

THE CITY OF



City of Kalamazoo, Michigan

Federal 2 CFR Part 200

Cost Allocation Plan

Based on FY 2016 Actual Expenditures

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Certificate of Cost Allocation Plan

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

- (1) All costs included in this proposal to establish cost allocation or billing rates for FY 2018 based on the fiscal year ending December 31, 2016 are allowable in accordance with the 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Government Unit: **City of Kalamazoo, MI**
Signature: 
Name of Official: **Mr. Thomas Skrobola**
Title: CFO
Date of Execution: 10-12-2017

Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Kalamazoo, Michigan (the City) based on actual expenditures for fiscal year 2016. MGT Consulting, LLC. (MGT) prepared these documents at the request of the City.

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

These documents are prepared in compliance with 2 CFR Part 200 (formerly OMB Circular A-87). City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2
Certification of Cost Allocation Plan



Certificate of Cost Allocation Plan

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

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I declare that the foregoing is true and correct.

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

Signature: _____

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

Title: _____

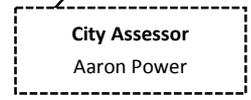
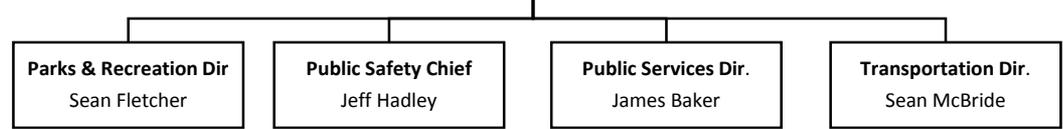
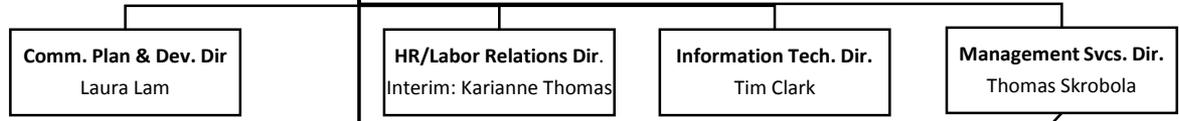
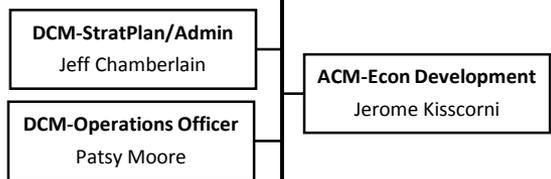
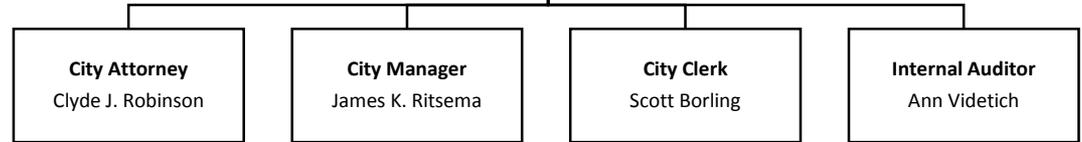
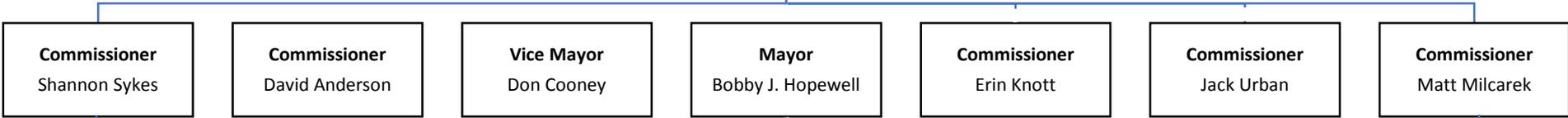
Date of Execution: _____

Section 3

Organization Chart

City of Kalamazoo

2016 Organizational Chart



Section 4
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.
- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers and preparing a budget. However, the information systems department also supports accounting, by providing software and hardware support and by maintaining and administering various applications and systems.

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

and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every City allocating division and department to every City receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

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

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

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

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

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary – Shows the summary of allocated costs by function.

Section 5
Central Services Cost Allocation Plan

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Summary Schedule

Department	101-101 City Commission	101-257 Assessing	101-345-02 PS KVET	101-345-03 PS Operations	101-345-04 PS CID	101-345-05 PS Service	101-345-06 Grants	101-345-07 Training	101-441-00 PW General	101-448-31 Street Lights
1 Building Depreciation	\$4,742	\$4,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,906	2,969	0	0	0	0	0	0	602	0
3 101-299 Non-Departmental	1,565	1,770	550	3,937	943	3,300	490	0	1,428	24
4 101-635 City Maintenance	36,936	37,128	0	234,067	0	0	0	0	0	0
5 101-172 City Manager	0	862	27,979	250,828	48,868	73,018	11,661	0	8,608	0
6 101-636 Info Tech	965	86,976	22,681	189,510	34,986	53,346	7,065	0	30,361	0
7 101-191 Budget and Accounting	959	5,018	7,048	60,104	15,697	87,050	5,139	0	21,835	2,884
8 101-215 City Clerk	0	0	0	21,158	0	0	0	0	0	0
9 101-223 Internal Auditor	72	441	1,665	15,795	3,160	6,502	664	0	865	1,080
10 101-233 Purchasing	1,052	6,047	0	2,842	421	25,365	0	0	1,831	0
11 101-253 Treasury	0	67,316	0	8,932	0	0	0	0	0	0
12 101-266 City Attorney	253	1,553	6,396	60,422	12,099	23,685	2,544	0	3,197	3,800
13 101-270 Human Resources	0	445	25,321	227,188	45,108	64,885	9,789	0	6,839	0
14 101-345-01 Public Safety Administratic	0	0	73,445	658,425	128,280	191,673	30,610	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	5,583	199,434	1,666,160	307,527	468,995	62,198	0	55,051	0
Total Current Allocations	\$48,452	\$220,876	\$364,520	\$3,399,368	\$597,089	\$997,818	\$130,160	\$0	\$130,617	\$7,788

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Department	101-699.00 Code Enforcement	101-699.01 Building Trades	101-721 Planning	101-728 Econ Dev	101-751-01 Parks & Rec Admin	150-273 Cemetaries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street
1 Building Depreciation	\$0	\$0	\$0	\$1,997	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	602	2,106	602	1,405	2,407	0	0	0	0	0
3 101-299 Non-Departmental	601	421	396	202	4,377	36	1	1	2,910	1,804
4 101-635 City Maintenance	0	0	0	15,559	1,381	0	0	23,793	0	0
5 101-172 City Manager	14,990	9,194	5,313	517	45,850	0	0	0	18,267	14,869
6 101-636 Info Tech	78,340	30,040	62,648	13,516	35,721	0	0	0	3,365	1,397
7 101-191 Budget and Accounting	9,580	6,460	7,973	3,881	78,094	390	192	136	46,216	26,535
8 101-215 City Clerk	0	0	20,350	327	1,891	0	0	0	0	0
9 101-223 Internal Auditor	659	552	361	38	1,950	22	104	74	5,040	2,353
10 101-233 Purchasing	7,174	2,105	3,124	877	28,810	210	0	0	9,171	7,157
11 101-253 Treasury	1,877	3,454	0	0	425	222	6	3	659	370
12 101-266 City Attorney	2,437	2,029	1,275	135	7,024	78	365	259	17,992	8,503
13 101-270 Human Resources	12,279	7,634	2,758	267	29,243	0	0	0	14,929	12,681
14 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	(69,747)	(25,203)
16 101-640 Fleet	0	0	0	0	0	0	0	0	253,399	243,173
17 101-297 OPEB	99,271	50,138	32,941	1,787	279,499	0	0	0	0	0
Total Current Allocations	\$227,810	\$114,132	\$137,742	\$40,508	\$516,672	\$959	\$668	\$24,266	\$302,202	\$293,640

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Department	209 Cemetaries	226 Solid Waste	231-XXX Blight Abatement	243 Brownfield	244 Econ Initiative	252-345 Public Safety	252-724 Public Safety Comm Dev	252-728 Econ Development	252-751 Recreation	252-752 Parks
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
3 101-299 Non-Departmental	351	1,173	1	20	27	736	73	0	224	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	862	12,230	0	0	0	32,895	0	0	2,674	0
6 101-636 Info Tech	11,913	7,162	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	6,764	18,040	10	465	249	10,021	1,879	0	3,531	0
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	370	2,606	0	78	0	1,642	347	0	260	0
10 101-233 Purchasing	3,195	7,047	0	316	0	1,052	2,947	0	631	0
11 101-253 Treasury	717	50	6	8	195	117	44	0	131	0
12 101-266 City Attorney	1,311	9,411	1	274	0	6,273	1,221	0	914	0
13 101-270 Human Resources	792	10,742	0	0	0	30,774	0	0	1,381	0
14 101-345-01 Public Safety Administratic	0	0	0	0	0	86,350	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	118,394	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$26,276	\$186,855	\$18	\$1,161	\$471	\$169,861	\$6,512	\$0	\$9,746	\$0

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Department	253-101 City Commission	253-345 Public Safety	253-724 Public Safety	253-751 Recreation	253-752 Parks	262 Community Dev	264-345 Public Safety	265-345 Public Safety	271-724 Comm Dev	280 Community Dev
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
3 101-299 Non-Departmental	14	41	132	176	16	0	0	422	983	49
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	138	0	0	0	517	17,974	0
6 101-636 Info Tech	0	0	0	0	0	0	0	0	984	0
7 101-191 Budget and Accounting	342	1,018	2,263	3,864	181	0	0	10,894	11,931	1,164
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	6	69	96	28	2	0	0	389	857	152
10 101-233 Purchasing	737	2,105	2,000	5,157	316	0	0	3,473	1,069	421
11 101-253 Treasury	19	58	598	56	81	0	0	729	178	111
12 101-266 City Attorney	20	244	338	98	9	0	0	1,378	3,151	535
13 101-270 Human Resources	0	0	0	71	0	0	0	267	14,098	0
14 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	1,358	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	13,681	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,139	\$3,536	\$5,427	\$9,588	\$604	\$0	\$0	\$33,109	\$51,223	\$2,432

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Department	284 Community Dev	285 Community Dev	286 Community Dev	287 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service	400 Capital Projects	551 Parks
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
3 101-299 Non-Departmental	20	1	26	1	1	87	226	47	205	189
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	0	0	0	1,742	0	0	17
6 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	172	6	226	10	6	2,565	3,802	616	3,144	3,013
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	0	0	0	0	0	638	539	0	0	18
10 101-233 Purchasing	0	0	0	0	0	210	1,263	0	3,684	631
11 101-253 Treasury	150	6	192	6	6	253	437	125	470	11
12 101-266 City Attorney	0	0	0	0	0	2,246	1,936	0	0	62
13 101-270 Human Resources	0	0	0	0	0	0	1,656	0	0	9
14 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	(9,800)	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$342	\$13	\$444	\$16	\$13	\$5,999	\$11,601	\$787	\$(2,298)	\$3,950

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Department	567-345 Public Safety	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	709-XXX Brownfield Dev	712-XXX LFDA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	6,168	9,177	3,761	0	0	0	0	0
3 101-299 Non-Departmental	0	38	4,677	14,811	10,703	640	3	162	321	19
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	151,849	113,261	73,190	0	0	1,673	4,364	0
6 101-636 Info Tech	0	0	99,919	153,697	79,940	0	0	0	0	0
7 101-191 Budget and Accounting	0	592	66,465	250,524	174,151	34,979	25	1,655	5,826	746
8 101-215 City Clerk	0	0	0	0	0	52	0	0	0	0
9 101-223 Internal Auditor	0	0	358	21,296	15,882	12,430	0	131	856	337
10 101-233 Purchasing	0	737	23,703	80,884	47,546	5,052	210	421	4,315	0
11 101-253 Treasury	0	100	1,908	332,370	421,671	1,329	11	36	150	0
12 101-266 City Attorney	0	0	3,056	76,191	56,739	47,868	0	463	3,015	1,185
13 101-270 Human Resources	0	0	120,805	91,323	59,778	0	0	864	2,254	0
14 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	4,392	0	0
15 101-630 Engineer	0	0	0	(42,457)	(61,019)	0	0	0	0	0
16 101-640 Fleet	0	0	0	138,372	269,915	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$1,467	\$478,908	\$1,239,450	\$1,152,258	\$102,349	\$250	\$9,797	\$21,101	\$2,287

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
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Summary Schedule

Department	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	CCTA	Kalamazoo County - Space	All Other
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
3 101-299 Non-Departmental	142	75	54	6	51	34	51	0	0	3,320,256
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	40,212	0
5 101-172 City Manager	0	0	0	0	0	2,398	0	0	0	0
6 101-636 Info Tech	0	0	0	0	0	0	0	121,845	0	0
7 101-191 Budget and Accounting	151,581	1,236	488	54	473	248	439	0	0	28,068
8 101-215 City Clerk	0	0	0	0	0	0	0	6,170	0	413
9 101-223 Internal Auditor	2,337	339	13	0	19	0	0	0	0	0
10 101-233 Purchasing	0	0	0	0	0	1,230	0	0	0	0
11 101-253 Treasury	743	353	253	25	261	303	28	0	0	2,850
12 101-266 City Attorney	19,647	1,192	47	0	69	0	0	0	0	383,387
13 101-270 Human Resources	22,312	0	0	0	0	1,238	0	0	0	0
14 101-345-01 Public Safety Administratic	0	0	0	0	0	0	0	0	0	0
15 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$196,762	\$3,196	\$856	\$85	\$873	\$5,452	\$518	\$128,016	\$40,212	\$3,734,974

City of Kalamazoo
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CY 2016
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Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$11,505
2 Equipment Depreciation	0	31,704
3 101-299 Non-Departmental	0	3,382,041
4 101-635 City Maintenance	0	389,077
5 101-172 City Manager	0	946,611
6 101-636 Info Tech	0	1,126,376
7 101-191 Budget and Accounting	0	1,188,917
8 101-215 City Clerk	0	50,361
9 101-223 Internal Auditor	0	103,495
10 101-233 Purchasing	0	296,539
11 101-253 Treasury	0	850,409
12 101-266 City Attorney	0	776,331
13 101-270 Human Resources	0	817,733
14 101-345-01 Public Safety Administratic	0	1,174,533
15 101-630 Engineer	0	(208,226)
16 101-640 Fleet	0	1,036,935
17 101-297 OPEB	0	3,228,582
Total Current Allocations	\$0	\$15,202,923

**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
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Building Depreciation	P	73,431	0	73,431
Subtotal - Services & Supplies		<hr/> 73,431	<hr/> 0	<hr/> 73,431
Department Cost Total		73,431	0	73,431
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		73,431	0	73,431
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$73,431	<hr/> <hr/>	<hr/> <hr/> \$73,431

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
3 Cost Plan Consultant	\$0	\$1,516	\$1,516
Subtotal - 101-299 Non-Departmental	0	1,516	1,516
Total Incoming	0	1,516	1,516
C. Total Allocated		\$74,947	\$74,947
		100.00%	

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

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City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	8.51%	\$6,246	\$0	\$6,246	\$129	\$6,375
6 101-636 Info Tech	10,655	38.90%	28,564	0	28,564	590	29,153
7 101-191 Budget and Accounting	1,520	5.55%	4,075	0	4,075	84	4,159
8 101-215 City Clerk	1,362	4.97%	3,651	0	3,651	75	3,727
9 101-223 Internal Auditor	132	0.48%	354	0	354	7	361
10 101-233 Purchasing	2,269	8.28%	6,083	0	6,083	126	6,208
11 101-253 Treasury	1,988	7.26%	5,329	0	5,329	110	5,439
12 101-266 City Attorney	1,357	4.95%	3,638	0	3,638	75	3,713
13 101-270 Human Resources	1,574	5.75%	4,220	0	4,220	87	4,307
18 101-101 City Commission	1,733	6.33%	4,646	0	4,646	96	4,742
19 101-257 Assessing	1,742	6.36%	4,670	0	4,670	96	4,766
31 101-728 Econ Dev	730	2.67%	1,957	0	1,957	40	1,997
Subtotal	27,392	100.00%	73,431	0	73,431	1,516	74,947
Direct Bills					0		0
Total					\$73,431		\$74,947

Basis Units: Assigned Square Footage
Source: Maintenance Records

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
5 101-172 City Manager	\$6,375	\$6,375
6 101-636 Info Tech	29,153	29,153
7 101-191 Budget and Accounting	4,159	4,159
8 101-215 City Clerk	3,727	3,727
9 101-223 Internal Auditor	361	361
10 101-233 Purchasing	6,208	6,208
11 101-253 Treasury	5,439	5,439
12 101-266 City Attorney	3,713	3,713
13 101-270 Human Resources	4,307	4,307
18 101-101 City Commission	4,742	4,742
19 101-257 Assessing	4,766	4,766
31 101-728 Econ Dev	1,997	1,997
Total	\$74,947	\$74,947

**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:

- **City Hall Equipment** - Equipment purchased and used for the benefit of all occupants of City Hall is identified in this function and the current depreciation expense is allocated on assigned square footage.
- **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.

**City of Kalamazoo
2CFR Part 200 Cost Allocation Plan**

CY 2016
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**Equipment Depreciation
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
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
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								
City Hall Equipment	P	29,816	0	29,816	0	0	0	0
IT Equipment	P	59,940	0	0	59,940	0	0	0
Management Services vehicle	P	3,169	0	0	0	3,169	0	0
Treasury Security Camera	P	1,399	0	0	0	0	1,399	0
City Maintenance Equipment	P	3,890	0	0	0	0	3,890	0
VoIP System	P	44,657	0	0	0	0	0	44,657
Subtotal - Services & Supplies		142,870	0	29,816	59,940	3,169	5,289	44,657
Department Cost Total		142,870	0	29,816	59,940	3,169	5,289	44,657
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		142,870	0	29,816	59,940	3,169	5,289	44,657
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$142,870		\$29,816	\$59,940	\$3,169	\$5,289	\$44,657

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
3 Cost Plan Consultant	\$0	\$1,516	\$316	\$636	\$34	\$56	\$474
Subtotal - 101-299 Non-Departmental	0	1,516	316	636	34	56	474
Total Incoming	0	1,516	316	636	34	56	474
C. Total Allocated		\$144,386	\$30,132	\$60,576	\$3,202	\$5,345	\$45,131
			20.87%	41.95%	2.22%	3.70%	31.26%

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

City Hall Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	8.51%	\$2,536	\$0	\$2,536	\$27	\$2,563
6 101-636 Info Tech	10,655	38.90%	11,598	0	11,598	123	11,721
7 101-191 Budget and Accounting	1,520	5.55%	1,654	0	1,654	18	1,672
8 101-215 City Clerk	1,362	4.97%	1,483	0	1,483	16	1,498
9 101-223 Internal Auditor	132	0.48%	144	0	144	2	145
10 101-233 Purchasing	2,269	8.28%	2,470	0	2,470	26	2,496
11 101-253 Treasury	1,988	7.26%	2,164	0	2,164	23	2,187
12 101-266 City Attorney	1,357	4.95%	1,477	0	1,477	16	1,493
13 101-270 Human Resources	1,574	5.75%	1,713	0	1,713	18	1,731
18 101-101 City Commission	1,733	6.33%	1,886	0	1,886	20	1,906
19 101-257 Assessing	1,742	6.36%	1,896	0	1,896	20	1,916
31 101-728 Econ Dev	730	2.67%	795	0	795	8	803
Subtotal	27,392	100.00%	29,816	0	29,816	316	30,132
Direct Bills					0		0
Total					\$29,816		\$30,132

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

IT Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-636 Info Tech	1	100.00%	\$59,940	\$0	\$59,940	\$636	\$60,576
Subtotal	1	100.00%	59,940	0	59,940	636	60,576
Direct Bills					0		0
Total					\$59,940		\$60,576

Basis Units: Direct to IT
Source: Fixed Asset records

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

Management Services Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-191 Budget and Accounting	13.69	83.68%	\$2,652	\$0	\$2,652	\$28	\$2,680
10 101-233 Purchasing	2.67	16.32%	517	0	517	5	523
Subtotal	16.36	100.00%	3,169	0	3,169	34	3,202
Direct Bills					0		0
Total					\$3,169		\$3,202

Basis Units: FTEs of Management Services Depts
Source: City payroll records

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

Department Specific Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3,890.00	73.55%	\$3,890	\$0	\$3,890	\$41	\$3,931
11 101-253 Treasury	1,398.60	26.45%	1,399	0	1,399	15	1,413
Subtotal	5,288.60	100.00%	5,289	0	5,289	56	5,345
Direct Bills					0		0
Total					\$5,289		\$5,345

Basis Units: \$ Depreciation
Source: Fixed Asset records

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	13	4.33%	\$1,935	\$0	\$1,935	\$21	\$1,956
6 101-636 Info Tech	10	3.33%	1,489	0	1,489	16	1,504
7 101-191 Budget and Accounting	16	5.33%	2,382	0	2,382	25	2,407
8 101-215 City Clerk	25	8.33%	3,721	0	3,721	39	3,761
9 101-223 Internal Auditor	1	0.33%	149	0	149	2	150
10 101-233 Purchasing	2	0.67%	298	0	298	3	301
11 101-253 Treasury	12	4.00%	1,786	0	1,786	19	1,805
12 101-266 City Attorney	8	2.67%	1,191	0	1,191	13	1,203
13 101-270 Human Resources	7	2.33%	1,042	0	1,042	11	1,053
14 101-345-01 Public Safety Administratic	11	3.67%	1,637	0	1,637	17	1,655
15 101-630 Engineer	15	5.00%	2,233	0	2,233	24	2,257
19 101-257 Assessing	7	2.33%	1,042	0	1,042	11	1,053
26 101-441-00 PW General	4	1.33%	595	0	595	6	602
28 101-699.00 Code Enforcement	4	1.33%	595	0	595	6	602
29 101-699.01 Building Trades	14	4.67%	2,084	0	2,084	22	2,106
30 101-721 Planning	4	1.33%	595	0	595	6	602
31 101-728 Econ Dev	4	1.33%	595	0	595	6	602
32 101-751-01 Parks & Rec Admin	16	5.33%	2,382	0	2,382	25	2,407
70 588 Metro Transit	41	13.67%	6,103	0	6,103	65	6,168
71 590 Wastewater Fund	61	20.33%	9,080	0	9,080	96	9,177
72 591 Water Fund	25	8.33%	3,721	0	3,721	39	3,761
Subtotal	300	100.00%	44,657	0	44,657	474	45,131
Direct Bills					0		0
Total					\$44,657		\$45,131

Basis Units: Number of phone lines
Source: Phone directory

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System	Total
4 101-635 City Maintenance	\$0	\$0	\$0	\$3,931	\$0	\$3,931
5 101-172 City Manager	2,563	0	0	0	1,956	4,519
6 101-636 Info Tech	11,721	60,576	0	0	1,504	73,801
7 101-191 Budget and Accounting	1,672	0	2,680	0	2,407	6,759
8 101-215 City Clerk	1,498	0	0	0	3,761	5,259
9 101-223 Internal Auditor	145	0	0	0	150	296
10 101-233 Purchasing	2,496	0	523	0	301	3,319
11 101-253 Treasury	2,187	0	0	1,413	1,805	5,406
12 101-266 City Attorney	1,493	0	0	0	1,203	2,696
13 101-270 Human Resources	1,731	0	0	0	1,053	2,785
14 101-345-01 Public Safety Administratic	0	0	0	0	1,655	1,655
15 101-630 Engineer	0	0	0	0	2,257	2,257
18 101-101 City Commission	1,906	0	0	0	0	1,906
19 101-257 Assessing	1,916	0	0	0	1,053	2,969
26 101-441-00 PW General	0	0	0	0	602	602
28 101-699.00 Code Enforcement	0	0	0	0	602	602
29 101-699.01 Building Trades	0	0	0	0	2,106	2,106
30 101-721 Planning	0	0	0	0	602	602
31 101-728 Econ Dev	803	0	0	0	602	1,405
32 101-751-01 Parks & Rec Admin	0	0	0	0	2,407	2,407
70 588 Metro Transit	0	0	0	0	6,168	6,168
71 590 Wastewater Fund	0	0	0	0	9,177	9,177
72 591 Water Fund	0	0	0	0	3,761	3,761
Total	\$30,132	\$60,576	\$3,202	\$5,345	\$45,131	\$144,386

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan
Non-Departmental (101-299)
Nature and Extent of Services

CY 2016
8/2/2017

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
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

A. Department Costs

Dept:3 101-299 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	89,109	0	60,309	28,800	0	0	0
815 Telephone	P	45	0	0	0	0	0	45
825 Insurance	P	33,864	0	0	0	33,864	0	0
830 Commission Initiative	P	0	0	0	0	0	0	0
840.002 Bond Issuance Expense	P	27,805	0	0	0	0	0	27,805
840.005 Paying Agent Fee	P	750	0	0	0	0	0	750
845 Outside Contractual Services	P	262,951	0	0	0	0	0	262,951
854 Grant Match	P	90,000	0	0	0	0	0	90,000
855.004 Environmental Remediation	P	33,196	0	0	0	0	0	33,196
860 Memberships and Dues	P	15,873	0	0	0	0	15,873	0
870 Home Ownership Program	P	2,000	0	0	0	0	0	2,000
871 Employer Pension Contribution	P	0	0	0	0	0	0	0
880 Property Rental	P	109,332	0	0	0	0	0	109,332
885 Services and Charges	P	644,923	0	0	0	0	0	644,923
997 Interest Exp Short Term	P	31,771	0	0	0	0	0	31,771
999 Transfers	P	2,100,000	0	0	0	0	0	2,100,000
Subtotal - Services & Supplies		3,441,619	0	60,309	28,800	33,864	15,873	3,302,773
Department Cost Total		3,441,619	0	60,309	28,800	33,864	15,873	3,302,773
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		3,441,619	0	60,309	28,800	33,864	15,873	3,302,773
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$3,441,619		\$60,309	\$28,800	\$33,864	\$15,873	\$3,302,773

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	General Government
3 Audit Expense	\$0	\$158	\$3	\$1	\$2	\$1	\$152
3 Cost Plan Consultant	0	1,516	27	13	15	7	1,455
Subtotal - 101-299 Non-Departmental	0	1,674	29	14	16	8	1,606
7 Accounts Payable	0	1,969	35	16	19	9	1,889
7 Budgeting	0	1,992	35	17	20	9	1,912
7 Accounting	0	1,179	21	10	12	5	1,131
Subtotal - 101-191 Budget and Accoun	0	5,140	90	43	51	24	4,933
9 Internal Audit	0	1,170	21	10	12	5	1,123
Subtotal - 101-223 Internal Auditor	0	1,170	21	10	12	5	1,123
10 Purchasing	0	2,862	50	24	28	13	2,747
Subtotal - 101-233 Purchasing	0	2,862	50	24	28	13	2,747
11 Non-Tax Revenue	0	10	0	0	0	0	9
Subtotal - 101-253 Treasury	0	10	0	0	0	0	9
12 Advise and Counsel	0	4,210	74	35	41	19	4,040
Subtotal - 101-266 City Attorney	0	4,210	74	35	41	19	4,040
Total Incoming	0	15,065	264	126	148	69	14,458
C. Total Allocated		\$3,456,685	\$60,573	\$28,926	\$34,012	\$15,942	\$3,317,231
			1.75%	0.84%	0.98%	0.46%	95.97%

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Audit Expense Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	431	0.26%	\$158	\$0	\$158	\$0	\$158
4 101-635 City Maintenance	4,051	2.46%	1,484	0	1,484	7	1,490
5 101-172 City Manager	973	0.59%	356	0	356	2	358
6 101-636 Info Tech	1,476	0.90%	541	0	541	2	543
7 101-191 Budget and Accounting	1,367	0.83%	501	0	501	2	503
8 101-215 City Clerk	2,116	1.29%	775	0	775	3	778
9 101-223 Internal Auditor	357	0.22%	131	0	131	1	131
10 101-233 Purchasing	686	0.42%	251	0	251	1	252
11 101-253 Treasury	1,045	0.63%	383	0	383	2	384
12 101-266 City Attorney	658	0.40%	241	0	241	1	242
13 101-270 Human Resources	760	0.46%	278	0	278	1	280
14 101-345-01 Public Safety Administratic	836	0.51%	306	0	306	1	308
15 101-630 Engineer	4,664	2.83%	1,708	0	1,708	7	1,716
16 101-640 Fleet	14,332	8.70%	5,250	0	5,250	23	5,273
17 101-297 OPEB	20	0.01%	7	0	7	0	7
18 101-101 City Commission	113	0.07%	41	0	41	0	42
19 101-257 Assessing	637	0.39%	233	0	233	1	234
20 101-345-02 PS KVET	402	0.24%	147	0	147	1	148
21 101-345-03 PS Operations	896	0.54%	328	0	328	1	330
22 101-345-04 PS CID	654	0.40%	240	0	240	1	241
23 101-345-05 PS Service	6,116	3.71%	2,240	0	2,240	10	2,250
24 101-345-06 Grants	876	0.53%	321	0	321	1	322
26 101-441-00 PW General	3,546	2.15%	1,299	0	1,299	6	1,305
27 101-448-31 Street Lights	64	0.04%	23	0	23	0	24
28 101-699.00 Code Enforcement	1,048	0.64%	384	0	384	2	386
29 101-699.01 Building Trades	784	0.48%	287	0	287	1	288
30 101-721 Planning	870	0.53%	319	0	319	1	320
31 101-728 Econ Dev	530	0.32%	194	0	194	1	195
32 101-751-01 Parks & Rec Admin	10,104	6.14%	3,701	0	3,701	16	3,717
33 150-273 Cemeteries	98	0.06%	36	0	36	0	36
34 155-751 Recreation	4	0.00%	1	0	1	0	1
35 160-751 Mayor's Riverfront Pk	3	0.00%	1	0	1	0	1
36 202 Act 51 Major Street	7,195	4.37%	2,635	0	2,635	12	2,647
37 203 Act 51 Local Street	4,321	2.62%	1,583	0	1,583	7	1,590
38 209 Cemeteries	921	0.56%	337	0	337	1	339
39 226 Solid Waste	2,709	1.65%	992	0	992	4	997
40 231-XXX Blight Abatement	3	0.00%	1	0	1	0	1
41 243 Brownfield	54	0.03%	20	0	20	0	20
42 244 Econ Initiative	74	0.04%	27	0	27	0	27
43 252-345 Public Safety	715	0.43%	262	0	262	1	263
44 252-724 Public Safety Comm Dev	199	0.12%	73	0	73	0	73
46 252-751 Recreation	504	0.31%	185	0	185	1	185

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Audit Expense Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 253-101 City Commission	38	0.02%	\$14	\$0	\$14	\$0	\$14
49 253-345 Public Safety	112	0.07%	41	0	41	0	41
50 253-724 Public Safety	360	0.22%	132	0	132	1	132
51 253-751 Recreation	472	0.29%	173	0	173	1	174
52 253-752 Parks	43	0.03%	16	0	16	0	16
55 265-345 Public Safety	1,127	0.68%	413	0	413	2	415
56 271-724 Comm Dev	1,969	1.20%	721	0	721	3	724
57 280 Community Dev	134	0.08%	49	0	49	0	49
58 284 Community Dev	54	0.03%	20	0	20	0	20
59 285 Community Dev	2	0.00%	1	0	1	0	1
60 286 Community Dev	71	0.04%	26	0	26	0	26
61 287 Community Dev	3	0.00%	1	0	1	0	1
62 288 Economic Development	2	0.00%	1	0	1	0	1
63 289 Home Development	236	0.14%	86	0	86	0	87
64 299 CDBG	547	0.33%	200	0	200	1	201
65 300 Debt Service	127	0.08%	47	0	47	0	47
66 400 Capital Projects	556	0.34%	204	0	204	1	205
67 551 Parks	513	0.31%	188	0	188	1	189
69 585 Metro Capital	103	0.06%	38	0	38	0	38
70 588 Metro Transit	6,776	4.12%	2,482	0	2,482	11	2,493
71 590 Wastewater Fund	35,831	21.76%	13,125	0	13,125	58	13,182
72 591 Water Fund	26,231	15.93%	9,608	0	9,608	42	9,650
73 677-XXX Insurance Fund	1,739	1.06%	637	0	637	3	640
74 701-XXX General Trust Fund	8	0.00%	3	0	3	0	3
75 702-XXX Economic Dev	374	0.23%	137	0	137	1	138
76 709-XXX Brownfield Dev	702	0.43%	257	0	257	1	258
77 712-XXX LFDA	52	0.03%	19	0	19	0	19
78 731-XXX Pension Fund	387	0.24%	142	0	142	1	142
79 737-000 OPEB Trust Fund	205	0.12%	75	0	75	0	75
80 737-531 Wastewater OPEB	146	0.09%	53	0	53	0	54
81 737-551 Water OPEB	17	0.01%	6	0	6	0	6
82 737-571 Metro OPEB	138	0.08%	51	0	51	0	51
84 98X-XXX GASB 34 Govt	138	0.08%	51	0	51	0	51
87 All Other	8,223	4.99%	3,012	0	3,012	13	3,025

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Audit Expense Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	164,648	100.00%	60,309	0	60,309	264	60,573
Direct Bills					0		0
Total					\$60,309		\$60,573

Basis Units: Total Transactions Posted
 Source: General Ledger

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Cost Plan Consultant Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	5.26%	\$1,516	\$0	\$1,516	\$0	\$1,516
2 Equipment Depreciation	1	5.26%	1,516	0	1,516	0	1,516
3 101-299 Non-Departmental	1	5.26%	1,516	0	1,516	0	1,516
4 101-635 City Maintenance	1	5.26%	1,516	0	1,516	8	1,524
5 101-172 City Manager	1	5.26%	1,516	0	1,516	8	1,524
6 101-636 Info Tech	1	5.26%	1,516	0	1,516	8	1,524
7 101-191 Budget and Accounting	1	5.26%	1,516	0	1,516	8	1,524
8 101-215 City Clerk	1	5.26%	1,516	0	1,516	8	1,524
9 101-223 Internal Auditor	1	5.26%	1,516	0	1,516	8	1,524
10 101-233 Purchasing	1	5.26%	1,516	0	1,516	8	1,524
11 101-253 Treasury	1	5.26%	1,516	0	1,516	8	1,524
12 101-266 City Attorney	1	5.26%	1,516	0	1,516	8	1,524
13 101-270 Human Resources	1	5.26%	1,516	0	1,516	8	1,524
14 101-345-01 Public Safety Administratic	1	5.26%	1,516	0	1,516	8	1,524
15 101-630 Engineer	1	5.26%	1,516	0	1,516	8	1,524
16 101-640 Fleet	1	5.26%	1,516	0	1,516	8	1,524
17 101-297 OPEB	1	5.26%	1,516	0	1,516	8	1,524
18 101-101 City Commission	1	5.26%	1,516	0	1,516	8	1,524
19 101-257 Assessing	1	5.26%	1,516	0	1,516	8	1,524
Subtotal	19	100.00%	28,800	0	28,800	126	28,926
Direct Bills					0		0
Total					\$28,800		\$28,926

Basis Units: Equal Dist to each Central Service Dept

Source: Cost Plan Consultant

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Insurance & Claims Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	100	100.00%	\$33,864	\$0	\$33,864	\$148	\$34,012
Subtotal	100	100.00%	33,864	0	33,864	148	34,012
Direct Bills					0		0
Total					\$33,864		\$34,012

Basis Units: Direct to City Manager
 Source:

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Memberships & Dues Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.48	0.70%	\$111	\$0	\$111	\$0	\$111
5 101-172 City Manager	7.06	1.10%	174	0	174	1	175
6 101-636 Info Tech	5.14	0.80%	127	0	127	1	128
7 101-191 Budget and Accounting	13.69	2.13%	338	0	338	1	340
8 101-215 City Clerk	6.54	1.02%	162	0	162	1	162
9 101-223 Internal Auditor	1.00	0.16%	25	0	25	0	25
10 101-233 Purchasing	2.67	0.42%	66	0	66	0	66
11 101-253 Treasury	12.43	1.93%	307	0	307	1	308
12 101-266 City Attorney	5.90	0.92%	146	0	146	1	146
13 101-270 Human Resources	6.92	1.08%	171	0	171	1	172
14 101-345-01 Public Safety Administratic	6.55	1.02%	162	0	162	1	162
15 101-630 Engineer	12.90	2.01%	319	0	319	1	320
16 101-640 Fleet	8.60	1.34%	212	0	212	1	213
19 101-257 Assessing	0.50	0.08%	12	0	12	0	12
20 101-345-02 PS KVET	16.22	2.52%	401	0	401	2	402
21 101-345-03 PS Operations	145.41	22.63%	3,592	0	3,592	16	3,607
22 101-345-04 PS CID	28.33	4.41%	700	0	700	3	703
23 101-345-05 PS Service	42.33	6.59%	1,046	0	1,046	5	1,050
24 101-345-06 Grants	6.76	1.05%	167	0	167	1	168
26 101-441-00 PW General	4.99	0.78%	123	0	123	1	124
28 101-699.00 Code Enforcement	8.69	1.35%	215	0	215	1	216
29 101-699.01 Building Trades	5.33	0.83%	132	0	132	1	132
30 101-721 Planning	3.08	0.48%	76	0	76	0	76
31 101-728 Econ Dev	0.30	0.05%	7	0	7	0	7
32 101-751-01 Parks & Rec Admin	26.58	4.14%	657	0	657	3	659
36 202 Act 51 Major Street	10.59	1.65%	262	0	262	1	263
37 203 Act 51 Local Street	8.62	1.34%	213	0	213	1	214
38 209 Cemeteries	0.50	0.08%	12	0	12	0	12
39 226 Solid Waste	7.09	1.10%	175	0	175	1	176
43 252-345 Public Safety	19.07	2.97%	471	0	471	2	473
46 252-751 Recreation	1.55	0.24%	38	0	38	0	38
51 253-751 Recreation	0.08	0.01%	2	0	2	0	2
55 265-345 Public Safety	0.30	0.05%	7	0	7	0	7
56 271-724 Comm Dev	10.42	1.62%	257	0	257	1	258
64 299 CDBG	1.01	0.16%	25	0	25	0	25
67 551 Parks	0.01	0.00%	0	0	0	0	0
70 588 Metro Transit	88.03	13.70%	2,174	0	2,174	10	2,184
71 590 Wastewater Fund	65.66	10.22%	1,622	0	1,622	7	1,629
72 591 Water Fund	42.43	6.60%	1,048	0	1,048	5	1,053
75 702-XXX Economic Dev	0.97	0.15%	24	0	24	0	24
76 709-XXX Brownfield Dev	2.53	0.39%	62	0	62	0	63
83 888 Kalamazoo County Trust	1.39	0.22%	34	0	34	0	34

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Memberships & Dues Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	642.65	100.00%	15,873	0	15,873	69	15,942
Direct Bills					0		0
Total					\$15,873		\$15,942

Basis Units: Full Time Equivalents
 Source: City Payroll Records

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General Government Allocations

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 All Other	100	100.00%	\$3,302,773	\$0	\$3,302,773	\$14,458	\$3,317,231
Subtotal	100	100.00%	3,302,773	0	3,302,773	14,458	3,317,231
Direct Bills					0		0
Total					\$3,302,773		\$3,317,231

Basis Units: Direct to Other
Source:

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Allocation Summary

Dept:3 101-299 Non-Departmental

Department	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	General Government	Total
1 Building Depreciation	\$0	\$1,516	\$0	\$0	\$0	\$1,516
2 Equipment Depreciation	0	1,516	0	0	0	1,516
3 101-299 Non-Departmental	158	1,516	0	0	0	1,674
4 101-635 City Maintenance	1,490	1,524	0	111	0	3,125
5 101-172 City Manager	358	1,524	34,012	175	0	36,069
6 101-636 Info Tech	543	1,524	0	128	0	2,194
7 101-191 Budget and Accounting	503	1,524	0	340	0	2,366
8 101-215 City Clerk	778	1,524	0	162	0	2,464
9 101-223 Internal Auditor	131	1,524	0	25	0	1,680
10 101-233 Purchasing	252	1,524	0	66	0	1,842
11 101-253 Treasury	384	1,524	0	308	0	2,216
12 101-266 City Attorney	242	1,524	0	146	0	1,912
13 101-270 Human Resources	280	1,524	0	172	0	1,975
14 101-345-01 Public Safety Administratic	308	1,524	0	162	0	1,994
15 101-630 Engineer	1,716	1,524	0	320	0	3,560
16 101-640 Fleet	5,273	1,524	0	213	0	7,010
17 101-297 OPEB	7	1,524	0	0	0	1,531
18 101-101 City Commission	42	1,524	0	0	0	1,565
19 101-257 Assessing	234	1,524	0	12	0	1,770
20 101-345-02 PS KVET	148	0	0	402	0	550
21 101-345-03 PS Operations	330	0	0	3,607	0	3,937
22 101-345-04 PS CID	241	0	0	703	0	943
23 101-345-05 PS Service	2,250	0	0	1,050	0	3,300
24 101-345-06 Grants	322	0	0	168	0	490
26 101-441-00 PW General	1,305	0	0	124	0	1,428
27 101-448-31 Street Lights	24	0	0	0	0	24
28 101-699.00 Code Enforcement	386	0	0	216	0	601
29 101-699.01 Building Trades	288	0	0	132	0	421
30 101-721 Planning	320	0	0	76	0	396
31 101-728 Econ Dev	195	0	0	7	0	202
32 101-751-01 Parks & Rec Admin	3,717	0	0	659	0	4,377
33 150-273 Cemeteries	36	0	0	0	0	36
34 155-751 Recreation	1	0	0	0	0	1
35 160-751 Mayor's Riverfront Pk	1	0	0	0	0	1
36 202 Act 51 Major Street	2,647	0	0	263	0	2,910
37 203 Act 51 Local Street	1,590	0	0	214	0	1,804
38 209 Cemeteries	339	0	0	12	0	351
39 226 Solid Waste	997	0	0	176	0	1,173
40 231-XXX Blight Abatement	1	0	0	0	0	1
41 243 Brownfield	20	0	0	0	0	20
42 244 Econ Initiative	27	0	0	0	0	27

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Allocation Summary

Dept:3 101-299 Non-Departmental

Department	Audit Expense	Cost Plan Consultant	Insurance & Claims	Memberships & Dues	General Government	Total
43 252-345 Public Safety	\$263	\$0	\$0	\$473	\$0	\$736
44 252-724 Public Safety Comm Dev	73	0	0	0	0	73
46 252-751 Recreation	185	0	0	38	0	224
48 253-101 City Commission	14	0	0	0	0	14
49 253-345 Public Safety	41	0	0	0	0	41
50 253-724 Public Safety	132	0	0	0	0	132
51 253-751 Recreation	174	0	0	2	0	176
52 253-752 Parks	16	0	0	0	0	16
55 265-345 Public Safety	415	0	0	7	0	422
56 271-724 Comm Dev	724	0	0	258	0	983
57 280 Community Dev	49	0	0	0	0	49
58 284 Community Dev	20	0	0	0	0	20
59 285 Community Dev	1	0	0	0	0	1
60 286 Community Dev	26	0	0	0	0	26
61 287 Community Dev	1	0	0	0	0	1
62 288 Economic Development	1	0	0	0	0	1
63 289 Home Development	87	0	0	0	0	87
64 299 CDBG	201	0	0	25	0	226
65 300 Debt Service	47	0	0	0	0	47
66 400 Capital Projects	205	0	0	0	0	205
67 551 Parks	189	0	0	0	0	189
69 585 Metro Capital	38	0	0	0	0	38
70 588 Metro Transit	2,493	0	0	2,184	0	4,677
71 590 Wastewater Fund	13,182	0	0	1,629	0	14,811
72 591 Water Fund	9,650	0	0	1,053	0	10,703
73 677-XXX Insurance Fund	640	0	0	0	0	640
74 701-XXX General Trust Fund	3	0	0	0	0	3
75 702-XXX Economic Dev	138	0	0	24	0	162
76 709-XXX Brownfield Dev	258	0	0	63	0	321
77 712-XXX LFDA	19	0	0	0	0	19
78 731-XXX Pension Fund	142	0	0	0	0	142
79 737-000 OPEB Trust Fund	75	0	0	0	0	75
80 737-531 Wastewater OPEB	54	0	0	0	0	54
81 737-551 Water OPEB	6	0	0	0	0	6
82 737-571 Metro OPEB	51	0	0	0	0	51
83 888 Kalamazoo County Trust	0	0	0	34	0	34
84 98X-XXX GASB 34 Govt	51	0	0	0	0	51
87 All Other	3,025	0	0	0	3,317,231	3,320,256
Total	\$60,573	\$28,926	\$34,012	\$15,942	\$3,317,231	\$3,456,685

**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.

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A. Department Costs

Dept:4 101-635 City Maintenance

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
Personnel Costs						
Salaries	S1	246,200	0	59,162	106,162	80,877
<i>Salary % Split</i>			<i>.00%</i>	<i>24.03%</i>	<i>43.12%</i>	<i>32.85%</i>
Benefits	S	102,284	0	24,579	44,105	33,600
Subtotal - Personnel Costs		<u>348,484</u>	<u>0</u>	<u>83,741</u>	<u>150,266</u>	<u>114,477</u>
Services & Supplies Cost						
729 Operating Supplies	P	109,400	0	19	40,501	68,880
805 Education and Training	P	0	0	0	0	0
815 Utilities	P	109,264	0	657	105,838	2,769
825 General Insurance	P	6,576	0	6,576	0	0
845 Outside Contractors	P	185,056	0	0	83,230	101,826
850 Charges for Services	P	19,464	19,464	0	0	0
974 Bldgs, Additions, and Improve	P	113,858	0	0	113,858	0
Subtotal - Services & Supplies		<u>543,618</u>	<u>19,464</u>	<u>7,252</u>	<u>343,428</u>	<u>173,474</u>
Department Cost Total		892,102	19,464	90,992	493,694	287,951
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		892,102	19,464	90,992	493,694	287,951
General Admin Distribution			(19,464)	4,677	8,393	6,394
Grand Total		<u><u>\$892,102</u></u>		<u><u>\$95,670</u></u>	<u><u>\$502,087</u></u>	<u><u>\$294,345</u></u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
2 Department Specific Equipment	\$3,890	\$41	\$945	\$1,695	\$1,291
Subtotal - Equipment Depreciation	3,890	41	945	1,695	1,291
3 Audit Expense	1,484	7	358	643	490
3 Cost Plan Consultant	1,516	8	366	657	501
3 Memberships & Dues	111	0	27	48	37
Subtotal - 101-299 Non-Departmental	3,110	15	751	1,348	1,027
5 Management & Leadership	0	6,659	1,600	2,871	2,188
Subtotal - 101-172 City Manager	0	6,659	1,600	2,871	2,188
6 PC/Network Support	0	3,381	812	1,458	1,111
6 Application - Eden	0	9,028	2,169	3,893	2,966
6 Application - Intellitime	0	476	114	205	156
Subtotal - 101-636 Info Tech	0	12,885	3,096	5,556	4,233
7 Accounts Payable	0	15,422	3,706	6,650	5,066
7 Payroll	0	689	165	297	226
7 Budgeting	0	1,325	318	571	435
7 Accounting	0	11,080	2,663	4,778	3,640
Subtotal - 101-191 Budget and Accoun	0	28,516	6,852	12,296	9,368
9 Internal Audit	0	778	187	335	256
Subtotal - 101-223 Internal Auditor	0	778	187	335	256
10 Purchasing	0	19,950	4,794	8,602	6,554
Subtotal - 101-233 Purchasing	0	19,950	4,794	8,602	6,554
12 Advise and Counsel	0	2,799	673	1,207	920
12 Labor Relations	0	43	10	19	14
12 Risk Management	0	52	13	22	17
Subtotal - 101-266 City Attorney	0	2,895	696	1,248	951
13 Human Resources	0	3,558	855	1,534	1,169
13 Labor Relations	0	2,085	501	899	685

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
Subtotal - 101-270 Human Resources	\$0	\$5,643	\$1,356	\$2,433	\$1,854
17 General Fund OPEB	0	46,788	11,243	20,175	15,370
Subtotal - 101-297 OPEB	0	46,788	11,243	20,175	15,370
Total Incoming	7,000	124,170	31,520	56,560	43,089
C. Total Allocated		\$1,023,272	\$127,190	\$558,647	\$337,434
			12.43%	54.59%	32.98%

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Maintenance Admin Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	1.68%	\$1,639	\$0	\$1,639	\$502	\$2,141
6 101-636 Info Tech	10,655	7.70%	7,494	0	7,494	2,297	9,791
7 101-191 Budget and Accounting	1,520	1.10%	1,069	0	1,069	328	1,397
8 101-215 City Clerk	1,362	0.98%	958	0	958	294	1,252
9 101-223 Internal Auditor	132	0.10%	93	0	93	28	121
10 101-233 Purchasing	2,269	1.64%	1,596	0	1,596	489	2,085
11 101-253 Treasury	1,988	1.44%	1,398	0	1,398	429	1,827
12 101-266 City Attorney	1,357	0.98%	954	0	954	293	1,247
13 101-270 Human Resources	1,574	1.14%	1,107	0	1,107	339	1,446
18 101-101 City Commission	1,733	1.25%	1,219	0	1,219	374	1,592
19 101-257 Assessing	1,742	1.26%	1,225	0	1,225	376	1,601
21 101-345-03 PS Operations	59,135	42.72%	41,591	0	41,591	12,748	54,339
31 101-728 Econ Dev	730	0.53%	513	0	513	157	671
32 101-751-01 Parks & Rec Admin	349	0.25%	245	0	245	75	321
35 160-751 Mayor's Riverfront Pk	6,011	4.34%	4,228	0	4,228	1,296	5,523
86 Kalamazoo County - Space	45,529	32.89%	32,022	0	32,022	9,815	41,836
Subtotal	138,416	100.00%	97,352	0	97,352	29,838	127,190
Direct Bills					0		0
Total					\$97,352		\$127,190

Basis Units: Assigned Square Footage
Source: Maintenance Department

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City Hall Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,330	8.51%	\$42,965	\$0	\$42,965	\$4,554	\$47,519
6 101-636 Info Tech	10,655	38.90%	196,477	0	196,477	20,827	217,304
7 101-191 Budget and Accounting	1,520	5.55%	28,029	0	28,029	2,971	31,000
8 101-215 City Clerk	1,362	4.97%	25,115	0	25,115	2,662	27,777
9 101-223 Internal Auditor	132	0.48%	2,434	0	2,434	258	2,692
10 101-233 Purchasing	2,269	8.28%	41,840	0	41,840	4,435	46,275
11 101-253 Treasury	1,988	7.26%	36,659	0	36,659	3,886	40,544
12 101-266 City Attorney	1,357	4.95%	25,023	0	25,023	2,652	27,675
13 101-270 Human Resources	1,574	5.75%	29,024	0	29,024	3,077	32,101
18 101-101 City Commission	1,733	6.33%	31,956	0	31,956	3,387	35,344
19 101-257 Assessing	1,742	6.36%	32,122	0	32,122	3,405	35,527
31 101-728 Econ Dev	730	2.67%	13,461	0	13,461	1,427	14,888
Subtotal	27,392	100.00%	505,106	0	505,106	53,542	558,647
Direct Bills					0		0
Total					\$505,106		\$558,647

Basis Units: Assigned Square Footage
Source: Maintenance Department

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Other Maintenance Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345-03 PS Operations	59,135	53.26%	\$158,003	\$0	\$158,003	\$21,726	\$179,729
32 101-751-01 Parks & Rec Admin	349	0.31%	932	0	932	128	1,061
35 160-751 Mayor's Riverfront Pk	6,011	5.41%	16,061	0	16,061	2,208	18,269
86 Kalamazoo County - Space	45,529	41.01%	121,649	(140,000)	(18,351)	16,727	(1,624)
Subtotal	111,024	100.00%	296,645	(140,000)	156,645	40,790	197,434
Direct Bills					140,000		140,000
Total					\$296,645		\$337,434

Basis Units: Assigned Square Footage
Source: Maintenance Department

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Allocation Summary

Dept:4 101-635 City Maintenance

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
5 101-172 City Manager	2,141	47,519	0	49,660
6 101-636 Info Tech	9,791	217,304	0	227,095
7 101-191 Budget and Accounting	1,397	31,000	0	32,396
8 101-215 City Clerk	1,252	27,777	0	29,029
9 101-223 Internal Auditor	121	2,692	0	2,813
10 101-233 Purchasing	2,085	46,275	0	48,360
11 101-253 Treasury	1,827	40,544	0	42,371
12 101-266 City Attorney	1,247	27,675	0	28,922
13 101-270 Human Resources	1,446	32,101	0	33,547
18 101-101 City Commission	1,592	35,344	0	36,936
19 101-257 Assessing	1,601	35,527	0	37,128
21 101-345-03 PS Operations	54,339	0	179,729	234,067
31 101-728 Econ Dev	671	14,888	0	15,559
32 101-751-01 Parks & Rec Admin	321	0	1,061	1,381
35 160-751 Mayor's Riverfront Pk	5,523	0	18,269	23,793
86 Kalamazoo County - Space	41,836	0	(1,624)	40,212
Total	\$127,190	\$558,647	\$337,434	\$1,023,272

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**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.

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A. Department Costs

Dept:5 101-172 City Manager

Description		Amount	General Admin	Management & Leadership
Personnel Costs				
Salaries	S1	552,639	0	552,639
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	170,225	0	170,225
Subtotal - Personnel Costs		722,864	0	722,864
Services & Supplies Cost				
728 Supplies	S	8,205	0	8,205
729 Operating Supplies	S	35	0	35
805 Travel & Training	S	22,096	0	22,096
815 Telephone	S	5,404	0	5,404
825 Insurance	S	14,508	0	14,508
845 Contractual Services	S	75,005	0	75,005
860 Memberships & Dues	S	14,682	0	14,682
865 Subscriptions	S	11	0	11
880 Rental/Lease Equipment	S	1,216	0	1,216
Subtotal - Services & Supplies		141,161	0	141,161
Department Cost Total		864,025	0	864,025
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		864,025	0	864,025
General Admin Distribution			0	0
Grand Total		\$864,025		\$864,025

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
1 City Hall	\$6,246	\$129	\$6,375
Subtotal - Building Depreciation	6,246	129	6,375
2 City Hall Equipment	2,536	27	2,563
2 Voice over IP System	1,935	21	1,956
Subtotal - Equipment Depreciation	4,471	47	4,519
3 Audit Expense	356	2	358
3 Cost Plan Consultant	1,516	8	1,524
3 Insurance & Claims	33,864	148	34,012
3 Memberships & Dues	174	1	175
Subtotal - 101-299 Non-Departmental	35,911	158	36,069
4 Maintenance Admin	1,639	502	2,141
4 City Hall	42,965	4,554	47,519
Subtotal - 101-635 City Maintenance	44,604	5,057	49,660
5 Management & Leadership	0	10,494	10,494
Subtotal - 101-172 City Manager	0	10,494	10,494
6 PC/Network Support	0	6,762	6,762
6 Application - Eden	0	20,313	20,313
6 Application - BS & A	0	6,104	6,104
6 Application - Intellitime	0	1,072	1,072
6 Dept Specific Exp	0	892	892
Subtotal - 101-636 Info Tech	0	35,143	35,143
7 Accounts Payable	0	4,956	4,956
7 Payroll	0	1,085	1,085
7 Budgeting	0	1,283	1,283
7 Accounting	0	2,661	2,661
Subtotal - 101-191 Budget and Accoun	0	9,986	9,986
8 Records Management	0	2,831	2,831
Subtotal - 101-215 City Clerk	0	2,831	2,831
9 Internal Audit	0	753	753

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-223 Internal Auditor	\$0	\$753	\$753
10 Purchasing	0	2,525	2,525
10 Mail	0	50	50
Subtotal - 101-233 Purchasing	0	2,575	2,575
12 Advise and Counsel	0	2,711	2,711
12 Risk Management	0	11	11
Subtotal - 101-266 City Attorney	0	2,722	2,722
13 Human Resources	0	5,607	5,607
Subtotal - 101-270 Human Resources	0	5,607	5,607
17 General Fund OPEB	0	75,039	75,039
Subtotal - 101-297 OPEB	0	75,039	75,039
Total Incoming	91,232	150,542	241,773
C. Total Allocated		\$1,105,798	\$1,105,798
			100.00%

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Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.48	0.70%	\$6,659	\$0	\$6,659	\$0	\$6,659
5 101-172 City Manager	7.06	1.10%	10,494	0	10,494	0	10,494
6 101-636 Info Tech	5.14	0.80%	7,640	0	7,640	1,226	8,866
7 101-191 Budget and Accounting	13.69	2.13%	20,349	0	20,349	3,266	23,615
8 101-215 City Clerk	6.54	1.02%	9,721	0	9,721	1,560	11,281
9 101-223 Internal Auditor	1.00	0.16%	1,486	0	1,486	239	1,725
10 101-233 Purchasing	2.67	0.42%	3,969	0	3,969	637	4,606
11 101-253 Treasury	12.43	1.93%	18,476	0	18,476	2,965	21,441
12 101-266 City Attorney	5.90	0.92%	8,770	0	8,770	1,407	10,177
13 101-270 Human Resources	6.92	1.08%	10,286	0	10,286	1,651	11,937
14 101-345-01 Public Safety Administratic	6.55	1.02%	9,736	0	9,736	1,562	11,299
15 101-630 Engineer	12.90	2.01%	19,175	0	19,175	3,077	22,252
16 101-640 Fleet	8.60	1.34%	12,783	0	12,783	2,051	14,835
19 101-257 Assessing	0.50	0.08%	743	0	743	119	862
20 101-345-02 PS KVET	16.22	2.52%	24,110	0	24,110	3,869	27,979
21 101-345-03 PS Operations	145.41	22.63%	216,142	0	216,142	34,685	250,828
22 101-345-04 PS CID	28.33	4.41%	42,111	0	42,111	6,758	48,868
23 101-345-05 PS Service	42.33	6.59%	62,921	0	62,921	10,097	73,018
24 101-345-06 Grants	6.76	1.05%	10,048	0	10,048	1,612	11,661
26 101-441-00 PW General	4.99	0.78%	7,417	0	7,417	1,190	8,608
28 101-699.00 Code Enforcement	8.69	1.35%	12,917	0	12,917	2,073	14,990
29 101-699.01 Building Trades	5.33	0.83%	7,923	0	7,923	1,271	9,194
30 101-721 Planning	3.08	0.48%	4,578	0	4,578	735	5,313
31 101-728 Econ Dev	0.30	0.05%	446	0	446	72	517
32 101-751-01 Parks & Rec Admin	26.58	4.14%	39,509	0	39,509	6,340	45,850
36 202 Act 51 Major Street	10.59	1.65%	15,741	0	15,741	2,526	18,267
37 203 Act 51 Local Street	8.62	1.34%	12,813	0	12,813	2,056	14,869
38 209 Cemeteries	0.50	0.08%	743	0	743	119	862
39 226 Solid Waste	7.09	1.10%	10,539	0	10,539	1,691	12,230
43 252-345 Public Safety	19.07	2.97%	28,346	0	28,346	4,549	32,895
46 252-751 Recreation	1.55	0.24%	2,304	0	2,304	370	2,674
51 253-751 Recreation	0.08	0.01%	119	0	119	19	138
55 265-345 Public Safety	0.30	0.05%	446	0	446	72	517
56 271-724 Comm Dev	10.42	1.62%	15,489	0	15,489	2,486	17,974
64 299 CDBG	1.01	0.16%	1,501	0	1,501	241	1,742
67 551 Parks	0.01	0.00%	15	0	15	2	17
70 588 Metro Transit	88.03	13.70%	130,851	0	130,851	20,998	151,849
71 590 Wastewater Fund	65.66	10.22%	97,599	0	97,599	15,662	113,261
72 591 Water Fund	42.43	6.60%	63,069	0	63,069	10,121	73,190
75 702-XXX Economic Dev	0.97	0.15%	1,442	0	1,442	231	1,673
76 709-XXX Brownfield Dev	2.53	0.39%	3,761	0	3,761	603	4,364
83 888 Kalamazoo County Trust	1.39	0.22%	2,066	0	2,066	332	2,398

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Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	642.65	100.00%	955,257	0	955,257	150,542	1,105,798
Direct Bills					0		0
Total					\$955,257		\$1,105,798

Basis Units: Full Time Equivalents
 Source: City Payroll Records

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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	Total
4 101-635 City Maintenance	\$6,659	\$6,659
5 101-172 City Manager	10,494	10,494
6 101-636 Info Tech	8,866	8,866
7 101-191 Budget and Accounting	23,615	23,615
8 101-215 City Clerk	11,281	11,281
9 101-223 Internal Auditor	1,725	1,725
10 101-233 Purchasing	4,606	4,606
11 101-253 Treasury	21,441	21,441
12 101-266 City Attorney	10,177	10,177
13 101-270 Human Resources	11,937	11,937
14 101-345-01 Public Safety Administratic	11,299	11,299
15 101-630 Engineer	22,252	22,252
16 101-640 Fleet	14,835	14,835
19 101-257 Assessing	862	862
20 101-345-02 PS KVET	27,979	27,979
21 101-345-03 PS Operations	250,828	250,828
22 101-345-04 PS CID	48,868	48,868
23 101-345-05 PS Service	73,018	73,018
24 101-345-06 Grants	11,661	11,661
26 101-441-00 PW General	8,608	8,608
28 101-699.00 Code Enforcement	14,990	14,990
29 101-699.01 Building Trades	9,194	9,194
30 101-721 Planning	5,313	5,313
31 101-728 Econ Dev	517	517
32 101-751-01 Parks & Rec Admin	45,850	45,850
36 202 Act 51 Major Street	18,267	18,267
37 203 Act 51 Local Street	14,869	14,869
38 209 Cemeteries	862	862
39 226 Solid Waste	12,230	12,230
43 252-345 Public Safety	32,895	32,895
46 252-751 Recreation	2,674	2,674
51 253-751 Recreation	138	138
55 265-345 Public Safety	517	517
56 271-724 Comm Dev	17,974	17,974
64 299 CDBG	1,742	1,742
67 551 Parks	17	17
70 588 Metro Transit	151,849	151,849
71 590 Wastewater Fund	113,261	113,261
72 591 Water Fund	73,190	73,190
75 702-XXX Economic Dev	1,673	1,673
76 709-XXX Brownfield Dev	4,364	4,364

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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	Total
83 888 Kalamazoo County Trust	\$2,398	\$2,398
Total	\$1,105,798	\$1,105,798

**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.
- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.

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

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

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A. Department Costs

Dept:6 101-636 Info Tech

Description		Amount	General Admin	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Dept Specific Exp
Personnel Costs								
Salaries	S1	322,790	193,190	48,451	27,308	43,318	10,523	0
<i>Salary % Split</i>			<i>59.85%</i>	<i>15.01%</i>	<i>8.46%</i>	<i>13.42%</i>	<i>3.26%</i>	<i>.00%</i>
Benefits	S	103,681	62,053	15,563	8,771	13,914	3,380	0
Subtotal - Personnel Costs		426,471	255,243	64,013	36,079	57,232	13,903	0
Services & Supplies Cost								
728 Supplies	P	24,258	24,258	0	0	0	0	0
729 Operating Supplies	P	149	149	0	0	0	0	0
805 Travel & Training	P	7,601	7,601	0	0	0	0	0
815 Telephone	S	71,947	43,060	10,799	6,087	9,655	2,345	0
825 Insurance	S	11,532	6,902	1,731	976	1,548	376	0
845 Outside Consultants	S	140,454	84,062	21,082	11,882	18,849	4,579	0
860 Memberships	S	924	553	139	78	124	30	0
880 Rental/Lease Equipment	P	1,409	1,409	0	0	0	0	0
885 Software	P	288,376	0	93,014	73,439	49,591	0	72,332
975 Machinery & Equipment	S	73,973	44,273	11,103	6,258	9,927	2,412	0
979 Infrastructure	S	17,023	10,188	2,555	1,440	2,284	555	0
Subtotal - Services & Supplies		637,646	222,455	140,424	100,160	91,978	10,297	72,332
Department Cost Total		1,064,118	477,698	204,437	136,240	149,211	24,200	72,332
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		1,064,118	477,698	204,437	136,240	149,211	24,200	72,332
General Admin Distribution			(477,698)	166,535	110,981	121,548	19,713	58,922
Grand Total		\$1,064,118		\$370,972	\$247,221	\$270,759	\$43,913	\$131,253

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Dept Specific Exp
1 City Hall	\$28,564	\$590	\$10,163	\$6,773	\$7,418	\$1,203	\$3,596
Subtotal - Building Depreciation	28,564	590	10,163	6,773	7,418	1,203	3,596
2 City Hall Equipment	11,598	123	4,086	2,723	2,982	484	1,446
2 IT Equipment	59,940	636	21,118	14,073	15,413	2,500	7,472
2 Voice over IP System	1,489	16	524	350	383	62	186
Subtotal - Equipment Depreciation	73,026	775	25,728	17,146	18,778	3,046	9,103
3 Audit Expense	541	2	189	126	138	22	67
3 Cost Plan Consultant	1,516	8	531	354	388	63	188
3 Memberships & Dues	127	1	44	30	32	5	16
Subtotal - 101-299 Non-Departmental	2,183	11	765	510	558	91	271
4 Maintenance Admin	7,494	2,297	3,413	2,275	2,491	404	1,208
4 City Hall	196,477	20,827	75,756	50,485	55,292	8,967	26,803
Subtotal - 101-635 City Maintenance	203,971	23,124	79,170	52,760	57,783	9,372	28,011
5 Management & Leadership	7,640	1,226	3,091	2,060	2,256	366	1,094
Subtotal - 101-172 City Manager	7,640	1,226	3,091	2,060	2,256	366	1,094
6 PC/Network Support	0	29,582	10,313	6,873	7,527	1,221	3,649
6 Application - Eden	0	11,285	3,934	2,622	2,871	466	1,392
6 Application - BS & A	0	9,157	3,192	2,127	2,330	378	1,129
6 Application - Intellitime	0	1,072	374	249	273	44	132
Subtotal - 101-636 Info Tech	0	51,096	17,813	11,871	13,001	2,109	6,302
7 Accounts Payable	0	6,212	2,166	1,443	1,581	256	766
7 Payroll	0	790	275	184	201	33	97
7 Budgeting	0	1,580	551	367	402	65	195
7 Accounting	0	4,037	1,407	938	1,027	167	498
Subtotal - 101-191 Budget and Accoun	0	12,619	4,399	2,932	3,211	521	1,557
8 Records Management	0	26,994	9,411	6,271	6,868	1,114	3,330
Subtotal - 101-215 City Clerk	0	26,994	9,411	6,271	6,868	1,114	3,330
9 Internal Audit	0	928	324	216	236	38	114

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Dept Specific Exp
Subtotal - 101-223 Internal Auditor	\$0	\$928	\$324	\$216	\$236	\$38	\$114
10 Purchasing	0	13,047	4,549	3,031	3,320	538	1,609
10 Mail	0	16	6	4	4	1	2
Subtotal - 101-233 Purchasing	0	13,063	4,554	3,035	3,324	539	1,611
12 Advise and Counsel	0	3,339	1,164	776	850	138	412
12 Labor Relations	0	4	1	1	1	0	0
12 Risk Management	0	7	2	2	2	0	1
Subtotal - 101-266 City Attorney	0	3,350	1,168	778	852	138	413
13 Human Resources	0	4,082	1,423	948	1,039	168	503
13 Labor Relations	0	186	65	43	47	8	23
Subtotal - 101-270 Human Resources	0	4,268	1,488	992	1,086	176	526
17 General Fund OPEB	0	69,455	24,213	16,136	17,673	2,866	8,567
Subtotal - 101-297 OPEB	0	69,455	24,213	16,136	17,673	2,866	8,567
Total Incoming	315,384	207,498	182,287	121,479	133,044	21,578	64,495
C. Total Allocated		\$1,587,000	\$553,258	\$368,700	\$403,803	\$65,491	\$195,748
			34.86%	23.23%	25.44%	4.13%	12.33%

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PC/Network Support Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.00	0.70%	\$3,381	\$0	\$3,381	\$0	\$3,381
5 101-172 City Manager	8.00	1.41%	6,762	0	6,762	0	6,762
6 101-636 Info Tech	35.00	6.15%	29,582	0	29,582	0	29,582
7 101-191 Budget and Accounting	13.00	2.28%	10,988	0	10,988	1,802	12,789
8 101-215 City Clerk	8.00	1.41%	6,762	0	6,762	1,109	7,870
9 101-223 Internal Auditor	1.00	0.18%	845	0	845	139	984
10 101-233 Purchasing	3.00	0.53%	2,536	0	2,536	416	2,951
11 101-253 Treasury	14.00	2.46%	11,833	0	11,833	1,940	13,773
12 101-266 City Attorney	6.00	1.05%	5,071	0	5,071	831	5,903
13 101-270 Human Resources	8.00	1.41%	6,762	0	6,762	1,109	7,870
14 101-345-01 Public Safety Administratic	5.38	0.95%	4,547	0	4,547	746	5,293
15 101-630 Engineer	25.00	4.39%	21,130	0	21,130	3,464	24,595
16 101-640 Fleet	9.00	1.58%	7,607	0	7,607	1,247	8,854
19 101-257 Assessing	3.00	0.53%	2,536	0	2,536	416	2,951
20 101-345-02 PS KVET	15.24	2.68%	12,881	0	12,881	2,112	14,993
21 101-345-03 PS Operations	127.30	22.37%	107,594	0	107,594	17,641	125,235
22 101-345-04 PS CID	23.50	4.13%	19,862	0	19,862	3,257	23,119
23 101-345-05 PS Service	35.83	6.30%	30,284	0	30,284	4,965	35,249
24 101-345-06 Grants	4.75	0.83%	4,015	0	4,015	658	4,673
26 101-441-00 PW General	4.00	0.70%	3,381	0	3,381	554	3,935
28 101-699.00 Code Enforcement	13.29	2.34%	11,233	0	11,233	1,842	13,074
29 101-699.01 Building Trades	6.71	1.18%	5,671	0	5,671	930	6,601
30 101-721 Planning	11.00	1.93%	9,297	0	9,297	1,524	10,822
31 101-728 Econ Dev	2.00	0.35%	1,690	0	1,690	277	1,968
32 101-751-01 Parks & Rec Admin	20.00	3.51%	16,904	0	16,904	2,772	19,676
36 202 Act 51 Major Street	3.00	0.53%	2,536	0	2,536	416	2,951
37 203 Act 51 Local Street	1.00	0.18%	845	0	845	139	984
38 209 Cemeteries	3.00	0.53%	2,536	0	2,536	416	2,951
39 226 Solid Waste	1.00	0.18%	845	0	845	139	984
56 271-724 Comm Dev	1.00	0.18%	845	0	845	139	984
70 588 Metro Transit	63.00	11.07%	53,248	0	53,248	8,730	61,978
71 590 Wastewater Fund	60.00	10.54%	50,712	0	50,712	8,315	59,027
72 591 Water Fund	31.00	5.45%	26,201	0	26,201	4,296	30,497
Subtotal	569.00	100.00%	480,921	0	480,921	72,338	553,258
Direct Bills					0		0
Total					\$480,921		\$553,258

Basis Units: Number of Users
Source: IT Log

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Application - Eden Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.00	2.82%	\$9,028	\$0	\$9,028	\$0	\$9,028
5 101-172 City Manager	9.00	6.34%	20,313	0	20,313	0	20,313
6 101-636 Info Tech	5.00	3.52%	11,285	0	11,285	0	11,285
7 101-191 Budget and Accounting	13.00	9.15%	29,341	0	29,341	5,054	34,395
8 101-215 City Clerk	4.00	2.82%	9,028	0	9,028	1,555	10,583
9 101-223 Internal Auditor	1.00	0.70%	2,257	0	2,257	389	2,646
10 101-233 Purchasing	3.00	2.11%	6,771	0	6,771	1,166	7,937
11 101-253 Treasury	4.00	2.82%	9,028	0	9,028	1,555	10,583
12 101-266 City Attorney	3.00	2.11%	6,771	0	6,771	1,166	7,937
13 101-270 Human Resources	8.00	5.63%	18,056	0	18,056	3,110	21,166
14 101-345-01 Public Safety Administratic	0.26	0.18%	587	0	587	101	688
15 101-630 Engineer	5.00	3.52%	11,285	0	11,285	1,944	13,229
16 101-640 Fleet	2.00	1.41%	4,514	0	4,514	778	5,292
19 101-257 Assessing	1.00	0.70%	2,257	0	2,257	389	2,646
20 101-345-02 PS KVET	0.72	0.51%	1,625	0	1,625	280	1,905
21 101-345-03 PS Operations	6.00	4.23%	13,542	0	13,542	2,333	15,875
22 101-345-04 PS CID	1.11	0.78%	2,505	0	2,505	432	2,937
23 101-345-05 PS Service	1.69	1.19%	3,814	0	3,814	657	4,471
24 101-345-06 Grants	0.22	0.15%	497	0	497	86	582
26 101-441-00 PW General	3.00	2.11%	6,771	0	6,771	1,166	7,937
28 101-699.00 Code Enforcement	2.66	1.87%	6,004	0	6,004	1,034	7,038
29 101-699.01 Building Trades	1.34	0.94%	3,024	0	3,024	521	3,545
30 101-721 Planning	7.00	4.93%	15,799	0	15,799	2,721	18,520
31 101-728 Econ Dev	4.00	2.82%	9,028	0	9,028	1,555	10,583
32 101-751-01 Parks & Rec Admin	4.00	2.82%	9,028	0	9,028	1,555	10,583
38 209 Cemeteries	2.00	1.41%	4,514	0	4,514	778	5,292
39 226 Solid Waste	1.00	0.70%	2,257	0	2,257	389	2,646
70 588 Metro Transit	9.00	6.34%	20,313	0	20,313	3,499	23,812
71 590 Wastewater Fund	26.00	18.31%	58,682	0	58,682	10,108	68,790
72 591 Water Fund	10.00	7.04%	22,570	0	22,570	3,888	26,458
Subtotal	142.00	100.00%	320,493	0	320,493	48,207	368,700
Direct Bills					0		0
Total					\$320,493		\$368,700

Basis Units: Number of Users
Source: IT Log

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Application - BS & A Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2.00	1.74%	\$6,104	\$0	\$6,104	\$0	\$6,104
6 101-636 Info Tech	3.00	2.61%	9,157	0	9,157	0	9,157
7 101-191 Budget and Accounting	9.00	7.83%	27,470	0	27,470	4,320	31,790
9 101-223 Internal Auditor	1.00	0.87%	3,052	0	3,052	480	3,532
11 101-253 Treasury	12.00	10.43%	36,627	0	36,627	5,760	42,386
13 101-270 Human Resources	1.00	0.87%	3,052	0	3,052	480	3,532
14 101-345-01 Public Safety Administratic	0.30	0.26%	916	0	916	144	1,060
15 101-630 Engineer	3.00	2.61%	9,157	0	9,157	1,440	10,597
19 101-257 Assessing	23.00	20.00%	70,201	0	70,201	11,039	81,241
20 101-345-02 PS KVET	0.86	0.75%	2,625	0	2,625	413	3,038
21 101-345-03 PS Operations	7.21	6.27%	22,007	0	22,007	3,461	25,467
22 101-345-04 PS CID	1.33	1.16%	4,059	0	4,059	638	4,698
23 101-345-05 PS Service	2.03	1.77%	6,196	0	6,196	974	7,170
24 101-345-06 Grants	0.27	0.23%	824	0	824	130	954
26 101-441-00 PW General	5.00	4.35%	15,261	0	15,261	2,400	17,661
28 101-699.00 Code Enforcement	10.63	9.24%	32,445	0	32,445	5,102	37,547
29 101-699.01 Building Trades	5.37	4.67%	16,390	0	16,390	2,577	18,968
30 101-721 Planning	9.00	7.83%	27,470	0	27,470	4,320	31,790
32 101-751-01 Parks & Rec Admin	1.00	0.87%	3,052	0	3,052	480	3,532
38 209 Cemeteries	1.00	0.87%	3,052	0	3,052	480	3,532
39 226 Solid Waste	1.00	0.87%	3,052	0	3,052	480	3,532
70 588 Metro Transit	4.00	3.48%	12,209	0	12,209	1,920	14,129
71 590 Wastewater Fund	6.00	5.22%	18,313	0	18,313	2,880	21,193
72 591 Water Fund	6.00	5.22%	18,313	0	18,313	2,880	21,193
Subtotal	115.00	100.00%	351,006	0	351,006	52,797	403,803
Direct Bills					0		0
Total					\$351,006		\$403,803

Basis Units: Number of Users
Source: IT Log

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Application - Intellitime Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.00	0.84%	\$476	\$0	\$476	\$0	\$476
5 101-172 City Manager	9.00	1.88%	1,072	0	1,072	0	1,072
6 101-636 Info Tech	9.00	1.88%	1,072	0	1,072	0	1,072
7 101-191 Budget and Accounting	13.00	2.72%	1,548	0	1,548	244	1,792
8 101-215 City Clerk	6.00	1.26%	715	0	715	113	827
9 101-223 Internal Auditor	1.00	0.21%	119	0	119	19	138
10 101-233 Purchasing	3.00	0.63%	357	0	357	56	414
11 101-253 Treasury	13.00	2.72%	1,548	0	1,548	244	1,792
12 101-266 City Attorney	6.00	1.26%	715	0	715	113	827
13 101-270 Human Resources	7.00	1.46%	834	0	834	131	965
14 101-345-01 Public Safety Administratic	7.03	1.47%	837	0	837	132	969
15 101-630 Engineer	6.00	1.26%	715	0	715	113	827
16 101-640 Fleet	4.00	0.84%	476	0	476	75	551
18 101-101 City Commission	7.00	1.46%	834	0	834	131	965
19 101-257 Assessing	1.00	0.21%	119	0	119	19	138
20 101-345-02 PS KVET	19.91	4.17%	2,371	0	2,371	374	2,745
21 101-345-03 PS Operations	166.33	34.80%	19,809	0	19,809	3,123	22,933
22 101-345-04 PS CID	30.70	6.42%	3,656	0	3,656	576	4,233
23 101-345-05 PS Service	46.82	9.79%	5,576	0	5,576	879	6,455
24 101-345-06 Grants	6.21	1.30%	740	0	740	117	856
26 101-441-00 PW General	6.00	1.26%	715	0	715	113	827
28 101-699.00 Code Enforcement	13.29	2.78%	1,583	0	1,583	250	1,832
29 101-699.01 Building Trades	6.71	1.40%	799	0	799	126	925
30 101-721 Planning	11.00	2.30%	1,310	0	1,310	207	1,517
31 101-728 Econ Dev	7.00	1.46%	834	0	834	131	965
32 101-751-01 Parks & Rec Admin	14.00	2.93%	1,667	0	1,667	263	1,930
36 202 Act 51 Major Street	3.00	0.63%	357	0	357	56	414
37 203 Act 51 Local Street	3.00	0.63%	357	0	357	56	414
38 209 Cemeteries	1.00	0.21%	119	0	119	19	138
71 590 Wastewater Fund	34.00	7.11%	4,049	0	4,049	638	4,688
72 591 Water Fund	13.00	2.72%	1,548	0	1,548	244	1,792
Subtotal	478.00	100.00%	56,928	0	56,928	8,563	65,491
Direct Bills					0		0
Total					\$56,928		\$65,491

Basis Units: Number of Users
Source: IT Log

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Dept Specific Exp Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	379.27	0.52%	\$892	\$0	\$892	\$0	\$892
7 101-191 Budget and Accounting	20,000.00	27.65%	47,048	0	47,048	7,114	54,162
28 101-699.00 Code Enforcement	6,960.00	9.62%	16,373	0	16,373	2,476	18,849
85 CCTA	44,992.50	62.20%	105,841	0	105,841	16,004	121,845
Subtotal	72,331.77	100.00%	170,154	0	170,154	25,594	195,748
Direct Bills					0		0
Total					\$170,154		\$195,748

Basis Units: \$ Expenditures
Source: IT Log

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Allocation Summary

Dept:6 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	Dept Specific Exp	Total
4 101-635 City Maintenance	\$3,381	\$9,028	\$0	\$476	\$0	\$12,885
5 101-172 City Manager	6,762	20,313	6,104	1,072	892	35,143
6 101-636 Info Tech	29,582	11,285	9,157	1,072	0	51,096
7 101-191 Budget and Accounting	12,789	34,395	31,790	1,792	54,162	134,929
8 101-215 City Clerk	7,870	10,583	0	827	0	19,281
9 101-223 Internal Auditor	984	2,646	3,532	138	0	7,300
10 101-233 Purchasing	2,951	7,937	0	414	0	11,302
11 101-253 Treasury	13,773	10,583	42,386	1,792	0	68,535
12 101-266 City Attorney	5,903	7,937	0	827	0	14,667
13 101-270 Human Resources	7,870	21,166	3,532	965	0	33,534
14 101-345-01 Public Safety Administratic	5,293	688	1,060	969	0	8,010
15 101-630 Engineer	24,595	13,229	10,597	827	0	49,247
16 101-640 Fleet	8,854	5,292	0	551	0	14,697
18 101-101 City Commission	0	0	0	965	0	965
19 101-257 Assessing	2,951	2,646	81,241	138	0	86,976
20 101-345-02 PS KVET	14,993	1,905	3,038	2,745	0	22,681
21 101-345-03 PS Operations	125,235	15,875	25,467	22,933	0	189,510
22 101-345-04 PS CID	23,119	2,937	4,698	4,233	0	34,986
23 101-345-05 PS Service	35,249	4,471	7,170	6,455	0	53,346
24 101-345-06 Grants	4,673	582	954	856	0	7,065
26 101-441-00 PW General	3,935	7,937	17,661	827	0	30,361
28 101-699.00 Code Enforcement	13,074	7,038	37,547	1,832	18,849	78,340
29 101-699.01 Building Trades	6,601	3,545	18,968	925	0	30,040
30 101-721 Planning	10,822	18,520	31,790	1,517	0	62,648
31 101-728 Econ Dev	1,968	10,583	0	965	0	13,516
32 101-751-01 Parks & Rec Admin	19,676	10,583	3,532	1,930	0	35,721
36 202 Act 51 Major Street	2,951	0	0	414	0	3,365
37 203 Act 51 Local Street	984	0	0	414	0	1,397
38 209 Cemeteries	2,951	5,292	3,532	138	0	11,913
39 226 Solid Waste	984	2,646	3,532	0	0	7,162
56 271-724 Comm Dev	984	0	0	0	0	984
70 588 Metro Transit	61,978	23,812	14,129	0	0	99,919
71 590 Wastewater Fund	59,027	68,790	21,193	4,688	0	153,697
72 591 Water Fund	30,497	26,458	21,193	1,792	0	79,940
85 CCTA	0	0	0	0	121,845	121,845
Total	\$553,258	\$368,700	\$403,803	\$65,491	\$195,748	\$1,587,000

**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.
- **Purchasing** - Some of the Budget & Accounting staff also perform Purchasing department duties. The related costs are identified in this function and allocated directly to the Purchasing department, along with the relevant direct billing credits.

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.

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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
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A. Department Costs

Dept:7 101-191 Budget and Accounting

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Purchasing
Personnel Costs									
Salaries	S1	835,524	78,203	225,614	55,513	96,977	71,191	253,093	54,933
<i>Salary % Split</i>			<i>9.36%</i>	<i>27.00%</i>	<i>6.64%</i>	<i>11.61%</i>	<i>8.52%</i>	<i>30.29%</i>	<i>6.57%</i>
Benefits	S	279,941	26,202	75,592	18,600	32,492	23,853	84,798	18,405
Subtotal - Personnel Costs		1,115,465	104,405	301,206	74,113	129,469	95,044	337,891	73,338
Services & Supplies Cost									
728 Office Supplies	S	10,083	944	2,723	670	1,170	859	3,054	663
805 Travel & Training	S	7,510	703	2,028	499	872	640	2,275	494
815 Telephone	S	2,612	245	705	174	303	223	791	172
825 Insurance	S	20,352	1,905	5,496	1,352	2,362	1,734	6,165	1,338
845 Outside Contractors	S	4,573	428	1,235	304	531	390	1,385	301
860 Memberships and Dues	S	2,309	216	623	153	268	197	699	152
865 Subscriptions	S	1,869	175	505	124	217	159	566	123
880 Rental/Lease	S	3,649	342	985	242	424	311	1,105	240
976 Equipment & Furniture	S	166	16	45	11	19	14	50	11
Subtotal - Services & Supplies		53,122	4,972	14,344	3,530	6,166	4,526	16,092	3,493
Department Cost Total		1,168,588	109,377	315,550	77,642	135,634	99,570	353,982	76,831
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,168,588	109,377	315,550	77,642	135,634	99,570	353,982	76,831
General Admin Distribution			(109,377)	32,585	8,018	14,006	10,282	36,553	7,934
Grand Total		\$1,168,588		\$348,135	\$85,660	\$149,640	\$109,852	\$390,536	\$84,765

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Purchasing
1 City Hall	\$4,075	\$84	\$1,239	\$305	\$533	\$391	\$1,390	\$302
Subtotal - Building Depreciation	4,075	84	1,239	305	533	391	1,390	302
2 City Hall Equipment	1,654	18	498	123	214	157	559	121
2 Management Services	2,652	28	798	196	343	252	896	194
2 Voice over IP System	2,382	25	717	176	308	226	804	175
Subtotal - Equipment Depreciation	6,688	71	2,013	495	865	635	2,259	490
3 Audit Expense	501	2	150	37	64	47	168	36
3 Cost Plan Consultant	1,516	8	454	112	195	143	509	111
3 Memberships & Dues	338	1	101	25	43	32	113	25
Subtotal - 101-299 Non-Departmental	2,355	12	705	173	303	222	791	172
4 Maintenance Admin	1,069	328	416	102	179	131	467	101
4 City Hall	28,029	2,971	9,235	2,272	3,970	2,914	10,360	2,249
Subtotal - 101-635 City Maintenance	29,098	3,299	9,651	2,375	4,148	3,045	10,827	2,350
5 Management & Leadership	20,349	3,266	7,035	1,731	3,024	2,220	7,892	1,713
Subtotal - 101-172 City Manager	20,349	3,266	7,035	1,731	3,024	2,220	7,892	1,713
6 PC/Network Support	10,988	1,802	3,810	937	1,638	1,202	4,274	928
6 Application - Eden	29,341	5,054	10,247	2,521	4,404	3,233	11,495	2,495
6 Application - BS & A	27,470	4,320	9,471	2,330	4,071	2,988	10,624	2,306
6 Application - Intellitime	1,548	244	534	131	230	168	599	130
6 Dept Specific Exp	47,048	7,114	16,136	3,970	6,936	5,092	18,101	3,929
Subtotal - 101-636 Info Tech	116,395	18,533	40,197	9,891	17,278	12,684	45,092	9,787
7 Accounts Payable	0	2,897	863	212	371	272	968	210
7 Payroll	0	2,104	627	154	269	198	703	153
7 Budgeting	0	1,698	506	124	217	160	568	123
7 Accounting	0	3,739	1,114	274	479	351	1,250	271
Subtotal - 101-191 Budget and Accoun	0	10,438	3,110	765	1,337	981	3,488	757
8 Records Management	0	21,771	6,486	1,596	2,788	2,047	7,276	1,579
Subtotal - 101-215 City Clerk	0	21,771	6,486	1,596	2,788	2,047	7,276	1,579
9 Internal Audit	0	997	297	73	128	94	333	72

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Purchasing
Subtotal - 101-223 Internal Auditor	\$0	\$997	\$297	\$73	\$128	\$94	\$333	\$72
10 Purchasing	0	1,263	376	93	162	119	422	92
10 Mail	0	1,130	337	83	145	106	378	82
Subtotal - 101-233 Purchasing	0	2,393	713	175	306	225	800	174
12 Advise and Counsel	0	3,588	1,069	263	459	337	1,199	260
12 Labor Relations	0	90	27	7	12	9	30	7
12 Risk Management	0	17	5	1	2	2	6	1
Subtotal - 101-266 City Attorney	0	3,695	1,101	271	473	347	1,235	268
13 Human Resources	0	10,872	3,239	797	1,392	1,022	3,633	789
13 Labor Relations	0	4,369	1,302	320	559	411	1,460	317
Subtotal - 101-270 Human Resources	0	15,241	4,540	1,117	1,952	1,433	5,093	1,106
17 General Fund OPEB	0	129,196	38,489	9,470	16,544	12,145	43,177	9,371
Subtotal - 101-297 OPEB	0	129,196	38,489	9,470	16,544	12,145	43,177	9,371
Total Incoming	178,959	208,995	115,576	28,438	49,678	36,469	129,652	28,141
C. Total Allocated		\$1,556,542	\$463,711	\$114,098	\$199,319	\$146,322	\$520,188	\$112,905
			29.79%	7.33%	12.81%	9.40%	33.42%	7.25%

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Accounts Payable Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	174	0.49%	\$1,969	\$0	\$1,969	\$0	\$1,969
4 101-635 City Maintenance	1,363	3.84%	15,422	0	15,422	0	15,422
5 101-172 City Manager	438	1.23%	4,956	0	4,956	0	4,956
6 101-636 Info Tech	549	1.55%	6,212	0	6,212	0	6,212
7 101-191 Budget and Accounting	256	0.72%	2,897	0	2,897	0	2,897
8 101-215 City Clerk	648	1.83%	7,332	(411)	6,921	1,234	8,155
9 101-223 Internal Auditor	63	0.18%	713	0	713	120	833
10 101-233 Purchasing	147	0.41%	1,663	0	1,663	280	1,943
11 101-253 Treasury	294	0.83%	3,327	0	3,327	560	3,886
12 101-266 City Attorney	177	0.50%	2,003	0	2,003	337	2,340
13 101-270 Human Resources	280	0.79%	3,168	0	3,168	533	3,701
14 101-345-01 Public Safety Administratic	326	0.92%	3,689	0	3,689	621	4,309
15 101-630 Engineer	308	0.87%	3,485	0	3,485	586	4,072
16 101-640 Fleet	4,000	11.27%	45,260	0	45,260	7,616	52,877
18 101-101 City Commission	36	0.10%	407	0	407	69	476
19 101-257 Assessing	162	0.46%	1,833	0	1,833	308	2,142
21 101-345-03 PS Operations	306	0.86%	3,462	0	3,462	583	4,045
22 101-345-04 PS CID	235	0.66%	2,659	0	2,659	447	3,107
23 101-345-05 PS Service	3,693	10.41%	41,787	0	41,787	7,032	48,818
26 101-441-00 PW General	618	1.74%	6,993	0	6,993	1,177	8,169
27 101-448-31 Street Lights	62	0.17%	702	0	702	118	820
28 101-699.00 Code Enforcement	269	0.76%	3,044	0	3,044	512	3,556
29 101-699.01 Building Trades	156	0.44%	1,765	0	1,765	297	2,062
30 101-721 Planning	305	0.86%	3,451	0	3,451	581	4,032
31 101-728 Econ Dev	157	0.44%	1,776	0	1,776	299	2,075
32 101-751-01 Parks & Rec Admin	2,862	8.07%	32,384	0	32,384	5,450	37,833
33 150-273 Cemeteries	3	0.01%	34	0	34	6	40
36 202 Act 51 Major Street	964	2.72%	10,908	0	10,908	1,836	12,743
37 203 Act 51 Local Street	544	1.53%	6,155	0	6,155	1,036	7,191
38 209 Cemeteries	235	0.66%	2,659	0	2,659	447	3,107
39 226 Solid Waste	277	0.78%	3,134	0	3,134	527	3,662
41 243 Brownfield	12	0.03%	136	0	136	23	159
42 244 Econ Initiative	1	0.00%	11	0	11	2	13
43 252-345 Public Safety	114	0.32%	1,290	0	1,290	217	1,507
44 252-724 Public Safety Comm Dev	49	0.14%	554	0	554	93	648
46 252-751 Recreation	91	0.26%	1,030	0	1,030	173	1,203
48 253-101 City Commission	16	0.05%	181	0	181	30	212
49 253-345 Public Safety	41	0.12%	464	0	464	78	542
50 253-724 Public Safety	72	0.20%	815	0	815	137	952
51 253-751 Recreation	174	0.49%	1,969	0	1,969	331	2,300
52 253-752 Parks	3	0.01%	34	0	34	6	40
55 265-345 Public Safety	498	1.40%	5,635	0	5,635	948	6,583

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Accounts Payable Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 271-724 Comm Dev	176	0.50%	\$1,991	\$0	\$1,991	\$335	\$2,327
57 280 Community Dev	36	0.10%	407	0	407	69	476
63 289 Home Development	54	0.15%	611	0	611	103	714
64 299 CDBG	72	0.20%	815	0	815	137	952
65 300 Debt Service	16	0.05%	181	0	181	30	212
66 400 Capital Projects	104	0.29%	1,177	0	1,177	198	1,375
67 551 Parks	102	0.29%	1,154	0	1,154	194	1,348
69 585 Metro Capital	20	0.06%	226	0	226	38	264
70 588 Metro Transit	2,160	6.09%	24,441	0	24,441	4,113	28,553
71 590 Wastewater Fund	6,663	18.78%	75,393	0	75,393	12,687	88,080
72 591 Water Fund	4,216	11.88%	47,704	0	47,704	8,028	55,732
73 677-XXX Insurance Fund	607	1.71%	6,868	0	6,868	1,156	8,024
75 702-XXX Economic Dev	5	0.01%	57	0	57	10	66
76 709-XXX Brownfield Dev	126	0.36%	1,426	0	1,426	240	1,666
87 All Other	144	0.41%	1,629	0	1,629	274	1,904
Subtotal	35,479	100.00%	401,449	(411)	401,037	62,262	463,299
Direct Bills					411		411
Total					\$401,449		\$463,711

Basis Units: Invoice Transactions Posted, exc Fund 888

Source: General Ledger Detail

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Payroll Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.48	0.70%	\$689	\$0	\$689	\$0	\$689
5 101-172 City Manager	7.06	1.10%	1,085	0	1,085	0	1,085
6 101-636 Info Tech	5.14	0.80%	790	0	790	0	790
7 101-191 Budget and Accounting	13.69	2.13%	2,104	0	2,104	0	2,104
8 101-215 City Clerk	6.54	1.02%	1,005	0	1,005	164	1,169
9 101-223 Internal Auditor	1.00	0.16%	154	0	154	25	179
10 101-233 Purchasing	2.67	0.42%	410	0	410	67	477
11 101-253 Treasury	12.43	1.93%	1,911	0	1,911	311	2,222
12 101-266 City Attorney	5.90	0.92%	907	0	907	148	1,054
13 101-270 Human Resources	6.92	1.08%	1,064	0	1,064	173	1,237
14 101-345-01 Public Safety Administratic	6.55	1.02%	1,007	0	1,007	164	1,171
15 101-630 Engineer	12.90	2.01%	1,983	0	1,983	323	2,306
16 101-640 Fleet	8.60	1.34%	1,322	0	1,322	215	1,537
19 101-257 Assessing	0.50	0.08%	77	0	77	13	89
20 101-345-02 PS KVET	16.22	2.52%	2,493	0	2,493	406	2,899
21 101-345-03 PS Operations	145.41	22.63%	22,350	0	22,350	3,638	25,988
22 101-345-04 PS CID	28.33	4.41%	4,354	0	4,354	709	5,063
23 101-345-05 PS Service	42.33	6.59%	6,506	0	6,506	1,059	7,565
24 101-345-06 Grants	6.76	1.05%	1,039	0	1,039	169	1,208
26 101-441-00 PW General	4.99	0.78%	767	0	767	125	892
28 101-699.00 Code Enforcement	8.69	1.35%	1,336	0	1,336	217	1,553
29 101-699.01 Building Trades	5.33	0.83%	819	0	819	133	953
30 101-721 Planning	3.08	0.48%	473	0	473	77	550
31 101-728 Econ Dev	0.30	0.05%	46	0	46	8	54
32 101-751-01 Parks & Rec Admin	26.58	4.14%	4,085	0	4,085	665	4,751
36 202 Act 51 Major Street	10.59	1.65%	1,628	0	1,628	265	1,893
37 203 Act 51 Local Street	8.62	1.34%	1,325	0	1,325	216	1,541
38 209 Cemeteries	0.50	0.08%	77	0	77	13	89
39 226 Solid Waste	7.09	1.10%	1,090	0	1,090	177	1,267
43 252-345 Public Safety	19.07	2.97%	2,931	0	2,931	477	3,408
46 252-751 Recreation	1.55	0.24%	238	0	238	39	277
51 253-751 Recreation	0.08	0.01%	12	0	12	2	14
55 265-345 Public Safety	0.30	0.05%	46	0	46	8	54
56 271-724 Comm Dev	10.42	1.62%	1,602	0	1,602	261	1,862
64 299 CDBG	1.01	0.16%	155	0	155	25	181
67 551 Parks	0.01	0.00%	2	0	2	0	2
70 588 Metro Transit	88.03	13.70%	13,531	0	13,531	2,203	15,733
71 590 Wastewater Fund	65.66	10.22%	10,092	0	10,092	1,643	11,735
72 591 Water Fund	42.43	6.60%	6,522	0	6,522	1,062	7,583
75 702-XXX Economic Dev	0.97	0.15%	149	0	149	24	173
76 709-XXX Brownfield Dev	2.53	0.39%	389	0	389	63	452
83 888 Kalamazoo County Trust	1.39	0.22%	214	0	214	35	248

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Payroll Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	642.65	100.00%	98,778	0	98,778	15,320	114,098
Direct Bills					0		0
Total					\$98,778		\$114,098

Basis Units: Full Time Equivalents
Source: City Payroll Records

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Budgeting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1,341,619	1.15%	\$1,992	\$0	\$1,992	\$0	\$1,992
4 101-635 City Maintenance	892,102	0.77%	1,325	0	1,325	0	1,325
5 101-172 City Manager	864,025	0.74%	1,283	0	1,283	0	1,283
6 101-636 Info Tech	1,064,118	0.92%	1,580	0	1,580	0	1,580
7 101-191 Budget and Accounting	1,143,512	0.98%	1,698	0	1,698	0	1,698
8 101-215 City Clerk	616,774	0.53%	916	0	916	149	1,065
9 101-223 Internal Auditor	86,707	0.07%	129	0	129	21	150
10 101-233 Purchasing	202,065	0.17%	300	0	300	49	349
11 101-253 Treasury	1,088,451	0.94%	1,616	0	1,616	263	1,879
12 101-266 City Attorney	653,679	0.56%	971	0	971	158	1,129
13 101-270 Human Resources	718,614	0.62%	1,067	0	1,067	173	1,241
14 101-345-01 Public Safety Administratic	1,160,216	1.00%	1,723	0	1,723	280	2,003
15 101-630 Engineer	1,177,910	1.01%	1,749	0	1,749	284	2,034
16 101-640 Fleet	1,875,620	1.61%	2,785	0	2,785	453	3,238
18 101-101 City Commission	71,850	0.06%	107	0	107	17	124
19 101-257 Assessing	440,413	0.38%	654	0	654	106	760
20 101-345-02 PS KVET	1,662,347	1.43%	2,469	0	2,469	401	2,870
21 101-345-03 PS Operations	15,766,380	13.57%	23,414	0	23,414	3,805	27,219
22 101-345-04 PS CID	3,154,572	2.71%	4,685	0	4,685	761	5,446
23 101-345-05 PS Service	6,490,470	5.59%	9,639	0	9,639	1,566	11,205
24 101-345-06 Grants	662,611	0.57%	984	0	984	160	1,144
26 101-441-00 PW General	863,685	0.74%	1,283	0	1,283	208	1,491
27 101-448-31 Street Lights	1,078,010	0.93%	1,601	0	1,601	260	1,861
28 101-699.00 Code Enforcement	658,104	0.57%	977	0	977	159	1,136
29 101-699.01 Building Trades	550,562	0.47%	818	0	818	133	951
30 101-721 Planning	360,337	0.31%	535	0	535	87	622
31 101-728 Econ Dev	38,207	0.03%	57	0	57	9	66
32 101-751-01 Parks & Rec Admin	1,946,086	1.67%	2,890	0	2,890	470	3,360
33 150-273 Cemeteries	22,100	0.02%	33	0	33	5	38
34 155-751 Recreation	103,625	0.09%	154	0	154	25	179
35 160-751 Mayor's Riverfront Pk	73,525	0.06%	109	0	109	18	127
36 202 Act 51 Major Street	5,031,362	4.33%	7,472	0	7,472	1,214	8,686
37 203 Act 51 Local Street	2,348,380	2.02%	3,488	0	3,488	567	4,054
38 209 Cemeteries	369,584	0.32%	549	0	549	89	638
39 226 Solid Waste	2,601,311	2.24%	3,863	0	3,863	628	4,491
40 231-XXX Blight Abatement	238	0.00%	0	0	0	0	0
41 243 Brownfield	77,848	0.07%	116	0	116	19	134
43 252-345 Public Safety	1,639,481	1.41%	2,435	0	2,435	396	2,830
44 252-724 Public Safety Comm Dev	346,420	0.30%	514	0	514	84	598
46 252-751 Recreation	259,336	0.22%	385	0	385	63	448
48 253-101 City Commission	5,750	0.00%	9	0	9	1	10
49 253-345 Public Safety	69,228	0.06%	103	0	103	17	120

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Budgeting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 253-724 Public Safety	95,856	0.08%	\$142	\$0	\$142	\$23	\$165
51 253-751 Recreation	27,890	0.02%	41	0	41	7	48
52 253-752 Parks	2,464	0.00%	4	0	4	1	4
55 265-345 Public Safety	388,568	0.33%	577	0	577	94	671
56 271-724 Comm Dev	855,249	0.74%	1,270	0	1,270	206	1,477
57 280 Community Dev	151,619	0.13%	225	0	225	37	262
63 289 Home Development	637,087	0.55%	946	0	946	154	1,100
64 299 CDBG	538,279	0.46%	799	0	799	130	929
67 551 Parks	17,488	0.02%	26	0	26	4	30
70 588 Metro Transit	357,803	0.31%	531	0	531	86	618
71 590 Wastewater Fund	21,257,224	18.29%	31,569	0	31,569	5,130	36,699
72 591 Water Fund	15,853,882	13.64%	23,544	0	23,544	3,826	27,370
73 677-XXX Insurance Fund	12,407,916	10.68%	18,427	0	18,427	2,995	21,421
75 702-XXX Economic Dev	130,636	0.11%	194	0	194	32	226
76 709-XXX Brownfield Dev	854,036	0.74%	1,268	0	1,268	206	1,474
77 712-XXX LFDA	336,263	0.29%	499	0	499	81	581
78 731-XXX Pension Fund	2,333,164	2.01%	3,465	0	3,465	563	4,028
79 737-000 OPEB Trust Fund	338,207	0.29%	502	0	502	82	584
80 737-531 Wastewater OPEB	13,465	0.01%	20	0	20	3	23
81 737-551 Water OPEB	9	0.00%	0	0	0	0	0
82 737-571 Metro OPEB	19,449	0.02%	29	0	29	5	34
Subtotal	116,193,788	100.00%	172,557	0	172,557	26,762	199,319
Direct Bills					0		0
Total					\$172,557		\$199,319

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

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Pension Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 731-XXX Pension Fund	100	100.00%	\$126,675	\$0	\$126,675	\$19,646	\$146,322
Subtotal	100	100.00%	126,675	0	126,675	19,646	146,322
Direct Bills					0		0
Total					\$126,675		\$146,322

Basis Units: Direct to Pension
Source:

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Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	431	0.26%	\$1,179	\$0	\$1,179	\$0	\$1,179
4 101-635 City Maintenance	4,051	2.46%	11,080	0	11,080	0	11,080
5 101-172 City Manager	973	0.59%	2,661	0	2,661	0	2,661
6 101-636 Info Tech	1,476	0.90%	4,037	0	4,037	0	4,037
7 101-191 Budget and Accounting	1,367	0.83%	3,739	0	3,739	0	3,739
8 101-215 City Clerk	2,116	1.29%	5,788	0	5,788	945	6,733
9 101-223 Internal Auditor	357	0.22%	976	0	976	159	1,136
10 101-233 Purchasing	686	0.42%	1,876	0	1,876	306	2,183
11 101-253 Treasury	1,045	0.63%	2,858	0	2,858	467	3,325
12 101-266 City Attorney	658	0.40%	1,800	0	1,800	294	2,094
13 101-270 Human Resources	760	0.46%	2,079	0	2,079	340	2,418
14 101-345-01 Public Safety Administratic	836	0.51%	2,287	0	2,287	373	2,660
15 101-630 Engineer	4,664	2.83%	12,757	0	12,757	2,084	14,840
16 101-640 Fleet	14,332	8.70%	39,201	0	39,201	6,402	45,603
17 101-297 OPEB	20	0.01%	55	0	55	9	64
18 101-101 City Commission	113	0.07%	309	0	309	50	360
19 101-257 Assessing	637	0.39%	1,742	0	1,742	285	2,027
20 101-345-02 PS KVET	402	0.24%	1,100	0	1,100	180	1,279
21 101-345-03 PS Operations	896	0.54%	2,451	0	2,451	400	2,851
22 101-345-04 PS CID	654	0.40%	1,789	0	1,789	292	2,081
23 101-345-05 PS Service	6,116	3.71%	16,728	0	16,728	2,732	19,461
24 101-345-06 Grants	876	0.53%	2,396	0	2,396	391	2,787
26 101-441-00 PW General	3,546	2.15%	9,699	0	9,699	1,584	11,283
27 101-448-31 Street Lights	64	0.04%	175	0	175	29	204
28 101-699.00 Code Enforcement	1,048	0.64%	2,866	0	2,866	468	3,335
29 101-699.01 Building Trades	784	0.48%	2,144	0	2,144	350	2,495
30 101-721 Planning	870	0.53%	2,380	0	2,380	389	2,768
31 101-728 Econ Dev	530	0.32%	1,450	0	1,450	237	1,686
32 101-751-01 Parks & Rec Admin	10,104	6.14%	27,636	0	27,636	4,514	32,150
33 150-273 Cemeteries	98	0.06%	268	0	268	44	312
34 155-751 Recreation	4	0.00%	11	0	11	2	13
35 160-751 Mayor's Riverfront Pk	3	0.00%	8	0	8	1	10
36 202 Act 51 Major Street	7,195	4.37%	19,680	0	19,680	3,214	22,894
37 203 Act 51 Local Street	4,321	2.62%	11,819	0	11,819	1,930	13,749
38 209 Cemeteries	921	0.56%	2,519	0	2,519	411	2,931
39 226 Solid Waste	2,709	1.65%	7,410	0	7,410	1,210	8,620
40 231-XXX Blight Abatement	3	0.00%	8	0	8	1	10
41 243 Brownfield	54	0.03%	148	0	148	24	172
42 244 Econ Initiative	74	0.04%	202	0	202	33	235
43 252-345 Public Safety	715	0.43%	1,956	0	1,956	319	2,275
44 252-724 Public Safety Comm Dev	199	0.12%	544	0	544	89	633
46 252-751 Recreation	504	0.31%	1,379	0	1,379	225	1,604

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Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 253-101 City Commission	38	0.02%	\$104	\$0	\$104	\$17	\$121
49 253-345 Public Safety	112	0.07%	306	0	306	50	356
50 253-724 Public Safety	360	0.22%	985	0	985	161	1,145
51 253-751 Recreation	472	0.29%	1,291	0	1,291	211	1,502
52 253-752 Parks	43	0.03%	118	0	118	19	137
55 265-345 Public Safety	1,127	0.68%	3,083	0	3,083	503	3,586
56 271-724 Comm Dev	1,969	1.20%	5,386	0	5,386	880	6,265
57 280 Community Dev	134	0.08%	367	0	367	60	426
58 284 Community Dev	54	0.03%	148	0	148	24	172
59 285 Community Dev	2	0.00%	5	0	5	1	6
60 286 Community Dev	71	0.04%	194	0	194	32	226
61 287 Community Dev	3	0.00%	8	0	8	1	10
62 288 Economic Development	2	0.00%	5	0	5	1	6
63 289 Home Development	236	0.14%	646	0	646	105	751
64 299 CDBG	547	0.33%	1,496	0	1,496	244	1,741
65 300 Debt Service	127	0.08%	347	0	347	57	404
66 400 Capital Projects	556	0.34%	1,521	0	1,521	248	1,769
67 551 Parks	513	0.31%	1,403	0	1,403	229	1,632
69 585 Metro Capital	103	0.06%	282	0	282	46	328
70 588 Metro Transit	6,776	4.12%	18,534	0	18,534	3,027	21,561
71 590 Wastewater Fund	35,831	21.76%	98,004	0	98,004	16,007	114,011
72 591 Water Fund	26,231	15.93%	71,747	0	71,747	11,718	83,465
73 677-XXX Insurance Fund	1,739	1.06%	4,756	0	4,756	777	5,533
74 701-XXX General Trust Fund	8	0.00%	22	0	22	4	25
75 702-XXX Economic Dev	374	0.23%	1,023	0	1,023	167	1,190
76 709-XXX Brownfield Dev	702	0.43%	1,920	0	1,920	314	2,234
77 712-XXX LFDA	52	0.03%	142	0	142	23	165
78 731-XXX Pension Fund	387	0.24%	1,059	0	1,059	173	1,231
79 737-000 OPEB Trust Fund	205	0.12%	561	0	561	92	652
80 737-531 Wastewater OPEB	146	0.09%	399	0	399	65	465
81 737-551 Water OPEB	17	0.01%	46	0	46	8	54
82 737-571 Metro OPEB	138	0.08%	377	0	377	62	439
84 98X-XXX GASB 34 Govt	138	0.08%	377	0	377	62	439
87 All Other	8,223	4.99%	22,491	0	22,491	3,673	26,165

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Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	164,648	100.00%	450,343	0	450,343	69,845	520,188
Direct Bills					0		0
Total					\$450,343		\$520,188

Basis Units: Total Transactions Posted, exc Fund 888
Source: General Ledger

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Purchasing Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-233 Purchasing	1	100.00%	\$97,746	\$(24,665)	\$73,081	\$15,160	\$88,241
Subtotal	1	100.00%	97,746	(24,665)	73,081	15,160	88,241
Direct Bills					24,665		24,665
Total					\$97,746		\$112,905

Basis Units: Direct to Purchasing
Source:

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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Purchasing	Total
0 Direct Billed	\$411	\$0	\$0	\$0	\$0	\$24,665	\$25,076
3 101-299 Non-Departmental	1,969	0	1,992	0	1,179	0	5,140
4 101-635 City Maintenance	15,422	689	1,325	0	11,080	0	28,516
5 101-172 City Manager	4,956	1,085	1,283	0	2,661	0	9,986
6 101-636 Info Tech	6,212	790	1,580	0	4,037	0	12,619
7 101-191 Budget and Accounting	2,897	2,104	1,698	0	3,739	0	10,438
8 101-215 City Clerk	8,155	1,169	1,065	0	6,733	0	17,121
9 101-223 Internal Auditor	833	179	150	0	1,136	0	2,297
10 101-233 Purchasing	1,943	477	349	0	2,183	88,241	93,193
11 101-253 Treasury	3,886	2,222	1,879	0	3,325	0	11,312
12 101-266 City Attorney	2,340	1,054	1,129	0	2,094	0	6,616
13 101-270 Human Resources	3,701	1,237	1,241	0	2,418	0	8,597
14 101-345-01 Public Safety Administratic	4,309	1,171	2,003	0	2,660	0	10,143
15 101-630 Engineer	4,072	2,306	2,034	0	14,840	0	23,251
16 101-640 Fleet	52,877	1,537	3,238	0	45,603	0	103,255
17 101-297 OPEB	0	0	0	0	64	0	64
18 101-101 City Commission	476	0	124	0	360	0	959
19 101-257 Assessing	2,142	89	760	0	2,027	0	5,018
20 101-345-02 PS KVET	0	2,899	2,870	0	1,279	0	7,048
21 101-345-03 PS Operations	4,045	25,988	27,219	0	2,851	0	60,104
22 101-345-04 PS CID	3,107	5,063	5,446	0	2,081	0	15,697
23 101-345-05 PS Service	48,818	7,565	11,205	0	19,461	0	87,050
24 101-345-06 Grants	0	1,208	1,144	0	2,787	0	5,139
26 101-441-00 PW General	8,169	892	1,491	0	11,283	0	21,835
27 101-448-31 Street Lights	820	0	1,861	0	204	0	2,884
28 101-699.00 Code Enforcement	3,556	1,553	1,136	0	3,335	0	9,580
29 101-699.01 Building Trades	2,062	953	951	0	2,495	0	6,460
30 101-721 Planning	4,032	550	622	0	2,768	0	7,973
31 101-728 Econ Dev	2,075	54	66	0	1,686	0	3,881
32 101-751-01 Parks & Rec Admin	37,833	4,751	3,360	0	32,150	0	78,094
33 150-273 Cemeteries	40	0	38	0	312	0	390
34 155-751 Recreation	0	0	179	0	13	0	192
35 160-751 Mayor's Riverfront Pk	0	0	127	0	10	0	136
36 202 Act 51 Major Street	12,743	1,893	8,686	0	22,894	0	46,216
37 203 Act 51 Local Street	7,191	1,541	4,054	0	13,749	0	26,535
38 209 Cemeteries	3,107	89	638	0	2,931	0	6,764
39 226 Solid Waste	3,662	1,267	4,491	0	8,620	0	18,040
40 231-XXX Blight Abatement	0	0	0	0	10	0	10
41 243 Brownfield	159	0	134	0	172	0	465
42 244 Econ Initiative	13	0	0	0	235	0	249
43 252-345 Public Safety	1,507	3,408	2,830	0	2,275	0	10,021

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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Accounting	Purchasing	Total
44 252-724 Public Safety Comm Dev	\$648	\$0	\$598	\$0	\$633	\$0	\$1,879
46 252-751 Recreation	1,203	277	448	0	1,604	0	3,531
48 253-101 City Commission	212	0	10	0	121	0	342
49 253-345 Public Safety	542	0	120	0	356	0	1,018
50 253-724 Public Safety	952	0	165	0	1,145	0	2,263
51 253-751 Recreation	2,300	14	48	0	1,502	0	3,864
52 253-752 Parks	40	0	4	0	137	0	181
55 265-345 Public Safety	6,583	54	671	0	3,586	0	10,894
56 271-724 Comm Dev	2,327	1,862	1,477	0	6,265	0	11,931
57 280 Community Dev	476	0	262	0	426	0	1,164
58 284 Community Dev	0	0	0	0	172	0	172
59 285 Community Dev	0	0	0	0	6	0	6
60 286 Community Dev	0	0	0	0	226	0	226
61 287 Community Dev	0	0	0	0	10	0	10
62 288 Economic Development	0	0	0	0	6	0	6
63 289 Home Development	714	0	1,100	0	751	0	2,565
64 299 CDBG	952	181	929	0	1,741	0	3,802
65 300 Debt Service	212	0	0	0	404	0	616
66 400 Capital Projects	1,375	0	0	0	1,769	0	3,144
67 551 Parks	1,348	2	30	0	1,632	0	3,013
69 585 Metro Capital	264	0	0	0	328	0	592
70 588 Metro Transit	28,553	15,733	618	0	21,561	0	66,465
71 590 Wastewater Fund	88,080	11,735	36,699	0	114,011	0	250,524
72 591 Water Fund	55,732	7,583	27,370	0	83,465	0	174,151
73 677-XXX Insurance Fund	8,024	0	21,421	0	5,533	0	34,979
74 701-XXX General Trust Fund	0	0	0	0	25	0	25
75 702-XXX Economic Dev	66	173	226	0	1,190	0	1,655
76 709-XXX Brownfield Dev	1,666	452	1,474	0	2,234	0	5,826
77 712-XXX LFDA	0	0	581	0	165	0	746
78 731-XXX Pension Fund	0	0	4,028	146,322	1,231	0	151,581
79 737-000 OPEB Trust Fund	0	0	584	0	652	0	1,236
80 737-531 Wastewater OPEB	0	0	23	0	465	0	488
81 737-551 Water OPEB	0	0	0	0	54	0	54
82 737-571 Metro OPEB	0	0	34	0	439	0	473
83 888 Kalamazoo County Trust	0	248	0	0	0	0	248
84 98X-XXX GASB 34 Govt	0	0	0	0	439	0	439
87 All Other	1,904	0	0	0	26,165	0	28,068
Total	\$463,711	\$114,098	\$199,319	\$146,322	\$520,188	\$112,905	\$1,556,542

**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.

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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.

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A. Department Costs

Dept:8 101-215 City Clerk

Description		Amount	General Admin	Records Management	Elections	City Clerk
Personnel Costs						
Salaries	S1	368,368	0	56,483	213,947	97,939
<i>Salary % Split</i>			<i>.00%</i>	<i>15.33%</i>	<i>58.08%</i>	<i>26.59%</i>
Benefits	P	77,773	0	20,931	23,442	33,400
Subtotal - Personnel Costs		446,142	0	77,414	237,389	131,339
Services & Supplies Cost						
728 Supplies	P	44,512	0	225	42,484	1,802
805 Travel & Training	P	7,093	0	1,828	3,044	2,221
810 Fees	P	6,091	0	0	2,087	4,005
815 Telephone & Utilities	P	9,074	0	6,651	444	1,979
825 Insurance	P	9,228	0	2,952	1,848	4,428
845 Outside Contractual Services	P	44,545	0	10,728	20,955	12,862
860 Memberships and Dues	P	935	0	175	0	760
865 Subscriptions	P	1,101	0	0	438	663
880 Property Rental	P	45,939	0	37,812	4,710	3,417
976 Equipment & Furniture	P	2,114	0	1,615	0	499
Subtotal - Services & Supplies		170,632	0	61,985	76,010	32,637
Department Cost Total		616,774	0	139,399	313,399	163,976
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		616,774	0	139,399	313,399	163,976
General Admin Distribution			0	0	0	0
Grand Total		\$616,774		\$139,399	\$313,399	\$163,976
				not allocated	not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
1 City Hall	\$3,651	\$75	\$571	\$2,164	\$991
Subtotal - Building Depreciation	3,651	75	571	2,164	991
2 City Hall Equipment	1,483	16	230	870	398
2 Voice over IP System	3,721	39	577	2,184	1,000
Subtotal - Equipment Depreciation	5,204	55	806	3,055	1,398
3 Audit Expense	775	3	119	452	207
3 Cost Plan Consultant	1,516	8	234	885	405
3 Memberships & Dues	162	1	25	94	43
Subtotal - 101-299 Non-Departmental	2,452	12	378	1,431	655
4 Maintenance Admin	958	294	192	727	333
4 City Hall	25,115	2,662	4,259	16,133	7,385
Subtotal - 101-635 City Maintenance	26,073	2,956	4,451	16,860	7,718
5 Management & Leadership	9,721	1,560	1,730	6,552	2,999
Subtotal - 101-172 City Manager	9,721	1,560	1,730	6,552	2,999
6 PC/Network Support	6,762	1,109	1,207	4,571	2,092
6 Application - Eden	9,028	1,555	1,623	6,147	2,814
6 Application - Intellitime	715	113	127	480	220
Subtotal - 101-636 Info Tech	16,504	2,776	2,956	11,198	5,126
7 Accounts Payable	6,921	1,234	1,250	4,736	2,168
7 Payroll	1,005	164	179	679	311
7 Budgeting	916	149	163	618	283
7 Accounting	5,788	945	1,032	3,910	1,790
Subtotal - 101-191 Budget and Accoun	14,630	2,492	2,625	9,944	4,552
8 Records Management	0	6,041	926	3,508	1,606
Subtotal - 101-215 City Clerk	0	6,041	926	3,508	1,606
9 Internal Audit	0	538	82	312	143
Subtotal - 101-223 Internal Auditor	0	538	82	312	143
10 Purchasing	0	3,409	523	1,980	906

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Elections	City Clerk
10 Mail	\$0	\$5,147	\$789	\$2,989	\$1,368
Subtotal - 101-233 Purchasing	0	8,556	1,312	4,969	2,275
11 Non-Tax Revenue	0	43	7	25	11
Subtotal - 101-253 Treasury	0	43	7	25	11
12 Advise and Counsel	0	1,935	297	1,124	515
12 Labor Relations	0	23	4	13	6
12 Risk Management	0	4	1	2	1
Subtotal - 101-266 City Attorney	0	1,963	301	1,140	522
13 Human Resources	0	5,194	796	3,017	1,381
13 Labor Relations	0	1,117	171	649	297
Subtotal - 101-270 Human Resources	0	6,311	968	3,665	1,678
17 General Fund OPEB	0	49,356	7,568	28,666	13,122
Subtotal - 101-297 OPEB	0	49,356	7,568	28,666	13,122
Total Incoming	78,236	82,733	24,682	93,490	42,797
C. Total Allocated		\$777,743	\$164,081	\$406,889	\$206,773
			21.10%	52.32%	26.59%

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Records Management Allocations

Dept:8 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	1.87	1.87%	\$2,831	\$0	\$2,831	\$0	\$2,831
6 101-636 Info Tech	17.83	17.83%	26,994	0	26,994	0	26,994
7 101-191 Budget and Accounting	14.38	14.38%	21,771	0	21,771	0	21,771
8 101-215 City Clerk	3.99	3.99%	6,041	0	6,041	0	6,041
9 101-223 Internal Auditor	0.03	0.03%	45	0	45	6	52
12 101-266 City Attorney	12.57	12.57%	19,030	0	19,030	2,575	21,605
13 101-270 Human Resources	12.92	12.92%	19,560	0	19,560	2,647	22,207
14 101-345-01 Public Safety Administratic	7.11	7.11%	10,764	0	10,764	1,456	12,221
21 101-345-03 PS Operations	12.31	12.31%	18,637	0	18,637	2,522	21,158
30 101-721 Planning	11.84	11.84%	17,925	0	17,925	2,425	20,350
31 101-728 Econ Dev	0.19	0.19%	288	0	288	39	327
32 101-751-01 Parks & Rec Admin	1.10	1.10%	1,665	0	1,665	225	1,891
73 677-XXX Insurance Fund	0.03	0.03%	45	0	45	6	52
85 CCTA	3.59	3.59%	5,435	0	5,435	735	6,170
87 All Other	0.24	0.24%	363	0	363	49	413
Subtotal	100.00	100.00%	151,395	0	151,395	12,686	164,081
Direct Bills					0		0
Total					\$151,395		\$164,081

Basis Units: Pro-rated Services
Source:

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Allocation Summary

Dept:8 101-215 City Clerk

Department	Records Management	Elections	City Clerk	Total
5 101-172 City Manager	\$2,831	\$0	\$0	\$2,831
6 101-636 Info Tech	26,994	0	0	26,994
7 101-191 Budget and Accounting	21,771	0	0	21,771
8 101-215 City Clerk	6,041	0	0	6,041
9 101-223 Internal Auditor	52	0	0	52
12 101-266 City Attorney	21,605	0	0	21,605
13 101-270 Human Resources	22,207	0	0	22,207
14 101-345-01 Public Safety Administratic	12,221	0	0	12,221
21 101-345-03 PS Operations	21,158	0	0	21,158
30 101-721 Planning	20,350	0	0	20,350
31 101-728 Econ Dev	327	0	0	327
32 101-751-01 Parks & Rec Admin	1,891	0	0	1,891
73 677-XXX Insurance Fund	52	0	0	52
85 CCTA	6,170	0	0	6,170
87 All Other	413	0	0	413
Total	\$164,081	\$0	\$0	\$164,081

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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.

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A. Department Costs

Dept:9 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	64,973	0	64,973
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	20,661	0	20,661
Subtotal - Personnel Costs		<hr/> 85,635	0	85,635
Services & Supplies Cost				
728 Supplies	S	69	0	69
805 Travel & Training	S	149	0	149
815 Telephone	S	407	0	407
860 Memberships	S	448	0	448
Subtotal - Services & Supplies		<hr/> 1,072	0	1,072
Department Cost Total		86,707	0	86,707
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		86,707	0	86,707
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$86,707		\$86,707

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$354	\$7	\$361
Subtotal - Building Depreciation	354	7	361
2 City Hall Equipment	144	2	145
2 Voice over IP System	149	2	150
Subtotal - Equipment Depreciation	293	3	296
3 Audit Expense	131	1	131
3 Cost Plan Consultant	1,516	8	1,524
3 Memberships & Dues	25	0	25
Subtotal - 101-299 Non-Departmental	1,671	9	1,680
4 Maintenance Admin	93	28	121
4 City Hall	2,434	258	2,692
Subtotal - 101-635 City Maintenance	2,527	286	2,813
5 Management & Leadership	1,486	239	1,725
Subtotal - 101-172 City Manager	1,486	239	1,725
6 PC/Network Support	845	139	984
6 Application - Eden	2,257	389	2,646
6 Application - BS & A	3,052	480	3,532
6 Application - Intellitime	119	19	138
Subtotal - 101-636 Info Tech	6,274	1,026	7,300
7 Accounts Payable	713	120	833
7 Payroll	154	25	179
7 Budgeting	129	21	150
7 Accounting	976	159	1,136
Subtotal - 101-191 Budget and Accoun	1,972	325	2,297
8 Records Management	45	6	52
Subtotal - 101-215 City Clerk	45	6	52
9 Internal Audit	0	76	76

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - 101-223 Internal Auditor	\$0	\$76	\$76
10 Purchasing	0	84	84
Subtotal - 101-233 Purchasing	0	84	84
12 Advise and Counsel	0	272	272
12 Risk Management	0	1	1
Subtotal - 101-266 City Attorney	0	273	273
13 Human Resources	0	794	794
Subtotal - 101-270 Human Resources	0	794	794
17 General Fund OPEB	0	11,166	11,166
Subtotal - 101-297 OPEB	0	11,166	11,166
Total Incoming	14,622	14,295	28,917
C. Total Allocated		\$115,624	\$115,624
			100.00%

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Internal Audit Allocations

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1,341,619	1.15%	\$1,170	\$0	\$1,170	\$0	\$1,170
4 101-635 City Maintenance	892,102	0.77%	778	0	778	0	778
5 101-172 City Manager	864,025	0.74%	753	0	753	0	753
6 101-636 Info Tech	1,064,118	0.92%	928	0	928	0	928
7 101-191 Budget and Accounting	1,143,512	0.98%	997	0	997	0	997
8 101-215 City Clerk	616,774	0.53%	538	0	538	0	538
9 101-223 Internal Auditor	86,707	0.07%	76	0	76	0	76
10 101-233 Purchasing	202,065	0.17%	176	0	176	26	202
11 101-253 Treasury	1,088,451	0.94%	949	0	949	141	1,090
12 101-266 City Attorney	653,679	0.56%	570	0	570	85	655
13 101-270 Human Resources	718,614	0.62%	627	0	627	93	720
14 101-345-01 Public Safety Administratic	1,160,216	1.00%	1,012	0	1,012	151	1,162
15 101-630 Engineer	1,177,910	1.01%	1,027	0	1,027	153	1,180
16 101-640 Fleet	1,875,620	1.61%	1,636	0	1,636	243	1,879
18 101-101 City Commission	71,850	0.06%	63	0	63	9	72
19 101-257 Assessing	440,413	0.38%	384	0	384	57	441
20 101-345-02 PS KVET	1,662,347	1.43%	1,450	0	1,450	216	1,665
21 101-345-03 PS Operations	15,766,380	13.57%	13,749	0	13,749	2,046	15,795
22 101-345-04 PS CID	3,154,572	2.71%	2,751	0	2,751	409	3,160
23 101-345-05 PS Service	6,490,470	5.59%	5,660	0	5,660	842	6,502
24 101-345-06 Grants	662,611	0.57%	578	0	578	86	664
26 101-441-00 PW General	863,685	0.74%	753	0	753	112	865
27 101-448-31 Street Lights	1,078,010	0.93%	940	0	940	140	1,080
28 101-699.00 Code Enforcement	658,104	0.57%	574	0	574	85	659
29 101-699.01 Building Trades	550,562	0.47%	480	0	480	71	552
30 101-721 Planning	360,337	0.31%	314	0	314	47	361
31 101-728 Econ Dev	38,207	0.03%	33	0	33	5	38
32 101-751-01 Parks & Rec Admin	1,946,086	1.67%	1,697	0	1,697	252	1,950
33 150-273 Cemeteries	22,100	0.02%	19	0	19	3	22
34 155-751 Recreation	103,625	0.09%	90	0	90	13	104
35 160-751 Mayor's Riverfront Pk	73,525	0.06%	64	0	64	10	74
36 202 Act 51 Major Street	5,031,362	4.33%	4,388	0	4,388	653	5,040
37 203 Act 51 Local Street	2,348,380	2.02%	2,048	0	2,048	305	2,353
38 209 Cemeteries	369,584	0.32%	322	0	322	48	370
39 226 Solid Waste	2,601,311	2.24%	2,269	0	2,269	337	2,606
40 231-XXX Blight Abatement	238	0.00%	0	0	0	0	0
41 243 Brownfield	77,848	0.07%	68	0	68	10	78
43 252-345 Public Safety	1,639,481	1.41%	1,430	0	1,430	213	1,642
44 252-724 Public Safety Comm Dev	346,420	0.30%	302	0	302	45	347
46 252-751 Recreation	259,336	0.22%	226	0	226	34	260
48 253-101 City Commission	5,750	0.00%	5	0	5	1	6
49 253-345 Public Safety	69,228	0.06%	60	0	60	9	69

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Internal Audit Allocations

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 253-724 Public Safety	95,856	0.08%	\$84	\$0	\$84	\$12	\$96
51 253-751 Recreation	27,890	0.02%	24	0	24	4	28
52 253-752 Parks	2,464	0.00%	2	0	2	0	2
55 265-345 Public Safety	388,568	0.33%	339	0	339	50	389
56 271-724 Comm Dev	855,249	0.74%	746	0	746	111	857
57 280 Community Dev	151,619	0.13%	132	0	132	20	152
63 289 Home Development	637,087	0.55%	556	0	556	83	638
64 299 CDBG	538,279	0.46%	469	0	469	70	539
67 551 Parks	17,488	0.02%	15	0	15	2	18
70 588 Metro Transit	357,803	0.31%	312	0	312	46	358
71 590 Wastewater Fund	21,257,224	18.29%	18,538	0	18,538	2,758	21,296
72 591 Water Fund	15,853,882	13.64%	13,826	0	13,826	2,057	15,882
73 677-XXX Insurance Fund	12,407,916	10.68%	10,821	0	10,821	1,610	12,430
75 702-XXX Economic Dev	130,636	0.11%	114	0	114	17	131
76 709-XXX Brownfield Dev	854,036	0.74%	745	0	745	111	856
77 712-XXX LFDA	336,263	0.29%	293	0	293	44	337
78 731-XXX Pension Fund	2,333,164	2.01%	2,035	0	2,035	303	2,337
79 737-000 OPEB Trust Fund	338,207	0.29%	295	0	295	44	339
80 737-531 Wastewater OPEB	13,465	0.01%	12	0	12	2	13
81 737-551 Water OPEB	9	0.00%	0	0	0	0	0
82 737-571 Metro OPEB	19,449	0.02%	17	0	17	3	19
Subtotal	116,193,788	100.00%	101,328	0	101,328	14,295	115,624
Direct Bills					0		0
Total					\$101,328		\$115,624

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-299 Non-Departmental	\$1,170	\$1,170
4 101-635 City Maintenance	778	778
5 101-172 City Manager	753	753
6 101-636 Info Tech	928	928
7 101-191 Budget and Accounting	997	997
8 101-215 City Clerk	538	538
9 101-223 Internal Auditor	76	76
10 101-233 Purchasing	202	202
11 101-253 Treasury	1,090	1,090
12 101-266 City Attorney	655	655
13 101-270 Human Resources	720	720
14 101-345-01 Public Safety Administratic	1,162	1,162
15 101-630 Engineer	1,180	1,180
16 101-640 Fleet	1,879	1,879
18 101-101 City Commission	72	72
19 101-257 Assessing	441	441
20 101-345-02 PS KVET	1,665	1,665
21 101-345-03 PS Operations	15,795	15,795
22 101-345-04 PS CID	3,160	3,160
23 101-345-05 PS Service	6,502	6,502
24 101-345-06 Grants	664	664
26 101-441-00 PW General	865	865
27 101-448-31 Street Lights	1,080	1,080
28 101-699.00 Code Enforcement	659	659
29 101-699.01 Building Trades	552	552
30 101-721 Planning	361	361
31 101-728 Econ Dev	38	38
32 101-751-01 Parks & Rec Admin	1,950	1,950
33 150-273 Cemeteries	22	22
34 155-751 Recreation	104	104
35 160-751 Mayor's Riverfront Pk	74	74
36 202 Act 51 Major Street	5,040	5,040
37 203 Act 51 Local Street	2,353	2,353
38 209 Cemeteries	370	370
39 226 Solid Waste	2,606	2,606
40 231-XXX Blight Abatement	0	0
41 243 Brownfield	78	78
43 252-345 Public Safety	1,642	1,642
44 252-724 Public Safety Comm Dev	347	347
46 252-751 Recreation	260	260
48 253-101 City Commission	6	6

City of Kalamazoo
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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
49 253-345 Public Safety	\$69	\$69
50 253-724 Public Safety	96	96
51 253-751 Recreation	28	28
52 253-752 Parks	2	2
55 265-345 Public Safety	389	389
56 271-724 Comm Dev	857	857
57 280 Community Dev	152	152
63 289 Home Development	638	638
64 299 CDBG	539	539
67 551 Parks	18	18
70 588 Metro Transit	358	358
71 590 Wastewater Fund	21,296	21,296
72 591 Water Fund	15,882	15,882
73 677-XXX Insurance Fund	12,430	12,430
75 702-XXX Economic Dev	131	131
76 709-XXX Brownfield Dev	856	856
77 712-XXX LFDA	337	337
78 731-XXX Pension Fund	2,337	2,337
79 737-000 OPEB Trust Fund	339	339
80 737-531 Wastewater OPEB	13	13
81 737-551 Water OPEB	0	0
82 737-571 Metro OPEB	19	19
Total	\$115,624	\$115,624

**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.

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A. Department Costs

Dept:10 101-233 Purchasing

Description		Amount	General Admin	Purchasing	Mail
Personnel Costs					
Salaries	S1	129,927	2,443	103,812	23,673
<i>Salary % Split</i>			<i>1.88%</i>	<i>79.90%</i>	<i>18.22%</i>
Benefits	S	54,923	1,033	43,883	10,007
Subtotal - Personnel Costs		184,850	3,475	147,695	33,680
Services & Supplies Cost					
728 Supplies	S	4,051	76	3,237	738
805 Travel & Training	S	1,740	33	1,390	317
815 Telephone	S	910	17	727	166
825 Insurance	S	5,592	105	4,468	1,019
845 Outside Contractual Svcs	S	290	5	232	53
860 Memberships and Dues	S	350	7	280	64
875 Vehicle Maintenance	S	61	1	48	11
880 Equipment Rental/Lease	S	4,431	83	3,540	807
Subtotal - Services & Supplies		17,425	328	13,923	3,175
Department Cost Total		202,275	3,803	161,618	36,855
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		202,275	3,803	161,618	36,855
General Admin Distribution			(3,803)	3,097	706
Grand Total		\$202,275		\$164,715	\$37,561

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Mail
1 City Hall	\$6,083	\$126	\$5,055	\$1,153
Subtotal - Building Depreciation	6,083	126	5,055	1,153
2 City Hall Equipment	2,470	26	2,032	463
2 Management Services	517	5	426	97
2 Voice over IP System	298	3	245	56
Subtotal - Equipment Depreciation	3,285	35	2,703	616
3 Audit Expense	251	1	206	47
3 Cost Plan Consultant	1,516	8	1,241	283
3 Memberships & Dues	66	0	54	12
Subtotal - 101-299 Non-Departmental	1,833	9	1,500	342
4 Maintenance Admin	1,596	489	1,698	387
4 City Hall	41,840	4,435	37,682	8,593
Subtotal - 101-635 City Maintenance	43,436	4,924	39,380	8,980
5 Management & Leadership	3,969	637	3,750	855
Subtotal - 101-172 City Manager	3,969	637	3,750	855
6 PC/Network Support	2,536	416	2,403	548
6 Application - Eden	6,771	1,166	6,463	1,474
6 Application - Intellitime	357	56	337	77
Subtotal - 101-636 Info Tech	9,664	1,638	9,204	2,099
7 Accounts Payable	1,663	280	1,582	361
7 Payroll	410	67	389	89
7 Budgeting	300	49	284	65
7 Accounting	1,876	306	1,777	405
7 Purchasing	73,081	15,160	71,855	16,386
Subtotal - 101-191 Budget and Accoun	77,331	15,862	75,888	17,305
9 Internal Audit	176	26	165	38
Subtotal - 101-223 Internal Auditor	176	26	165	38
10 Purchasing	0	1,010	823	188

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Mail
10 Mail	\$0	\$645	\$525	\$120
Subtotal - 101-233 Purchasing	0	1,655	1,347	307
12 Advise and Counsel	0	634	516	118
12 Labor Relations	0	26	21	5
12 Risk Management	0	3	2	0
Subtotal - 101-266 City Attorney	0	662	539	123
13 Human Resources	0	2,120	1,727	394
13 Labor Relations	0	1,241	1,011	230
Subtotal - 101-270 Human Resources	0	3,362	2,737	624
17 General Fund OPEB	0	44,554	36,281	8,273
Subtotal - 101-297 OPEB	0	44,554	36,281	8,273
Total Incoming	145,776	73,490	178,550	40,716
C. Total Allocated		\$421,541	\$343,265	\$78,276
			81.43%	18.57%

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	34	1.01%	\$2,862	\$0	\$2,862	\$0	\$2,862
4 101-635 City Maintenance	237	7.04%	19,950	0	19,950	0	19,950
5 101-172 City Manager	30	0.89%	2,525	0	2,525	0	2,525
6 101-636 Info Tech	155	4.60%	13,047	0	13,047	0	13,047
7 101-191 Budget and Accounting	15	0.45%	1,263	0	1,263	0	1,263
8 101-215 City Clerk	43	1.28%	3,620	(210)	3,409	0	3,409
9 101-223 Internal Auditor	1	0.03%	84	0	84	0	84
10 101-233 Purchasing	12	0.36%	1,010	0	1,010	0	1,010
11 101-253 Treasury	28	0.83%	2,357	0	2,357	590	2,947
12 101-266 City Attorney	6	0.18%	505	0	505	126	631
13 101-270 Human Resources	21	0.62%	1,768	0	1,768	443	2,210
14 101-345-01 Public Safety Administratic	28	0.83%	2,357	0	2,357	590	2,947
15 101-630 Engineer	12	0.36%	1,010	0	1,010	253	1,263
16 101-640 Fleet	93	2.76%	7,828	0	7,828	1,960	9,788
18 101-101 City Commission	10	0.30%	842	0	842	211	1,052
19 101-257 Assessing	20	0.59%	1,684	0	1,684	421	2,105
21 101-345-03 PS Operations	27	0.80%	2,273	0	2,273	569	2,842
22 101-345-04 PS CID	4	0.12%	337	0	337	84	421
23 101-345-05 PS Service	241	7.16%	20,286	0	20,286	5,078	25,365
26 101-441-00 PW General	16	0.48%	1,347	0	1,347	337	1,684
28 101-699.00 Code Enforcement	21	0.62%	1,768	0	1,768	443	2,210
29 101-699.01 Building Trades	20	0.59%	1,684	0	1,684	421	2,105
30 101-721 Planning	25	0.74%	2,104	0	2,104	527	2,631
31 101-728 Econ Dev	8	0.24%	673	0	673	169	842
32 101-751-01 Parks & Rec Admin	271	8.05%	22,812	0	22,812	5,710	28,522
33 150-273 Cemeteries	2	0.06%	168	0	168	42	210
36 202 Act 51 Major Street	87	2.58%	7,323	0	7,323	1,833	9,157
37 203 Act 51 Local Street	68	2.02%	5,724	0	5,724	1,433	7,157
38 209 Cemeteries	30	0.89%	2,525	0	2,525	632	3,157
39 226 Solid Waste	29	0.86%	2,441	0	2,441	611	3,052
41 243 Brownfield	3	0.09%	253	0	253	63	316
43 252-345 Public Safety	10	0.30%	842	0	842	211	1,052
44 252-724 Public Safety Comm Dev	28	0.83%	2,357	0	2,357	590	2,947
46 252-751 Recreation	6	0.18%	505	0	505	126	631
48 253-101 City Commission	7	0.21%	589	0	589	148	737
49 253-345 Public Safety	20	0.59%	1,684	0	1,684	421	2,105
50 253-724 Public Safety	19	0.56%	1,599	0	1,599	400	2,000
51 253-751 Recreation	49	1.46%	4,125	0	4,125	1,033	5,157
52 253-752 Parks	3	0.09%	253	0	253	63	316
55 265-345 Public Safety	33	0.98%	2,778	0	2,778	695	3,473
56 271-724 Comm Dev	10	0.30%	842	0	842	211	1,052
57 280 Community Dev	4	0.12%	337	0	337	84	421

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 289 Home Development	2	0.06%	\$168	\$0	\$168	\$42	\$210
64 299 CDBG	12	0.36%	1,010	0	1,010	253	1,263
66 400 Capital Projects	35	1.04%	2,946	0	2,946	738	3,684
67 551 Parks	6	0.18%	505	0	505	126	631
69 585 Metro Capital	7	0.21%	589	0	589	148	737
70 588 Metro Transit	213	6.33%	17,930	0	17,930	4,488	22,418
71 590 Wastewater Fund	761	22.60%	64,058	0	64,058	16,035	80,094
72 591 Water Fund	450	13.37%	37,879	0	37,879	9,482	47,362
73 677-XXX Insurance Fund	48	1.43%	4,040	0	4,040	1,011	5,052
74 701-XXX General Trust Fund	2	0.06%	168	0	168	42	210
75 702-XXX Economic Dev	4	0.12%	337	0	337	84	421
76 709-XXX Brownfield Dev	41	1.22%	3,451	0	3,451	864	4,315
Subtotal	3,367	100.00%	283,422	(210)	283,211	59,843	343,055
Direct Bills					210		210
Total					\$283,422		\$343,265

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

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Mail Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	174.74	0.08%	\$50	\$0	\$50	\$0	\$50
6 101-636 Info Tech	55.72	0.02%	16	0	16	0	16
7 101-191 Budget and Accounting	3,974.10	1.75%	1,130	0	1,130	0	1,130
8 101-215 City Clerk	18,097.82	7.96%	5,147	0	5,147	0	5,147
10 101-233 Purchasing	2,266.30	1.00%	645	0	645	0	645
11 101-253 Treasury	139,563.92	61.41%	39,691	0	39,691	9,396	49,087
12 101-266 City Attorney	578.29	0.25%	164	0	164	39	203
13 101-270 Human Resources	1,253.35	0.55%	356	0	356	84	441
14 101-345-01 Public Safety Administratic	10,424.16	4.59%	2,965	0	2,965	702	3,666
15 101-630 Engineer	1,335.83	0.59%	380	0	380	90	470
19 101-257 Assessing	11,207.60	4.93%	3,187	0	3,187	755	3,942
26 101-441-00 PW General	418.63	0.18%	119	0	119	28	147
28 101-699.00 Code Enforcement	14,113.88	6.21%	4,014	0	4,014	950	4,964
30 101-721 Planning	1,400.87	0.62%	398	0	398	94	493
31 101-728 Econ Dev	98.46	0.04%	28	0	28	7	35
32 101-751-01 Parks & Rec Admin	818.35	0.36%	233	0	233	55	288
36 202 Act 51 Major Street	40.36	0.02%	11	0	11	3	14
38 209 Cemeteries	105.45	0.05%	30	0	30	7	37
39 226 Solid Waste	11,358.80	5.00%	3,230	0	3,230	765	3,995
56 271-724 Comm Dev	45.90	0.02%	13	0	13	3	16
70 588 Metro Transit	3,654.02	1.61%	1,039	0	1,039	246	1,285
71 590 Wastewater Fund	2,247.64	0.99%	639	0	639	151	791
72 591 Water Fund	525.16	0.23%	149	0	149	35	185
83 888 Kalamazoo County Trust	3,497.83	1.54%	995	0	995	235	1,230
Subtotal	227,257.18	100.00%	64,630	0	64,630	13,646	78,276
Direct Bills					0		0
Total					\$64,630		\$78,276

Basis Units: Postage Expenditures by Department
Source: Financial Statements

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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Mail	Total
0 Direct Billed	\$210	\$0	\$210
3 101-299 Non-Departmental	2,862	0	2,862
4 101-635 City Maintenance	19,950	0	19,950
5 101-172 City Manager	2,525	50	2,575
6 101-636 Info Tech	13,047	16	13,063
7 101-191 Budget and Accounting	1,263	1,130	2,393
8 101-215 City Clerk	3,409	5,147	8,556
9 101-223 Internal Auditor	84	0	84
10 101-233 Purchasing	1,010	645	1,655
11 101-253 Treasury	2,947	49,087	52,034
12 101-266 City Attorney	631	203	835
13 101-270 Human Resources	2,210	441	2,651
14 101-345-01 Public Safety Administratic	2,947	3,666	6,613
15 101-630 Engineer	1,263	470	1,733
16 101-640 Fleet	9,788	0	9,788
18 101-101 City Commission	1,052	0	1,052
19 101-257 Assessing	2,105	3,942	6,047
21 101-345-03 PS Operations	2,842	0	2,842
22 101-345-04 PS CID	421	0	421
23 101-345-05 PS Service	25,365	0	25,365
26 101-441-00 PW General	1,684	147	1,831
28 101-699.00 Code Enforcement	2,210	4,964	7,174
29 101-699.01 Building Trades	2,105	0	2,105
30 101-721 Planning	2,631	493	3,124
31 101-728 Econ Dev	842	35	877
32 101-751-01 Parks & Rec Admin	28,522	288	28,810
33 150-273 Cemeteries	210	0	210
36 202 Act 51 Major Street	9,157	14	9,171
37 203 Act 51 Local Street	7,157	0	7,157
38 209 Cemeteries	3,157	37	3,195
39 226 Solid Waste	3,052	3,995	7,047
41 243 Brownfield	316	0	316
43 252-345 Public Safety	1,052	0	1,052
44 252-724 Public Safety Comm Dev	2,947	0	2,947
46 252-751 Recreation	631	0	631
48 253-101 City Commission	737	0	737
49 253-345 Public Safety	2,105	0	2,105
50 253-724 Public Safety	2,000	0	2,000
51 253-751 Recreation	5,157	0	5,157
52 253-752 Parks	316	0	316
55 265-345 Public Safety	3,473	0	3,473

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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Mail	Total
56 271-724 Comm Dev	\$1,052	\$16	\$1,069
57 280 Community Dev	421	0	421
63 289 Home Development	210	0	210
64 299 CDBG	1,263	0	1,263
66 400 Capital Projects	3,684	0	3,684
67 551 Parks	631	0	631
69 585 Metro Capital	737	0	737
70 588 Metro Transit	22,418	1,285	23,703
71 590 Wastewater Fund	80,094	791	80,884
72 591 Water Fund	47,362	185	47,546
73 677-XXX Insurance Fund	5,052	0	5,052
74 701-XXX General Trust Fund	210	0	210
75 702-XXX Economic Dev	421	0	421
76 709-XXX Brownfield Dev	4,315	0	4,315
83 888 Kalamazoo County Trust	0	1,230	1,230
Total	\$343,265	\$78,276	\$421,541

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 in this function and are not allocated.
- **Tax Collections - Solid Waste** - Costs associated with the collection of the Solid Waste Millage are not allocated.
- **Utility Billing** - The Treasurer's Office provides support for Water and Wastewater through billing, collection of payments, and coordination of meter reading. The costs related to this function are allocated to the Water and Wastewater Funds based on the percentage of bills processed.

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

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

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

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A. Department Costs

Dept:11 101-253 Treasury

Description		Amount	General Admin	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Utility Billing
Personnel Costs								
Salaries	S1	593,313	64,019	38,862	15,426	192,708	17,977	264,321
<i>Salary % Split</i>			<i>10.79%</i>	<i>6.55%</i>	<i>2.60%</i>	<i>32.48%</i>	<i>3.03%</i>	<i>44.55%</i>
Benefits	S	241,897	26,101	15,844	6,289	78,568	7,329	107,765
Subtotal - Personnel Costs		<u>835,211</u>	<u>90,119</u>	<u>54,706</u>	<u>21,715</u>	<u>271,276</u>	<u>25,307</u>	<u>372,086</u>
Services & Supplies Cost								
728 Supplies	S	152,144	16,416	9,965	3,956	49,416	4,610	67,780
805 Education and Training	S	98	11	6	3	32	3	44
810 Fees	S	88,817	9,583	5,818	2,309	28,848	2,691	39,568
815 Telephone	S	2,446	264	160	64	794	74	1,090
825 Insurance	S	16,056	1,732	1,052	417	5,215	486	7,153
845 Outside Contractual Service	S	31,632	3,413	2,072	822	10,274	958	14,092
860 Memberships & Dues	S	180	19	12	5	58	5	80
880 Rental/Lease of Equipment	S	2,845	307	186	74	924	86	1,267
976 Office Equip & Furniture	S	1,358	147	89	35	441	41	605
Subtotal - Services & Supplies		<u>295,576</u>	<u>31,893</u>	<u>19,360</u>	<u>7,685</u>	<u>96,003</u>	<u>8,956</u>	<u>131,679</u>
Department Cost Total		1,130,786	122,012	74,067	29,400	367,279	34,263	503,765
Adjustments to Cost								
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,130,786	122,012	74,067	29,400	367,279	34,263	503,765
General Admin Distribution			(122,012)	8,958	3,556	44,423	4,144	60,931
Grand Total		<u><u>\$1,130,786</u></u>		<u><u>\$83,025</u></u>	<u><u>\$32,956</u></u>	<u><u>\$411,702</u></u>	<u><u>\$38,407</u></u>	<u><u>\$564,696</u></u>
					not allocated	not allocated		

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Utility Billing
1 City Hall	\$5,329	\$110	\$399	\$159	\$1,980	\$185	\$2,716
Subtotal - Building Depreciation	5,329	110	399	159	1,980	185	2,716
2 City Hall Equipment	2,164	23	161	64	796	74	1,092
2 Department Specific Equipment	1,399	15	104	41	515	48	706
2 Voice over IP System	1,786	19	133	53	657	61	902
Subtotal - Equipment Depreciation	5,349	57	397	158	1,968	184	2,699
3 Audit Expense	383	2	28	11	140	13	192
3 Cost Plan Consultant	1,516	8	112	44	555	52	761
3 Memberships & Dues	307	1	23	9	112	10	154
Subtotal - 101-299 Non-Departmental	2,206	11	163	65	807	75	1,107
4 Maintenance Admin	1,398	429	134	53	665	62	912
4 City Hall	36,659	3,886	2,977	1,182	14,762	1,377	20,247
Subtotal - 101-635 City Maintenance	38,057	4,314	3,111	1,235	15,427	1,439	21,159
5 Management & Leadership	18,476	2,965	1,574	625	7,806	728	10,707
Subtotal - 101-172 City Manager	18,476	2,965	1,574	625	7,806	728	10,707
6 PC/Network Support	11,833	1,940	1,011	401	5,015	468	6,878
6 Application - Eden	9,028	1,555	777	308	3,853	359	5,285
6 Application - BS & A	36,627	5,760	3,112	1,235	15,432	1,440	21,167
6 Application - Intellitime	1,548	244	132	52	653	61	895
Subtotal - 101-636 Info Tech	59,036	9,499	5,032	1,997	24,952	2,328	34,225
7 Accounts Payable	3,327	560	285	113	1,415	132	1,941
7 Payroll	1,911	311	163	65	809	75	1,109
7 Budgeting	1,616	263	138	55	684	64	938
7 Accounting	2,858	467	244	97	1,211	113	1,660
Subtotal - 101-191 Budget and Accoun	9,712	1,600	831	330	4,119	384	5,649
9 Internal Audit	949	141	80	32	397	37	545
Subtotal - 101-223 Internal Auditor	949	141	80	32	397	37	545
10 Purchasing	2,357	590	216	86	1,073	100	1,472

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Utility Billing
10 Mail	\$39,691	\$9,396	\$3,604	\$1,431	\$17,872	\$1,667	\$24,513
Subtotal - 101-233 Purchasing	42,048	9,986	3,820	1,517	18,945	1,767	25,985
11 Non-Tax Revenue	0	1,559	114	45	568	53	779
Subtotal - 101-253 Treasury	0	1,559	114	45	568	53	779
12 Advise and Counsel	0	3,415	251	100	1,244	116	1,706
12 Labor Relations	0	128	9	4	47	4	64
12 Risk Management	0	11	1	0	4	0	5
Subtotal - 101-266 City Attorney	0	3,554	261	104	1,294	121	1,775
13 Human Resources	0	9,871	725	288	3,594	335	4,930
13 Labor Relations	0	6,169	453	180	2,246	210	3,080
Subtotal - 101-270 Human Resources	0	16,040	1,178	467	5,840	545	8,010
17 General Fund OPEB	0	127,633	9,371	3,720	46,469	4,335	63,738
Subtotal - 101-297 OPEB	0	127,633	9,371	3,720	46,469	4,335	63,738
Total Incoming	181,161	177,469	26,331	10,452	130,572	12,181	179,094
C. Total Allocated		\$1,489,417	\$109,356	\$43,409	\$542,274	\$50,588	\$743,790
			7.34%	2.91%	36.41%	3.40%	49.94%

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Assessor Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-257 Assessing	1	100.00%	\$96,326	\$(42,040)	\$54,286	\$13,030	\$67,316
Subtotal	1	100.00%	96,326	(42,040)	54,286	13,030	67,316
Direct Bills					42,040		42,040
Total					\$96,326		\$109,356

Basis Units: Direct to Assessor
Source:

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Non-Tax Revenue Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	4	0.03%	\$10	\$0	\$10	\$0	\$10
8 101-215 City Clerk	61	0.39%	149	(106)	43	0	43
11 101-253 Treasury	640	4.08%	1,559	0	1,559	0	1,559
14 101-345-01 Public Safety Administratic	525	3.34%	1,279	0	1,279	181	1,460
15 101-630 Engineer	285	1.82%	694	0	694	98	793
16 101-640 Fleet	39	0.25%	95	0	95	13	108
17 101-297 OPEB	10	0.06%	24	0	24	3	28
21 101-345-03 PS Operations	3,212	20.46%	7,824	0	7,824	1,108	8,932
28 101-699.00 Code Enforcement	675	4.30%	1,644	0	1,644	233	1,877
29 101-699.01 Building Trades	1,242	7.91%	3,025	0	3,025	428	3,454
32 101-751-01 Parks & Rec Admin	153	0.97%	373	0	373	53	425
33 150-273 Cemeteries	80	0.51%	195	0	195	28	222
34 155-751 Recreation	2	0.01%	5	0	5	1	6
35 160-751 Mayor's Riverfront Pk	1	0.01%	2	0	2	0	3
36 202 Act 51 Major Street	237	1.51%	577	0	577	82	659
37 203 Act 51 Local Street	133	0.85%	324	0	324	46	370
38 209 Cemeteries	258	1.64%	628	0	628	89	717
39 226 Solid Waste	18	0.11%	44	0	44	6	50
40 231-XXX Blight Abatement	2	0.01%	5	0	5	1	6
41 243 Brownfield	3	0.02%	7	0	7	1	8
42 244 Econ Initiative	70	0.45%	171	0	171	24	195
43 252-345 Public Safety	42	0.27%	102	0	102	14	117
44 252-724 Public Safety Comm Dev	16	0.10%	39	0	39	6	44
46 252-751 Recreation	47	0.30%	114	0	114	16	131
48 253-101 City Commission	7	0.04%	17	0	17	2	19
49 253-345 Public Safety	21	0.13%	51	0	51	7	58
50 253-724 Public Safety	215	1.37%	524	0	524	74	598
51 253-751 Recreation	20	0.13%	49	0	49	7	56
52 253-752 Parks	29	0.18%	71	0	71	10	81
55 265-345 Public Safety	262	1.67%	638	0	638	90	729
56 271-724 Comm Dev	64	0.41%	156	0	156	22	178
57 280 Community Dev	40	0.25%	97	0	97	14	111
58 284 Community Dev	54	0.34%	132	0	132	19	150
59 285 Community Dev	2	0.01%	5	0	5	1	6
60 286 Community Dev	69	0.44%	168	0	168	24	192
61 287 Community Dev	2	0.01%	5	0	5	1	6
62 288 Economic Development	2	0.01%	5	0	5	1	6
63 289 Home Development	91	0.58%	222	0	222	31	253
64 299 CDBG	157	1.00%	382	0	382	54	437
65 300 Debt Service	45	0.29%	110	0	110	16	125
66 400 Capital Projects	169	1.08%	412	0	412	58	470
67 551 Parks	4	0.03%	10	0	10	1	11

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Non-Tax Revenue Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 585 Metro Capital	36	0.23%	\$88	\$0	\$88	\$12	\$100
70 588 Metro Transit	686	4.37%	1,671	0	1,671	237	1,908
71 590 Wastewater Fund	1,487	9.47%	3,622	0	3,622	513	4,135
72 591 Water Fund	2,199	14.01%	5,357	0	5,357	759	6,115
73 677-XXX Insurance Fund	478	3.05%	1,164	0	1,164	165	1,329
74 701-XXX General Trust Fund	4	0.03%	10	0	10	1	11
75 702-XXX Economic Dev	13	0.08%	32	0	32	4	36
76 709-XXX Brownfield Dev	54	0.34%	132	0	132	19	150
78 731-XXX Pension Fund	267	1.70%	650	0	650	92	743
79 737-000 OPEB Trust Fund	127	0.81%	309	0	309	44	353
80 737-531 Wastewater OPEB	91	0.58%	222	0	222	31	253
81 737-551 Water OPEB	9	0.06%	22	0	22	3	25
82 737-571 Metro OPEB	94	0.60%	229	0	229	32	261
83 888 Kalamazoo County Trust	109	0.69%	266	0	266	38	303
84 98X-XXX GASB 34 Govt	10	0.06%	24	0	24	3	28
87 All Other	1,025	6.53%	2,497	0	2,497	354	2,850
Subtotal	15,697	100.00%	38,236	(106)	38,131	5,172	43,303
Direct Bills					106		106
Total					\$38,236		\$43,409

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

City of Kalamazoo
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Utility Billing Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 590 Wastewater Fund	44.13	44.13%	\$289,124	\$0	\$289,124	\$39,110	\$328,235
72 591 Water Fund	55.87	55.87%	366,041	0	366,041	49,515	415,556
Subtotal	100.00	100.00%	655,165	0	655,165	88,625	743,790
Direct Bills					0		0
Total					\$655,165		\$743,790

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

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Allocation Summary

Dept:11 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Utility Billing	Total
0 Direct Billed	\$42,040	\$106	\$0	\$0	\$0	\$42,146
3 101-299 Non-Departmental	0	10	0	0	0	10
8 101-215 City Clerk	0	43	0	0	0	43
11 101-253 Treasury	0	1,559	0	0	0	1,559
14 101-345-01 Public Safety Administratic	0	1,460	0	0	0	1,460
15 101-630 Engineer	0	793	0	0	0	793
16 101-640 Fleet	0	108	0	0	0	108
17 101-297 OPEB	0	28	0	0	0	28
19 101-257 Assessing	67,316	0	0	0	0	67,316
21 101-345-03 PS Operations	0	8,932	0	0	0	8,932
28 101-699.00 Code Enforcement	0	1,877	0	0	0	1,877
29 101-699.01 Building Trades	0	3,454	0	0	0	3,454
32 101-751-01 Parks & Rec Admin	0	425	0	0	0	425
33 150-273 Cemeteries	0	222	0	0	0	222
34 155-751 Recreation	0	6	0	0	0	6
35 160-751 Mayor's Riverfront Pk	0	3	0	0	0	3
36 202 Act 51 Major Street	0	659	0	0	0	659
37 203 Act 51 Local Street	0	370	0	0	0	370
38 209 Cemeteries	0	717	0	0	0	717
39 226 Solid Waste	0	50	0	0	0	50
40 231-XXX Blight Abatement	0	6	0	0	0	6
41 243 Brownfield	0	8	0	0	0	8
42 244 Econ Initiative	0	195	0	0	0	195
43 252-345 Public Safety	0	117	0	0	0	117
44 252-724 Public Safety Comm Dev	0	44	0	0	0	44
46 252-751 Recreation	0	131	0	0	0	131
48 253-101 City Commission	0	19	0	0	0	19
49 253-345 Public Safety	0	58	0	0	0	58
50 253-724 Public Safety	0	598	0	0	0	598
51 253-751 Recreation	0	56	0	0	0	56
52 253-752 Parks	0	81	0	0	0	81
55 265-345 Public Safety	0	729	0	0	0	729
56 271-724 Comm Dev	0	178	0	0	0	178
57 280 Community Dev	0	111	0	0	0	111
58 284 Community Dev	0	150	0	0	0	150
59 285 Community Dev	0	6	0	0	0	6
60 286 Community Dev	0	192	0	0	0	192
61 287 Community Dev	0	6	0	0	0	6
62 288 Economic Development	0	6	0	0	0	6
63 289 Home Development	0	253	0	0	0	253
64 299 CDBG	0	437	0	0	0	437

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Allocation Summary

Dept:11 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Utility Billing	Total
65 300 Debt Service	\$0	\$125	\$0	\$0	\$0	\$125
66 400 Capital Projects	0	470	0	0	0	470
67 551 Parks	0	11	0	0	0	11
69 585 Metro Capital	0	100	0	0	0	100
70 588 Metro Transit	0	1,908	0	0	0	1,908
71 590 Wastewater Fund	0	4,135	0	0	328,235	332,370
72 591 Water Fund	0	6,115	0	0	415,556	421,671
73 677-XXX Insurance Fund	0	1,329	0	0	0	1,329
74 701-XXX General Trust Fund	0	11	0	0	0	11
75 702-XXX Economic Dev	0	36	0	0	0	36
76 709-XXX Brownfield Dev	0	150	0	0	0	150
78 731-XXX Pension Fund	0	743	0	0	0	743
79 737-000 OPEB Trust Fund	0	353	0	0	0	353
80 737-531 Wastewater OPEB	0	253	0	0	0	253
81 737-551 Water OPEB	0	25	0	0	0	25
82 737-571 Metro OPEB	0	261	0	0	0	261
83 888 Kalamazoo County Trust	0	303	0	0	0	303
84 98X-XXX GASB 34 Govt	0	28	0	0	0	28
87 All Other	0	2,850	0	0	0	2,850
Total	\$109,356	\$43,409	\$0	\$0	\$743,790	\$896,555

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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.

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A. Department Costs

Dept:12 101-266 City Attorney

Description		Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Personnel Costs								
Salaries	S1	429,965	10,534	208,146	3,526	5,848	5,848	196,064
<i>Salary % Split</i>			<i>2.45%</i>	<i>48.41%</i>	<i>.82%</i>	<i>1.36%</i>	<i>1.36%</i>	<i>45.60%</i>
Benefits	S	139,823	3,426	67,688	1,147	1,902	1,902	63,759
Subtotal - Personnel Costs		569,787	13,960	275,834	4,672	7,749	7,749	259,823
Services & Supplies Cost								
728 Supplies	S	2,024	50	980	17	28	28	923
805 Travel, Education, & Training	S	1,262	31	611	10	17	17	576
810 Fees	S	60,204	1,475	29,145	494	819	819	27,453
815 Telephone	S	1,112	27	538	9	15	15	507
825 Insurance	S	11,736	288	5,681	96	160	160	5,352
845 Contractual Services	S	0	0	0	0	0	0	0
860 Memberships and Dues	S	1,305	32	632	11	18	18	595
865 Subscriptions	S	3,035	74	1,469	25	41	41	1,384
880 Rental/Lease Equipment	S	1,850	45	896	15	25	25	844
885 Witness/Jury Fees	P	433	0	0	0	0	0	433
976 Office Equipment	S	931	23	451	8	13	13	424
Subtotal - Services & Supplies		83,891	2,045	40,402	684	1,135	1,135	38,490
Department Cost Total		653,679	16,005	316,236	5,357	8,884	8,884	298,313
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		653,679	16,005	316,236	5,357	8,884	8,884	298,313
General Admin Distribution			(16,005)	7,942	135	223	223	7,481
Grand Total		\$653,679		\$324,179	\$5,491	\$9,107	\$9,107	\$305,794

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$3,638	\$75	\$1,843	\$31	\$52	\$52	\$1,736
Subtotal - Building Depreciation	3,638	75	1,843	31	52	52	1,736
2 City Hall Equipment	1,477	16	741	13	21	21	698
2 Voice over IP System	1,191	13	597	10	17	17	563
Subtotal - Equipment Depreciation	2,668	28	1,338	23	38	38	1,260
3 Audit Expense	241	1	120	2	3	3	113
3 Cost Plan Consultant	1,516	8	756	13	21	21	712
3 Memberships & Dues	146	1	73	1	2	2	68
Subtotal - 101-299 Non-Departmental	1,903	10	949	16	27	27	894
4 Maintenance Admin	954	293	619	10	17	17	583
4 City Hall	25,023	2,652	13,734	233	386	386	12,937
Subtotal - 101-635 City Maintenance	25,977	2,945	14,353	243	403	403	13,520
5 Management & Leadership	8,770	1,407	5,051	86	142	142	4,757
Subtotal - 101-172 City Manager	8,770	1,407	5,051	86	142	142	4,757
6 PC/Network Support	5,071	831	2,929	50	82	82	2,759
6 Application - Eden	6,771	1,166	3,939	67	111	111	3,710
6 Application - Intellitime	715	113	411	7	12	12	387
Subtotal - 101-636 Info Tech	12,557	2,110	7,279	123	204	204	6,856
7 Accounts Payable	2,003	337	1,161	20	33	33	1,094
7 Payroll	907	148	523	9	15	15	493
7 Budgeting	971	158	560	9	16	16	528
7 Accounting	1,800	294	1,039	18	29	29	979
Subtotal - 101-191 Budget and Accoun	5,680	936	3,283	56	92	92	3,093
8 Records Management	19,030	2,575	10,722	182	301	301	10,099
Subtotal - 101-215 City Clerk	19,030	2,575	10,722	182	301	301	10,099
9 Internal Audit	570	85	325	6	9	9	306
Subtotal - 101-223 Internal Auditor	570	85	325	6	9	9	306
10 Purchasing	505	126	313	5	9	9	295

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
10 Mail	\$164	\$39	\$101	\$2	\$3	\$3	\$95
Subtotal - 101-233 Purchasing	670	165	414	7	12	12	390
12 Advise and Counsel	0	2,051	1,018	17	29	29	959
12 Risk Management	0	9	4	0	0	0	4
Subtotal - 101-266 City Attorney	0	2,060	1,022	17	29	29	963
13 Human Resources	0	4,685	2,325	39	65	65	2,190
Subtotal - 101-270 Human Resources	0	4,685	2,325	39	65	65	2,190
17 General Fund OPEB	0	67,445	33,470	567	940	940	31,528
Subtotal - 101-297 OPEB	0	67,445	33,470	567	940	940	31,528
Total Incoming	81,462	84,528	82,374	1,395	2,314	2,314	77,593
C. Total Allocated		\$819,669	\$406,553	\$6,886	\$11,421	\$11,421	\$383,387
			49.60%	0.84%	1.39%	1.39%	46.77%

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Advise and Counsel Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1,341,619	1.15%	\$4,210	\$0	\$4,210	\$0	\$4,210
4 101-635 City Maintenance	892,102	0.77%	2,799	0	2,799	0	2,799
5 101-172 City Manager	864,025	0.74%	2,711	0	2,711	0	2,711
6 101-636 Info Tech	1,064,118	0.92%	3,339	0	3,339	0	3,339
7 101-191 Budget and Accounting	1,143,512	0.98%	3,588	0	3,588	0	3,588
8 101-215 City Clerk	616,774	0.53%	1,935	0	1,935	0	1,935
9 101-223 Internal Auditor	86,707	0.07%	272	0	272	0	272
10 101-233 Purchasing	202,065	0.17%	634	0	634	0	634
11 101-253 Treasury	1,088,451	0.94%	3,415	0	3,415	0	3,415
12 101-266 City Attorney	653,679	0.56%	2,051	0	2,051	0	2,051
13 101-270 Human Resources	718,614	0.62%	2,255	0	2,255	278	2,533
14 101-345-01 Public Safety Administratic	1,160,216	1.00%	3,641	0	3,641	450	4,090
15 101-630 Engineer	1,177,910	1.01%	3,696	0	3,696	456	4,153
16 101-640 Fleet	1,875,620	1.61%	5,886	0	5,886	727	6,612
18 101-101 City Commission	71,850	0.06%	225	0	225	28	253
19 101-257 Assessing	440,413	0.38%	1,382	0	1,382	171	1,553
20 101-345-02 PS KVET	1,662,347	1.43%	5,216	0	5,216	644	5,861
21 101-345-03 PS Operations	15,766,380	13.57%	49,473	0	49,473	6,110	55,584
22 101-345-04 PS CID	3,154,572	2.71%	9,899	0	9,899	1,223	11,121
23 101-345-05 PS Service	6,490,470	5.59%	20,366	0	20,366	2,515	22,882
24 101-345-06 Grants	662,611	0.57%	2,079	0	2,079	257	2,336
26 101-441-00 PW General	863,685	0.74%	2,710	0	2,710	335	3,045
27 101-448-31 Street Lights	1,078,010	0.93%	3,383	0	3,383	418	3,800
28 101-699.00 Code Enforcement	658,104	0.57%	2,065	0	2,065	255	2,320
29 101-699.01 Building Trades	550,562	0.47%	1,728	0	1,728	213	1,941
30 101-721 Planning	360,337	0.31%	1,131	0	1,131	140	1,270
31 101-728 Econ Dev	38,207	0.03%	120	0	120	15	135
32 101-751-01 Parks & Rec Admin	1,946,086	1.67%	6,107	0	6,107	754	6,861
33 150-273 Cemeteries	22,100	0.02%	69	0	69	9	78
34 155-751 Recreation	103,625	0.09%	325	0	325	40	365
35 160-751 Mayor's Riverfront Pk	73,525	0.06%	231	0	231	28	259
36 202 Act 51 Major Street	5,031,362	4.33%	15,788	0	15,788	1,950	17,738
37 203 Act 51 Local Street	2,348,380	2.02%	7,369	0	7,369	910	8,279
38 209 Cemeteries	369,584	0.32%	1,160	0	1,160	143	1,303
39 226 Solid Waste	2,601,311	2.24%	8,163	0	8,163	1,008	9,171
40 231-XXX Blight Abatement	238	0.00%	1	0	1	0	1
41 243 Brownfield	77,848	0.07%	244	0	244	30	274
43 252-345 Public Safety	1,639,481	1.41%	5,145	0	5,145	635	5,780
44 252-724 Public Safety Comm Dev	346,420	0.30%	1,087	0	1,087	134	1,221
46 252-751 Recreation	259,336	0.22%	814	0	814	101	914
48 253-101 City Commission	5,750	0.00%	18	0	18	2	20
49 253-345 Public Safety	69,228	0.06%	217	0	217	27	244

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Advise and Counsel Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 253-724 Public Safety	95,856	0.08%	\$301	\$0	\$301	\$37	\$338
51 253-751 Recreation	27,890	0.02%	88	0	88	11	98
52 253-752 Parks	2,464	0.00%	8	0	8	1	9
55 265-345 Public Safety	388,568	0.33%	1,219	0	1,219	151	1,370
56 271-724 Comm Dev	855,249	0.74%	2,684	0	2,684	331	3,015
57 280 Community Dev	151,619	0.13%	476	0	476	59	535
63 289 Home Development	637,087	0.55%	1,999	0	1,999	247	2,246
64 299 CDBG	538,279	0.46%	1,689	0	1,689	209	1,898
67 551 Parks	17,488	0.02%	55	0	55	7	62
70 588 Metro Transit	357,803	0.31%	1,123	0	1,123	139	1,261
71 590 Wastewater Fund	21,257,224	18.29%	66,703	0	66,703	8,238	74,941
72 591 Water Fund	15,853,882	13.64%	49,748	0	49,748	6,144	55,892
73 677-XXX Insurance Fund	12,407,916	10.68%	38,935	0	38,935	4,809	43,743
75 702-XXX Economic Dev	130,636	0.11%	410	0	410	51	461
76 709-XXX Brownfield Dev	854,036	0.74%	2,680	0	2,680	331	3,011
77 712-XXX LFDA	336,263	0.29%	1,055	0	1,055	130	1,185
78 731-XXX Pension Fund	2,333,164	2.01%	7,321	0	7,321	904	8,225
79 737-000 OPEB Trust Fund	338,207	0.29%	1,061	0	1,061	131	1,192
80 737-531 Wastewater OPEB	13,465	0.01%	42	0	42	5	47
81 737-551 Water OPEB	9	0.00%	0	0	0	0	0
82 737-571 Metro OPEB	19,449	0.02%	61	0	61	8	69
Subtotal	116,193,788	100.00%	364,605	0	364,605	41,948	406,553
Direct Bills					0		0
Total					\$364,605		\$406,553

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

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Labor Relations Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.36	0.70%	\$43	\$0	\$43	\$0	\$43
6 101-636 Info Tech	0.30	0.06%	4	0	4	0	4
7 101-191 Budget and Accounting	7.04	1.46%	90	0	90	0	90
8 101-215 City Clerk	1.80	0.37%	23	0	23	0	23
10 101-233 Purchasing	2.00	0.42%	26	0	26	0	26
11 101-253 Treasury	9.94	2.07%	128	0	128	0	128
14 101-345-01 Public Safety Administratic	1.97	0.41%	25	0	25	3	28
15 101-630 Engineer	5.35	1.11%	69	0	69	8	77
16 101-640 Fleet	6.96	1.45%	89	0	89	11	100
20 101-345-02 PS KVET	15.67	3.26%	201	0	201	24	226
21 101-345-03 PS Operations	140.75	29.29%	1,809	0	1,809	219	2,028
22 101-345-04 PS CID	28.64	5.96%	368	0	368	45	413
23 101-345-05 PS Service	39.17	8.15%	503	0	503	61	564
24 101-345-06 Grants	5.43	1.13%	70	0	70	8	78
26 101-441-00 PW General	3.45	0.72%	44	0	44	5	50
28 101-699.00 Code Enforcement	6.54	1.36%	84	0	84	10	94
29 101-699.01 Building Trades	4.16	0.87%	53	0	53	6	60
30 101-721 Planning	0.02	0.00%	0	0	0	0	0
32 101-751-01 Parks & Rec Admin	8.02	1.67%	103	0	103	12	116
36 202 Act 51 Major Street	7.92	1.65%	102	0	102	12	114
37 203 Act 51 Local Street	7.21	1.50%	93	0	93	11	104
38 209 Cemeteries	0.50	0.10%	6	0	6	1	7
39 226 Solid Waste	6.38	1.33%	82	0	82	10	92
43 252-345 Public Safety	19.87	4.13%	255	0	255	31	286
56 271-724 Comm Dev	6.94	1.44%	89	0	89	11	100
64 299 CDBG	1.09	0.23%	14	0	14	2	16
70 588 Metro Transit	61.09	12.71%	785	0	785	95	880
71 590 Wastewater Fund	47.32	9.85%	608	0	608	74	682
72 591 Water Fund	31.68	6.59%	407	0	407	49	456
Subtotal	480.57	100.00%	6,176	0	6,176	711	6,886
Direct Bills					0		0
Total					\$6,176		\$6,886

Basis Units: Union FTEs
Source: Payroll Records

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Pension Fund 731 Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 731-XXX Pension Fund	100	100.00%	\$10,243	\$0	\$10,243	\$1,178	\$11,421
Subtotal	100	100.00%	10,243	0	10,243	1,178	11,421
Direct Bills					0		0
Total					\$10,243		\$11,421

Basis Units: Direct to Pension Fund
 Source:

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Risk Management Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	19,069	0.51%	\$52	\$0	\$52	\$0	\$52
5 101-172 City Manager	4,083	0.11%	11	0	11	0	11
6 101-636 Info Tech	2,454	0.07%	7	0	7	0	7
7 101-191 Budget and Accounting	6,125	0.16%	17	0	17	0	17
8 101-215 City Clerk	1,519	0.04%	4	0	4	0	4
9 101-223 Internal Auditor	488	0.01%	1	0	1	0	1
10 101-233 Purchasing	954	0.03%	3	0	3	0	3
11 101-253 Treasury	3,949	0.11%	11	0	11	0	11
12 101-266 City Attorney	3,300	0.09%	9	0	9	0	9
13 101-270 Human Resources	13,995	0.37%	38	0	38	4	43
14 101-345-01 Public Safety Administratic	46,046	1.23%	126	0	126	15	141
15 101-630 Engineer	23,864	0.64%	65	0	65	8	73
16 101-640 Fleet	33,843	0.90%	93	0	93	11	103
19 101-257 Assessing	241	0.01%	1	0	1	0	1
20 101-345-02 PS KVET	101,441	2.71%	277	0	277	32	310
21 101-345-03 PS Operations	920,944	24.58%	2,518	0	2,518	293	2,811
22 101-345-04 PS CID	185,207	4.94%	506	0	506	59	565
23 101-345-05 PS Service	78,306	2.09%	214	0	214	25	239
24 101-345-06 Grants	42,568	1.14%	116	0	116	14	130
26 101-441-00 PW General	33,568	0.90%	92	0	92	11	102
28 101-699.00 Code Enforcement	7,462	0.20%	20	0	20	2	23
29 101-699.01 Building Trades	9,202	0.25%	25	0	25	3	28
30 101-721 Planning	1,481	0.04%	4	0	4	0	5
31 101-728 Econ Dev	54	0.00%	0	0	0	0	0
32 101-751-01 Parks & Rec Admin	15,761	0.42%	43	0	43	5	48
36 202 Act 51 Major Street	45,951	1.23%	126	0	126	15	140
37 203 Act 51 Local Street	39,408	1.05%	108	0	108	13	120
38 209 Cemeteries	154	0.00%	0	0	0	0	0
39 226 Solid Waste	48,670	1.30%	133	0	133	15	149
43 252-345 Public Safety	67,886	1.81%	186	0	186	22	207
44 252-724 Public Safety Comm Dev	61	0.00%	0	0	0	0	0
46 252-751 Recreation	4	0.00%	0	0	0	0	0
55 265-345 Public Safety	2,635	0.07%	7	0	7	1	8
56 271-724 Comm Dev	11,703	0.31%	32	0	32	4	36
64 299 CDBG	7,360	0.20%	20	0	20	2	22
67 551 Parks	7	0.00%	0	0	0	0	0
70 588 Metro Transit	299,509	7.99%	819	0	819	95	914
71 590 Wastewater Fund	185,976	4.96%	508	0	508	59	568
72 591 Water Fund	128,017	3.42%	350	0	350	41	391
73 677-XXX Insurance Fund	1,351,320	36.07%	3,694	0	3,694	430	4,124
75 702-XXX Economic Dev	744	0.02%	2	0	2	0	2
76 709-XXX Brownfield Dev	1,249	0.03%	3	0	3	0	4

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Risk Management Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,746,578	100.00%	10,243	0	10,243	1,178	11,421
Direct Bills					0		0
Total					\$10,243		\$11,421
Basis Units: Worker's Comp Expenditures							
Source:							

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General Government Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 All Other	100	100.00%	\$343,874	\$0	\$343,874	\$39,513	\$383,387
Subtotal	100	100.00%	343,874	0	343,874	39,513	383,387
Direct Bills					0		0
Total					\$343,874		\$383,387

Basis Units: Direct to Other
Source:

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Allocation Summary

Dept:12 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-299 Non-Departmental	\$4,210	\$0	\$0	\$0	\$0	\$4,210
4 101-635 City Maintenance	2,799	43	0	52	0	2,895
5 101-172 City Manager	2,711	0	0	11	0	2,722
6 101-636 Info Tech	3,339	4	0	7	0	3,350
7 101-191 Budget and Accounting	3,588	90	0	17	0	3,695
8 101-215 City Clerk	1,935	23	0	4	0	1,963
9 101-223 Internal Auditor	272	0	0	1	0	273
10 101-233 Purchasing	634	26	0	3	0	662
11 101-253 Treasury	3,415	128	0	11	0	3,554
12 101-266 City Attorney	2,051	0	0	9	0	2,060
13 101-270 Human Resources	2,533	0	0	43	0	2,576
14 101-345-01 Public Safety Administratic	4,090	28	0	141	0	4,259
15 101-630 Engineer	4,153	77	0	73	0	4,303
16 101-640 Fleet	6,612	100	0	103	0	6,816
18 101-101 City Commission	253	0	0	0	0	253
19 101-257 Assessing	1,553	0	0	1	0	1,553
20 101-345-02 PS KVET	5,861	226	0	310	0	6,396
21 101-345-03 PS Operations	55,584	2,028	0	2,811	0	60,422
22 101-345-04 PS CID	11,121	413	0	565	0	12,099
23 101-345-05 PS Service	22,882	564	0	239	0	23,685
24 101-345-06 Grants	2,336	78	0	130	0	2,544
26 101-441-00 PW General	3,045	50	0	102	0	3,197
27 101-448-31 Street Lights	3,800	0	0	0	0	3,800
28 101-699.00 Code Enforcement	2,320	94	0	23	0	2,437
29 101-699.01 Building Trades	1,941	60	0	28	0	2,029
30 101-721 Planning	1,270	0	0	5	0	1,275
31 101-728 Econ Dev	135	0	0	0	0	135
32 101-751-01 Parks & Rec Admin	6,861	116	0	48	0	7,024
33 150-273 Cemeteries	78	0	0	0	0	78
34 155-751 Recreation	365	0	0	0	0	365
35 160-751 Mayor's Riverfront Pk	259	0	0	0	0	259
36 202 Act 51 Major Street	17,738	114	0	140	0	17,992
37 203 Act 51 Local Street	8,279	104	0	120	0	8,503
38 209 Cemeteries	1,303	7	0	0	0	1,311
39 226 Solid Waste	9,171	92	0	149	0	9,411
40 231-XXX Blight Abatement	1	0	0	0	0	1
41 243 Brownfield	274	0	0	0	0	274
43 252-345 Public Safety	5,780	286	0	207	0	6,273
44 252-724 Public Safety Comm Dev	1,221	0	0	0	0	1,221
46 252-751 Recreation	914	0	0	0	0	914
48 253-101 City Commission	20	0	0	0	0	20

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Allocation Summary

Dept:12 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
49 253-345 Public Safety	\$244	\$0	\$0	\$0	\$0	\$244
50 253-724 Public Safety	338	0	0	0	0	338
51 253-751 Recreation	98	0	0	0	0	98
52 253-752 Parks	9	0	0	0	0	9
55 265-345 Public Safety	1,370	0	0	8	0	1,378
56 271-724 Comm Dev	3,015	100	0	36	0	3,151
57 280 Community Dev	535	0	0	0	0	535
63 289 Home Development	2,246	0	0	0	0	2,246
64 299 CDBG	1,898	16	0	22	0	1,936
67 551 Parks	62	0	0	0	0	62
70 588 Metro Transit	1,261	880	0	914	0	3,056
71 590 Wastewater Fund	74,941	682	0	568	0	76,191
72 591 Water Fund	55,892	456	0	391	0	56,739
73 677-XXX Insurance Fund	43,743	0	0	4,124	0	47,868
75 702-XXX Economic Dev	461	0	0	2	0	463
76 709-XXX Brownfield Dev	3,011	0	0	4	0	3,015
77 712-XXX LFDA	1,185	0	0	0	0	1,185
78 731-XXX Pension Fund	8,225	0	11,421	0	0	19,647
79 737-000 OPEB Trust Fund	1,192	0	0	0	0	1,192
80 737-531 Wastewater OPEB	47	0	0	0	0	47
81 737-551 Water OPEB	0	0	0	0	0	0
82 737-571 Metro OPEB	69	0	0	0	0	69
87 All Other	0	0	0	0	383,387	383,387
Total	\$406,553	\$6,886	\$11,421	\$11,421	\$383,387	\$819,669

**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.

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A. Department Costs

Dept:13 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
Personnel Costs						
Salaries	S1	499,565	100,962	243,288	145,523	9,791
<i>Salary % Split</i>			<i>20.21%</i>	<i>48.70%</i>	<i>29.13%</i>	<i>1.96%</i>
Benefits	S	151,988	30,717	74,018	44,274	2,979
Subtotal - Personnel Costs		651,553	131,679	317,307	189,798	12,770
Services & Supplies Cost						
728 Supplies	S	4,591	928	2,236	1,337	90
805 Travel & Training	S	12,038	2,433	5,862	3,507	236
815 Telephone	S	1,609	325	784	469	32
825 Insurance	S	12,852	2,597	6,259	3,744	252
845 Outside Contractual Service	S	20,133	4,069	9,805	5,865	395
860 Memberships and Dues	S	965	195	470	281	19
870 Employee Incentive Program	P	11,774	0	11,774	0	0
880 Rental/Lease Equipment	S	3,098	626	1,509	903	61
Subtotal - Services & Supplies		67,061	11,173	38,699	16,105	1,084
Department Cost Total		718,614	142,852	356,005	205,902	13,854
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		718,614	142,852	356,005	205,902	13,854
General Admin Distribution			(142,852)	87,190	52,153	3,509
Grand Total		\$718,614		\$443,196	\$258,055	\$17,363

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$4,220	\$87	\$2,629	\$1,572	\$106
Subtotal - Building Depreciation	4,220	87	2,629	1,572	106
2 City Hall Equipment	1,713	18	1,057	632	43
2 Voice over IP System	1,042	11	643	384	26
Subtotal - Equipment Depreciation	2,755	29	1,700	1,017	68
3 Audit Expense	278	1	171	102	7
3 Cost Plan Consultant	1,516	8	930	556	37
3 Memberships & Dues	171	1	105	63	4
Subtotal - 101-299 Non-Departmental	1,965	10	1,205	721	49
4 Maintenance Admin	1,107	339	883	528	36
4 City Hall	29,024	3,077	19,593	11,720	789
Subtotal - 101-635 City Maintenance	30,131	3,416	20,476	12,248	824
5 Management & Leadership	10,286	1,651	7,286	4,358	293
Subtotal - 101-172 City Manager	10,286	1,651	7,286	4,358	293
6 PC/Network Support	6,762	1,109	4,804	2,873	193
6 Application - Eden	18,056	3,110	12,919	7,727	520
6 Application - BS & A	3,052	480	2,156	1,290	87
6 Application - Intellitime	834	131	589	352	24
Subtotal - 101-636 Info Tech	28,703	4,830	20,467	12,243	824
7 Accounts Payable	3,168	533	2,259	1,351	91
7 Payroll	1,064	173	755	452	30
7 Budgeting	1,067	173	757	453	30
7 Accounting	2,079	340	1,476	883	59
Subtotal - 101-191 Budget and Accoun	7,378	1,219	5,247	3,139	211
8 Records Management	19,560	2,647	13,554	8,107	545
Subtotal - 101-215 City Clerk	19,560	2,647	13,554	8,107	545
9 Internal Audit	627	93	439	263	18

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-223 Internal Auditor	\$627	\$93	\$439	\$263	\$18
10 Purchasing	1,768	443	1,349	807	54
10 Mail	356	84	269	161	11
Subtotal - 101-233 Purchasing	2,124	527	1,618	968	65
12 Advise and Counsel	2,255	278	1,546	925	62
12 Risk Management	38	4	26	16	1
Subtotal - 101-266 City Attorney	2,293	283	1,572	941	63
13 Human Resources	0	5,496	3,354	2,006	135
Subtotal - 101-270 Human Resources	0	5,496	3,354	2,006	135
17 General Fund OPEB	0	71,130	43,415	25,969	1,747
Subtotal - 101-297 OPEB	0	71,130	43,415	25,969	1,747
Total Incoming	110,043	91,418	122,962	73,550	4,949
C. Total Allocated		\$920,075	\$566,158	\$331,605	\$22,312
			61.53%	36.04%	2.43%

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Human Resources Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.48	0.70%	\$3,558	\$0	\$3,558	\$0	\$3,558
5 101-172 City Manager	7.06	1.10%	5,607	0	5,607	0	5,607
6 101-636 Info Tech	5.14	0.80%	4,082	0	4,082	0	4,082
7 101-191 Budget and Accounting	13.69	2.13%	10,872	0	10,872	0	10,872
8 101-215 City Clerk	6.54	1.02%	5,194	0	5,194	0	5,194
9 101-223 Internal Auditor	1.00	0.16%	794	0	794	0	794
10 101-233 Purchasing	2.67	0.42%	2,120	0	2,120	0	2,120
11 101-253 Treasury	12.43	1.93%	9,871	0	9,871	0	9,871
12 101-266 City Attorney	5.90	0.92%	4,685	0	4,685	0	4,685
13 101-270 Human Resources	6.92	1.08%	5,496	0	5,496	0	5,496
14 101-345-01 Public Safety Administratic	6.55	1.02%	5,202	0	5,202	634	5,835
15 101-630 Engineer	12.90	2.01%	10,245	0	10,245	1,248	11,492
16 101-640 Fleet	8.60	1.34%	6,830	0	6,830	832	7,662
19 101-257 Assessing	0.50	0.08%	397	0	397	48	445
20 101-345-02 PS KVET	16.22	2.52%	12,881	0	12,881	1,569	14,450
21 101-345-03 PS OPERATIONS	145.41	22.63%	115,477	0	115,477	14,066	129,543
22 101-345-04 PS CID	28.33	4.41%	22,498	0	22,498	2,740	25,239
23 101-345-05 PS Service	42.33	6.59%	33,616	0	33,616	4,095	37,711
24 101-345-06 Grants	6.76	1.05%	5,368	0	5,368	654	6,022
26 101-441-00 PW General	4.99	0.78%	3,963	0	3,963	483	4,446
28 101-699.00 Code Enforcement	8.69	1.35%	6,901	0	6,901	841	7,742
29 101-699.01 Building Trades	5.33	0.83%	4,233	0	4,233	516	4,748
30 101-721 Planning	3.08	0.48%	2,446	0	2,446	298	2,744
31 101-728 Econ Dev	0.30	0.05%	238	0	238	29	267
32 101-751-01 Parks & Rec Admin	26.58	4.14%	21,109	0	21,109	2,571	23,680
36 202 Act 51 Major Street	10.59	1.65%	8,410	0	8,410	1,024	9,434
37 203 Act 51 Local Street	8.62	1.34%	6,846	0	6,846	834	7,679
38 209 Cemeteries	0.50	0.08%	397	0	397	48	445
39 226 Solid Waste	7.09	1.10%	5,631	0	5,631	686	6,316
43 252-345 Public Safety	19.07	2.97%	15,144	0	15,144	1,845	16,989
46 252-751 Recreation	1.55	0.24%	1,231	0	1,231	150	1,381
51 253-751 Recreation	0.08	0.01%	64	0	64	8	71
55 265-345 Public Safety	0.30	0.05%	238	0	238	29	267
56 271-724 Comm Dev	10.42	1.62%	8,275	0	8,275	1,008	9,283
64 299 CDBG	1.01	0.16%	802	0	802	98	900
67 551 Parks	0.01	0.00%	8	0	8	1	9
70 588 Metro Transit	88.03	13.70%	69,909	0	69,909	8,515	78,424
71 590 Wastewater Fund	65.66	10.22%	52,144	0	52,144	6,351	58,495
72 591 Water Fund	42.43	6.60%	33,696	0	33,696	4,104	37,800
75 702-XXX Economic Dev	0.97	0.15%	770	0	770	94	864
76 709-XXX Brownfield Dev	2.53	0.39%	2,009	0	2,009	245	2,254
83 888 Kalamazoo County Trust	1.39	0.22%	1,104	0	1,104	134	1,238

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Human Resources Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	642.65	100.00%	510,361	0	510,361	55,797	566,158
Direct Bills					0		0
Total					\$510,361		\$566,158

Basis Units: Full Time Equivalents
Source: City Payroll Records

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Labor Relations Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.36	0.70%	\$2,085	\$0	\$2,085	\$0	\$2,085
6 101-636 Info Tech	0.30	0.06%	186	0	186	0	186
7 101-191 Budget and Accounting	7.04	1.46%	4,369	0	4,369	0	4,369
8 101-215 City Clerk	1.80	0.37%	1,117	0	1,117	0	1,117
10 101-233 Purchasing	2.00	0.42%	1,241	0	1,241	0	1,241
11 101-253 Treasury	9.94	2.07%	6,169	0	6,169	0	6,169
14 101-345-01 Public Safety Administratic	1.97	0.41%	1,223	0	1,223	144	1,367
15 101-630 Engineer	5.35	1.11%	3,320	0	3,320	391	3,712
16 101-640 Fleet	6.96	1.45%	4,319	0	4,319	509	4,828
20 101-345-02 PS KVET	15.67	3.26%	9,724	0	9,724	1,147	10,871
21 101-345-03 PS Operations	140.75	29.29%	87,346	0	87,346	10,299	97,645
22 101-345-04 PS CID	28.64	5.96%	17,773	0	17,773	2,096	19,869
23 101-345-05 PS Service	39.17	8.15%	24,308	0	24,308	2,866	27,174
24 101-345-06 Grants	5.43	1.13%	3,370	0	3,370	397	3,767
26 101-441-00 PW General	3.45	0.72%	2,141	0	2,141	252	2,393
28 101-699.00 Code Enforcement	6.54	1.36%	4,059	0	4,059	479	4,537
29 101-699.01 Building Trades	4.16	0.87%	2,582	0	2,582	304	2,886
30 101-721 Planning	0.02	0.00%	12	0	12	1	14
32 101-751-01 Parks & Rec Admin	8.02	1.67%	4,977	0	4,977	587	5,564
36 202 Act 51 Major Street	7.92	1.65%	4,915	0	4,915	580	5,494
37 203 Act 51 Local Street	7.21	1.50%	4,474	0	4,474	528	5,002
38 209 Cemeteries	0.50	0.10%	310	0	310	37	347
39 226 Solid Waste	6.38	1.33%	3,959	0	3,959	467	4,426
43 252-345 Public Safety	19.87	4.13%	12,331	0	12,331	1,454	13,785
56 271-724 Comm Dev	6.94	1.44%	4,307	0	4,307	508	4,815
64 299 CDBG	1.09	0.23%	676	0	676	80	756
70 588 Metro Transit	61.09	12.71%	37,911	0	37,911	4,470	42,381
71 590 Wastewater Fund	47.32	9.85%	29,366	0	29,366	3,462	32,828
72 591 Water Fund	31.68	6.59%	19,660	0	19,660	2,318	21,978
Subtotal	480.57	100.00%	298,230	0	298,230	33,375	331,605
Direct Bills					0		0
Total					\$298,230		\$331,605

Basis Units: Union FTEs
Source: Payroll Records

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Pension Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 731-XXX Pension Fund	100	100.00%	\$20,066	\$0	\$20,066	\$2,246	\$22,312
Subtotal	100	100.00%	20,066	0	20,066	2,246	22,312
Direct Bills					0		0
Total					\$20,066		\$22,312

Basis Units: Direct to Pension
Source:

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Allocation Summary

Dept:13 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
4 101-635 City Maintenance	\$3,558	\$2,085	\$0	\$5,643
5 101-172 City Manager	5,607	0	0	5,607
6 101-636 Info Tech	4,082	186	0	4,268
7 101-191 Budget and Accounting	10,872	4,369	0	15,241
8 101-215 City Clerk	5,194	1,117	0	6,311
9 101-223 Internal Auditor	794	0	0	794
10 101-233 Purchasing	2,120	1,241	0	3,362
11 101-253 Treasury	9,871	6,169	0	16,040
12 101-266 City Attorney	4,685	0	0	4,685
13 101-270 Human Resources	5,496	0	0	5,496
14 101-345-01 Public Safety Administratic	5,835	1,367	0	7,202
15 101-630 Engineer	11,492	3,712	0	15,204
16 101-640 Fleet	7,662	4,828	0	12,490
19 101-257 Assessing	445	0	0	445
20 101-345-02 PS KVET	14,450	10,871	0	25,321
21 101-345-03 PS Operations	129,543	97,645	0	227,188
22 101-345-04 PS CID	25,239	19,869	0	45,108
23 101-345-05 PS Service	37,711	27,174	0	64,885
24 101-345-06 Grants	6,022	3,767	0	9,789
26 101-441-00 PW General	4,446	2,393	0	6,839
28 101-699.00 Code Enforcement	7,742	4,537	0	12,279
29 101-699.01 Building Trades	4,748	2,886	0	7,634
30 101-721 Planning	2,744	14	0	2,758
31 101-728 Econ Dev	267	0	0	267
32 101-751-01 Parks & Rec Admin	23,680	5,564	0	29,243
36 202 Act 51 Major Street	9,434	5,494	0	14,929
37 203 Act 51 Local Street	7,679	5,002	0	12,681
38 209 Cemeteries	445	347	0	792
39 226 Solid Waste	6,316	4,426	0	10,742
43 252-345 Public Safety	16,989	13,785	0	30,774
46 252-751 Recreation	1,381	0	0	1,381
51 253-751 Recreation	71	0	0	71
55 265-345 Public Safety	267	0	0	267
56 271-724 Comm Dev	9,283	4,815	0	14,098
64 299 CDBG	900	756	0	1,656
67 551 Parks	9	0	0	9
70 588 Metro Transit	78,424	42,381	0	120,805
71 590 Wastewater Fund	58,495	32,828	0	91,323
72 591 Water Fund	37,800	21,978	0	59,778
75 702-XXX Economic Dev	864	0	0	864
76 709-XXX Brownfield Dev	2,254	0	0	2,254

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Allocation Summary

Dept:13 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
78 731-XXX Pension Fund	\$0	\$0	\$22,312	\$22,312
83 888 Kalamazoo County Trust	1,238	0	0	1,238
Total	\$566,158	\$331,605	\$22,312	\$920,075

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**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
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CY 2016
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A. Department Costs

Dept:14 101-345-01 Public Safety Administration

Description		Amount	General Admin	Management & Leadership	General Gov't
Personnel Costs					
Salaries	S1	690,047	0	690,047	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	175,949	0	175,949	0
Subtotal - Personnel Costs		865,995	0	865,995	0
Services & Supplies Cost					
728 Supplies	S	13,098	0	13,098	0
729 Other Supplies	S	5,797	0	5,797	0
805 Travel	S	8,123	0	8,123	0
810 Labor Counsel	S	275	0	275	0
845 Outside Contractual Services	S	140,744	0	140,744	0
854 Grant Match	P	122,160	0	0	122,160
860 Memberships & Dues	S	2,809	0	2,809	0
865 Subscriptions	S	1,214	0	1,214	0
Subtotal - Services & Supplies		294,220	0	172,060	122,160
Department Cost Total		1,160,216	0	1,038,056	122,160
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,160,216	0	1,038,056	122,160
General Admin Distribution			0	0	0
Grand Total		\$1,160,216		\$1,038,056	\$122,160
				not allocated	

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

Dept:14 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
2 Voice over IP System	\$1,637	\$17	\$1,655	\$0
Subtotal - Equipment Depreciation	1,637	17	1,655	0
3 Audit Expense	306	1	308	0
3 Cost Plan Consultant	1,516	8	1,524	0
3 Memberships & Dues	162	1	162	0
Subtotal - 101-299 Non-Departmental	1,984	10	1,994	0
5 Management & Leadership	9,736	1,562	11,299	0
Subtotal - 101-172 City Manager	9,736	1,562	11,299	0
6 PC/Network Support	4,547	746	5,293	0
6 Application - Eden	587	101	688	0
6 Application - BS & A	916	144	1,060	0
6 Application - Intellitime	837	132	969	0
Subtotal - 101-636 Info Tech	6,887	1,123	8,010	0
7 Accounts Payable	3,689	621	4,309	0
7 Payroll	1,007	164	1,171	0
7 Budgeting	1,723	280	2,003	0
7 Accounting	2,287	373	2,660	0
Subtotal - 101-191 Budget and Accoun	8,705	1,438	10,143	0
8 Records Management	10,764	1,456	12,221	0
Subtotal - 101-215 City Clerk	10,764	1,456	12,221	0
9 Internal Audit	1,012	151	1,162	0
Subtotal - 101-223 Internal Auditor	1,012	151	1,162	0
10 Purchasing	2,357	590	2,947	0
10 Mail	2,965	702	3,666	0
Subtotal - 101-233 Purchasing	5,321	1,292	6,613	0
11 Non-Tax Revenue	1,279	181	1,460	0
Subtotal - 101-253 Treasury	1,279	181	1,460	0
12 Advise and Counsel	3,641	450	4,090	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
12 Labor Relations	\$25	\$3	\$28	\$0
12 Risk Management	126	15	141	0
Subtotal - 101-266 City Attorney	3,792	467	4,259	0
13 Human Resources	5,202	634	5,835	0
13 Labor Relations	1,223	144	1,367	0
Subtotal - 101-270 Human Resources	6,424	778	7,202	0
17 General Fund OPEB	0	70,460	70,460	0
Subtotal - 101-297 OPEB	0	70,460	70,460	0
Total Incoming	57,542	78,936	136,478	0
C. Total Allocated		\$1,296,693	\$1,174,533	\$122,160
			90.58%	9.42%

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Management & Leadership Allocations

Dept:14 101-345-01 Public Safety Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 101-345-02 PS KVET	16.22	6.25%	\$68,509	\$0	\$68,509	\$4,936	\$73,445
21 101-345-03 PS Operations	145.41	56.06%	614,175	0	614,175	44,250	658,425
22 101-345-04 PS CID	28.33	10.92%	119,659	0	119,659	8,621	128,280
23 101-345-05 PS Service	42.33	16.32%	178,791	0	178,791	12,882	191,673
24 101-345-06 Grants	6.76	2.61%	28,553	0	28,553	2,057	30,610
43 252-345 Public Safety	19.07	7.35%	80,547	0	80,547	5,803	86,350
55 265-345 Public Safety	0.30	0.12%	1,267	0	1,267	91	1,358
75 702-XXX Economic Dev	0.97	0.37%	4,097	0	4,097	295	4,392
Subtotal	259.39	100.00%	1,095,597	0	1,095,597	78,936	1,174,533
Direct Bills					0		0
Total					\$1,095,597		\$1,174,533

Basis Units: Number of Positions Supervised
Source: Payroll Records

City of Kalamazoo
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Allocation Summary

Dept:14 101-345-01 Public Safety Administration

Department	Management & Leadership	General Gov't	Total
20 101-345-02 PS KVET	\$73,445	\$0	\$73,445
21 101-345-03 PS Operations	658,425	0	658,425
22 101-345-04 PS CID	128,280	0	128,280
23 101-345-05 PS Service	191,673	0	191,673
24 101-345-06 Grants	30,610	0	30,610
43 252-345 Public Safety	86,350	0	86,350
55 265-345 Public Safety	1,358	0	1,358
75 702-XXX Economic Dev	4,392	0	4,392
Total	\$1,174,533	\$0	\$1,174,533

**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
2CFR Part 200 Cost Allocation Plan**

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**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
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

A. Department Costs

Dept:15 101-630 Engineer

Description		Amount	General Admin	Engineering
Personnel Costs				
Salaries	S1	754,286	0	754,286
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	280,706	0	280,706
Subtotal - Personnel Costs		<u>1,034,993</u>	0	<u>1,034,993</u>
Services & Supplies Cost				
728 Supplies	S	1,336	0	1,336
729 Operating Supplies	S	16,751	0	16,751
805 Travel & Training	S	4,333	0	4,333
815 Telephone	S	8,011	0	8,011
825 Insurance	S	20,256	0	20,256
840 Overhead Administration	S	0	0	0
845 Outside Contractual Services	S	12,687	0	12,687
850 Charges for Services	S	78,984	0	78,984
860 Memberships and Dues	S	561	0	561
Subtotal - Services & Supplies		<u>142,918</u>	0	<u>142,918</u>
Department Cost Total		1,177,910	0	1,177,910
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,177,910	0	1,177,910
General Admin Distribution			0	0
Grand Total		<u><u>\$1,177,910</u></u>		<u><u>\$1,177,910</u></u>

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

Dept:15 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
2 Voice over IP System	\$2,233	\$24	\$2,257
Subtotal - Equipment Depreciation	2,233	24	2,257
3 Audit Expense	1,708	7	1,716
3 Cost Plan Consultant	1,516	8	1,524
3 Memberships & Dues	319	1	320
Subtotal - 101-299 Non-Departmental	3,543	17	3,560
5 Management & Leadership	19,175	3,077	22,252
Subtotal - 101-172 City Manager	19,175	3,077	22,252
6 PC/Network Support	21,130	3,464	24,595
6 Application - Eden	11,285	1,944	13,229
6 Application - BS & A	9,157	1,440	10,597
6 Application - Intellitime	715	113	827
Subtotal - 101-636 Info Tech	42,286	6,961	49,247
7 Accounts Payable	3,485	586	4,072
7 Payroll	1,983	323	2,306
7 Budgeting	1,749	284	2,034
7 Accounting	12,757	2,084	14,840
Subtotal - 101-191 Budget and Accoun	19,974	3,277	23,251
9 Internal Audit	1,027	153	1,180
Subtotal - 101-223 Internal Auditor	1,027	153	1,180
10 Purchasing	1,010	253	1,263
10 Mail	380	90	470
Subtotal - 101-233 Purchasing	1,390	343	1,733
11 Non-Tax Revenue	694	98	793
Subtotal - 101-253 Treasury	694	98	793
12 Advise and Counsel	3,696	456	4,153
12 Labor Relations	69	8	77

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

Dept:15 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
12 Risk Management	\$65	\$8	\$73
Subtotal - 101-266 City Attorney	3,830	472	4,303
13 Human Resources	10,245	1,248	11,492
13 Labor Relations	3,320	391	3,712
Subtotal - 101-270 Human Resources	13,565	1,639	15,204
17 General Fund OPEB	0	148,626	148,626
Subtotal - 101-297 OPEB	0	148,626	148,626
Total Incoming	107,717	164,687	272,404
C. Total Allocated		\$1,450,314	\$1,450,314
			100.00%

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

Engineering Allocations

Dept:15 101-630 Engineer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 202 Act 51 Major Street	555,543	33.50%	\$430,633	\$(555,543)	\$(124,910)	\$55,163	\$(69,747)
37 203 Act 51 Local Street	200,744	12.10%	155,608	(200,744)	(45,136)	19,933	(25,203)
66 400 Capital Projects	78,056	4.71%	60,506	(78,056)	(17,550)	7,751	(9,800)
71 590 Wastewater Fund	338,172	20.39%	262,136	(338,172)	(76,036)	33,579	(42,457)
72 591 Water Fund	486,025	29.30%	376,745	(486,025)	(109,280)	48,260	(61,019)
Subtotal	1,658,540	100.00%	1,285,627	(1,658,540)	(372,913)	164,687	(208,226)
Direct Bills					1,658,540		1,658,540
Total					\$1,285,627		\$1,450,314

Basis Units: Actual Charges by Department
Source: Detail Ledger

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

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Allocation Summary

Dept:15 101-630 Engineer

Department	Engineering	Total
<hr/>		
0 Direct Billed	\$1,658,540	\$1,658,540
36 202 Act 51 Major Street	(69,747)	(69,747)
37 203 Act 51 Local Street	(25,203)	(25,203)
66 400 Capital Projects	(9,800)	(9,800)
71 590 Wastewater Fund	(42,457)	(42,457)
72 591 Water Fund	(61,019)	(61,019)
Total	<u>\$1,450,314</u>	<u>\$1,450,314</u>

**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
2CFR Part 200 Cost Allocation Plan

CY 2016
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A. Department Costs

Dept:16 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead
Personnel Costs				
Salaries	S1	447,051	0	447,051
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	201,707	0	201,707
Subtotal - Personnel Costs		<u>648,757</u>	0	<u>648,757</u>
Services & Supplies Cost				
727 Vehicle Supplies	S	514,976	0	514,976
729 Operating Supplies	S	338,186	0	338,186
805 Travel	S	4,886	0	4,886
815 Telephone	S	1,195	0	1,195
825 Insurance	S	24,468	0	24,468
840.009 Inventory Write-offs	S	8,205	0	8,205
840.015 Overhead Admin	S	387,767	0	387,767
840.015 Overhead Administration	S	(387,767)	0	(387,767)
845 Outside Contractors	S	39,839	0	39,839
850 Charges for Services	S	231,432	0	231,432
865 Subscriptions	S	2,208	0	2,208
875 Vehicle Maintenance	S	8,723	0	8,723
880 Property Rental	S	52,745	0	52,745
975 Machinery & Equipment	S	0	0	0
977 Vehicle Equipment	S	0	0	0
Subtotal - Services & Supplies		<u>1,226,863</u>	0	<u>1,226,863</u>
Department Cost Total		1,875,620	0	1,875,620
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,875,620	0	1,875,620
General Admin Distribution			0	0
Grand Total		<u><u>\$1,875,620</u></u>		<u><u>\$1,875,620</u></u>

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

Dept:16 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
3 Audit Expense	\$5,250	\$23	\$5,273
3 Cost Plan Consultant	1,516	8	1,524
3 Memberships & Dues	212	1	213
Subtotal - 101-299 Non-Departmental	6,978	32	7,010
5 Management & Leadership	12,783	2,051	14,835
Subtotal - 101-172 City Manager	12,783	2,051	14,835
6 PC/Network Support	7,607	1,247	8,854
6 Application - Eden	4,514	778	5,292
6 Application - Intellitime	476	75	551
Subtotal - 101-636 Info Tech	12,597	2,100	14,697
7 Accounts Payable	45,260	7,616	52,877
7 Payroll	1,322	215	1,537
7 Budgeting	2,785	453	3,238
7 Accounting	39,201	6,402	45,603
Subtotal - 101-191 Budget and Accoun	88,568	14,687	103,255
9 Internal Audit	1,636	243	1,879
Subtotal - 101-223 Internal Auditor	1,636	243	1,879
10 Purchasing	7,828	1,960	9,788
Subtotal - 101-233 Purchasing	7,828	1,960	9,788
11 Non-Tax Revenue	95	13	108
Subtotal - 101-253 Treasury	95	13	108
12 Advise and Counsel	5,886	727	6,612
12 Labor Relations	89	11	100
12 Risk Management	93	11	103
Subtotal - 101-266 City Attorney	6,067	748	6,816
13 Human Resources	6,830	832	7,662
13 Labor Relations	4,319	509	4,828

City of Kalamazoo
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8/2/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
Subtotal - 101-270 Human Resources	\$11,149	\$1,341	\$12,490
17 General Fund OPEB	0	96,925	96,925
Subtotal - 101-297 OPEB	0	96,925	96,925
Total Incoming	147,702	120,101	267,803
C. Total Allocated		\$2,143,423	\$2,143,423
			100.00%

City of Kalamazoo
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CY 2016
8/2/2017

Fleet Overhead Allocations

Dept:16 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 202 Act 51 Major Street	270,396.00	24.44%	\$494,446	\$(270,396)	\$224,050	\$29,349	\$253,399
37 203 Act 51 Local Street	259,484.27	23.45%	474,493	(259,484)	215,008	28,165	243,173
39 226 Solid Waste	126,335.02	11.42%	231,016	(126,335)	104,681	13,713	118,394
55 265-345 Public Safety	14,598.98	1.32%	26,696	(14,599)	12,097	1,585	13,681
71 590 Wastewater Fund	147,653.47	13.34%	269,999	(147,653)	122,345	16,027	138,372
72 591 Water Fund	288,020.15	26.03%	526,673	(288,020)	238,653	31,262	269,915
Subtotal	1,106,487.89	100.00%	2,023,322	(1,106,488)	916,834	120,101	1,036,935
Direct Bills					1,106,488		1,106,488
Total					\$2,023,322		\$2,143,423

Basis Units: Fleet Charges

Source: Project Accounting Status Report

City of Kalamazoo
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8/2/2017

Allocation Summary

Dept:16 101-640 Fleet

Department	Fleet Overhead	Total
0 Direct Billed	\$1,106,488	\$1,106,488
36 202 Act 51 Major Street	253,399	253,399
37 203 Act 51 Local Street	243,173	243,173
39 226 Solid Waste	118,394	118,394
55 265-345 Public Safety	13,681	13,681
71 590 Wastewater Fund	138,372	138,372
72 591 Water Fund	269,915	269,915
Total	\$2,143,423	\$2,143,423

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan
Retiree Health Insurance / OPEB
Nature and Extent of Services

CY 2016
8/2/2017

In 2015, the City issued a 30-year bond to began funding their Retiree Health Insurance through a separate OPEB Trust fund. The 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	\$ 4,234,734
General Fund OPEB	101-297	6,324,973
Total Expenditures		\$ 10,559,706

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
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

A. Department Costs

Dept:17 101-297 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	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost			
101-297-840 Bond Issuance Exp P	0	0	0
101-297-872 Employer OPEB Contribu D	2,491,300	0	0
101-297-999 Transfer D	3,833,673	0	0
380-906-840 Paying Agent Fees P	750	0	750
380-906-991 OPEB Debt Service Princ P	1,468,284	0	1,468,284
380-906-995 OPEB Debt Service Inter P	2,765,700	0	2,765,700
Subtotal - Services & Supplies	<u>10,559,706</u>	<u>0</u>	<u>4,234,734</u>
Department Cost Total	10,559,706	0	4,234,734
Adjustments to Cost			
101-297-872 Employer OPEB Contribu D	(2,491,300)	0	0
101-297-999 Transfer D	(3,833,673)	0	0
Subtotal - Adjustments	<u>(6,324,973)</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments	4,234,734	0	4,234,734
General Admin Distribution		0	0
Grand Total	<u><u>\$4,234,734</u></u>		<u><u>\$4,234,734</u></u>

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:17 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
3 Audit Expense	\$7	\$0	\$7
3 Cost Plan Consultant	1,516	8	1,524
Subtotal - 101-299 Non-Departmental	1,523	8	1,531
7 Accounting	55	9	64
Subtotal - 101-191 Budget and Accoun	55	9	64
11 Non-Tax Revenue	24	3	28
Subtotal - 101-253 Treasury	24	3	28
Total Incoming	1,602	20	1,622
C. Total Allocated		\$4,236,356	\$4,236,356
			100.00%

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

General Fund OPEB Allocations

Dept:17 101-297 OPEB

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.19	1.10%	\$46,788	\$0	\$46,788	\$0	\$46,788
5 101-172 City Manager	6.72	1.77%	75,039	0	75,039	0	75,039
6 101-636 Info Tech	6.22	1.64%	69,455	0	69,455	0	69,455
7 101-191 Budget and Accounting	11.57	3.05%	129,196	0	129,196	0	129,196
8 101-215 City Clerk	4.42	1.17%	49,356	0	49,356	0	49,356
9 101-223 Internal Auditor	1.00	0.26%	11,166	0	11,166	0	11,166
10 101-233 Purchasing	3.99	1.05%	44,554	0	44,554	0	44,554
11 101-253 Treasury	11.43	3.01%	127,633	0	127,633	0	127,633
12 101-266 City Attorney	6.04	1.59%	67,445	0	67,445	0	67,445
13 101-270 Human Resources	6.37	1.68%	71,130	0	71,130	0	71,130
14 101-345-01 Public Safety Administratic	6.31	1.66%	70,460	0	70,460	0	70,460
15 101-630 Engineer	13.31	3.51%	148,626	0	148,626	0	148,626
16 101-640 Fleet	8.68	2.29%	96,925	0	96,925	0	96,925
19 101-257 Assessing	0.50	0.13%	5,583	0	5,583	0	5,583
20 101-345-02 PS KVET	17.86	4.71%	199,433	0	199,433	1	199,434
21 101-345-03 PS Operations	149.21	39.33%	1,666,149	0	1,666,149	10	1,666,160
22 101-345-04 PS CID	27.54	7.26%	307,525	0	307,525	2	307,527
23 101-345-05 PS Service	42.00	11.07%	468,992	0	468,992	3	468,995
24 101-345-06 Grants	5.57	1.47%	62,197	0	62,197	0	62,198
26 101-441-00 PW General	4.93	1.30%	55,051	0	55,051	0	55,051
28 101-699.00 Code Enforcement	8.89	2.34%	99,270	0	99,270	1	99,271
29 101-699.01 Building Trades	4.49	1.18%	50,137	0	50,137	0	50,138
30 101-721 Planning	2.95	0.78%	32,941	0	32,941	0	32,941
31 101-728 Econ Dev	0.16	0.04%	1,787	0	1,787	0	1,787
32 101-751-01 Parks & Rec Admin	25.03	6.60%	279,497	0	279,497	2	279,499
Subtotal	379.38	100.00%	4,236,336	0	4,236,336	20	4,236,356
Direct Bills					0		0
Total					\$4,236,336		\$4,236,356

Basis Units: General Fund FTEs
Source: Payroll Records

City of Kalamazoo
2CFR Part 200 Cost Allocation Plan

CY 2016
8/2/2017

Allocation Summary

Dept:17 101-297 OPEB

Department	General Fund OPEB	Total
4 101-635 City Maintenance	\$46,788	\$46,788
5 101-172 City Manager	75,039	75,039
6 101-636 Info Tech	69,455	69,455
7 101-191 Budget and Accounting	129,196	129,196
8 101-215 City Clerk	49,356	49,356
9 101-223 Internal Auditor	11,166	11,166
10 101-233 Purchasing	44,554	44,554
11 101-253 Treasury	127,633	127,633
12 101-266 City Attorney	67,445	67,445
13 101-270 Human Resources	71,130	71,130
14 101-345-01 Public Safety Administratic	70,460	70,460
15 101-630 Engineer	148,626	148,626
16 101-640 Fleet	96,925	96,925
19 101-257 Assessing	5,583	5,583
20 101-345-02 PS KVET	199,434	199,434
21 101-345-03 PS Operations	1,666,160	1,666,160
22 101-345-04 PS CID	307,527	307,527
23 101-345-05 PS Service	468,995	468,995
24 101-345-06 Grants	62,198	62,198
26 101-441-00 PW General	55,051	55,051
28 101-699.00 Code Enforcement	99,271	99,271
29 101-699.01 Building Trades	50,138	50,138
30 101-721 Planning	32,941	32,941
31 101-728 Econ Dev	1,787	1,787
32 101-751-01 Parks & Rec Admin	279,499	279,499
Total	\$4,236,356	\$4,236,356