389	65	454
53 271-724 Comm Dev	13,680	0.64%	193	0	193	32	225
59 299 CDBG	9,968	0.47%	140	0	140	23	164
62 551 Parks	6	0.00%	0	0	0	0	0
65 590 Wastewater Fund	179,675	8.45%	2,529	0	2,529	421	2,951
66 591 Water Fund	115,117	5.41%	1,621	0	1,621	270	1,891
69 702-XXX Economic Dev	798	0.04%	11	0	11	2	13
70 709-XXX Brownfield Dev	1,559	0.07%	22	0	22	4	26

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Risk Management Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,126,555	100.00%	29,936	0	29,936	4,890	34,826
Direct Bills					0		0
Total					\$29,936		\$34,826
Basis Units: Worker's Comp Expenditures							
Source:							

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General Government Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 All Other	100	100.00%	\$354,618	\$0	\$354,618	\$57,930	\$412,548
Subtotal	100	100.00%	354,618	0	354,618	57,930	412,548
Direct Bills					0		0
Total					\$354,618		\$412,548

Basis Units: Direct to Other
Source:

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Allocation Summary

Dept:14 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-101 City Commission	\$230	\$0	\$0	\$0	\$0	\$230
4 101-299 Non-Departmental	3,718	0	0	0	0	3,718
5 101-635 City Maintenance	2,084	44	0	231	0	2,360
6 101-172 City Manager	2,337	0	0	53	0	2,390
7 101-636 Info Tech	4,555	4	0	73	0	4,632
8 101-191 Budget and Accounting	3,185	95	0	80	0	3,359
9 101-215 City Clerk	1,561	24	0	21	0	1,607
10 101-223 Internal Auditor	259	0	0	7	0	266
11 101-233 Purchasing	682	29	0	16	0	726
12 101-253 Treasury	3,962	126	0	58	0	4,146
13 101-257 Assessing	1,297	0	0	3	0	1,301
14 101-266 City Attorney	1,994	0	0	45	0	2,039
15 101-270 Human Resources	2,398	0	0	195	0	2,593
16 101-345-01 Public Safety Administratio	3,384	17	0	672	0	4,073
17 101-630 Engineer	4,085	92	0	382	0	4,559
18 101-640 Fleet	6,980	114	0	507	0	7,601
19 101-297 OPEB	8,726	0	0	0	0	8,726
20 101-345-02 PS KVET	6,488	286	0	1,817	0	8,591
21 101-345-03 PS Operations	60,570	2,459	0	16,470	0	79,499
22 101-345-04 PS CID	11,070	470	0	2,674	0	14,214
23 101-345-05 PS Service	21,982	653	0	1,184	0	23,819
24 101-345-06 Grants	2,562	87	0	654	0	3,302
25 101-441-00 PW General	3,084	60	0	670	0	3,814
26 101-448-31 Street Lights	4,077	0	0	0	0	4,077
27 101-699.00 Code Enforcement	2,168	116	0	127	0	2,411
28 101-699.01 Building Trades	2,271	54	0	154	0	2,478
29 101-721 Planning	966	0	0	23	0	990
30 101-728 Econ Dev	503	0	0	7	0	510
31 101-751-01 Parks & Rec Admin	6,467	135	0	389	0	6,991
32 150-273 Cemeteries	77	0	0	0	0	77
33 155-751 Recreation	312	0	0	0	0	312
34 160-751 Mayor's Riverfront Pk	107	0	0	0	0	107
35 202 Act 51 Major Street	21,786	104	0	778	0	22,668
36 203 Act 51 Local Street	13,593	118	0	697	0	14,407
37 209 Cemeteries	1,822	8	0	3	0	1,833
38 226 Solid Waste	14,092	131	0	1,114	0	15,338
39 243 Brownfield	1,084	0	0	0	0	1,084
41 252-345 Public Safety	2,363	201	0	454	0	3,018
42 252-724 Public Safety Comm Dev	617	0	0	0	0	617
43 252-728 Econ Development	1,051	0	0	0	0	1,051
44 252-751 Recreation	672	0	0	0	0	672

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Allocation Summary

Dept:14 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
45 252-752 Parks	\$68	\$0	\$0	\$0	\$0	\$68
46 253-101 City Commission	0	0	0	0	0	0
47 253-345 Public Safety	192	0	0	0	0	192
48 253-724 Public Safety	110	0	0	0	0	110
49 253-751 Recreation	77	0	0	0	0	77
50 253-752 Parks	8	0	0	0	0	8
51 264-345 Public Safety	0	2	0	0	0	2
52 265-345 Public Safety	1,185	0	0	0	0	1,185
53 271-724 Comm Dev	3,359	116	0	225	0	3,700
54 280 Community Dev	415	0	0	0	0	415
55 284 Community Dev	111	0	0	0	0	111
57 288 Economic Development	1,261	0	0	0	0	1,261
58 289 Home Development	1,469	0	0	0	0	1,469
59 299 CDBG	2,854	9	0	164	0	3,026
61 400 Capital Projects	0	2	0	0	0	2
62 551 Parks	63	0	0	0	0	63
65 590 Wastewater Fund	75,236	831	0	2,951	0	79,018
66 591 Water Fund	55,346	561	0	1,891	0	57,798
67 677-XXX Insurance Fund	14,105	0	0	0	0	14,105
68 701-XXX General Trust Fund	5	0	0	0	0	5
69 702-XXX Economic Dev	3,625	0	0	13	0	3,638
70 709-XXX Brownfield Dev	5,318	0	0	26	0	5,344
71 712-XXX LFDA	1,187	0	0	0	0	1,187
72 731-XXX Pension Fund	8,196	0	2,287	0	0	10,482
73 737-000 OPEB Trust Fund	1,044	0	0	0	0	1,044
74 737-531 Wastewater OPEB	43	0	0	0	0	43
75 737-551 Water OPEB	9	0	0	0	0	9
76 737-571 Metro OPEB	59	0	0	0	0	59
80 All Other	0	0	0	0	412,548	412,548
Total	\$406,568	\$6,948	\$2,287	\$34,826	\$412,548	\$863,176

**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 (FTEs) 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 number of Union FTEs.
- **Pension** – Costs associated with the management of the Pension system by Human Resources staff are identified and allocated directly to the Pension Fund.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:15 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
Personnel Costs						
Salaries	S1	459,031	81,019	234,748	134,129	9,135
<i>Salary % Split</i>			<i>17.65%</i>	<i>51.14%</i>	<i>29.22%</i>	<i>1.99%</i>
Benefits	S	164,711	29,072	84,233	48,129	3,278
Subtotal - Personnel Costs		623,742	110,090	318,982	182,257	12,412
Services & Supplies Cost						
728 Supplies	S	7,675	1,355	3,925	2,243	153
805 Travel & Training	S	15,529	2,741	7,941	4,538	309
815 Telephone	S	1,822	322	932	532	36
825 Insurance	S	12,420	2,192	6,352	3,629	247
845 Outside Contractual Service	S	14,459	2,552	7,394	4,225	288
860 Memberships and Dues	S	1,125	199	575	329	22
870 Employee Incentive Program	P	8,018	0	8,018	0	0
Subtotal - Services & Supplies		61,047	9,360	35,137	15,495	1,055
Department Cost Total		684,789	119,450	354,119	197,753	13,468
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		684,789	119,450	354,119	197,753	13,468
General Admin Distribution			(119,450)	74,180	42,384	2,887
Grand Total		\$684,789		\$428,298	\$240,137	\$16,354

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$3,335	\$87	\$2,125	\$1,214	\$83
Subtotal - Building Depreciation	3,335	87	2,125	1,214	83
2 Voice over IP System	1,042	14	656	375	26
Subtotal - Equipment Depreciation	1,042	14	656	375	26
3 City Commission	472	190	411	235	16
Subtotal - 101-101 City Commission	472	190	411	235	16
4 Audit Expense	234	6	149	85	6
4 Cost Plan Consultant	1,517	52	974	557	38
4 Memberships & Dues	252	7	161	92	6
Subtotal - 101-299 Non-Departmental	2,002	65	1,284	734	50
5 Maintenance Admin	1,459	447	1,184	677	46
5 City Hall	19,500	3,750	14,438	8,250	562
Subtotal - 101-635 City Maintenance	20,959	4,198	15,622	8,926	608
6 Management & Leadership	10,021	2,207	7,594	4,339	295
Subtotal - 101-172 City Manager	10,021	2,207	7,594	4,339	295
7 PC/Network Support	5,734	1,238	4,330	2,474	168
7 Application - Eden	10,949	2,432	8,310	4,748	323
7 Application - BS & A	1,926	399	1,444	825	56
7 Application - Intellitime	1,102	229	827	472	32
Subtotal - 101-636 Info Tech	19,711	4,299	14,910	8,519	580
8 Accounts Payable	2,357	648	1,866	1,066	73
8 Payroll	1,278	338	1,004	573	39
8 Budgeting	437	114	342	195	13
8 Accounting	1,082	284	848	485	33
Subtotal - 101-191 Budget and Accoun	5,154	1,384	4,060	2,320	158
9 Records Management	15,295	3,056	11,396	6,512	443
Subtotal - 101-215 City Clerk	15,295	3,056	11,396	6,512	443
10 Internal Audit	575	133	439	251	17

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-223 Internal Auditor	\$575	\$133	\$439	\$251	\$17
11 Purchasing	1,500	429	1,198	684	47
11 Mail	169	43	132	75	5
Subtotal - 101-233 Purchasing	1,669	472	1,329	760	52
12 Tax Collection - General Fund	5,444	1,419	4,262	2,435	166
Subtotal - 101-253 Treasury	5,444	1,419	4,262	2,435	166
13 Assessing - General Fund	6,752	559	4,540	2,594	177
Subtotal - 101-257 Assessing	6,752	559	4,540	2,594	177
14 Advise and Counsel	2,039	360	1,489	851	58
14 Risk Management	167	28	121	69	5
Subtotal - 101-266 City Attorney	2,206	388	1,610	920	63
15 Human Resources	0	4,793	2,977	1,701	116
Subtotal - 101-270 Human Resources	0	4,793	2,977	1,701	116
19 General Fund OPEB	0	106,417	66,086	37,760	2,572
Subtotal - 101-297 OPEB	0	106,417	66,086	37,760	2,572
Total Incoming	94,637	129,681	139,303	79,594	5,421
C. Total Allocated		\$909,107	\$567,601	\$319,731	\$21,775
			62.44%	35.17%	2.40%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Human Resources Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.19	0.65%	\$3,153	\$0	\$3,153	\$0	\$3,153
6 101-172 City Manager	6.72	1.04%	5,056	0	5,056	0	5,056
7 101-636 Info Tech	11.22	1.73%	8,442	0	8,442	0	8,442
8 101-191 Budget and Accounting	12.57	1.94%	9,458	0	9,458	0	9,458
9 101-215 City Clerk	4.42	0.68%	3,326	0	3,326	0	3,326
10 101-223 Internal Auditor	1.00	0.15%	752	0	752	0	752
11 101-233 Purchasing	3.00	0.46%	2,257	0	2,257	0	2,257
12 101-253 Treasury	12.21	1.89%	9,187	0	9,187	0	9,187
13 101-257 Assessing	0.50	0.08%	376	0	376	0	376
14 101-266 City Attorney	6.04	0.93%	4,545	0	4,545	0	4,545
15 101-270 Human Resources	6.37	0.98%	4,793	0	4,793	0	4,793
16 101-345-01 Public Safety Administratio	6.31	0.97%	4,748	0	4,748	878	5,626
17 101-630 Engineer	13.31	2.06%	10,015	0	10,015	1,851	11,866
18 101-640 Fleet	8.68	1.34%	6,531	0	6,531	1,207	7,738
20 101-345-02 PS KVET	17.86	2.76%	13,439	0	13,439	2,484	15,923
21 101-345-03 PS Operations	149.21	23.05%	112,273	0	112,273	20,751	133,024
22 101-345-04 PS CID	27.54	4.25%	20,722	0	20,722	3,830	24,553
23 101-345-05 PS Service	39.00	6.02%	29,346	0	29,346	5,424	34,769
24 101-345-06 Grants	5.57	0.86%	4,191	0	4,191	775	4,966
25 101-441-00 PW General	4.93	0.76%	3,710	0	3,710	686	4,395
27 101-699.00 Code Enforcement	8.89	1.37%	6,689	0	6,689	1,236	7,926
28 101-699.01 Building Trades	4.49	0.69%	3,379	0	3,379	624	4,003
29 101-721 Planning	2.95	0.46%	2,220	0	2,220	410	2,630
30 101-728 Econ Dev	0.16	0.02%	120	0	120	22	143
31 101-751-01 Parks & Rec Admin	25.25	3.90%	18,999	0	18,999	3,512	22,511
35 202 Act 51 Major Street	8.44	1.30%	6,351	0	6,351	1,174	7,524
36 203 Act 51 Local Street	8.21	1.27%	6,178	0	6,178	1,142	7,319
37 209 Cemeteries	0.50	0.08%	376	0	376	70	446
38 226 Solid Waste	8.15	1.26%	6,132	0	6,132	1,133	7,266
41 252-345 Public Safety	11.92	1.84%	8,969	0	8,969	1,658	10,627
44 252-751 Recreation	1.58	0.24%	1,189	0	1,189	220	1,409
49 253-751 Recreation	0.12	0.02%	90	0	90	17	107
51 264-345 Public Safety	0.15	0.02%	113	0	113	21	134
52 265-345 Public Safety	0.13	0.02%	98	0	98	18	116
53 271-724 Comm Dev	10.47	1.62%	7,878	0	7,878	1,456	9,334
59 299 CDBG	0.51	0.08%	384	0	384	71	455
61 400 Capital Projects	0.14	0.02%	105	0	105	19	125
62 551 Parks	0.06	0.01%	45	0	45	8	53
64 588 Metro Transit	101.10	15.62%	76,073	0	76,073	14,060	90,133
65 590 Wastewater Fund	65.06	10.05%	48,954	0	48,954	9,048	58,002
66 591 Water Fund	43.34	6.70%	32,611	0	32,611	6,027	38,639
69 702-XXX Economic Dev	0.97	0.15%	730	0	730	135	865

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Human Resources Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 709-XXX Brownfield Dev	2.34	0.36%	\$1,761	\$0	\$1,761	\$325	\$2,086
77 888 Kalamazoo County Trust	1.73	0.27%	1,302	0	1,302	241	1,542
Subtotal	647.31	100.00%	487,068	0	487,068	80,533	567,601
Direct Bills					0		0
Total					\$487,068		\$567,601

Basis Units: Full Time Equivalentents
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Labor Relations Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	3.10	0.64%	\$1,760	\$0	\$1,760	\$0	\$1,760
7 101-636 Info Tech	0.28	0.06%	159	0	159	0	159
8 101-191 Budget and Accounting	6.59	1.37%	3,741	0	3,741	0	3,741
9 101-215 City Clerk	1.66	0.34%	942	0	942	0	942
11 101-233 Purchasing	2.00	0.41%	1,135	0	1,135	0	1,135
12 101-253 Treasury	8.80	1.83%	4,996	0	4,996	0	4,996
16 101-345-01 Public Safety Administratio	1.00	0.21%	568	0	568	100	668
17 101-630 Engineer	5.48	1.14%	3,111	0	3,111	548	3,659
18 101-640 Fleet	6.80	1.41%	3,860	0	3,860	681	4,541
20 101-345-02 PS KVET	16.98	3.52%	9,639	0	9,639	1,699	11,339
21 101-345-03 PS Operations	146.15	30.31%	82,966	0	82,966	14,628	97,594
22 101-345-04 PS CID	27.96	5.80%	15,872	0	15,872	2,798	18,671
23 101-345-05 PS Service	38.83	8.05%	22,043	0	22,043	3,886	25,929
24 101-345-06 Grants	5.15	1.07%	2,924	0	2,924	515	3,439
25 101-441-00 PW General	3.54	0.73%	2,010	0	2,010	354	2,364
27 101-699.00 Code Enforcement	6.89	1.43%	3,911	0	3,911	690	4,601
28 101-699.01 Building Trades	3.19	0.66%	1,811	0	1,811	319	2,130
31 101-751-01 Parks & Rec Admin	8.04	1.67%	4,564	0	4,564	805	5,369
35 202 Act 51 Major Street	6.17	1.28%	3,503	0	3,503	618	4,120
36 203 Act 51 Local Street	7.00	1.45%	3,974	0	3,974	701	4,674
37 209 Cemeteries	0.50	0.10%	284	0	284	50	334
38 226 Solid Waste	7.79	1.62%	4,422	0	4,422	780	5,202
41 252-345 Public Safety	12.09	2.51%	6,863	0	6,863	1,210	8,073
51 264-345 Public Safety	0.13	0.03%	74	0	74	13	87
53 271-724 Comm Dev	6.91	1.43%	3,923	0	3,923	692	4,614
59 299 CDBG	0.51	0.11%	290	0	290	51	341
61 400 Capital Projects	0.09	0.02%	51	0	51	9	60
64 588 Metro Transit	65.79	13.64%	37,347	0	37,347	6,585	43,932
65 590 Wastewater Fund	49.40	10.25%	28,043	0	28,043	4,944	32,988
66 591 Water Fund	33.35	6.92%	18,932	0	18,932	3,338	22,270
Subtotal	482.17	100.00%	273,717	0	273,717	46,014	319,731
Direct Bills					0		0
Total					\$273,717		\$319,731
Basis Units: Union FTEs							
Source: Payroll Records							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Pension Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 731-XXX Pension Fund	100	100.00%	\$18,641	\$0	\$18,641	\$3,134	\$21,775
Subtotal	100	100.00%	18,641	0	18,641	3,134	21,775
Direct Bills					0		0
Total					\$18,641		\$21,775

Basis Units: Direct to Pension
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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Allocation Summary

Dept:15 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
5 101-635 City Maintenance	\$3,153	\$1,760	\$0	\$4,913
6 101-172 City Manager	5,056	0	0	5,056
7 101-636 Info Tech	8,442	159	0	8,601
8 101-191 Budget and Accounting	9,458	3,741	0	13,199
9 101-215 City Clerk	3,326	942	0	4,268
10 101-223 Internal Auditor	752	0	0	752
11 101-233 Purchasing	2,257	1,135	0	3,393
12 101-253 Treasury	9,187	4,996	0	14,183
13 101-257 Assessing	376	0	0	376
14 101-266 City Attorney	4,545	0	0	4,545
15 101-270 Human Resources	4,793	0	0	4,793
16 101-345-01 Public Safety Administratio	5,626	668	0	6,293
17 101-630 Engineer	11,866	3,659	0	15,526
18 101-640 Fleet	7,738	4,541	0	12,279
20 101-345-02 PS KVET	15,923	11,339	0	27,261
21 101-345-03 PS Operations	133,024	97,594	0	230,618
22 101-345-04 PS CID	24,553	18,671	0	43,223
23 101-345-05 PS Service	34,769	25,929	0	60,699
24 101-345-06 Grants	4,966	3,439	0	8,405
25 101-441-00 PW General	4,395	2,364	0	6,759
27 101-699.00 Code Enforcement	7,926	4,601	0	12,527
28 101-699.01 Building Trades	4,003	2,130	0	6,133
29 101-721 Planning	2,630	0	0	2,630
30 101-728 Econ Dev	143	0	0	143
31 101-751-01 Parks & Rec Admin	22,511	5,369	0	27,880
35 202 Act 51 Major Street	7,524	4,120	0	11,645
36 203 Act 51 Local Street	7,319	4,674	0	11,994
37 209 Cemeteries	446	334	0	780
38 226 Solid Waste	7,266	5,202	0	12,468
41 252-345 Public Safety	10,627	8,073	0	18,700
44 252-751 Recreation	1,409	0	0	1,409
49 253-751 Recreation	107	0	0	107
51 264-345 Public Safety	134	87	0	221
52 265-345 Public Safety	116	0	0	116
53 271-724 Comm Dev	9,334	4,614	0	13,948
59 299 CDBG	455	341	0	795
61 400 Capital Projects	125	60	0	185
62 551 Parks	53	0	0	53
64 588 Metro Transit	90,133	43,932	0	134,065
65 590 Wastewater Fund	58,002	32,988	0	90,990
66 591 Water Fund	38,639	22,270	0	60,909

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:15 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
69 702-XXX Economic Dev	\$865	\$0	\$0	\$865
70 709-XXX Brownfield Dev	2,086	0	0	2,086
72 731-XXX Pension Fund	0	0	21,775	21,775
77 888 Kalamazoo County Trust	1,542	0	0	1,542
Total	\$567,601	\$319,731	\$21,775	\$909,107

**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.

**City of Kalamazoo
Full Cost Allocation Plan**

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8/17/2016

A. Department Costs

Dept:16 101-345-01 Public Safety Administration

Description		Amount	General Admin	Management & Leadership
<hr/>				
Personnel Costs				
Salaries	S1	670,304	0	670,304
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	182,589	0	182,589
Subtotal - Personnel Costs		<hr/> 852,893	0	<hr/> 852,893
Services & Supplies Cost				
728 Supplies	S	15,605	0	15,605
729 Other Supplies	S	4,258	0	4,258
805 Travel	S	8,727	0	8,727
810 Labor Counsel	S	2,540	0	2,540
845 Outside Contractual Services	S	78,898	0	78,898
860 Memberships & Dues	S	1,950	0	1,950
865 Subscriptions	S	1,227	0	1,227
Subtotal - Services & Supplies		<hr/> 113,205	0	<hr/> 113,205
Department Cost Total		966,098	0	966,098
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		966,098	0	966,098
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$966,098		<hr/> <hr/> \$966,098

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership
2 Voice over IP System	\$1,637	\$23	\$1,660
Subtotal - Equipment Depreciation	1,637	23	1,660
3 City Commission	666	268	933
Subtotal - 101-101 City Commission	666	268	933
4 Audit Expense	259	7	266
4 Cost Plan Consultant	1,517	52	1,569
4 Memberships & Dues	249	7	256
Subtotal - 101-299 Non-Departmental	2,025	66	2,091
6 Management & Leadership	9,926	2,186	12,113
Subtotal - 101-172 City Manager	9,926	2,186	12,113
7 PC/Network Support	3,856	833	4,689
7 Application - Eden	328	73	401
7 Application - BS & A	578	120	698
7 Application - Intellitime	1,076	223	1,299
7 Public Safety IT Support	12,174	2,412	14,586
Subtotal - 101-636 Info Tech	18,012	3,661	21,673
8 Accounts Payable	2,726	750	3,476
8 Payroll	1,266	335	1,601
8 Budgeting	616	161	777
8 Accounting	1,200	315	1,515
Subtotal - 101-191 Budget and Accoun	5,809	1,560	7,369
9 Records Management	12,602	2,518	15,120
Subtotal - 101-215 City Clerk	12,602	2,518	15,120
10 Internal Audit	811	188	998
Subtotal - 101-223 Internal Auditor	811	188	998
11 Purchasing	1,761	503	2,264
11 Mail	2,150	551	2,700

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-233 Purchasing	\$3,910	\$1,054	\$4,964
12 Non-Tax Revenue	1,501	344	1,844
12 Tax Collection - General Fund	7,681	2,002	9,683
Subtotal - 101-253 Treasury	9,182	2,346	11,528
13 Assessing - General Fund	9,526	789	10,315
Subtotal - 101-257 Assessing	9,526	789	10,315
14 Advise and Counsel	2,876	507	3,384
14 Labor Relations	14	2	17
14 Risk Management	576	96	672
Subtotal - 101-266 City Attorney	3,467	606	4,073
15 Human Resources	4,748	878	5,626
15 Labor Relations	568	100	668
Subtotal - 101-270 Human Resources	5,316	978	6,293
18 Fleet Overhead	0	644,440	644,440
Subtotal - 101-640 Fleet	0	644,440	644,440
19 General Fund OPEB	0	105,415	105,415
Subtotal - 101-297 OPEB	0	105,415	105,415
Total Incoming	82,889	766,096	848,985
C. Total Allocated		\$1,815,083	\$1,815,083
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Management & Leadership Allocations

Dept:16 101-345-01 Public Safety Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 101-345-02 PS KVET	17.86	7.44%	\$78,013	\$0	\$78,013	\$56,975	\$134,988
21 101-345-03 PS Operations	149.21	62.13%	651,757	0	651,757	475,991	1,127,748
22 101-345-04 PS CID	27.54	11.47%	120,296	0	120,296	87,855	208,151
23 101-345-05 PS Service	39.00	16.24%	170,354	0	170,354	124,413	294,767
24 101-345-06 Grants	5.57	2.32%	24,330	0	24,330	17,769	42,099
69 702-XXX Economic Dev	0.97	0.40%	4,237	0	4,237	3,094	7,331
Subtotal	240.15	100.00%	1,048,987	0	1,048,987	766,096	1,815,083
Direct Bills					0		0
Total					\$1,048,987		\$1,815,083

Basis Units: Number of Positions Supervised
Source: Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2017 Budget
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Allocation Summary

Dept:16 101-345-01 Public Safety Administration

Department	Management & Leadership	Total
20 101-345-02 PS KVET	\$134,988	\$134,988
21 101-345-03 PS Operations	1,127,748	1,127,748
22 101-345-04 PS CID	208,151	208,151
23 101-345-05 PS Service	294,767	294,767
24 101-345-06 Grants	42,099	42,099
69 702-XXX Economic Dev	7,331	7,331
Total	\$1,815,083	\$1,815,083

**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.

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

**Engineering
Nature and Extent of Services
(Continued)**

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:17 101-630 Engineer

Description		Amount	General Admin	Engineering
Personnel Costs				
Salaries	S1	725,177	0	725,177
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	305,097	0	305,097
Subtotal - Personnel Costs		1,030,275	0	1,030,275
Services & Supplies Cost				
728 Supplies	S	560	0	560
729 Operating Supplies	S	13,632	0	13,632
805 Travel & Training	S	6,932	0	6,932
815 Telephone	S	7,163	0	7,163
825 Insurance	S	18,792	0	18,792
840 Overhead Administration	S	0	0	0
845 Outside Contractual Services	S	8,977	0	8,977
850 Charges for Services	S	78,552	0	78,552
860 Memberships and Dues	S	1,402	0	1,402
Subtotal - Services & Supplies		136,009	0	136,009
Department Cost Total		1,166,284	0	1,166,284
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,166,284	0	1,166,284
General Admin Distribution			0	0
Grand Total		\$1,166,284		\$1,166,284

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
2 Voice over IP System	\$2,233	\$31	\$2,264
Subtotal - Equipment Depreciation	2,233	31	2,264
3 City Commission	804	323	1,127
Subtotal - 101-101 City Commission	804	323	1,127
4 Audit Expense	1,504	41	1,545
4 Cost Plan Consultant	1,517	52	1,569
4 Memberships & Dues	526	14	540
Subtotal - 101-299 Non-Departmental	3,547	107	3,654
6 Management & Leadership	20,938	4,612	25,550
Subtotal - 101-172 City Manager	20,938	4,612	25,550
7 PC/Network Support	17,918	3,870	21,788
7 Application - Eden	5,474	1,216	6,690
7 Application - BS & A	5,779	1,197	6,976
Subtotal - 101-636 Info Tech	29,171	6,283	35,454
8 Accounts Payable	2,322	638	2,960
8 Payroll	2,671	706	3,377
8 Budgeting	744	194	938
8 Accounting	6,970	1,830	8,800
Subtotal - 101-191 Budget and Accoun	12,707	3,368	16,076
10 Internal Audit	979	226	1,205
Subtotal - 101-223 Internal Auditor	979	226	1,205
11 Purchasing	522	149	671
11 Mail	96	25	121
Subtotal - 101-233 Purchasing	618	174	791
12 Non-Tax Revenue	560	128	688
12 Tax Collection - General Fund	9,273	2,417	11,690
Subtotal - 101-253 Treasury	9,833	2,545	12,378
13 Assessing - General Fund	11,499	953	12,452

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
Subtotal - 101-257 Assessing	\$11,499	\$953	\$12,452
14 Advise and Counsel	3,472	613	4,085
14 Labor Relations	79	14	92
14 Risk Management	327	55	382
Subtotal - 101-266 City Attorney	3,878	681	4,559
15 Human Resources	10,015	1,851	11,866
15 Labor Relations	3,111	548	3,659
Subtotal - 101-270 Human Resources	13,126	2,400	15,526
19 General Fund OPEB	0	222,357	222,357
Subtotal - 101-297 OPEB	0	222,357	222,357
Total Incoming	109,333	244,060	353,393
C. Total Allocated		\$1,519,677	\$1,519,677
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Engineering Allocations

Dept:17 101-630 Engineer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 202 Act 51 Major Street	548,985	40.12%	\$511,834	\$(548,985)	\$(37,151)	\$97,927	\$60,776
36 203 Act 51 Local Street	203,612	14.88%	189,833	(203,612)	(13,779)	36,320	22,541
61 400 Capital Projects	11,318	0.83%	10,552	(11,318)	(766)	2,019	1,253
65 590 Wastewater Fund	201,565	14.73%	187,925	(201,565)	(13,640)	35,955	22,315
66 591 Water Fund	402,727	29.43%	375,473	(402,727)	(27,254)	71,838	44,585
Subtotal	1,368,207	100.00%	1,275,617	(1,368,207)	(92,590)	244,060	151,470
Direct Bills					1,368,207		1,368,207
Total					\$1,275,617		\$1,519,677

Basis Units: Actual Charges by Department
Source: Detail Ledger

City of Kalamazoo
Full Cost Allocation Plan

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:17 101-630 Engineer

Department	Engineering	Total
0 Direct Billed	\$1,368,207	\$1,368,207
35 202 Act 51 Major Street	60,776	60,776
36 203 Act 51 Local Street	22,541	22,541
61 400 Capital Projects	1,253	1,253
65 590 Wastewater Fund	22,315	22,315
66 591 Water Fund	44,585	44,585
Total	\$1,519,677	\$1,519,677

**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 records of the costs of maintenance on each vehicle. These recorded costs are used to allocate the Fleet division's overhead expenses identified in this function. Direct billing credits are applied for equipment rental use and fleet maintenance services.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:18 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead
Personnel Costs				
Salaries	S1	452,906	0	452,906
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	209,816	0	209,816
Subtotal - Personnel Costs		662,722	0	662,722
Services & Supplies Cost				
727 Vehicle Supplies	S	645,517	0	645,517
729 Operating Supplies	S	285,323	0	285,323
805 Travel	S	1,355	0	1,355
815 Telephone	S	957	0	957
825 Insurance	S	22,524	0	22,524
840.009 Inventory Write-offs	S	21,168	0	21,168
840.015 Overhead Admin	S	(432,662)	0	(432,662)
840.015 Overhead Administration	S	432,662	0	432,662
845 Outside Contractors	S	23,809	0	23,809
850 Charges for Services	S	263,640	0	263,640
865 Subscriptions	S	3,532	0	3,532
875 Vehicle Maintenance	S	10,940	0	10,940
880 Property Rental	S	50,352	0	50,352
975 Machinery & Equipment	S	915	0	915
977 Vehicle Equipment	S	0	0	0
Subtotal - Services & Supplies		1,330,031	0	1,330,031
Department Cost Total		1,992,753	0	1,992,753
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,992,753	0	1,992,753
General Admin Distribution			0	0
Grand Total		\$1,992,753		\$1,992,753

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
3 City Commission	\$1,373	\$552	\$1,925
Subtotal - 101-101 City Commission	1,373	552	1,925
4 Audit Expense	4,536	123	4,659
4 Cost Plan Consultant	1,517	52	1,569
4 Memberships & Dues	343	9	352
Subtotal - 101-299 Non-Departmental	6,396	185	6,580
6 Management & Leadership	13,655	3,007	16,662
Subtotal - 101-172 City Manager	13,655	3,007	16,662
7 PC/Network Support	6,450	1,393	7,844
Subtotal - 101-636 Info Tech	6,450	1,393	7,844
8 Accounts Payable	32,761	9,007	41,768
8 Payroll	1,742	460	2,202
8 Budgeting	1,271	331	1,603
8 Accounting	21,018	5,518	26,537
Subtotal - 101-191 Budget and Accoun	56,793	15,317	72,110
10 Internal Audit	1,673	387	2,059
Subtotal - 101-223 Internal Auditor	1,673	387	2,059
11 Purchasing	4,630	1,324	5,953
Subtotal - 101-233 Purchasing	4,630	1,324	5,953
12 Non-Tax Revenue	141	32	174
12 Tax Collection - General Fund	15,844	4,130	19,974
Subtotal - 101-253 Treasury	15,985	4,162	20,147
13 Assessing - General Fund	19,648	1,628	21,277
Subtotal - 101-257 Assessing	19,648	1,628	21,277
14 Advise and Counsel	5,933	1,047	6,980
14 Labor Relations	98	17	114

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
14 Risk Management	\$435	\$72	\$507
Subtotal - 101-266 City Attorney	6,465	1,136	7,601
15 Human Resources	6,531	1,207	7,738
15 Labor Relations	3,860	681	4,541
Subtotal - 101-270 Human Resources	10,391	1,888	12,279
19 General Fund OPEB	0	145,008	145,008
Subtotal - 101-297 OPEB	0	145,008	145,008
Total Incoming	143,459	175,987	319,446
C. Total Allocated		\$2,312,199	\$2,312,199
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Fleet Overhead Allocations

Dept:18 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Administratio	526,126.98	30.17%	\$644,440	\$0	\$644,440	\$0	\$644,440
25 101-441-00 PW General	185.97	0.01%	228	(266)	(38)	27	(12)
29 101-721 Planning	23,703.55	1.36%	29,034	0	29,034	3,425	32,459
31 101-751-01 Parks & Rec Admin	16,075.85	0.92%	19,691	0	19,691	2,323	22,014
35 202 Act 51 Major Street	193,321.09	11.08%	236,794	(175,000)	61,794	27,935	89,729
36 203 Act 51 Local Street	164,680.92	9.44%	201,714	(150,000)	51,714	23,797	75,510
37 209 Cemeteries	0.00	0.00%	0	(88)	(88)	0	(88)
38 226 Solid Waste	40,703.40	2.33%	49,857	(128,857)	(79,000)	5,882	(73,118)
52 265-345 Public Safety	0.00	0.00%	0	(16,325)	(16,325)	0	(16,325)
65 590 Wastewater Fund	193,275.71	11.08%	236,739	(173,238)	63,501	27,928	91,429
66 591 Water Fund	570,406.91	32.71%	698,677	(500,000)	198,677	82,424	281,102
80 All Other	15,543.96	0.89%	19,039	0	19,039	2,246	21,286
Subtotal	1,744,024.34	100.00%	2,136,212	(1,143,773)	992,439	175,987	1,168,426
Direct Bills					1,143,773		1,143,773
Total					\$2,136,212		\$2,312,199

Basis Units: Fleet Charges

Source: Project Accounting Status Report

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Dept:18 101-640 Fleet

Allocation Summary

Department	Fleet Overhead	Total
0 Direct Billed	\$1,143,773	\$1,143,773
16 101-345-01 Public Safety Administratio	644,440	644,440
25 101-441-00 PW General	(12)	(12)
29 101-721 Planning	32,459	32,459
31 101-751-01 Parks & Rec Admin	22,014	22,014
35 202 Act 51 Major Street	89,729	89,729
36 203 Act 51 Local Street	75,510	75,510
37 209 Cemeteries	(88)	(88)
38 226 Solid Waste	(73,118)	(73,118)
52 265-345 Public Safety	(16,325)	(16,325)
65 590 Wastewater Fund	91,429	91,429
66 591 Water Fund	281,102	281,102
80 All Other	21,286	21,286
Total	\$2,312,199	\$2,312,199

City of Kalamazoo
Full Cost Allocation Plan

CY 2017 Budget
8/17/2016

**Retiree Health Insurance / OPEB
Nature and Extent of Services**

In 2015, the City issued a 30-year bond to begin funding their Retiree Health Insurance through a separate OPEB Trust fund. The cost of bond issuance and annual debt service expense are identified below and allocated to the benefitting departments in the General Fund based on full time equivalents (FTEs).

Description	Organization	Amount
OPEB Debt Service Fund	380-906	\$ 3,838,123
General Fund OPEB	101-297	2,491,300
Total Expenditures		\$ 6,329,423

The non-General Fund portion is direct billed to the participating funds, and not included in this plan.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:19 101-297 OPEB

Description	Amount	General Admin	General Fund OPEB
Personnel Costs			
Salaries S	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
101-297-840 Bond Issuance Exp P	0	0	0
101-297-872 Employer OPEB Contribu P	2,491,300	0	2,491,300
101-297-999 Transfer D	0	0	0
380-906-991 OPEB Debt Service Princ P	1,258,840	0	1,258,840
380-906-995 OPEB Debt Service Inter P	2,579,283	0	2,579,283
Subtotal - Services & Supplies	6,329,423	0	6,329,423
Department Cost Total	6,329,423	0	6,329,423
Adjustments to Cost			
101-297-999 Transfer D	0	0	0
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	6,329,423	0	6,329,423
General Admin Distribution		0	0
Grand Total	\$6,329,423		\$6,329,423

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
3 City Commission	\$1,717	\$690	\$2,407
Subtotal - 101-101 City Commission	1,717	690	2,407
4 Audit Expense	12	0	13
4 Cost Plan Consultant	1,517	52	1,569
Subtotal - 101-299 Non-Departmental	1,529	52	1,582
8 Budgeting	1,589	414	2,004
8 Accounting	57	15	73
Subtotal - 101-191 Budget and Accoun	1,647	429	2,076
10 Internal Audit	2,091	484	2,575
Subtotal - 101-223 Internal Auditor	2,091	484	2,575
12 Non-Tax Revenue	5	1	6
12 Tax Collection - General Fund	19,807	5,163	24,971
Subtotal - 101-253 Treasury	19,812	5,164	24,977
13 Assessing - General Fund	24,564	2,035	26,600
Subtotal - 101-257 Assessing	24,564	2,035	26,600
14 Advise and Counsel	7,417	1,308	8,726
Subtotal - 101-266 City Attorney	7,417	1,308	8,726
Total Incoming	58,778	10,164	68,942
C. Total Allocated		\$6,398,365	\$6,398,365
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

General Fund OPEB Allocations

Dept:19 101-297 OPEB

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.19	1.10%	\$69,998	\$0	\$69,998	\$0	\$69,998
6 101-172 City Manager	6.72	1.76%	112,264	0	112,264	0	112,264
7 101-636 Info Tech	11.22	2.93%	187,441	0	187,441	0	187,441
8 101-191 Budget and Accounting	12.57	3.29%	209,994	0	209,994	0	209,994
9 101-215 City Clerk	4.42	1.16%	73,840	0	73,840	0	73,840
10 101-223 Internal Auditor	1.00	0.26%	16,706	0	16,706	0	16,706
11 101-233 Purchasing	3.00	0.78%	50,118	0	50,118	0	50,118
12 101-253 Treasury	12.21	3.19%	203,980	0	203,980	0	203,980
13 101-257 Assessing	0.50	0.13%	8,353	0	8,353	0	8,353
14 101-266 City Attorney	6.04	1.58%	100,904	0	100,904	0	100,904
15 101-270 Human Resources	6.37	1.67%	106,417	0	106,417	0	106,417
16 101-345-01 Public Safety Administratio	6.31	1.65%	105,415	0	105,415	0	105,415
17 101-630 Engineer	13.31	3.48%	222,357	0	222,357	0	222,357
18 101-640 Fleet	8.68	2.27%	145,008	0	145,008	0	145,008
20 101-345-02 PS KVET	17.86	4.67%	298,369	0	298,369	635	299,004
21 101-345-03 PS Operations	149.21	39.02%	2,492,700	0	2,492,700	5,305	2,498,005
22 101-345-04 PS CID	27.54	7.20%	460,083	0	460,083	979	461,062
23 101-345-05 PS Service	39.00	10.20%	651,533	0	651,533	1,387	652,920
24 101-345-06 Grants	5.57	1.46%	93,052	0	93,052	198	93,250
25 101-441-00 PW General	4.93	1.29%	82,360	0	82,360	175	82,536
27 101-699.00 Code Enforcement	8.89	2.32%	148,516	0	148,516	316	148,832
28 101-699.01 Building Trades	4.49	1.17%	75,010	0	75,010	160	75,170
29 101-721 Planning	2.95	0.77%	49,283	0	49,283	105	49,388
30 101-728 Econ Dev	0.16	0.04%	2,673	0	2,673	6	2,679
31 101-751-01 Parks & Rec Admin	25.25	6.60%	421,826	0	421,826	898	422,724
Subtotal	382.39	100.00%	6,388,201	0	6,388,201	10,164	6,398,365
Direct Bills					0		0
Total					\$6,388,201		\$6,398,365

Basis Units: General Fund FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:19 101-297 OPEB

Department	General Fund OPEB	Total
5 101-635 City Maintenance	\$69,998	\$69,998
6 101-172 City Manager	112,264	112,264
7 101-636 Info Tech	187,441	187,441
8 101-191 Budget and Accounting	209,994	209,994
9 101-215 City Clerk	73,840	73,840
10 101-223 Internal Auditor	16,706	16,706
11 101-233 Purchasing	50,118	50,118
12 101-253 Treasury	203,980	203,980
13 101-257 Assessing	8,353	8,353
14 101-266 City Attorney	100,904	100,904
15 101-270 Human Resources	106,417	106,417
16 101-345-01 Public Safety Administratio	105,415	105,415
17 101-630 Engineer	222,357	222,357
18 101-640 Fleet	145,008	145,008
20 101-345-02 PS KVET	299,004	299,004
21 101-345-03 PS Operations	2,498,005	2,498,005
22 101-345-04 PS CID	461,062	461,062
23 101-345-05 PS Service	652,920	652,920
24 101-345-06 Grants	93,250	93,250
25 101-441-00 PW General	82,536	82,536
27 101-699.00 Code Enforcement	148,832	148,832
28 101-699.01 Building Trades	75,170	75,170
29 101-721 Planning	49,388	49,388
30 101-728 Econ Dev	2,679	2,679
31 101-751-01 Parks & Rec Admin	422,724	422,724
Total	\$6,398,365	\$6,398,365



City of Kalamazoo, Michigan

Water Fund Department Plan Based on FY 2017 Budgeted Expenditures

MGT of America Consulting, LLC
Michigan Office
2343 Delta Road
Bay City, Michigan 48706
989-316-2220



**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

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**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Summary Schedule

Department	101-441-00 Public Works General	101-630 Engineering	101-635 City Maintenance	101-640 City Fleet	101-721 Planning and Community Dev	202 Major Street Fund	203 Local Street Fund	209 Cemeteries	226 Solid Waste	590 Wastewater Admin
1 Building Depreciation	\$126	\$185	\$0	\$0	\$385	\$217	\$146	\$10	\$170	\$63
2 591-551 Administration	9,959	13,190	7,918	22,536	3,121	70,345	43,890	5,883	45,504	99,026
3 591-552 Accounting	2,738	3,481	2,928	10,498	508	5,562	3,360	923	2,026	26,327
4 591-564 Water Building Services	33,665	49,387	0	158,768	102,835	58,077	39,049	2,614	45,322	16,885
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$46,487	\$66,243	\$10,845	\$191,802	\$106,849	\$134,201	\$86,445	\$9,430	\$93,021	\$142,301

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Summary Schedule

Department	591 Water Fund Admin	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,302
2 591-551 Administration	88,506	2,676	0	412,553
3 591-552 Accounting	18,755	0	0	77,105
4 591-564 Water Building Services	0	0	0	506,601
5 City Wide Indirect Costs	0	1,817,172	0	1,817,172
Total Current Allocations	\$107,261	\$1,819,848	\$0	\$2,814,733

**City of Kalamazoo - Water Fund
Departmental Study
Building Depreciation
Nature and Extent of Services**

CY 2017 Budget
8/17/2016

The Water Fund (591) operates and maintains the Stockbridge Public Services Building. Under the federal guidelines contained in *2 CFR, Part 200*, the costs of facilities can be recovered based on identified depreciation expenses. The City maintains detailed depreciation schedules with all capitalized improvements included. Identified depreciation charges for the Stockbridge building are allocated to all occupants based on their assigned square footage.

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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Depreciation
<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				
Depreciation - Stockbridge HVAC	P	1,302	0	1,302
Subtotal - Services & Supplies		<hr/> 1,302	<hr/> 0	<hr/> 1,302
Department Cost Total		1,302	0	1,302
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		1,302	0	1,302
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$1,302		<hr/> <hr/> \$1,302

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Depreciation Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	3,075.61	9.68%	\$126	\$0	\$126	\$0	\$126
7 101-630 Engineering	4,512.00	14.20%	185	0	185	0	185
10 101-721 Planning and Community Dev	9,395.00	29.56%	385	0	385	0	385
11 202 Major Street Fund	5,305.90	16.70%	217	0	217	0	217
12 203 Local Street Fund	3,567.51	11.23%	146	0	146	0	146
13 209 Cemeteries	238.79	0.75%	10	0	10	0	10
14 226 Solid Waste	4,140.61	13.03%	170	0	170	0	170
15 590 Wastewater Admin	1,542.58	4.85%	63	0	63	0	63
Subtotal	31,778.00	100.00%	1,302	0	1,302	0	1,302
Direct Bills					0		0
Total					\$1,302		\$1,302

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
6 101-441-00 Public Works General	\$126	\$126
7 101-630 Engineering	185	185
10 101-721 Planning and Community Dev	385	385
11 202 Major Street Fund	217	217
12 203 Local Street Fund	146	146
13 209 Cemeteries	10	10
14 226 Solid Waste	170	170
15 590 Wastewater Admin	63	63
Total	<u>\$1,302</u>	<u>\$1,302</u>

City of Kalamazoo - Water Fund
Departmental Study
Administration 591-551
Nature and Extent of Services

CY 2017 Budget
8/17/2016

The Water Fund (591) operates an administrative division which oversees much of the public works activities funded from multiple sources. For plan purposes the costs of the operation have been identified and these costs are functionalized and allocated as described below:

- **Interfund Transfer** – The costs associated with the oversight of the various public works activities is allocated to all benefitting funds and programs based on the dollar values of the expenditures recorded. NOTE: Only the Administrative Costs for the Water (591) and Wastewater (590) Funds are included for allocation purposes.
- **Retiree Health Care** – The costs associated with the Water Fund’s share of the retiree health care liability is identified and is allocated to the benefitting departments based on the wages for each division. The other funds and programs pay their own portion and therefore no further allocation for the retiree health care is included.

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 City’s accounting system are adjusted through direct billing credits.

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
Personnel Costs					
Salaries	S1	250,092	0	250,092	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	P	90,019	0	86,780	3,239
Subtotal - Personnel Costs		340,111	0	336,872	3,239
Services & Supplies Cost					
728 Office Supplies	P	512	0	512	0
729 Operating Expenses	P	10,942	0	10,942	0
805 Travel	P	11,857	0	11,857	0
810 Fees	P	2,106	0	2,106	0
815 Utilities	P	2,710	0	2,710	0
840 Bonds, Fees, Depreciation	D	3,095,900	0	0	0
845 Outside Contractual Services	D	106,363	0	0	0
850 Charges for Services	D	2,127,886	0	0	0
860 Memberships and Dues	D	9,814	0	0	0
865 Subscriptions	D	66	0	0	0
870 Post Employment Retirement Ben	D	(8,017,038)	0	0	0
872 OPEB Contribution	D	9,102,925	0	0	0
880 Property Taxes	D	2,233	0	0	0
971 Land	D	(47)	0	0	0
991 Principal Payments	D	2,030,428	0	0	0
992 Bond Principal	D	(2,030,428)	0	0	0
995 Interest / Amortization	D	998,539	0	0	0
998 Interest on Deposits	D	31,194	0	0	0
Subtotal - Services & Supplies		7,485,963	0	28,128	0
Department Cost Total		7,826,074	0	365,000	3,239
Adjustments to Cost					
840 Bonds, Fees, Depreciation	D	(3,095,900)	0	0	0

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
845 Outside Contractual Services	D	(106,363)	0	0	0
850 Charges for Services	D	(2,127,886)	0	0	0
860 Memberships and Dues	D	(9,814)	0	0	0
865 Subscriptions	D	(66)	0	0	0
870 Post Employment Retirement Benif	D	8,017,038	0	0	0
872 OPEB Contribution	D	(9,102,925)	0	0	0
880 Property Taxes	D	(2,233)	0	0	0
971 Land	D	47	0	0	0
991 Principal Payments	D	(2,030,428)	0	0	0
992 Bond Principal	D	2,030,428	0	0	0
995 Interest / Amortization	D	(998,539)	0	0	0
998 Interest on Deposits	D	(31,194)	0	0	0
Subtotal - Adjustments		(7,457,835)	0	0	0
Total Costs After Adjustments		368,239	0	365,000	3,239
General Admin Distribution			0	0	0
Grand Total		\$368,239		\$365,000	\$3,239

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Custom%)

Dept:2 591-551 Administration

Department	First Incoming	Second Incoming	Interfund Transfer	Retiree Health Care
2 Retiree Health Care	\$0	\$412	\$412	\$0
Subtotal - 591-551 Administration	0	412	412	0
5 City Wide Cost Allocation	0	44,464	44,464	0
Subtotal - City Wide Indirect Costs	0	44,464	44,464	0
Total Incoming	0	44,877	44,877	0
C. Total Allocated		\$413,115	\$409,877	\$3,239
			99.22%	0.78%

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Interfund Transfer Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	880,609	2.43%	\$8,869	\$0	\$8,869	\$1,090	\$9,959
7 101-630 Engineering	1,166,284	3.22%	11,746	0	11,746	1,444	13,190
8 101-635 City Maintenance	700,100	1.93%	7,051	0	7,051	867	7,918
9 101-640 City Fleet	1,992,753	5.50%	20,069	0	20,069	2,467	22,536
10 101-721 Planning and Community Dev	275,933	0.76%	2,779	0	2,779	342	3,121
11 202 Major Street Fund	6,220,208	17.16%	62,643	0	62,643	7,702	70,345
12 203 Local Street Fund	3,880,901	10.71%	39,084	0	39,084	4,805	43,890
13 209 Cemeteries	520,182	1.44%	5,239	0	5,239	644	5,883
14 226 Solid Waste	4,023,610	11.10%	40,521	0	40,521	4,982	45,504
15 590 Wastewater Admin	8,756,275	24.16%	88,184	0	88,184	10,842	99,026
16 591 Water Fund Admin	7,826,074	21.59%	78,816	0	78,816	9,690	88,506
Subtotal	36,242,929	100.00%	365,000	0	365,000	44,877	409,877
Direct Bills					0		0
Total					\$365,000		\$409,877

Basis Units: Departmental Expenditures Excluding Transfers

Source: Financial Statements

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Retiree Health Care Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	250,092.00	12.73%	\$412	\$0	\$412	\$0	\$412
3 591-552 Accounting	44,474.00	2.26%	73	0	73	0	73
4 591-564 Water Building Services	46,646.00	2.38%	77	0	77	0	77
17 Other	1,622,801.63	82.63%	2,676	0	2,676	0	2,676
Subtotal	1,964,013.63	100.00%	3,239	0	3,239	0	3,239
Direct Bills					0		0
Total					\$3,239		\$3,239

Basis Units: Wages by Division
Source: Year End Expenditure Report

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:2 591-551 Administration

Department	Interfund Transfer	Retiree Health Care	Total
2 591-551 Administration	\$0	\$412	\$412
3 591-552 Accounting	0	73	73
4 591-564 Water Building Services	0	77	77
6 101-441-00 Public Works General	9,959	0	9,959
7 101-630 Engineering	13,190	0	13,190
8 101-635 City Maintenance	7,918	0	7,918
9 101-640 City Fleet	22,536	0	22,536
10 101-721 Planning and Community Dev	3,121	0	3,121
11 202 Major Street Fund	70,345	0	70,345
12 203 Local Street Fund	43,890	0	43,890
13 209 Cemeteries	5,883	0	5,883
14 226 Solid Waste	45,504	0	45,504
15 590 Wastewater Admin	99,026	0	99,026
16 591 Water Fund Admin	88,506	0	88,506
17 Other	0	2,676	2,676
Total	\$409,877	\$3,239	\$413,115

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

**Accounting Water Fund 591-552
Nature and Extent of Services**

The accounting function of the Water Fund (591-552) provides assistance for the financial records management of the various public works activities overseen by the Water fund's administration. For plan purposes the costs associated with the accounting function are allocated to all benefitting funds and activities based on the number of transactions posted during the year.

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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:3 591-552 Accounting

Description		Amount	General Admin	Interfund Transfers
Personnel Costs				
Salaries	S1	49,474	0	49,474
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	18,934	0	18,934
Subtotal - Personnel Costs		68,409	0	68,409
Services & Supplies Cost				
729 Operating Expenses	P	258	0	258
850.003 Computer Services	P	0	0	0
850.005 Charges for Services	D	0	0	0
Subtotal - Services & Supplies		258	0	258
Department Cost Total		68,667	0	68,667
Adjustments to Cost				
850.005 Charges for Services	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		68,667	0	68,667
General Admin Distribution			0	0
Grand Total		\$68,667		\$68,667

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Expense%)

Dept:3 591-552 Accounting

Department	First Incoming	Second Incoming	Interfund Transfers
2 Retiree Health Care	\$73	\$0	\$73
Subtotal - 591-551 Administration	73	0	73
5 City Wide Cost Allocation	0	8,365	8,365
Subtotal - City Wide Indirect Costs	0	8,365	8,365
Total Incoming	73	8,365	8,438
C. Total Allocated		<u>\$77,105</u>	<u>\$77,105</u>
		100.00%	

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Interfund Transfers Allocations

Dept:3 591-552 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	3,718	3.55%	\$2,441	\$0	\$2,441	\$297	\$2,738
7 101-630 Engineering	4,728	4.52%	3,104	0	3,104	378	3,481
8 101-635 City Maintenance	3,976	3.80%	2,610	0	2,610	318	2,928
9 101-640 City Fleet	14,257	13.62%	9,359	0	9,359	1,139	10,498
10 101-721 Planning and Community Dev	690	0.66%	453	0	453	55	508
11 202 Major Street Fund	7,553	7.21%	4,958	0	4,958	603	5,562
12 203 Local Street Fund	4,563	4.36%	2,995	0	2,995	365	3,360
13 209 Cemeteries	1,254	1.20%	823	0	823	100	923
14 226 Solid Waste	2,751	2.63%	1,806	0	1,806	220	2,026
15 590 Wastewater Admin	35,754	34.14%	23,471	0	23,471	2,856	26,327
16 591 Water Fund Admin	25,471	24.32%	16,720	0	16,720	2,035	18,755
Subtotal	104,715	100.00%	68,740	0	68,740	8,365	77,105
Direct Bills					0		0
Total					\$68,740		\$77,105

Basis Units: Accounting Transactions by Dept

Source: General Ledger Detail

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:3 591-552 Accounting

Department	Interfund Transfers	Total
6 101-441-00 Public Works General	\$2,738	\$2,738
7 101-630 Engineering	3,481	3,481
8 101-635 City Maintenance	2,928	2,928
9 101-640 City Fleet	10,498	10,498
10 101-721 Planning and Community Dev	508	508
11 202 Major Street Fund	5,562	5,562
12 203 Local Street Fund	3,360	3,360
13 209 Cemeteries	923	923
14 226 Solid Waste	2,026	2,026
15 590 Wastewater Admin	26,327	26,327
16 591 Water Fund Admin	18,755	18,755
Total	\$77,105	\$77,105

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

**Water Building Services - Water Fund (591-564)
Nature and Extent of Services**

The Water Building Services activity **(591-564)** identifies the cost of the maintenance of the Stockbridge – Public Services Building and the Fleet Building. Costs associated with the operations and maintenance of these buildings are allocated to occupants based on their assigned square footages.

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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:4 591-564 Water Building Services

Description		Amount	General Admin	Building Maintenance
Personnel Costs				
Salaries	S1	53,846	0	53,846
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	24,028	0	24,028
Subtotal - Personnel Costs		<u>77,874</u>	0	<u>77,874</u>
Services & Supplies Cost				
729 Operating Supplies	S	28,471	0	28,471
815 Utilities	S	144,791	0	144,791
825 Insurance	S	148,620	0	148,620
845 Outside Contractual Services	S	51,751	0	51,751
850.003 Computer Services	D	0	0	0
880 Rental/Lease Equip	S	14	0	14
Subtotal - Services & Supplies		<u>373,647</u>	0	<u>373,647</u>
Department Cost Total		451,520	0	451,520
Adjustments to Cost				
850.003 Computer Services	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		451,520	0	451,520
General Admin Distribution			0	0
Grand Total		<u><u>\$451,520</u></u>		<u><u>\$451,520</u></u>

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:4 591-564 Water Building Services

Department	First Incoming	Second Incoming	Building Maintenance
2 Retiree Health Care	\$77	\$0	\$77
Subtotal - 591-551 Administration	77	0	77
5 City Wide Cost Allocation	0	55,004	55,004
Subtotal - City Wide Indirect Costs	0	55,004	55,004
Total Incoming	77	55,004	55,081
C. Total Allocated		\$506,601	\$506,601
		100.00%	

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Building Maintenance Allocations

Dept:4 591-564 Water Building Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	3,075.61	6.65%	\$30,010	\$0	\$30,010	\$3,655	\$33,665
7 101-630 Engineering	4,512.00	9.75%	44,025	0	44,025	5,362	49,387
9 101-640 City Fleet	14,505.00	31.34%	141,530	0	141,530	17,238	158,768
10 101-721 Planning and Community Dev	9,395.00	20.30%	91,670	0	91,670	11,165	102,835
11 202 Major Street Fund	5,305.90	11.46%	51,771	0	51,771	6,306	58,077
12 203 Local Street Fund	3,567.51	7.71%	34,809	0	34,809	4,240	39,049
13 209 Cemeteries	238.79	0.52%	2,330	0	2,330	284	2,614
14 226 Solid Waste	4,140.61	8.95%	40,401	0	40,401	4,921	45,322
15 590 Wastewater Admin	1,542.58	3.33%	15,051	0	15,051	1,833	16,885
Subtotal	46,283.00	100.00%	451,597	0	451,597	55,004	506,601
Direct Bills					0		0
Total					\$451,597		\$506,601

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:4 591-564 Water Building Services

Department	Building Maintenance	Total
6 101-441-00 Public Works General	\$33,665	\$33,665
7 101-630 Engineering	49,387	49,387
9 101-640 City Fleet	158,768	158,768
10 101-721 Planning and Community Dev	102,835	102,835
11 202 Major Street Fund	58,077	58,077
12 203 Local Street Fund	39,049	39,049
13 209 Cemeteries	2,614	2,614
14 226 Solid Waste	45,322	45,322
15 590 Wastewater Admin	16,885	16,885
Total	\$506,601	\$506,601

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

**City-Wide Indirect Costs
Nature and Extent of Services**

A portion of the costs of the Water Fund (591) is the indirect costs identified in the City's Cost Allocation Plan. For this plan the costs for the Water Fund identified in the City-Wide Plan are added. The costs are allocated to each of the identified Water Divisions identified in this plan based on the dollars of operating expenditures with the balance going to the "Other" category based on the level of expenditures recorded for the year.

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 City's accounting system are adjusted through direct billing credits.

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

A. Department Costs

Dept:5 City Wide Indirect Costs

Description		Amount	General Admin	City Wide Cost Allocation
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		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
City Wide Indirect	P	1,925,005	0	1,925,005
Subtotal - Services & Supplies		<u>1,925,005</u>	<u>0</u>	<u>1,925,005</u>
Department Cost Total		1,925,005	0	1,925,005
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,925,005	0	1,925,005
General Admin Distribution			0	0
Grand Total		<u><u>\$1,925,005</u></u>		<u><u>\$1,925,005</u></u>

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

B. Incoming Costs - (Default Spread Expense%)

Dept:5 City Wide Indirect Costs

No Indirect Costs

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**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

City Wide Cost Allocation Allocations

Dept:5 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	365,000	2.31%	\$44,464	\$0	\$44,464	\$0	\$44,464
3 591-552 Accounting	68,667	0.43%	8,365	0	8,365	0	8,365
4 591-564 Water Building Services	451,520	2.86%	55,004	0	55,004	0	55,004
17 Other	14,916,915	94.40%	1,817,172	0	1,817,172	0	1,817,172
Subtotal	15,802,102	100.00%	1,925,005	0	1,925,005	0	1,925,005
Direct Bills					0		0
Total					\$1,925,005		\$1,925,005

Basis Units: Based on Expenditures (Excluding billings)

Source: Financials

**City of Kalamazoo - Water Fund
Departmental Study**

CY 2017 Budget
8/17/2016

Allocation Summary

Dept:5 City Wide Indirect Costs

Department	City Wide Cost Allocation	Total
2 591-551 Administration	\$44,464	\$44,464
3 591-552 Accounting	8,365	8,365
4 591-564 Water Building Services	55,004	55,004
17 Other	1,817,172	1,817,172
Total	<u><u>\$1,925,005</u></u>	<u><u>\$1,925,005</u></u>