

THE CITY OF



City of Kalamazoo, Michigan

Full Cost

Cost Allocation Plan

Based on FY 2017 Actual Expenditures

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Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Kalamazoo, Michigan (the City) based on actual expenditures for fiscal year 2017. MGT of America, Inc. (MGT) prepared these documents at the request of the City.

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

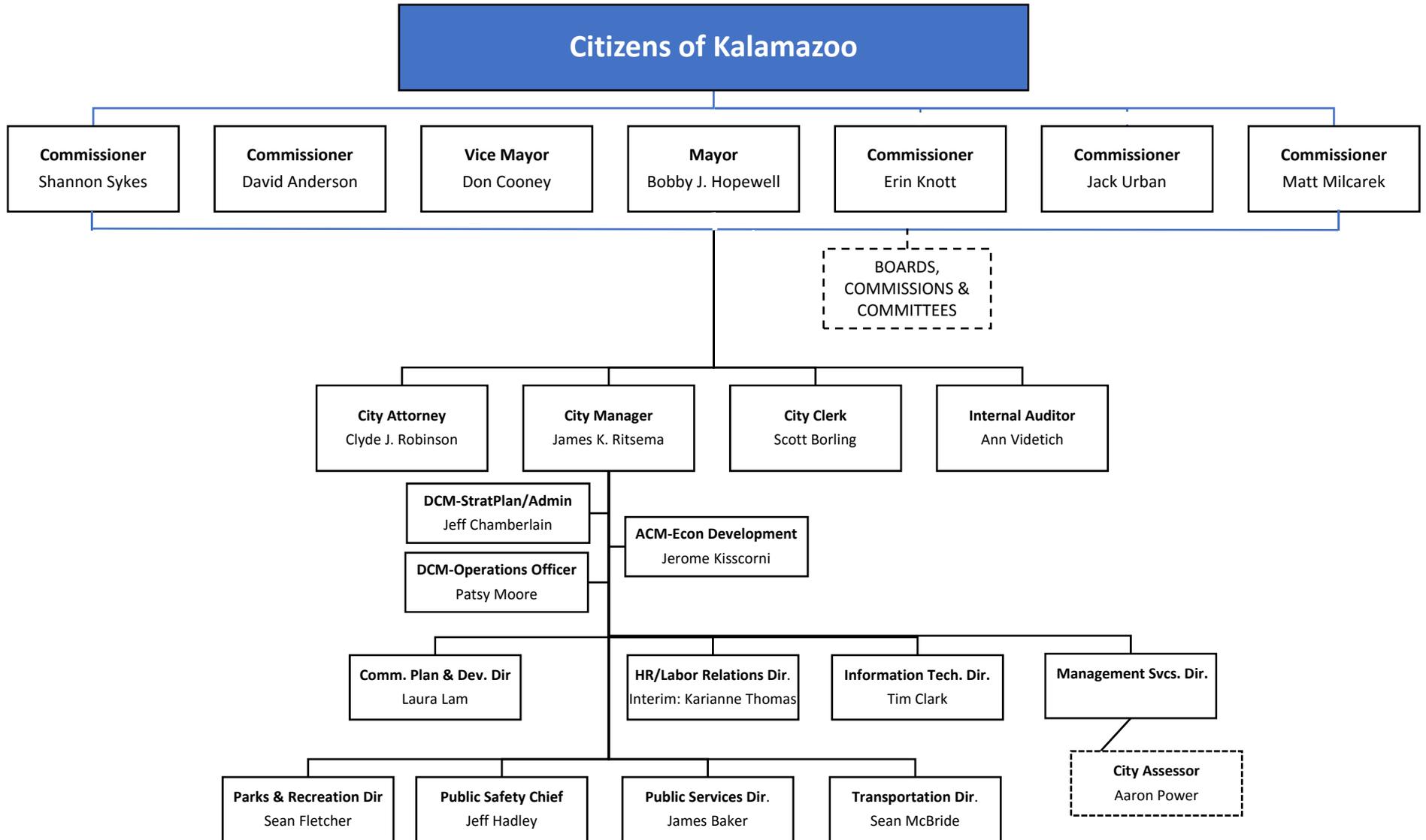
City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Organization Chart

City of Kalamazoo

2017 Organizational Chart



Section 3
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

Process

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

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

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 4
Central Services Cost Allocation Plan

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,024	10,127	1,707	2,731	455	0	0	0	1,365
3 101-101 City Commission	0	1,725	15,361	2,928	6,835	721	0	847	1,124	719
4 101-635 City Maintenance	0	0	375,865	0	0	0	0	0	0	0
5 101-172 City Manager	0	46,199	442,285	73,558	119,437	19,455	0	13,249	0	21,646
6 101-636 Info Tech	0	50,155	480,427	79,909	129,078	21,155	0	26,153	0	68,081
7 101-191 Budget and Accounting	2,952	8,430	71,797	16,709	93,526	6,095	0	20,689	3,055	11,174
8 101-215 City Clerk	0	0	39,145	0	0	0	0	25	0	1,814
9 101-223 Internal Auditor	0	1,762	15,692	2,991	6,982	736	0	866	1,148	734
10 101-233 Purchasing	783	0	2,251	881	27,792	0	0	1,961	0	2,889
11 101-253 Treasury	12	12,022	115,375	20,406	47,634	5,022	0	5,908	7,833	11,612
12 101-257 Assessing	2	24,052	214,184	40,825	95,299	10,046	0	11,814	15,672	10,024
13 101-266 City Attorney	0	5,677	50,647	9,608	21,794	2,342	0	2,668	3,447	2,319
14 101-270 Human Resources	0	31,919	302,736	51,850	82,895	11,941	0	7,129	0	13,611
15 101-345-01 Public Safety Administratio	0	80,001	765,898	127,380	206,826	33,689	0	0	0	0
16 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
18 101-297 OPEB	0	183,275	1,754,593	291,813	473,818	77,179	0	52,560	0	85,873
Total Current Allocations	\$3,749	\$446,240	\$4,656,381	\$720,564	\$1,314,646	\$188,836	\$0	\$143,867	\$32,280	\$231,863

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Summary Schedule

Department	101-699.01 Building Trades	101-721 Planning	101-724 Community Develop	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	\$2,226	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	910	1,934	0	1,656	1,821	0	0	0	0	0
3 101-101 City Commission	578	543	96	201	2,176	21	115	77	6,172	2,601
4 101-635 City Maintenance	0	0	0	15,691	2,218	0	0	38,206	0	0
5 101-172 City Manager	13,717	9,112	0	6,083	83,630	0	0	0	34,304	24,429
6 101-636 Info Tech	29,735	51,121	0	10,576	37,027	0	0	0	27,095	9,729
7 101-191 Budget and Accounting	7,882	9,152	686	5,719	76,853	398	223	152	51,803	31,644
8 101-215 City Clerk	0	28,961	0	984	953	0	0	0	0	0
9 101-223 Internal Auditor	590	555	99	205	2,223	22	117	79	6,304	2,657
10 101-233 Purchasing	1,761	3,171	0	2,154	20,878	0	0	0	9,688	8,025
11 101-253 Treasury	7,711	3,787	683	1,401	15,648	234	6	3	658	1,584
12 101-257 Assessing	8,059	7,576	1,345	2,803	30,338	0	0	0	0	0
13 101-266 City Attorney	1,850	1,671	296	617	6,842	65	351	238	19,117	8,130
14 101-270 Human Resources	8,804	3,486	0	2,253	38,679	0	0	0	20,126	15,234
15 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
16 101-630 Engineer	0	0	0	0	0	0	0	0	90,397	22,494
17 101-640 Fleet	0	0	0	0	0	0	0	0	175,689	147,927
18 101-297 OPEB	54,416	36,147	0	24,131	331,770	0	0	0	0	0
Total Current Allocations	\$136,015	\$157,217	\$3,205	\$76,700	\$651,056	\$740	\$811	\$38,755	\$441,354	\$274,452

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Department	209 Cemetaries	226 Solid Waste	231-XXX Blight Abatement	243 Brownfield	244 Econ Initiative	251 FFE Aspirational Projects	252-345 Public Safety	252-451 Major Streets Admin	252-724 Public Safety Comm Dev	252-728 Econ Development
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	331	2,578	0	67	0	1,472	1,095	0	20	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	1,207	23,715	0	0	0	0	31,374	0	0	0
6 101-636 Info Tech	6,447	3,833	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	6,844	23,325	37	353	163	2,978	6,613	26	229	0
8 101-215 City Clerk	21	1,436	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	338	2,634	0	69	0	1,503	1,118	0	20	0
10 101-233 Purchasing	2,547	3,914	196	196	0	0	98	0	294	0
11 101-253 Treasury	701	32,697	14	8	202	236	85	0	26	0
12 101-257 Assessing	0	60,884	0	0	0	0	0	0	0	0
13 101-266 City Attorney	1,024	8,092	1	207	0	4,514	3,605	0	61	0
14 101-270 Human Resources	867	15,904	0	0	0	0	22,541	0	0	0
15 101-345-01 Public Safety Administratio	0	0	0	0	0	0	54,329	0	0	0
16 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	245,680	0	0	0	0	0	0	0	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$20,327	\$424,691	\$248	\$900	\$365	\$10,702	\$120,858	\$26	\$649	\$0

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Department	252-751 Recreation	252-752 Parks	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	860	0	5	39	79	18	13	0	0	433
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	3,374	0	0	0	0	345	0	0	0	1,404
6 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	4,704	23	707	1,155	2,108	3,542	729	0	0	10,635
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	878	0	5	40	81	19	13	0	0	443
10 101-233 Purchasing	1,468	0	783	1,174	1,370	5,969	196	0	0	3,229
11 101-253 Treasury	152	9	40	111	793	77	577	0	0	550
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	2,637	0	16	120	243	56	39	0	0	1,333
14 101-270 Human Resources	1,250	0	0	0	0	128	0	0	0	520
15 101-345-01 Public Safety Administratio	0	0	0	2,431	0	0	0	0	0	0
16 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	0	0	21,577
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$15,322	\$33	\$1,556	\$5,070	\$4,674	\$10,154	\$1,566	\$0	\$0	\$40,123

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Department	271-724 Comm Dev	280 Community Dev	284 Community Dev	285 Community Dev	286 Community Dev	287 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	779	127	0	0	0	0	0	99	585	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	22,705	0	0	0	0	0	0	0	4,383	0
6 101-636 Info Tech	1,230	0	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	12,131	838	237	20	123	10	3	861	4,843	590
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	796	129	0	0	0	0	0	101	598	0
10 101-233 Purchasing	979	98	0	0	0	0	0	98	1,174	0
11 101-253 Treasury	215	86	202	8	89	3	3	80	789	119
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	2,502	388	0	0	0	0	0	302	1,853	0
14 101-270 Human Resources	13,763	0	0	0	0	0	0	0	3,151	0
15 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
16 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$55,099	\$1,665	\$438	\$28	\$212	\$13	\$6	\$1,541	\$17,377	\$709

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Department	400 Capital Projects	551 Parks	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	6,827	3,072	0	0	0
3 101-101 City Commission	0	11	0	0	0	20,291	15,094	13,175	0	132
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	1,453	25	0	0	0	210,283	137,438	0	0	1,379
6 101-636 Info Tech	0	0	0	0	0	374,583	312,834	0	0	0
7 101-191 Budget and Accounting	8,441	1,882	0	0	0	265,473	193,699	34,483	23	1,506
8 101-215 City Clerk	0	0	0	0	0	92	43	97	0	0
9 101-223 Internal Auditor	0	11	0	0	0	20,728	15,418	13,459	0	135
10 101-233 Purchasing	10,373	0	0	0	0	77,714	47,762	6,067	0	294
11 101-253 Treasury	564	30	0	0	0	447,208	565,605	1,596	11	14
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	10	34	0	0	0	63,327	46,964	43,113	0	405
14 101-270 Human Resources	1,001	9	0	0	0	126,313	79,224	0	0	511
15 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	2,388
16 101-630 Engineer	8,072	0	0	0	0	6,125	68,789	0	0	0
17 101-640 Fleet	0	0	0	0	0	402,141	646,850	0	0	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$29,916	\$2,003	\$0	\$0	\$0	\$2,021,106	\$2,132,792	\$111,990	\$35	\$6,763

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Department	709-XXX Brownfield Dev	712-XXX LFDA	731-XXX Pension Fund	737-000 OPEB Trust Fund	737-531 Wastewater OPEB	737-551 Water OPEB	737-571 Metro OPEB	888 Kalamazoo County Trust	98X-XXX GASB 34 Govt	CCTA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	778	29	1,833	286	0	0	0	0	0	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	7,683	0	0	0	0	0	0	0	0	0
6 101-636 Info Tech	0	0	0	0	0	0	0	0	0	34,960
7 101-191 Budget and Accounting	6,433	199	179,810	1,222	0	0	0	0	410	0
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	12,788
9 101-223 Internal Auditor	795	30	1,873	292	0	0	0	0	0	0
10 101-233 Purchasing	2,642	98	0	0	0	0	0	0	0	0
11 101-253 Treasury	223	4	369	369	0	0	0	0	8	3
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	2,388	89	17,703	877	0	0	0	0	0	0
14 101-270 Human Resources	2,846	0	19,346	0	0	0	0	0	0	0
15 101-345-01 Public Safety Administratio	0	0	0	0	0	0	0	0	0	0
16 101-630 Engineer	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$23,790	\$448	\$220,934	\$3,046	\$0	\$0	\$0	\$0	\$418	\$47,752

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Summary Schedule

Department	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$2,226
2 Equipment Depreciation	0	0	0	33,630
3 101-101 City Commission	0	0	0	103,070
4 101-635 City Maintenance	149,384	0	0	581,365
5 101-172 City Manager	0	0	0	1,353,871
6 101-636 Info Tech	0	2,109	0	1,756,237
7 101-191 Budget and Accounting	0	46,663	0	1,243,011
8 101-215 City Clerk	0	219	0	86,578
9 101-223 Internal Auditor	0	0	0	105,288
10 101-233 Purchasing	0	0	0	250,965
11 101-253 Treasury	0	11,238	0	1,322,654
12 101-257 Assessing	0	0	0	532,922
13 101-266 City Attorney	0	485,849	0	825,432
14 101-270 Human Resources	0	0	0	878,035
15 101-345-01 Public Safety Administratio	0	0	0	1,272,942
16 101-630 Engineer	0	0	0	195,877
17 101-640 Fleet	0	0	0	1,639,863
18 101-297 OPEB	0	0	0	3,365,575
Total Current Allocations	\$149,384	\$546,079	\$0	\$15,549,542

**Building Depreciation
Nature and Extent of Services**

The City of Kalamazoo maintains the City Hall as the central facility to house City administrative functions. The City Hall was built in 1931 and has been remodeled including certain interior and exterior improvements have been made to the facility over the years.

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

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	81,779	0	81,779
Subtotal - Services & Supplies		<hr/> 81,779	<hr/> 0	<hr/> 81,779
Department Cost Total		81,779	0	81,779
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		81,779	0	81,779
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$81,779		<hr/> <hr/> \$81,779

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
7 Cost Plan	\$0	\$1,761	\$1,761
Subtotal - 101-191 Budget and Accoun	0	1,761	1,761
Total Incoming	0	1,761	1,761
C. Total Allocated		\$83,540	\$83,540
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	6.33%	\$5,174	\$0	\$5,174	\$111	\$5,285
5 101-172 City Manager	2,330	8.51%	6,956	0	6,956	150	7,106
6 101-636 Info Tech	10,655	38.90%	31,811	0	31,811	685	32,496
7 101-191 Budget and Accounting	1,520	5.55%	4,538	0	4,538	98	4,636
8 101-215 City Clerk	1,362	4.97%	4,066	0	4,066	88	4,154
9 101-223 Internal Auditor	132	0.48%	394	0	394	8	403
10 101-233 Purchasing	2,269	8.28%	6,774	0	6,774	146	6,920
11 101-253 Treasury	1,988	7.26%	5,935	0	5,935	128	6,063
12 101-257 Assessing	1,742	6.36%	5,201	0	5,201	112	5,313
13 101-266 City Attorney	1,357	4.95%	4,051	0	4,051	87	4,139
14 101-270 Human Resources	1,574	5.75%	4,699	0	4,699	101	4,800
32 101-728 Econ Dev	730	2.67%	2,179	0	2,179	47	2,226
Subtotal	27,392	100.00%	81,779	0	81,779	1,761	83,540
Direct Bills					0		0
Total					\$81,779		\$83,540

Basis Units: Assigned Square Footage
Source: Maintenance Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2017
06/21/18

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
3 101-101 City Commission	\$5,285	\$5,285
5 101-172 City Manager	7,106	7,106
6 101-636 Info Tech	32,496	32,496
7 101-191 Budget and Accounting	4,636	4,636
8 101-215 City Clerk	4,154	4,154
9 101-223 Internal Auditor	403	403
10 101-233 Purchasing	6,920	6,920
11 101-253 Treasury	6,063	6,063
12 101-257 Assessing	5,313	5,313
13 101-266 City Attorney	4,139	4,139
14 101-270 Human Resources	4,800	4,800
32 101-728 Econ Dev	2,226	2,226
Total	\$83,540	\$83,540

**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
Full Cost Allocation Plan**

CY 2017
06/21/18

**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
Full Cost Allocation Plan**

CY 2017
06/21/18

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	27,586	0	27,586	0	0	0	0
IT Equipment	P	44,168	0	0	44,168	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		124,868	0	27,586	44,168	3,169	5,289	44,657
Department Cost Total		124,868	0	27,586	44,168	3,169	5,289	44,657
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		124,868	0	27,586	44,168	3,169	5,289	44,657
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$124,868		\$27,586	\$44,168	\$3,169	\$5,289	\$44,657

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

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
7 Cost Plan	\$0	\$1,761	\$389	\$623	\$45	\$75	\$630
Subtotal - 101-191 Budget and Accoun	0	1,761	389	623	45	75	630
Total Incoming	0	1,761	389	623	45	75	630
C. Total Allocated		\$126,629	\$27,975	\$44,791	\$3,213	\$5,363	\$45,287
			22.09%	35.37%	2.54%	4.24%	35.76%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

City Hall Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733	6.33%	\$1,745	\$0	\$1,745	\$25	\$1,770
5 101-172 City Manager	2,330	8.51%	2,346	0	2,346	33	2,380
6 101-636 Info Tech	10,655	38.90%	10,730	0	10,730	151	10,882
7 101-191 Budget and Accounting	1,520	5.55%	1,531	0	1,531	22	1,552
8 101-215 City Clerk	1,362	4.97%	1,372	0	1,372	19	1,391
9 101-223 Internal Auditor	132	0.48%	133	0	133	2	135
10 101-233 Purchasing	2,269	8.28%	2,285	0	2,285	32	2,317
11 101-253 Treasury	1,988	7.26%	2,002	0	2,002	28	2,030
12 101-257 Assessing	1,742	6.36%	1,754	0	1,754	25	1,779
13 101-266 City Attorney	1,357	4.95%	1,367	0	1,367	19	1,386
14 101-270 Human Resources	1,574	5.75%	1,585	0	1,585	22	1,608
32 101-728 Econ Dev	730	2.67%	735	0	735	10	746
Subtotal	27,392	100.00%	27,586	0	27,586	389	27,975
Direct Bills					0		0
Total					\$27,586		\$27,975

Basis Units: Assigned Square Footage
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

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%	\$44,168	\$0	\$44,168	\$623	\$44,791
Subtotal	1	100.00%	44,168	0	44,168	623	44,791
Direct Bills					0		0
Total					\$44,168		\$44,791

Basis Units: Direct to IT
Source: Fixed Asset records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

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	12.93	82.04%	\$2,600	\$0	\$2,600	\$37	\$2,636
10 101-233 Purchasing	2.83	17.96%	569	0	569	8	577
Subtotal	15.76	100.00%	3,169	0	3,169	45	3,213
Direct Bills					0		0
Total					\$3,169		\$3,213

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

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	\$55	\$3,945
11 101-253 Treasury	1,398.60	26.45%	1,399	0	1,399	20	1,418
Subtotal	5,288.60	100.00%	5,289	0	5,289	75	5,363
Direct Bills					0		0
Total					\$5,289		\$5,363

Basis Units: \$ Depreciation
Source: Fixed Asset records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1	0.25%	\$112	\$0	\$112	\$2	\$114
5 101-172 City Manager	16	4.02%	1,795	0	1,795	25	1,821
6 101-636 Info Tech	20	5.03%	2,244	0	2,244	32	2,276
7 101-191 Budget and Accounting	15	3.77%	1,683	0	1,683	24	1,707
8 101-215 City Clerk	10	2.51%	1,122	0	1,122	16	1,138
9 101-223 Internal Auditor	1	0.25%	112	0	112	2	114
10 101-233 Purchasing	6	1.51%	673	0	673	9	683
11 101-253 Treasury	14	3.52%	1,571	0	1,571	22	1,593
12 101-257 Assessing	6	1.51%	673	0	673	9	683
13 101-266 City Attorney	8	2.01%	898	0	898	13	910
14 101-270 Human Resources	8	2.01%	898	0	898	13	910
15 101-345-01 Public Safety Administratic	4	1.01%	449	0	449	6	455
20 101-345-02 PS KVET	9	2.26%	1,010	0	1,010	14	1,024
21 101-345-03 PS Operations	89	22.36%	9,986	0	9,986	141	10,127
22 101-345-04 PS CID	15	3.77%	1,683	0	1,683	24	1,707
23 101-345-05 PS Service	24	6.03%	2,693	0	2,693	38	2,731
24 101-345-06 Grants	4	1.01%	449	0	449	6	455
28 101-699.00 Code Enforcement	12	3.02%	1,346	0	1,346	19	1,365
29 101-699.01 Building Trades	8	2.01%	898	0	898	13	910
30 101-721 Planning	17	4.27%	1,907	0	1,907	27	1,934
32 101-728 Econ Dev	8	2.01%	898	0	898	13	910
33 101-751-01 Parks & Rec Admin	16	4.02%	1,795	0	1,795	25	1,821
74 590 Wastewater Fund	60	15.08%	6,732	0	6,732	95	6,827
75 591 Water Fund	27	6.78%	3,030	0	3,030	43	3,072
Subtotal	398	100.00%	44,657	0	44,657	630	45,287
Direct Bills					0		0
Total					\$44,657		\$45,287

Basis Units: Number of phone lines
Source: Phone directory

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System	Total
3 101-101 City Commission	\$1,770	\$0	\$0	\$0	\$114	\$1,884
4 101-635 City Maintenance	0	0	0	3,945	0	3,945
5 101-172 City Manager	2,380	0	0	0	1,821	4,200
6 101-636 Info Tech	10,882	44,791	0	0	2,276	57,948
7 101-191 Budget and Accounting	1,552	0	2,636	0	1,707	5,896
8 101-215 City Clerk	1,391	0	0	0	1,138	2,529
9 101-223 Internal Auditor	135	0	0	0	114	249
10 101-233 Purchasing	2,317	0	577	0	683	3,577
11 101-253 Treasury	2,030	0	0	1,418	1,593	5,042
12 101-257 Assessing	1,779	0	0	0	683	2,462
13 101-266 City Attorney	1,386	0	0	0	910	2,296
14 101-270 Human Resources	1,608	0	0	0	910	2,518
15 101-345-01 Public Safety Administratic	0	0	0	0	455	455
20 101-345-02 PS KVET	0	0	0	0	1,024	1,024
21 101-345-03 PS Operations	0	0	0	0	10,127	10,127
22 101-345-04 PS CID	0	0	0	0	1,707	1,707
23 101-345-05 PS Service	0	0	0	0	2,731	2,731
24 101-345-06 Grants	0	0	0	0	455	455
28 101-699.00 Code Enforcement	0	0	0	0	1,365	1,365
29 101-699.01 Building Trades	0	0	0	0	910	910
30 101-721 Planning	0	0	0	0	1,934	1,934
32 101-728 Econ Dev	746	0	0	0	910	1,656
33 101-751-01 Parks & Rec Admin	0	0	0	0	1,821	1,821
74 590 Wastewater Fund	0	0	0	0	6,827	6,827
75 591 Water Fund	0	0	0	0	3,072	3,072
Total	\$27,975	\$44,791	\$3,213	\$5,363	\$45,287	\$126,629

**City Commission
Nature and Extent of Services**

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

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

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

Some expenses are identified as General Government in nature and are not allocated through this plan.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

A. Department Costs

Dept:3 101-101 City Commission

Description		Amount	General Admin	City Commission	General Gov't
Personnel Costs					
Salaries	S1	54,420	0	54,420	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	4,163	0	4,163	0
Subtotal - Personnel Costs		58,583	0	58,583	0
Services & Supplies Cost					
728 Supplies	S	11	0	11	0
729 Other Supplies	S	207	0	207	0
805 Travel & Training	S	5,673	0	5,673	0
815 Telephone	S	56	0	56	0
845 Outside Consultants	S	2,500	0	2,500	0
854 Grant Match	P	0	0	0	0
860 Memberships & Dues	S	180	0	180	0
975 Machinery and Equipment	S	3,731	0	3,731	0
Subtotal - Services & Supplies		12,358	0	12,358	0
Department Cost Total		70,941	0	70,941	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		70,941	0	70,941	0
General Admin Distribution			0	0	0
Grand Total		\$70,941		\$70,941	\$0
not allocated					

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission	General Gov't
1 City Hall	\$5,174	\$111	\$5,285	\$0
Subtotal - Building Depreciation	5,174	111	5,285	0
2 City Hall Equipment	1,745	25	1,770	0
2 Voice over IP System	112	2	114	0
Subtotal - Equipment Depreciation	1,857	26	1,884	0
3 City Commission	0	45	45	0
Subtotal - 101-101 City Commission	0	45	45	0
4 Maintenance Admin	0	1,339	1,339	0
4 City Hall	0	31,580	31,580	0
Subtotal - 101-635 City Maintenance	0	32,919	32,919	0
6 Application - Intellitime	0	926	926	0
Subtotal - 101-636 Info Tech	0	926	926	0
7 Accounts Payable	0	432	432	0
7 Budgeting	0	105	105	0
7 Audit and Accounting	0	291	291	0
7 Cost Plan	0	1,761	1,761	0
Subtotal - 101-191 Budget and Accoun	0	2,589	2,589	0
9 Internal Audit	0	61	61	0
Subtotal - 101-223 Internal Auditor	0	61	61	0
10 Purchasing	0	891	891	0
Subtotal - 101-233 Purchasing	0	891	891	0
11 Tax Collection - General Fund	0	332	332	0
11 Cashier	0	1	1	0
Subtotal - 101-253 Treasury	0	333	333	0
12 Assessing - General Fund	0	839	839	0
Subtotal - 101-257 Assessing	0	839	839	0
13 Advise and Counsel	0	188	188	0
Subtotal - 101-266 City Attorney	0	188	188	0
Total Incoming	7,031	38,928	45,960	0
C. Total Allocated		\$116,900	\$116,900	\$0
		100.00%		

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	70,941	0.06%	\$45	\$0	\$45	\$0	\$45
4 101-635 City Maintenance	1,135,412	0.93%	728	0	728	364	1,091
5 101-172 City Manager	1,558,189	1.28%	999	0	999	499	1,498
6 101-636 Info Tech	1,706,812	1.40%	1,094	0	1,094	546	1,640
7 101-191 Budget and Accounting	1,260,393	1.04%	808	0	808	404	1,211
8 101-215 City Clerk	534,581	0.44%	343	0	343	171	514
9 101-223 Internal Auditor	90,482	0.07%	58	0	58	29	87
10 101-233 Purchasing	250,746	0.21%	161	0	161	80	241
11 101-253 Treasury	1,253,452	1.03%	803	0	803	401	1,205
12 101-257 Assessing	477,259	0.39%	306	0	306	153	459
13 101-266 City Attorney	689,239	0.57%	442	0	442	221	662
14 101-270 Human Resources	893,015	0.73%	572	0	572	286	858
15 101-345-01 Public Safety Administratic	1,191,294	0.98%	764	0	764	381	1,145
16 101-630 Engineer	1,125,211	0.92%	721	0	721	360	1,081
17 101-640 Fleet	2,176,923	1.79%	1,395	0	1,395	697	2,092
19 101-299 Non-Departmental	129	0.00%	0	0	0	0	0
20 101-345-02 PS KVET	1,794,824	1.48%	1,150	0	1,150	575	1,725
21 101-345-03 PS Operations	15,983,000	13.14%	10,244	0	10,244	5,117	15,361
22 101-345-04 PS CID	3,046,461	2.50%	1,953	0	1,953	975	2,928
23 101-345-05 PS Service	7,111,460	5.85%	4,558	0	4,558	2,277	6,835
24 101-345-06 Grants	749,688	0.62%	480	0	480	240	721
26 101-441-00 PW General	881,605	0.72%	565	0	565	282	847
27 101-448-31 Street Lights	1,169,484	0.96%	750	0	750	374	1,124
28 101-699.00 Code Enforcement	748,053	0.61%	479	0	479	240	719
29 101-699.01 Building Trades	601,387	0.49%	385	0	385	193	578
30 101-721 Planning	565,361	0.46%	362	0	362	181	543
31 101-724 Community Develop	100,355	0.08%	64	0	64	32	96
32 101-728 Econ Dev	209,175	0.17%	134	0	134	67	201
33 101-751-01 Parks & Rec Admin	2,263,922	1.86%	1,451	0	1,451	725	2,176
34 150-273 Cemeteries	22,200	0.02%	14	0	14	7	21
35 155-751 Recreation	119,225	0.10%	76	0	76	38	115
36 160-751 Mayor's Riverfront Pk	80,625	0.07%	52	0	52	26	77
37 202 Act 51 Major Street	6,421,425	5.28%	4,116	0	4,116	2,056	6,172
38 203 Act 51 Local Street	2,706,210	2.22%	1,734	0	1,734	866	2,601
39 209 Cemeteries	344,711	0.28%	221	0	221	110	331
40 226 Solid Waste	2,682,564	2.21%	1,719	0	1,719	859	2,578
41 231-XXX Blight Abatement	350	0.00%	0	0	0	0	0
42 243 Brownfield	70,212	0.06%	45	0	45	22	67
44 251 FFE Aspirational Projects	1,531,142	1.26%	981	0	981	490	1,472
45 252-345 Public Safety	1,139,193	0.94%	730	0	730	365	1,095
47 252-724 Public Safety Comm Dev	20,545	0.02%	13	0	13	7	20
49 252-751 Recreation	894,519	0.74%	573	0	573	286	860

**City of Kalamazoo
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City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 253-101 City Commission	5,327	0.00%	\$3	\$0	\$3	\$2	\$5
52 253-345 Public Safety	40,558	0.03%	26	0	26	13	39
53 253-724 Public Safety	82,450	0.07%	53	0	53	26	79
54 253-751 Recreation	18,914	0.02%	12	0	12	6	18
55 253-752 Parks	13,277	0.01%	9	0	9	4	13
58 265-345 Public Safety	450,850	0.37%	289	0	289	144	433
59 271-724 Comm Dev	810,598	0.67%	520	0	520	260	779
60 280 Community Dev	131,642	0.11%	84	0	84	42	127
66 289 Home Development	102,539	0.08%	66	0	66	33	99
67 299 CDBG	609,095	0.50%	390	0	390	195	585
70 551 Parks	11,684	0.01%	7	0	7	4	11
74 590 Wastewater Fund	21,113,094	17.35%	13,532	0	13,532	6,760	20,291
75 591 Water Fund	15,704,670	12.91%	10,065	0	10,065	5,028	15,094
76 677-XXX Insurance Fund	13,708,567	11.27%	8,786	0	8,786	4,389	13,175
78 702-XXX Economic Dev	137,271	0.11%	88	0	88	44	132
79 709-XXX Brownfield Dev	809,739	0.67%	519	0	519	259	778
80 712-XXX LFDA	30,129	0.02%	19	0	19	10	29
81 731-XXX Pension Fund	1,907,685	1.57%	1,223	0	1,223	611	1,833
82 737-000 OPEB Trust Fund	297,621	0.24%	191	0	191	95	286
Subtotal	121,657,484	100.00%	77,972	0	77,972	38,928	116,900
Direct Bills					0		0
Total					\$77,972		\$116,900

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
3 101-101 City Commission	\$45	\$0	\$45
4 101-635 City Maintenance	1,091	0	1,091
5 101-172 City Manager	1,498	0	1,498
6 101-636 Info Tech	1,640	0	1,640
7 101-191 Budget and Accounting	1,211	0	1,211
8 101-215 City Clerk	514	0	514
9 101-223 Internal Auditor	87	0	87
10 101-233 Purchasing	241	0	241
11 101-253 Treasury	1,205	0	1,205
12 101-257 Assessing	459	0	459
13 101-266 City Attorney	662	0	662
14 101-270 Human Resources	858	0	858
15 101-345-01 Public Safety Administratic	1,145	0	1,145
16 101-630 Engineer	1,081	0	1,081
17 101-640 Fleet	2,092	0	2,092
19 101-299 Non-Departmental	0	0	0
20 101-345-02 PS KVET	1,725	0	1,725
21 101-345-03 PS Operations	15,361	0	15,361
22 101-345-04 PS CID	2,928	0	2,928
23 101-345-05 PS Service	6,835	0	6,835
24 101-345-06 Grants	721	0	721
26 101-441-00 PW General	847	0	847
27 101-448-31 Street Lights	1,124	0	1,124
28 101-699.00 Code Enforcement	719	0	719
29 101-699.01 Building Trades	578	0	578
30 101-721 Planning	543	0	543
31 101-724 Community Develop	96	0	96
32 101-728 Econ Dev	201	0	201
33 101-751-01 Parks & Rec Admin	2,176	0	2,176
34 150-273 Cemeteries	21	0	21
35 155-751 Recreation	115	0	115
36 160-751 Mayor's Riverfront Pk	77	0	77
37 202 Act 51 Major Street	6,172	0	6,172
38 203 Act 51 Local Street	2,601	0	2,601
39 209 Cemeteries	331	0	331
40 226 Solid Waste	2,578	0	2,578
41 231-XXX Blight Abatement	0	0	0
42 243 Brownfield	67	0	67
44 251 FFE Aspirational Projects	1,472	0	1,472
45 252-345 Public Safety	1,095	0	1,095
47 252-724 Public Safety Comm Dev	20	0	20

**City of Kalamazoo
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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
49 252-751 Recreation	\$860	\$0	\$860
51 253-101 City Commission	5	0	5
52 253-345 Public Safety	39	0	39
53 253-724 Public Safety	79	0	79
54 253-751 Recreation	18	0	18
55 253-752 Parks	13	0	13
58 265-345 Public Safety	433	0	433
59 271-724 Comm Dev	779	0	779
60 280 Community Dev	127	0	127
66 289 Home Development	99	0	99
67 299 CDBG	585	0	585
70 551 Parks	11	0	11
74 590 Wastewater Fund	20,291	0	20,291
75 591 Water Fund	15,094	0	15,094
76 677-XXX Insurance Fund	13,175	0	13,175
78 702-XXX Economic Dev	132	0	132
79 709-XXX Brownfield Dev	778	0	778
80 712-XXX LFDA	29	0	29
81 731-XXX Pension Fund	1,833	0	1,833
82 737-000 OPEB Trust Fund	286	0	286
Total	\$116,900	\$0	\$116,900

**City Maintenance
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:4 101-635 City Maintenance

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
Personnel Costs						
Salaries	S1	271,941	0	66,381	103,718	101,842
<i>Salary % Split</i>			<i>.00%</i>	<i>24.41%</i>	<i>38.14%</i>	<i>37.45%</i>
Benefits	S	120,420	0	29,395	45,928	45,097
Subtotal - Personnel Costs		392,361	0	95,775	149,646	146,939
Services & Supplies Cost						
729 Operating Supplies	P	126,169	0	19	40,501	85,649
805 Education and Training	P	0	0	0	0	0
815 Utilities	P	222,781	0	657	105,838	116,286
825 General Insurance	P	49,524	0	6,576	0	42,948
845 Outside Contractors	P	228,866	0	0	83,230	145,635
850 Charges for Services	P	11,348	11,348	0	0	0
974 Bldgs, Additions, and Improve	P	104,363	0	0	113,858	(9,495)
Subtotal - Services & Supplies		743,051	11,348	7,252	343,428	381,023
Department Cost Total		1,135,412	11,348	103,027	493,074	527,962
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		1,135,412	11,348	103,027	493,074	527,962
General Admin Distribution			(11,348)	2,770	4,328	4,250
Grand Total		\$1,135,412		\$105,797	\$497,402	\$532,212

**City of Kalamazoo
Full Cost Allocation Plan**

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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	\$55	\$963	\$1,505	\$1,477
Subtotal - Equipment Depreciation	3,890	55	963	1,505	1,477
3 City Commission	728	364	266	416	409
Subtotal - 101-101 City Commission	728	364	266	416	409
5 Management & Leadership	0	10,950	2,673	4,176	4,101
Subtotal - 101-172 City Manager	0	10,950	2,673	4,176	4,101
6 PC/Network Support	0	4,210	1,028	1,606	1,577
6 Application - Eden	0	5,439	1,328	2,074	2,037
6 Application - Intellitime	0	529	129	202	198
6 NeoGov	0	534	130	204	200
Subtotal - 101-636 Info Tech	0	10,712	2,615	4,085	4,012
7 Accounts Payable	0	15,060	3,676	5,744	5,640
7 Payroll	0	892	218	340	334
7 Budgeting	0	1,677	409	640	628
7 Audit and Accounting	0	11,720	2,861	4,470	4,389
7 Cost Plan	0	1,761	430	672	660
Subtotal - 101-191 Budget and Accoun	0	31,110	7,594	11,865	11,651
9 Internal Audit	0	972	237	371	364
Subtotal - 101-223 Internal Auditor	0	972	237	371	364
10 Purchasing	0	16,289	3,976	6,213	6,100
Subtotal - 101-233 Purchasing	0	16,289	3,976	6,213	6,100
11 Tax Collection - General Fund	0	5,308	1,296	2,025	1,988
11 Cashier	0	1	0	0	0
Subtotal - 101-253 Treasury	0	5,309	1,296	2,025	1,988
12 Assessing - General Fund	0	13,424	3,277	5,120	5,027
Subtotal - 101-257 Assessing	0	13,424	3,277	5,120	5,027
13 Advise and Counsel	0	3,008	734	1,147	1,126

**City of Kalamazoo
Full Cost Allocation Plan**

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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
13 Labor Relations	\$0	\$53	\$13	\$20	\$20
13 Risk Management	0	19	5	7	7
Subtotal - 101-266 City Attorney	0	3,080	752	1,175	1,153
14 Human Resources	0	4,175	1,019	1,593	1,564
14 Labor Relations	0	2,825	690	1,078	1,058
Subtotal - 101-270 Human Resources	0	7,001	1,709	2,670	2,622
17 Fleet Overhead	0	912	223	348	341
Subtotal - 101-640 Fleet	0	912	223	348	341
18 General Fund OPEB	0	49,914	12,184	19,037	18,693
Subtotal - 101-297 OPEB	0	49,914	12,184	19,037	18,693
Total Incoming	4,618	150,090	37,764	59,005	57,938
C. Total Allocated		\$1,290,119	\$143,561	\$556,408	\$590,150
			11.13%	43.13%	45.74%

**City of Kalamazoo
Full Cost Allocation Plan**

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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
3 101-101 City Commission	1,733	1.25%	\$1,339	\$0	\$1,339	\$0	\$1,339
5 101-172 City Manager	2,330	1.68%	1,800	0	1,800	625	2,424
6 101-636 Info Tech	10,655	7.70%	8,231	0	8,231	2,856	11,087
7 101-191 Budget and Accounting	1,520	1.10%	1,174	0	1,174	407	1,582
8 101-215 City Clerk	1,362	0.98%	1,052	0	1,052	365	1,417
9 101-223 Internal Auditor	132	0.10%	102	0	102	35	137
10 101-233 Purchasing	2,269	1.64%	1,753	0	1,753	608	2,361
11 101-253 Treasury	1,988	1.44%	1,536	0	1,536	533	2,069
12 101-257 Assessing	1,742	1.26%	1,346	0	1,346	467	1,813
13 101-266 City Attorney	1,357	0.98%	1,048	0	1,048	364	1,412
14 101-270 Human Resources	1,574	1.14%	1,216	0	1,216	422	1,638
21 101-345-03 PS Operations	59,135	42.72%	45,681	0	45,681	15,851	61,532
32 101-728 Econ Dev	730	0.53%	564	0	564	196	760
33 101-751-01 Parks & Rec Admin	349	0.25%	270	0	270	94	363
36 160-751 Mayor's Riverfront Pk	6,011	4.34%	4,643	0	4,643	1,611	6,255
89 Kalamazoo County - Space	45,529	32.89%	35,170	0	35,170	12,204	47,374
Subtotal	138,416	100.00%	106,924	0	106,924	36,637	143,561
Direct Bills					0		0
Total					\$106,924		\$143,561

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

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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
3 101-101 City Commission	1,733	6.33%	\$31,580	\$0	\$31,580	\$0	\$31,580
5 101-172 City Manager	2,330	8.51%	42,460	0	42,460	5,198	47,658
6 101-636 Info Tech	10,655	38.90%	194,166	0	194,166	23,771	217,937
7 101-191 Budget and Accounting	1,520	5.55%	27,699	0	27,699	3,391	31,090
8 101-215 City Clerk	1,362	4.97%	24,820	0	24,820	3,039	27,858
9 101-223 Internal Auditor	132	0.48%	2,405	0	2,405	294	2,700
10 101-233 Purchasing	2,269	8.28%	41,348	0	41,348	5,062	46,410
11 101-253 Treasury	1,988	7.26%	36,227	0	36,227	4,435	40,662
12 101-257 Assessing	1,742	6.36%	31,744	0	31,744	3,886	35,631
13 101-266 City Attorney	1,357	4.95%	24,729	0	24,729	3,027	27,756
14 101-270 Human Resources	1,574	5.75%	28,683	0	28,683	3,512	32,194
32 101-728 Econ Dev	730	2.67%	13,303	0	13,303	1,629	14,931
Subtotal	27,392	100.00%	499,164	0	499,164	57,244	556,408
Direct Bills					0		0
Total					\$499,164		\$556,408

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

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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%	\$284,395	\$0	\$284,395	\$29,939	\$314,333
33 101-751-01 Parks & Rec Admin	349	0.31%	1,678	0	1,678	177	1,855
36 160-751 Mayor's Riverfront Pk	6,011	5.41%	28,908	0	28,908	3,043	31,952
89 Kalamazoo County - Space	45,529	41.01%	218,960	(140,000)	78,960	23,050	102,010
Subtotal	111,024	100.00%	533,941	(140,000)	393,941	56,209	450,150
Direct Bills					140,000		140,000
Total					\$533,941		\$590,150

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

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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
3 101-101 City Commission	1,339	31,580	0	32,919
5 101-172 City Manager	2,424	47,658	0	50,082
6 101-636 Info Tech	11,087	217,937	0	229,023
7 101-191 Budget and Accounting	1,582	31,090	0	32,672
8 101-215 City Clerk	1,417	27,858	0	29,275
9 101-223 Internal Auditor	137	2,700	0	2,837
10 101-233 Purchasing	2,361	46,410	0	48,771
11 101-253 Treasury	2,069	40,662	0	42,731
12 101-257 Assessing	1,813	35,631	0	37,443
13 101-266 City Attorney	1,412	27,756	0	29,168
14 101-270 Human Resources	1,638	32,194	0	33,832
21 101-345-03 PS Operations	61,532	0	314,333	375,865
32 101-728 Econ Dev	760	14,931	0	15,691
33 101-751-01 Parks & Rec Admin	363	0	1,855	2,218
36 160-751 Mayor's Riverfront Pk	6,255	0	31,952	38,206
89 Kalamazoo County - Space	47,374	0	102,010	149,384
Total	\$143,561	\$556,408	\$590,150	\$1,290,119

**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).

Certain costs have been identified as General Government in nature and are not allocated.

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

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

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:5 101-172 City Manager

Description	Amount	General Admin	Management & Leadership	General Government
Personnel Costs				
Salaries	725,118	0	725,118	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	226,140	0	226,140	0
Subtotal - Personnel Costs	951,258	0	951,258	0
Services & Supplies Cost				
728 Supplies	7,468	0	7,468	0
729 Operating Supplies	2,560	0	2,560	0
805 Travel & Training	19,618	0	19,618	0
815 Telephone	5,819	0	5,819	0
825 Insurance	16,284	0	16,284	0
845 Contractual Services	475,207	0	275,038	200,170
860 Memberships & Dues	52,040	0	52,040	0
865 Subscriptions	570	0	570	0
880 Rental/Lease Equipment	2,366	0	2,366	0
885.014 Contrib - Communities in Schc P	25,000	0	0	25,000
Subtotal - Services & Supplies	606,931	0	381,762	225,170
Department Cost Total	1,558,189	0	1,333,019	225,170
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	1,558,189	0	1,333,019	225,170
General Admin Distribution		0	0	0
Grand Total	\$1,558,189		\$1,333,019	\$225,170
			not allocated	

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

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
1 City Hall	\$6,956	\$150	\$7,106	\$0
Subtotal - Building Depreciation	6,956	150	7,106	0
2 City Hall Equipment	2,346	33	2,380	0
2 Voice over IP System	1,795	25	1,821	0
Subtotal - Equipment Depreciation	4,142	58	4,200	0
3 City Commission	999	499	1,498	0
Subtotal - 101-101 City Commission	999	499	1,498	0
4 Maintenance Admin	1,800	625	2,424	0
4 City Hall	42,460	5,198	47,658	0
Subtotal - 101-635 City Maintenance	44,259	5,823	50,082	0
5 Management & Leadership	0	18,000	18,000	0
Subtotal - 101-172 City Manager	0	18,000	18,000	0
6 PC/Network Support	0	13,682	13,682	0
6 Application - Eden	0	13,597	13,597	0
6 Application - BS & A	0	4,492	4,492	0
6 Application - Intellitime	0	1,191	1,191	0
6 NeoGov	0	2,669	2,669	0
6 Dept Specific Exp	0	976	976	0
Subtotal - 101-636 Info Tech	0	36,607	36,607	0
7 Accounts Payable	0	5,955	5,955	0
7 Payroll	0	1,466	1,466	0
7 Budgeting	0	2,302	2,302	0
7 Audit and Accounting	0	3,099	3,099	0
7 Cost Plan	0	1,761	1,761	0
Subtotal - 101-191 Budget and Accoun	0	14,583	14,583	0
8 Records Management	0	4,293	4,293	0
8 Mail	0	23	23	0
Subtotal - 101-215 City Clerk	0	4,316	4,316	0
9 Internal Audit	0	1,333	1,333	0

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

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
Subtotal - 101-223 Internal Auditor	\$0	\$1,333	\$1,333	\$0
10 Purchasing	0	2,836	2,836	0
10 Mail	0	3	3	0
Subtotal - 101-233 Purchasing	0	2,840	2,840	0
11 Tax Collection - General Fund	0	7,285	7,285	0
11 Cashier	0	2	2	0
Subtotal - 101-253 Treasury	0	7,287	7,287	0
12 Assessing - General Fund	0	18,422	18,422	0
Subtotal - 101-257 Assessing	0	18,422	18,422	0
13 Advise and Counsel	0	4,128	4,128	0
13 Risk Management	0	5	5	0
Subtotal - 101-266 City Attorney	0	4,133	4,133	0
14 Human Resources	0	6,864	6,864	0
Subtotal - 101-270 Human Resources	0	6,864	6,864	0
18 General Fund OPEB	0	82,051	82,051	0
Subtotal - 101-297 OPEB	0	82,051	82,051	0
Total Incoming	56,356	202,966	259,322	0
C. Total Allocated		\$1,817,511	\$1,592,341	\$225,170
			87.61%	12.39%

**City of Kalamazoo
Full Cost Allocation Plan**

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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	5.11	0.79%	\$10,950	\$0	\$10,950	\$0	\$10,950
5 101-172 City Manager	8.40	1.30%	18,000	0	18,000	0	18,000
6 101-636 Info Tech	9.83	1.52%	21,065	0	21,065	3,143	24,207
7 101-191 Budget and Accounting	12.93	1.99%	27,708	0	27,708	4,134	31,842
8 101-215 City Clerk	5.37	0.83%	11,507	0	11,507	1,717	13,224
9 101-223 Internal Auditor	0.96	0.15%	2,057	0	2,057	307	2,364
10 101-233 Purchasing	2.83	0.44%	6,064	0	6,064	905	6,969
11 101-253 Treasury	12.51	1.93%	26,808	0	26,808	4,000	30,807
12 101-257 Assessing	0.48	0.07%	1,029	0	1,029	153	1,182
13 101-266 City Attorney	6.05	0.93%	12,965	0	12,965	1,934	14,899
14 101-270 Human Resources	6.86	1.06%	14,700	0	14,700	2,193	16,894
15 101-345-01 Public Safety Administratio	7.10	1.10%	15,215	0	15,215	2,270	17,485
16 101-630 Engineer	12.23	1.89%	26,208	0	26,208	3,910	30,118
17 101-640 Fleet	7.93	1.22%	16,993	0	16,993	2,535	19,529
20 101-345-02 PS KVET	18.76	2.89%	40,201	0	40,201	5,998	46,199
21 101-345-03 PS Operations	179.60	27.70%	384,866	0	384,866	57,419	442,285
22 101-345-04 PS CID	29.87	4.61%	64,009	0	64,009	9,550	73,558
23 101-345-05 PS Service	48.50	7.48%	103,931	0	103,931	15,506	119,437
24 101-345-06 Grants	7.90	1.22%	16,929	0	16,929	2,526	19,455
26 101-441-00 PW General	5.38	0.83%	11,529	0	11,529	1,720	13,249
28 101-699.00 Code Enforcement	8.79	1.36%	18,836	0	18,836	2,810	21,646
29 101-699.01 Building Trades	5.57	0.86%	11,936	0	11,936	1,781	13,717
30 101-721 Planning	3.70	0.57%	7,929	0	7,929	1,183	9,112
32 101-728 Econ Dev	2.47	0.38%	5,293	0	5,293	790	6,083
33 101-751-01 Parks & Rec Admin	33.96	5.24%	72,773	0	72,773	10,857	83,630
37 202 Act 51 Major Street	13.93	2.15%	29,851	0	29,851	4,454	34,304
38 203 Act 51 Local Street	9.92	1.53%	21,258	0	21,258	3,171	24,429
39 209 Cemeteries	0.49	0.08%	1,050	0	1,050	157	1,207
40 226 Solid Waste	9.63	1.49%	20,636	0	20,636	3,079	23,715
45 252-345 Public Safety	12.74	1.96%	27,301	0	27,301	4,073	31,374
49 252-751 Recreation	1.37	0.21%	2,936	0	2,936	438	3,374
54 253-751 Recreation	0.14	0.02%	300	0	300	45	345
58 265-345 Public Safety	0.57	0.09%	1,221	0	1,221	182	1,404
59 271-724 Comm Dev	9.22	1.42%	19,758	0	19,758	2,948	22,705
67 299 CDBG	1.78	0.27%	3,814	0	3,814	569	4,383
69 400 Capital Projects	0.59	0.09%	1,264	0	1,264	189	1,453
70 551 Parks	0.01	0.00%	21	0	21	3	25
74 590 Wastewater Fund	85.39	13.17%	182,983	0	182,983	27,300	210,283
75 591 Water Fund	55.81	8.61%	119,596	0	119,596	17,843	137,438
78 702-XXX Economic Dev	0.56	0.09%	1,200	0	1,200	179	1,379
79 709-XXX Brownfield Dev	3.12	0.48%	6,686	0	6,686	997	7,683

**City of Kalamazoo
Full Cost Allocation Plan**

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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	648.36	100.00%	1,389,375	0	1,389,375	202,966	1,592,341
Direct Bills					0		0
Total					\$1,389,375		\$1,592,341

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
4 101-635 City Maintenance	\$10,950	\$0	\$10,950
5 101-172 City Manager	18,000	0	18,000
6 101-636 Info Tech	24,207	0	24,207
7 101-191 Budget and Accounting	31,842	0	31,842
8 101-215 City Clerk	13,224	0	13,224
9 101-223 Internal Auditor	2,364	0	2,364
10 101-233 Purchasing	6,969	0	6,969
11 101-253 Treasury	30,807	0	30,807
12 101-257 Assessing	1,182	0	1,182
13 101-266 City Attorney	14,899	0	14,899
14 101-270 Human Resources	16,894	0	16,894
15 101-345-01 Public Safety Administratic	17,485	0	17,485
16 101-630 Engineer	30,118	0	30,118
17 101-640 Fleet	19,529	0	19,529
20 101-345-02 PS KVET	46,199	0	46,199
21 101-345-03 PS Operations	442,285	0	442,285
22 101-345-04 PS CID	73,558	0	73,558
23 101-345-05 PS Service	119,437	0	119,437
24 101-345-06 Grants	19,455	0	19,455
26 101-441-00 PW General	13,249	0	13,249
28 101-699.00 Code Enforcement	21,646	0	21,646
29 101-699.01 Building Trades	13,717	0	13,717
30 101-721 Planning	9,112	0	9,112
32 101-728 Econ Dev	6,083	0	6,083
33 101-751-01 Parks & Rec Admin	83,630	0	83,630
37 202 Act 51 Major Street	34,304	0	34,304
38 203 Act 51 Local Street	24,429	0	24,429
39 209 Cemeteries	1,207	0	1,207
40 226 Solid Waste	23,715	0	23,715
45 252-345 Public Safety	31,374	0	31,374
49 252-751 Recreation	3,374	0	3,374
54 253-751 Recreation	345	0	345
58 265-345 Public Safety	1,404	0	1,404
59 271-724 Comm Dev	22,705	0	22,705
67 299 CDBG	4,383	0	4,383
69 400 Capital Projects	1,453	0	1,453
70 551 Parks	25	0	25
74 590 Wastewater Fund	210,283	0	210,283
75 591 Water Fund	137,438	0	137,438
78 702-XXX Economic Dev	1,379	0	1,379
79 709-XXX Brownfield Dev	7,683	0	7,683

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
Total	\$1,592,341	\$0	\$1,592,341

**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.
- **KDPS** - The IT department provides specific support services to the City's Public Safety department. Costs associated with these services are identified and allocated to Public Safety departments on the number of PCs.
- **Water / Wastewater** - The City's IT department provides specific support services to the Water and Wastewater departments. Costs associated with these services are identified and allocated 50% to Water and 50% to Wastewater.
- **NeoGov** - The cost of this software is allocated 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.

**City of Kalamazoo
Full Cost Allocation Plan**

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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	KDPS	Water / Wastewater	NeoGov
Personnel Costs										
Salaries	S1	656,777	258,442	77,237	28,635	45,186	11,165	116,250	119,862	0
<i>Salary % Split</i>			<i>39.35%</i>	<i>11.76%</i>	<i>4.36%</i>	<i>6.88%</i>	<i>1.70%</i>	<i>17.70%</i>	<i>18.25%</i>	<i>.00%</i>
Benefits	S	216,443	85,170	25,454	9,437	14,891	3,680	38,310	39,501	0
Subtotal - Personnel Costs		873,220	343,612	102,691	38,072	60,078	14,845	154,560	159,363	0
Services & Supplies Cost										
728 Supplies	P	16,570	16,570	0	0	0	0	0	0	0
729 Operating Supplies	P	0	0	0	0	0	0	0	0	0
805 Travel & Training	P	9,786	9,786	0	0	0	0	0	0	0
815 Telephone	S	98,960	38,941	11,638	4,315	6,808	1,682	17,516	18,060	0
825 Insurance	S	11,100	4,368	1,305	484	764	189	1,965	2,026	0
845 Outside Consultants	S	188,981	74,364	22,224	8,240	13,002	3,213	33,450	34,489	0
860 Memberships	S	847	333	100	37	58	14	150	155	0
880 Rental/Lease Equipment	P	1,316	1,316	0	0	0	0	0	0	0
885 Software	P	404,624	0	180,589	66,413	65,491	17,192	0	0	22,635
975 Machinery & Equipment	S	84,652	33,311	9,955	3,691	5,824	1,439	14,983	15,449	0
979 Infrastructure	S	16,756	6,594	1,971	731	1,153	285	2,966	3,058	0
CCTA Admin Services Contract	P	(103,840)	(103,840)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		729,752	81,742	227,782	83,909	93,100	24,014	71,029	73,236	22,635
Department Cost Total		1,602,972	425,355	330,472	121,981	153,178	38,859	225,589	232,599	22,635
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,602,972	425,355	330,472	121,981	153,178	38,859	225,589	232,599	22,635
General Admin Distribution			(425,355)	119,366	44,060	55,328	14,036	81,483	84,015	8,176
Grand Total		\$1,602,972		\$449,839	\$166,041	\$208,505	\$52,895	\$307,072	\$316,614	\$30,811

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:6 101-636 Info Tech

Description	Amount	Dept Specific Exp
<hr/>		
Personnel Costs		
Salaries	656,777	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	216,443	0
Subtotal - Personnel Costs	873,220	0
Services & Supplies Cost		
728 Supplies	16,570	0
729 Operating Supplies	0	0
805 Travel & Training	9,786	0
815 Telephone	98,960	0
825 Insurance	11,100	0
845 Outside Consultants	188,981	0
860 Memberships	847	0
880 Rental/Lease Equipment	1,316	0
885 Software	404,624	52,304
975 Machinery & Equipment	84,652	0
979 Infrastructure	16,756	0
CCTA Admin Services Contract	(103,840)	0
Subtotal - Services & Supplies	729,752	52,304
Department Cost Total	1,602,972	52,304
Adjustments to Cost		
Subtotal - Adjustments	0	0
Total Costs After Adjustments	1,602,972	52,304
General Admin Distribution		18,892
Grand Total	\$1,602,972	\$71,196

**City of Kalamazoo
Full Cost Allocation Plan**

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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	KDPS	Water / Wastewater	NeoGov	Dept Specific Exp
1 City Hall	\$31,811	\$685	\$9,119	\$3,366	\$4,227	\$1,072	\$6,225	\$6,418	\$625	\$1,443
Subtotal - Building Depreciation	31,811	685	9,119	3,366	4,227	1,072	6,225	6,418	625	1,443
2 City Hall Equipment	10,730	151	3,054	1,127	1,415	359	2,085	2,149	209	483
2 IT Equipment	44,168	623	12,570	4,640	5,826	1,478	8,580	8,847	861	1,989
2 Voice over IP System	2,244	32	639	236	296	75	436	449	44	101
Subtotal - Equipment Depreciation	57,142	806	16,262	6,002	7,538	1,912	11,101	11,446	1,114	2,574
3 City Commission	1,094	546	460	170	213	54	314	324	32	73
Subtotal - 101-101 City Commission	1,094	546	460	170	213	54	314	324	32	73
4 Maintenance Admin	8,231	2,856	3,111	1,148	1,442	366	2,124	2,190	213	492
4 City Hall	194,166	23,771	61,159	22,575	28,348	7,191	41,749	43,046	4,189	9,680
Subtotal - 101-635 City Maintenance	202,397	26,627	64,270	23,723	29,790	7,557	43,873	45,236	4,402	10,172
5 Management & Leadership	21,065	3,143	6,793	2,507	3,149	799	4,637	4,781	465	1,075
Subtotal - 101-172 City Manager	21,065	3,143	6,793	2,507	3,149	799	4,637	4,781	465	1,075
6 PC/Network Support	0	36,837	10,337	3,816	4,792	1,216	7,057	7,276	708	1,636
6 Application - Eden	0	10,878	3,053	1,127	1,415	359	2,084	2,148	209	483
6 Application - BS & A	0	6,737	1,891	698	876	222	1,291	1,331	130	299
6 Application - Intellitime	0	1,191	334	123	155	39	228	235	23	53
6 NeoGov	0	2,669	749	276	347	88	511	527	51	119
Subtotal - 101-636 Info Tech	0	58,312	16,364	6,040	7,585	1,924	11,170	11,518	1,121	2,590
7 Accounts Payable	0	7,390	2,074	765	961	244	1,416	1,460	142	328
7 Payroll	0	1,715	481	178	223	57	329	339	33	76
7 Budgeting	0	2,521	708	261	328	83	483	498	48	112
7 Audit and Accounting	0	4,919	1,380	510	640	162	942	972	95	218
7 Cost Plan	0	1,761	494	182	229	58	337	348	34	78
Subtotal - 101-191 Budget and Accoun	0	18,306	5,137	1,896	2,381	604	3,507	3,616	352	813
8 Records Management	0	27,208	7,635	2,818	3,539	898	5,212	5,374	523	1,208
8 Mail	0	4	1	0	1	0	1	1	0	0
Subtotal - 101-215 City Clerk	0	27,212	7,636	2,819	3,540	898	5,213	5,375	523	1,209
9 Internal Audit	0	1,460	410	151	190	48	280	288	28	65

**City of Kalamazoo
Full Cost Allocation Plan**

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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	KDPS	Water / Wastewater	NeoGov	Dept Specific Exp
Subtotal - 101-223 Internal Auditor	\$0	\$1,460	\$410	\$151	\$190	\$48	\$280	\$288	\$28	\$65
10 Purchasing	0	16,775	4,708	1,738	2,182	554	3,213	3,313	322	745
10 Mail	0	1	0	0	0	0	0	0	0	0
Subtotal - 101-233 Purchasing	0	16,776	4,708	1,738	2,182	554	3,214	3,313	322	745
11 Tax Collection - General Fund	0	7,980	2,239	827	1,038	263	1,529	1,576	153	354
11 Cashier	0	2	0	0	0	0	0	0	0	0
Subtotal - 101-253 Treasury	0	7,981	2,240	827	1,038	263	1,529	1,576	153	354
12 Assessing - General Fund	0	20,179	5,663	2,090	2,625	666	3,866	3,986	388	896
Subtotal - 101-257 Assessing	0	20,179	5,663	2,090	2,625	666	3,866	3,986	388	896
13 Advise and Counsel	0	4,522	1,269	468	588	149	866	893	87	201
13 Risk Management	0	4	1	0	1	0	1	1	0	0
Subtotal - 101-266 City Attorney	0	4,526	1,270	469	589	149	867	894	87	201
14 Human Resources	0	8,032	2,254	832	1,045	265	1,539	1,587	154	357
Subtotal - 101-270 Human Resources	0	8,032	2,254	832	1,045	265	1,539	1,587	154	357
18 General Fund OPEB	0	96,019	26,946	9,946	12,490	3,168	18,394	18,965	1,846	4,265
Subtotal - 101-297 OPEB	0	96,019	26,946	9,946	12,490	3,168	18,394	18,965	1,846	4,265
Total Incoming	313,508	290,611	169,533	62,577	78,580	19,935	115,728	119,324	11,612	26,832
C. Total Allocated		\$2,207,091	\$619,372	\$228,618	\$287,086	\$72,829	\$422,800	\$435,938	\$42,423	\$98,028
			28.06%	10.36%	13.01%	3.30%	19.16%	19.75%	1.92%	4.44%

**City of Kalamazoo
Full Cost Allocation Plan**

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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	0.78%	\$4,210	\$0	\$4,210	\$0	\$4,210
5 101-172 City Manager	13.00	2.54%	13,682	0	13,682	0	13,682
6 101-636 Info Tech	35.00	6.85%	36,837	0	36,837	0	36,837
7 101-191 Budget and Accounting	14.00	2.74%	14,735	0	14,735	2,487	17,222
8 101-215 City Clerk	8.00	1.57%	8,420	0	8,420	1,421	9,841
9 101-223 Internal Auditor	1.00	0.20%	1,052	0	1,052	178	1,230
10 101-233 Purchasing	4.00	0.78%	4,210	0	4,210	711	4,921
11 101-253 Treasury	14.00	2.74%	14,735	0	14,735	2,487	17,222
12 101-257 Assessing	3.00	0.59%	3,157	0	3,157	533	3,690
13 101-266 City Attorney	6.00	1.17%	6,315	0	6,315	1,066	7,381
14 101-270 Human Resources	8.00	1.57%	8,420	0	8,420	1,421	9,841
15 101-345-01 Public Safety Administratio	5.16	1.01%	5,431	0	5,431	917	6,348
17 101-640 Fleet	9.00	1.76%	9,472	0	9,472	1,599	11,071
20 101-345-02 PS KVET	13.64	2.67%	14,356	0	14,356	2,424	16,779
21 101-345-03 PS Operations	130.63	25.56%	137,486	0	137,486	23,210	160,696
22 101-345-04 PS CID	21.73	4.25%	22,870	0	22,870	3,861	26,731
23 101-345-05 PS Service	35.09	6.87%	36,932	0	36,932	6,235	43,166
24 101-345-06 Grants	5.75	1.13%	6,052	0	6,052	1,022	7,073
26 101-441-00 PW General	5.00	0.98%	5,262	0	5,262	888	6,151
28 101-699.00 Code Enforcement	12.24	2.40%	12,882	0	12,882	2,175	15,057
29 101-699.01 Building Trades	7.76	1.52%	8,167	0	8,167	1,379	9,546
30 101-721 Planning	11.00	2.15%	11,577	0	11,577	1,954	13,532
32 101-728 Econ Dev	2.00	0.39%	2,105	0	2,105	355	2,460
33 101-751-01 Parks & Rec Admin	20.00	3.91%	21,050	0	21,050	3,554	24,603
37 202 Act 51 Major Street	13.00	2.54%	13,682	0	13,682	2,310	15,992
38 203 Act 51 Local Street	2.00	0.39%	2,105	0	2,105	355	2,460
39 209 Cemeteries	3.00	0.59%	3,157	0	3,157	533	3,690
40 226 Solid Waste	1.00	0.20%	1,052	0	1,052	178	1,230
59 271-724 Comm Dev	1.00	0.20%	1,052	0	1,052	178	1,230
74 590 Wastewater Fund	66.00	12.92%	69,464	0	69,464	11,727	81,190
75 591 Water Fund	36.00	7.05%	37,889	0	37,889	6,396	44,286
Subtotal	511.00	100.00%	537,818	0	537,818	81,554	619,372
Direct Bills					0		0
Total					\$537,818		\$619,372

Basis Units: Number of PCs
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

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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	2.74%	\$5,439	\$0	\$5,439	\$0	\$5,439
5 101-172 City Manager	10.00	6.85%	13,597	0	13,597	0	13,597
6 101-636 Info Tech	8.00	5.48%	10,878	0	10,878	0	10,878
7 101-191 Budget and Accounting	12.00	8.22%	16,316	0	16,316	2,913	19,229
8 101-215 City Clerk	5.00	3.42%	6,798	0	6,798	1,214	8,012
9 101-223 Internal Auditor	1.00	0.68%	1,360	0	1,360	243	1,602
10 101-233 Purchasing	4.00	2.74%	5,439	0	5,439	971	6,410
11 101-253 Treasury	4.00	2.74%	5,439	0	5,439	971	6,410
12 101-257 Assessing	1.00	0.68%	1,360	0	1,360	243	1,602
13 101-266 City Attorney	3.00	2.05%	4,079	0	4,079	728	4,807
14 101-270 Human Resources	8.00	5.48%	10,878	0	10,878	1,942	12,820
15 101-345-01 Public Safety Administratio	0.25	0.17%	340	0	340	61	401
17 101-640 Fleet	2.00	1.37%	2,719	0	2,719	486	3,205
20 101-345-02 PS KVET	0.64	0.44%	870	0	870	155	1,026
21 101-345-03 PS Operations	6.16	4.22%	8,376	0	8,376	1,495	9,871
22 101-345-04 PS CID	1.02	0.70%	1,387	0	1,387	248	1,635
23 101-345-05 PS Service	1.66	1.14%	2,257	0	2,257	403	2,660
24 101-345-06 Grants	0.27	0.18%	367	0	367	66	433
26 101-441-00 PW General	3.00	2.05%	4,079	0	4,079	728	4,807
28 101-699.00 Code Enforcement	1.84	1.26%	2,502	0	2,502	447	2,949
29 101-699.01 Building Trades	1.16	0.79%	1,577	0	1,577	282	1,859
30 101-721 Planning	7.00	4.79%	9,518	0	9,518	1,699	11,217
32 101-728 Econ Dev	4.00	2.74%	5,439	0	5,439	971	6,410
33 101-751-01 Parks & Rec Admin	4.00	2.74%	5,439	0	5,439	971	6,410
37 202 Act 51 Major Street	3.00	2.05%	4,079	0	4,079	728	4,807
38 203 Act 51 Local Street	1.00	0.68%	1,360	0	1,360	243	1,602
74 590 Wastewater Fund	30.00	20.55%	40,791	0	40,791	7,283	48,074
75 591 Water Fund	19.00	13.01%	25,834	0	25,834	4,612	30,447
Subtotal	146.00	100.00%	198,515	0	198,515	30,102	228,618
Direct Bills					0		0
Total					\$198,515		\$228,618

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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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	1.80%	\$4,492	\$0	\$4,492	\$0	\$4,492
6 101-636 Info Tech	3.00	2.70%	6,737	0	6,737	0	6,737
7 101-191 Budget and Accounting	9.00	8.11%	20,212	0	20,212	3,210	23,422
9 101-223 Internal Auditor	1.00	0.90%	2,246	0	2,246	357	2,602
11 101-253 Treasury	12.00	10.81%	26,950	0	26,950	4,279	31,229
12 101-257 Assessing	23.00	20.72%	51,654	0	51,654	8,202	59,856
14 101-270 Human Resources	1.00	0.90%	2,246	0	2,246	357	2,602
15 101-345-01 Public Safety Administratio	0.29	0.26%	651	0	651	103	755
20 101-345-02 PS KVET	0.77	0.69%	1,729	0	1,729	275	2,004
21 101-345-03 PS Operations	7.39	6.66%	16,597	0	16,597	2,635	19,232
22 101-345-04 PS CID	1.23	1.11%	2,762	0	2,762	439	3,201
23 101-345-05 PS Service	1.99	1.79%	4,469	0	4,469	710	5,179
24 101-345-06 Grants	0.33	0.30%	741	0	741	118	859
26 101-441-00 PW General	5.00	4.50%	11,229	0	11,229	1,783	13,012
28 101-699.00 Code Enforcement	9.79	8.82%	21,986	0	21,986	3,491	25,478
29 101-699.01 Building Trades	6.21	5.59%	13,946	0	13,946	2,215	16,161
30 101-721 Planning	9.00	8.11%	20,212	0	20,212	3,210	23,422
33 101-751-01 Parks & Rec Admin	1.00	0.90%	2,246	0	2,246	357	2,602
37 202 Act 51 Major Street	2.00	1.80%	4,492	0	4,492	713	5,205
38 203 Act 51 Local Street	2.00	1.80%	4,492	0	4,492	713	5,205
39 209 Cemeteries	1.00	0.90%	2,246	0	2,246	357	2,602
40 226 Solid Waste	1.00	0.90%	2,246	0	2,246	357	2,602
74 590 Wastewater Fund	5.00	4.50%	11,229	0	11,229	1,783	13,012
75 591 Water Fund	6.00	5.41%	13,475	0	13,475	2,140	15,615
Subtotal	111.00	100.00%	249,285	0	249,285	37,801	287,086
Direct Bills					0		0
Total					\$249,285		\$287,086

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

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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
3 101-101 City Commission	7.00	1.46%	\$926	\$0	\$926	\$0	\$926
4 101-635 City Maintenance	4.00	0.84%	529	0	529	0	529
5 101-172 City Manager	9.00	1.88%	1,191	0	1,191	0	1,191
6 101-636 Info Tech	9.00	1.88%	1,191	0	1,191	0	1,191
7 101-191 Budget and Accounting	13.00	2.72%	1,720	0	1,720	278	1,998
8 101-215 City Clerk	6.00	1.26%	794	0	794	128	922
9 101-223 Internal Auditor	1.00	0.21%	132	0	132	21	154
10 101-233 Purchasing	3.00	0.63%	397	0	397	64	461
11 101-253 Treasury	13.00	2.72%	1,720	0	1,720	278	1,998
12 101-257 Assessing	1.00	0.21%	132	0	132	21	154
13 101-266 City Attorney	6.00	1.26%	794	0	794	128	922
14 101-270 Human Resources	7.00	1.46%	926	0	926	150	1,076
15 101-345-01 Public Safety Administratic	6.75	1.41%	893	0	893	144	1,037
17 101-640 Fleet	4.00	0.84%	529	0	529	85	615
20 101-345-02 PS KVET	17.83	3.73%	2,359	0	2,359	381	2,740
21 101-345-03 PS Operations	170.68	35.71%	22,581	0	22,581	3,645	26,226
22 101-345-04 PS CID	28.39	5.94%	3,756	0	3,756	606	4,362
23 101-345-05 PS Service	45.85	9.59%	6,066	0	6,066	979	7,045
24 101-345-06 Grants	7.50	1.57%	992	0	992	160	1,152
26 101-441-00 PW General	6.00	1.26%	794	0	794	128	922
28 101-699.00 Code Enforcement	12.24	2.56%	1,619	0	1,619	261	1,881
29 101-699.01 Building Trades	7.76	1.62%	1,027	0	1,027	166	1,192
30 101-721 Planning	11.00	2.30%	1,455	0	1,455	235	1,690
32 101-728 Econ Dev	7.00	1.46%	926	0	926	150	1,076
33 101-751-01 Parks & Rec Admin	14.00	2.93%	1,852	0	1,852	299	2,151
37 202 Act 51 Major Street	3.00	0.63%	397	0	397	64	461
38 203 Act 51 Local Street	3.00	0.63%	397	0	397	64	461
39 209 Cemeteries	1.00	0.21%	132	0	132	21	154
74 590 Wastewater Fund	40.00	8.37%	5,292	0	5,292	854	6,146
75 591 Water Fund	13.00	2.72%	1,720	0	1,720	278	1,998
Subtotal	478.00	100.00%	63,240	0	63,240	9,590	72,829
Direct Bills					0		0
Total					\$63,240		\$72,829

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

KDPS Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Administratio	5.16	2.43%	\$8,936	\$0	\$8,936	\$1,355	\$10,291
20 101-345-02 PS KVET	13.64	6.43%	23,621	0	23,621	3,582	27,203
21 101-345-03 PS Operations	130.63	61.62%	226,217	0	226,217	34,303	260,520
22 101-345-04 PS CID	21.73	10.25%	37,631	0	37,631	5,706	43,337
23 101-345-05 PS Service	35.09	16.55%	60,767	0	60,767	9,215	69,981
24 101-345-06 Grants	5.75	2.71%	9,958	0	9,958	1,510	11,467
Subtotal	212.00	100.00%	367,129	0	367,129	55,671	422,800
Direct Bills					0		0
Total					\$367,129		\$422,800

Basis Units: Number of PCs - KDPS Depts
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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Water / Wastewater Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 590 Wastewater Fund	50	50.00%	\$189,268	\$0	\$189,268	\$28,700	\$217,969
75 591 Water Fund	50	50.00%	189,268	0	189,268	28,700	217,969
Subtotal	100	100.00%	378,537	0	378,537	57,401	435,938
Direct Bills					0		0
Total					\$378,537		\$435,938

Basis Units: 50% Water / 50% Wastewater
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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NeoGov Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1.00	1.45%	\$534	\$0	\$534	\$0	\$534
5 101-172 City Manager	5.00	7.25%	2,669	0	2,669	0	2,669
6 101-636 Info Tech	5.00	7.25%	2,669	0	2,669	0	2,669
7 101-191 Budget and Accounting	4.00	5.80%	2,135	0	2,135	385	2,521
8 101-215 City Clerk	2.00	2.90%	1,068	0	1,068	193	1,260
10 101-233 Purchasing	1.00	1.45%	534	0	534	96	630
11 101-253 Treasury	2.00	2.90%	1,068	0	1,068	193	1,260
12 101-257 Assessing	1.00	1.45%	534	0	534	96	630
13 101-266 City Attorney	1.00	1.45%	534	0	534	96	630
14 101-270 Human Resources	8.00	11.59%	4,271	0	4,271	770	5,041
15 101-345-01 Public Safety Administratio	0.25	0.36%	133	0	133	24	158
20 101-345-02 PS KVET	0.64	0.93%	342	0	342	62	403
21 101-345-03 PS Operations	6.16	8.93%	3,289	0	3,289	593	3,882
22 101-345-04 PS CID	1.02	1.48%	545	0	545	98	643
23 101-345-05 PS Service	1.66	2.41%	886	0	886	160	1,046
24 101-345-06 Grants	0.27	0.39%	144	0	144	26	170
26 101-441-00 PW General	2.00	2.90%	1,068	0	1,068	193	1,260
28 101-699.00 Code Enforcement	2.45	3.55%	1,308	0	1,308	236	1,544
29 101-699.01 Building Trades	1.55	2.25%	827	0	827	149	977
30 101-721 Planning	2.00	2.90%	1,068	0	1,068	193	1,260
32 101-728 Econ Dev	1.00	1.45%	534	0	534	96	630
33 101-751-01 Parks & Rec Admin	2.00	2.90%	1,068	0	1,068	193	1,260
37 202 Act 51 Major Street	1.00	1.45%	534	0	534	96	630
74 590 Wastewater Fund	13.00	18.84%	6,940	0	6,940	1,252	8,192
75 591 Water Fund	4.00	5.80%	2,135	0	2,135	385	2,521
Subtotal	69.00	100.00%	36,837	0	36,837	5,586	42,423
Direct Bills					0		0
Total					\$36,837		\$42,423

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

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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	599.88	1.15%	\$976	\$0	\$976	\$0	\$976
7 101-191 Budget and Accounting	20,675.00	39.53%	33,647	0	33,647	5,161	38,808
28 101-699.00 Code Enforcement	11,280.00	21.57%	18,357	0	18,357	2,816	21,173
88 CCTA	18,625.00	35.61%	30,311	0	30,311	4,650	34,960
90 All Other	1,123.77	2.15%	1,829	0	1,829	281	2,109
Subtotal	52,303.65	100.00%	85,120	0	85,120	12,907	98,028
Direct Bills					0		0
Total					\$85,120		\$98,028

Basis Units: \$ Expenditures
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:6 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	NeoGov	Dept Specific Exp	Total
3 101-101 City Commission	\$0	\$0	\$0	\$926	\$0	\$0	\$0	\$0	\$926
4 101-635 City Maintenance	4,210	5,439	0	529	0	0	534	0	10,712
5 101-172 City Manager	13,682	13,597	4,492	1,191	0	0	2,669	976	36,607
6 101-636 Info Tech	36,837	10,878	6,737	1,191	0	0	2,669	0	58,312
7 101-191 Budget and Accounting	17,222	19,229	23,422	1,998	0	0	2,521	38,808	103,200
8 101-215 City Clerk	9,841	8,012	0	922	0	0	1,260	0	20,036
9 101-223 Internal Auditor	1,230	1,602	2,602	154	0	0	0	0	5,589
10 101-233 Purchasing	4,921	6,410	0	461	0	0	630	0	12,422
11 101-253 Treasury	17,222	6,410	31,229	1,998	0	0	1,260	0	58,119
12 101-257 Assessing	3,690	1,602	59,856	154	0	0	630	0	65,932
13 101-266 City Attorney	7,381	4,807	0	922	0	0	630	0	13,740
14 101-270 Human Resources	9,841	12,820	2,602	1,076	0	0	5,041	0	31,380
15 101-345-01 Public Safety Administratic	6,348	401	755	1,037	10,291	0	158	0	18,988
17 101-640 Fleet	11,071	3,205	0	615	0	0	0	0	14,891
20 101-345-02 PS KVET	16,779	1,026	2,004	2,740	27,203	0	403	0	50,155
21 101-345-03 PS Operations	160,696	9,871	19,232	26,226	260,520	0	3,882	0	480,427
22 101-345-04 PS CID	26,731	1,635	3,201	4,362	43,337	0	643	0	79,909
23 101-345-05 PS Service	43,166	2,660	5,179	7,045	69,981	0	1,046	0	129,078
24 101-345-06 Grants	7,073	433	859	1,152	11,467	0	170	0	21,155
26 101-441-00 PW General	6,151	4,807	13,012	922	0	0	1,260	0	26,153
28 101-699.00 Code Enforcement	15,057	2,949	25,478	1,881	0	0	1,544	21,173	68,081
29 101-699.01 Building Trades	9,546	1,859	16,161	1,192	0	0	977	0	29,735
30 101-721 Planning	13,532	11,217	23,422	1,690	0	0	1,260	0	51,121
32 101-728 Econ Dev	2,460	6,410	0	1,076	0	0	630	0	10,576
33 101-751-01 Parks & Rec Admin	24,603	6,410	2,602	2,151	0	0	1,260	0	37,027
37 202 Act 51 Major Street	15,992	4,807	5,205	461	0	0	630	0	27,095
38 203 Act 51 Local Street	2,460	1,602	5,205	461	0	0	0	0	9,729
39 209 Cemeteries	3,690	0	2,602	154	0	0	0	0	6,447
40 226 Solid Waste	1,230	0	2,602	0	0	0	0	0	3,833
59 271-724 Comm Dev	1,230	0	0	0	0	0	0	0	1,230
74 590 Wastewater Fund	81,190	48,074	13,012	6,146	0	217,969	8,192	0	374,583
75 591 Water Fund	44,286	30,447	15,615	1,998	0	217,969	2,521	0	312,834
88 CCTA	0	0	0	0	0	0	0	34,960	34,960
90 All Other	0	0	0	0	0	0	0	2,109	2,109
Total	\$619,372	\$228,618	\$287,086	\$72,829	\$422,800	\$435,938	\$42,423	\$98,028	\$2,207,091

**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.
- **Audit & 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.
- **Cost Allocation Plan** - The cost of the 2016 annual cost plan is identified in this function and allocated equally to the central service departments.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

A. Department Costs

Dept:7 101-191 Budget and Accounting

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan
Personnel Costs									
Salaries	S1	808,091	89,366	224,384	67,146	106,657	88,396	232,141	0
<i>Salary % Split</i>			<i>11.06%</i>	<i>27.77%</i>	<i>8.31%</i>	<i>13.20%</i>	<i>10.94%</i>	<i>28.73%</i>	<i>.00%</i>
Benefits	S	283,054	31,303	78,596	23,519	37,359	30,963	81,313	0
Subtotal - Personnel Costs		1,091,145	120,669	302,981	90,665	144,017	119,359	313,455	0
Services & Supplies Cost									
728 Office Supplies	S	17,617	1,948	4,892	1,464	2,325	1,927	5,061	0
805 Travel & Training	S	14,268	1,578	3,962	1,186	1,883	1,561	4,099	0
810 Audit Fees	P	59,727	0	0	0	0	0	59,727	0
815 Telephone	S	2,243	248	623	186	296	245	644	0
825 Insurance	S	22,584	2,498	6,271	1,877	2,981	2,470	6,488	0
845.001 Contract Svc - Cost Plan	P	28,800	0	0	0	0	0	0	28,800
845 Outside Contractors	S	13,256	1,466	3,681	1,101	1,750	1,450	3,808	0
860 Memberships and Dues	S	2,443	270	678	203	322	267	702	0
865 Subscriptions	S	69	8	19	6	9	8	20	0
880 Rental/Lease	S	4,193	464	1,164	348	553	459	1,205	0
976 Equipment & Furniture	S	4,048	448	1,124	336	534	443	1,163	0
CCTA Admin Services Contract	P	(103,099)	(103,099)	0	0	0	0	0	0
Subtotal - Services & Supplies		66,149	(94,172)	22,414	6,707	10,654	8,830	82,916	28,800
Department Cost Total		1,157,294	26,496	325,395	97,372	154,671	128,189	396,370	28,800
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,157,294	26,496	325,395	97,372	154,671	128,189	396,370	28,800
General Admin Distribution			(26,496)	7,625	2,282	3,624	3,004	9,288	675
Grand Total		\$1,157,294		\$333,019	\$99,654	\$158,295	\$131,193	\$405,658	\$29,475

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan
1 City Hall	\$4,538	\$98	\$1,334	\$399	\$634	\$526	\$1,625	\$118
Subtotal - Building Depreciation	4,538	98	1,334	399	634	526	1,625	118
2 City Hall Equipment	1,531	22	447	134	212	176	544	40
2 Management Services	2,600	37	759	227	361	299	924	67
2 Voice over IP System	1,683	24	491	147	233	193	598	43
Subtotal - Equipment Depreciation	5,814	82	1,696	508	806	668	2,067	150
3 City Commission	808	404	349	104	166	137	425	31
Subtotal - 101-101 City Commission	808	404	349	104	166	137	425	31
4 Maintenance Admin	1,174	407	455	136	216	179	554	40
4 City Hall	27,699	3,391	8,946	2,677	4,252	3,524	10,898	792
Subtotal - 101-635 City Maintenance	28,873	3,798	9,401	2,813	4,469	3,704	11,452	832
5 Management & Leadership	27,708	4,134	9,163	2,742	4,355	3,610	11,161	811
Subtotal - 101-172 City Manager	27,708	4,134	9,163	2,742	4,355	3,610	11,161	811
6 PC/Network Support	14,735	2,487	4,956	1,483	2,356	1,952	6,037	439
6 Application - Eden	16,316	2,913	5,533	1,656	2,630	2,180	6,740	490
6 Application - BS & A	20,212	3,210	6,740	2,017	3,204	2,655	8,210	597
6 Application - Intellitime	1,720	278	575	172	273	226	700	51
6 NeoGov	2,135	385	725	217	345	286	884	64
6 Dept Specific Exp	33,647	5,161	11,167	3,342	5,308	4,399	13,603	988
Subtotal - 101-636 Info Tech	88,766	14,434	29,696	8,886	14,116	11,699	36,174	2,628
7 Accounts Payable	0	4,650	1,338	400	636	527	1,630	118
7 Payroll	0	2,256	649	194	309	256	791	57
7 Budgeting	0	1,862	536	160	255	211	653	47
7 Audit and Accounting	0	4,664	1,342	402	638	529	1,635	119
7 Cost Plan	0	1,761	507	152	241	200	617	45
Subtotal - 101-191 Budget and Accoun	0	15,193	4,372	1,308	2,078	1,722	5,325	387
8 Records Management	0	28,738	8,270	2,475	3,931	3,258	10,073	732
8 Mail	0	499	144	43	68	57	175	13

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan
Subtotal - 101-215 City Clerk	\$0	\$29,237	\$8,413	\$2,518	\$3,999	\$3,314	\$10,248	\$745
9 Internal Audit	0	1,078	310	93	148	122	378	27
Subtotal - 101-223 Internal Auditor	0	1,078	310	93	148	122	378	27
10 Purchasing	0	1,621	466	140	222	184	568	41
10 Mail	0	72	21	6	10	8	25	2
Subtotal - 101-233 Purchasing	0	1,693	487	146	232	192	593	43
11 Tax Collection - General Fund	0	5,893	1,696	507	806	668	2,066	150
11 Cashier	0	1	0	0	0	0	0	0
Subtotal - 101-253 Treasury	0	5,894	1,696	508	806	668	2,066	150
12 Assessing - General Fund	0	14,901	4,288	1,283	2,038	1,689	5,223	380
Subtotal - 101-257 Assessing	0	14,901	4,288	1,283	2,038	1,689	5,223	380
13 Advise and Counsel	0	3,339	961	288	457	379	1,170	85
13 Labor Relations	0	90	26	8	12	10	31	2
13 Risk Management	0	6	2	0	1	1	2	0
Subtotal - 101-266 City Attorney	0	3,434	988	296	470	389	1,204	87
14 Human Resources	0	10,565	3,040	910	1,445	1,198	3,703	269
14 Labor Relations	0	4,786	1,377	412	655	543	1,678	122
Subtotal - 101-270 Human Resources	0	15,351	4,417	1,322	2,100	1,740	5,381	391
18 General Fund OPEB	0	126,299	36,343	10,876	17,275	14,318	44,271	3,217
Subtotal - 101-297 OPEB	0	126,299	36,343	10,876	17,275	14,318	44,271	3,217
Total Incoming	156,506	236,031	112,955	33,801	53,691	44,499	137,593	9,997
C. Total Allocated		\$1,549,831	\$445,974	\$133,455	\$211,986	\$175,692	\$543,251	\$39,472
			28.78%	8.61%	13.68%	11.34%	35.05%	2.55%

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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
3 101-101 City Commission	40	0.11%	\$432	\$0	\$432	\$0	\$432
4 101-635 City Maintenance	1,396	3.98%	15,060	0	15,060	0	15,060
5 101-172 City Manager	552	1.58%	5,955	0	5,955	0	5,955
6 101-636 Info Tech	685	1.95%	7,390	0	7,390	0	7,390
7 101-191 Budget and Accounting	431	1.23%	4,650	0	4,650	0	4,650
8 101-215 City Clerk	551	1.57%	5,944	0	5,944	1,172	7,116
9 101-223 Internal Auditor	52	0.15%	561	0	561	111	672
10 101-233 Purchasing	129	0.37%	1,392	0	1,392	274	1,666
11 101-253 Treasury	217	0.62%	2,341	0	2,341	461	2,802
12 101-257 Assessing	147	0.42%	1,586	0	1,586	313	1,898
13 101-266 City Attorney	157	0.45%	1,694	0	1,694	334	2,028
14 101-270 Human Resources	332	0.95%	3,582	0	3,582	706	4,288
15 101-345-01 Public Safety Administratic	391	1.12%	4,218	0	4,218	831	5,050
16 101-630 Engineer	298	0.85%	3,215	0	3,215	634	3,849
17 101-640 Fleet	4,215	12.03%	45,471	0	45,471	8,963	54,435
19 101-299 Non-Departmental	25	0.07%	270	0	270	53	323
21 101-345-03 PS Operations	278	0.79%	2,999	0	2,999	591	3,590
22 101-345-04 PS CID	226	0.64%	2,438	0	2,438	481	2,919
23 101-345-05 PS Service	3,857	11.01%	41,609	0	41,609	8,202	49,811
26 101-441-00 PW General	563	1.61%	6,074	0	6,074	1,197	7,271
27 101-448-31 Street Lights	60	0.17%	647	0	647	128	775
28 101-699.00 Code Enforcement	291	0.83%	3,139	0	3,139	619	3,758
29 101-699.01 Building Trades	219	0.62%	2,363	0	2,363	466	2,828
30 101-721 Planning	326	0.93%	3,517	0	3,517	693	4,210
31 101-724 Community Develop	24	0.07%	259	0	259	51	310
32 101-728 Econ Dev	198	0.57%	2,136	0	2,136	421	2,557
33 101-751-01 Parks & Rec Admin	2,655	7.58%	28,642	0	28,642	5,646	34,288
34 150-273 Cemeteries	2	0.01%	22	0	22	4	26
37 202 Act 51 Major Street	1,071	3.06%	11,554	0	11,554	2,277	13,831
38 203 Act 51 Local Street	759	2.17%	8,188	0	8,188	1,614	9,802
39 209 Cemeteries	233	0.66%	2,514	0	2,514	495	3,009
40 226 Solid Waste	311	0.89%	3,355	0	3,355	661	4,016
41 231-XXX Blight Abatement	1	0.00%	11	0	11	2	13
42 243 Brownfield	1	0.00%	11	0	11	2	13
45 252-345 Public Safety	46	0.13%	496	0	496	98	594
46 252-451 Major Streets Admin	1	0.00%	11	0	11	2	13
47 252-724 Public Safety Comm Dev	8	0.02%	86	0	86	17	103
49 252-751 Recreation	88	0.25%	949	0	949	187	1,136
51 253-101 City Commission	37	0.11%	399	0	399	79	478
52 253-345 Public Safety	53	0.15%	572	0	572	113	684
53 253-724 Public Safety	54	0.15%	583	0	583	115	697
54 253-751 Recreation	157	0.45%	1,694	0	1,694	334	2,028

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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
55 253-752 Parks	2	0.01%	\$22	\$0	\$22	\$4	\$26
58 265-345 Public Safety	477	1.36%	5,146	0	5,146	1,014	6,160
59 271-724 Comm Dev	159	0.45%	1,715	0	1,715	338	2,053
60 280 Community Dev	24	0.07%	259	0	259	51	310
66 289 Home Development	28	0.08%	302	0	302	60	362
67 299 CDBG	58	0.17%	626	0	626	123	749
68 300 Debt Service	15	0.04%	162	0	162	32	194
69 400 Capital Projects	323	0.92%	3,485	0	3,485	687	4,171
70 551 Parks	47	0.13%	507	0	507	100	607
74 590 Wastewater Fund	7,304	20.84%	78,796	0	78,796	15,532	94,327
75 591 Water Fund	4,780	13.64%	51,567	0	51,567	10,165	61,731
76 677-XXX Insurance Fund	392	1.12%	4,229	0	4,229	834	5,062
78 702-XXX Economic Dev	10	0.03%	108	0	108	21	129
79 709-XXX Brownfield Dev	155	0.44%	1,672	0	1,672	330	2,002
80 712-XXX LFDA	1	0.00%	11	0	11	2	13
90 All Other	132	0.38%	1,424	0	1,424	281	1,705
Subtotal	35,044	100.00%	378,055	0	378,055	67,920	445,974
Direct Bills					0		0
Total					\$378,055		\$445,974

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	5.11	0.79%	\$892	\$0	\$892	\$0	\$892
5 101-172 City Manager	8.40	1.30%	1,466	0	1,466	0	1,466
6 101-636 Info Tech	9.83	1.52%	1,715	0	1,715	0	1,715
7 101-191 Budget and Accounting	12.93	1.99%	2,256	0	2,256	0	2,256
8 101-215 City Clerk	5.37	0.83%	937	0	937	178	1,115
9 101-223 Internal Auditor	0.96	0.15%	168	0	168	32	199
10 101-233 Purchasing	2.83	0.44%	494	0	494	94	588
11 101-253 Treasury	12.51	1.93%	2,183	0	2,183	415	2,598
12 101-257 Assessing	0.48	0.07%	84	0	84	16	100
13 101-266 City Attorney	6.05	0.93%	1,056	0	1,056	201	1,257
14 101-270 Human Resources	6.86	1.06%	1,197	0	1,197	228	1,425
15 101-345-01 Public Safety Administratio	7.10	1.10%	1,239	0	1,239	236	1,475
16 101-630 Engineer	12.23	1.89%	2,134	0	2,134	406	2,540
17 101-640 Fleet	7.93	1.22%	1,384	0	1,384	263	1,647
20 101-345-02 PS KVET	18.76	2.89%	3,273	0	3,273	623	3,896
21 101-345-03 PS Operations	179.60	27.70%	31,338	0	31,338	5,964	37,302
22 101-345-04 PS CID	29.87	4.61%	5,212	0	5,212	992	6,204
23 101-345-05 PS Service	48.50	7.48%	8,463	0	8,463	1,610	10,073
24 101-345-06 Grants	7.90	1.22%	1,378	0	1,378	262	1,641
26 101-441-00 PW General	5.38	0.83%	939	0	939	179	1,117
28 101-699.00 Code Enforcement	8.79	1.36%	1,534	0	1,534	292	1,826
29 101-699.01 Building Trades	5.57	0.86%	972	0	972	185	1,157
30 101-721 Planning	3.70	0.57%	646	0	646	123	768
32 101-728 Econ Dev	2.47	0.38%	431	0	431	82	513
33 101-751-01 Parks & Rec Admin	33.96	5.24%	5,926	0	5,926	1,128	7,053
37 202 Act 51 Major Street	13.93	2.15%	2,431	0	2,431	463	2,893
38 203 Act 51 Local Street	9.92	1.53%	1,731	0	1,731	329	2,060
39 209 Cemeteries	0.49	0.08%	85	0	85	16	102
40 226 Solid Waste	9.63	1.49%	1,680	0	1,680	320	2,000
45 252-345 Public Safety	12.74	1.96%	2,223	0	2,223	423	2,646
49 252-751 Recreation	1.37	0.21%	239	0	239	45	285
54 253-751 Recreation	0.14	0.02%	24	0	24	5	29
58 265-345 Public Safety	0.57	0.09%	99	0	99	19	118
59 271-724 Comm Dev	9.22	1.42%	1,609	0	1,609	306	1,915
67 299 CDBG	1.78	0.27%	311	0	311	59	370
69 400 Capital Projects	0.59	0.09%	103	0	103	20	123
70 551 Parks	0.01	0.00%	2	0	2	0	2
74 590 Wastewater Fund	85.39	13.17%	14,899	0	14,899	2,835	17,735
75 591 Water Fund	55.81	8.61%	9,738	0	9,738	1,853	11,591
78 702-XXX Economic Dev	0.56	0.09%	98	0	98	19	116
79 709-XXX Brownfield Dev	3.12	0.48%	544	0	544	104	648

**City of Kalamazoo
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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	648.36	100.00%	113,131	0	113,131	20,325	133,455
Direct Bills					0		0
Total					\$113,131		\$133,455

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

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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
3 101-101 City Commission	70,941	0.06%	\$105	\$0	\$105	\$0	\$105
4 101-635 City Maintenance	1,135,412	0.93%	1,677	0	1,677	0	1,677
5 101-172 City Manager	1,558,189	1.28%	2,302	0	2,302	0	2,302
6 101-636 Info Tech	1,706,812	1.40%	2,521	0	2,521	0	2,521
7 101-191 Budget and Accounting	1,260,393	1.04%	1,862	0	1,862	0	1,862
8 101-215 City Clerk	534,581	0.44%	790	0	790	149	939
9 101-223 Internal Auditor	90,482	0.07%	134	0	134	25	159
10 101-233 Purchasing	250,746	0.21%	370	0	370	70	440
11 101-253 Treasury	1,253,452	1.03%	1,851	0	1,851	349	2,201
12 101-257 Assessing	477,259	0.39%	705	0	705	133	838
13 101-266 City Attorney	689,239	0.57%	1,018	0	1,018	192	1,210
14 101-270 Human Resources	893,015	0.73%	1,319	0	1,319	249	1,568
15 101-345-01 Public Safety Administratic	1,191,294	0.98%	1,760	0	1,760	332	2,091
16 101-630 Engineer	1,125,211	0.92%	1,662	0	1,662	313	1,975
17 101-640 Fleet	2,176,923	1.79%	3,216	0	3,216	606	3,822
19 101-299 Non-Departmental	129	0.00%	0	0	0	0	0
20 101-345-02 PS KVET	1,794,824	1.48%	2,651	0	2,651	500	3,151
21 101-345-03 PS Operations	15,983,000	13.14%	23,609	0	23,609	4,451	28,060
22 101-345-04 PS CID	3,046,461	2.50%	4,500	0	4,500	848	5,348
23 101-345-05 PS Service	7,111,460	5.85%	10,504	0	10,504	1,980	12,485
24 101-345-06 Grants	749,688	0.62%	1,107	0	1,107	209	1,316
26 101-441-00 PW General	881,605	0.72%	1,302	0	1,302	246	1,548
27 101-448-31 Street Lights	1,169,484	0.96%	1,727	0	1,727	326	2,053
28 101-699.00 Code Enforcement	748,053	0.61%	1,105	0	1,105	208	1,313
29 101-699.01 Building Trades	601,387	0.49%	888	0	888	167	1,056
30 101-721 Planning	565,361	0.46%	835	0	835	157	993
31 101-724 Community Develop	100,355	0.08%	148	0	148	28	176
32 101-728 Econ Dev	209,175	0.17%	309	0	309	58	367
33 101-751-01 Parks & Rec Admin	2,263,922	1.86%	3,344	0	3,344	630	3,975
34 150-273 Cemeteries	22,200	0.02%	33	0	33	6	39
35 155-751 Recreation	119,225	0.10%	176	0	176	33	209
36 160-751 Mayor's Riverfront Pk	80,625	0.07%	119	0	119	22	142
37 202 Act 51 Major Street	6,421,425	5.28%	9,485	0	9,485	1,788	11,273
38 203 Act 51 Local Street	2,706,210	2.22%	3,997	0	3,997	754	4,751
39 209 Cemeteries	344,711	0.28%	509	0	509	96	605
40 226 Solid Waste	2,682,564	2.21%	3,962	0	3,962	747	4,710
41 231-XXX Blight Abatement	350	0.00%	1	0	1	0	1
42 243 Brownfield	70,212	0.06%	104	0	104	20	123
44 251 FFE Aspirational Projects	1,531,142	1.26%	2,262	0	2,262	426	2,688
45 252-345 Public Safety	1,139,193	0.94%	1,683	0	1,683	317	2,000
47 252-724 Public Safety Comm Dev	20,545	0.02%	30	0	30	6	36
49 252-751 Recreation	894,519	0.74%	1,321	0	1,321	249	1,570

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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
51 253-101 City Commission	5,327	0.00%	\$8	\$0	\$8	\$1	\$9
52 253-345 Public Safety	40,558	0.03%	60	0	60	11	71
53 253-724 Public Safety	82,450	0.07%	122	0	122	23	145
54 253-751 Recreation	18,914	0.02%	28	0	28	5	33
55 253-752 Parks	13,277	0.01%	20	0	20	4	23
58 265-345 Public Safety	450,850	0.37%	666	0	666	126	792
59 271-724 Comm Dev	810,598	0.67%	1,197	0	1,197	226	1,423
60 280 Community Dev	131,642	0.11%	194	0	194	37	231
66 289 Home Development	102,539	0.08%	151	0	151	29	180
67 299 CDBG	609,095	0.50%	900	0	900	170	1,069
70 551 Parks	11,684	0.01%	17	0	17	3	21
74 590 Wastewater Fund	21,113,094	17.35%	31,186	0	31,186	5,880	37,066
75 591 Water Fund	15,704,670	12.91%	23,198	0	23,198	4,374	27,571
76 677-XXX Insurance Fund	13,708,567	11.27%	20,249	0	20,249	3,818	24,067
78 702-XXX Economic Dev	137,271	0.11%	203	0	203	38	241
79 709-XXX Brownfield Dev	809,739	0.67%	1,196	0	1,196	226	1,422
80 712-XXX LFDA	30,129	0.02%	45	0	45	8	53
81 731-XXX Pension Fund	1,907,685	1.57%	2,818	0	2,818	531	3,349
82 737-000 OPEB Trust Fund	297,621	0.24%	440	0	440	83	523
Subtotal	121,657,484	100.00%	179,702	0	179,702	32,284	211,986
Direct Bills					0		0
Total					\$179,702		\$211,986

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
81 731-XXX Pension Fund	100	100.00%	\$148,935	\$0	\$148,935	\$26,757	\$175,692
Subtotal	100	100.00%	148,935	0	148,935	26,757	175,692
Direct Bills					0		0
Total					\$148,935		\$175,692
Basis Units: Direct to Pension							
Source:							

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Audit and Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	104	0.06%	\$291	\$0	\$291	\$0	\$291
4 101-635 City Maintenance	4,186	2.54%	11,720	0	11,720	0	11,720
5 101-172 City Manager	1,107	0.67%	3,099	0	3,099	0	3,099
6 101-636 Info Tech	1,757	1.07%	4,919	0	4,919	0	4,919
7 101-191 Budget and Accounting	1,666	1.01%	4,664	0	4,664	0	4,664
8 101-215 City Clerk	1,981	1.20%	5,546	0	5,546	1,053	6,599
9 101-223 Internal Auditor	329	0.20%	921	0	921	175	1,096
10 101-233 Purchasing	663	0.40%	1,856	0	1,856	352	2,209
11 101-253 Treasury	817	0.50%	2,287	0	2,287	434	2,722
12 101-257 Assessing	584	0.36%	1,635	0	1,635	310	1,945
13 101-266 City Attorney	642	0.39%	1,797	0	1,797	341	2,139
14 101-270 Human Resources	805	0.49%	2,254	0	2,254	428	2,682
15 101-345-01 Public Safety Administratic	904	0.55%	2,531	0	2,531	480	3,011
16 101-630 Engineer	4,683	2.85%	13,111	0	13,111	2,489	15,600
17 101-640 Fleet	13,977	8.50%	39,132	0	39,132	7,429	46,561
18 101-297 OPEB	25	0.02%	70	0	70	13	83
19 101-299 Non-Departmental	110	0.07%	308	0	308	58	366
20 101-345-02 PS KVET	415	0.25%	1,162	0	1,162	221	1,382
21 101-345-03 PS Operations	854	0.52%	2,391	0	2,391	454	2,845
22 101-345-04 PS CID	672	0.41%	1,881	0	1,881	357	2,239
23 101-345-05 PS Service	6,351	3.86%	17,781	0	17,781	3,376	21,157
24 101-345-06 Grants	942	0.57%	2,637	0	2,637	501	3,138
26 101-441-00 PW General	3,228	1.96%	9,038	0	9,038	1,716	10,753
27 101-448-31 Street Lights	68	0.04%	190	0	190	36	227
28 101-699.00 Code Enforcement	1,284	0.78%	3,595	0	3,595	682	4,277
29 101-699.01 Building Trades	853	0.52%	2,388	0	2,388	453	2,842
30 101-721 Planning	955	0.58%	2,674	0	2,674	508	3,181
31 101-724 Community Develop	60	0.04%	168	0	168	32	200
32 101-728 Econ Dev	685	0.42%	1,918	0	1,918	364	2,282
33 101-751-01 Parks & Rec Admin	9,467	5.76%	26,505	0	26,505	5,032	31,537
34 150-273 Cemeteries	100	0.06%	280	0	280	53	333
35 155-751 Recreation	4	0.00%	11	0	11	2	13
36 160-751 Mayor's Riverfront Pk	3	0.00%	8	0	8	2	10
37 202 Act 51 Major Street	7,146	4.34%	20,007	0	20,007	3,798	23,805
38 203 Act 51 Local Street	4,512	2.74%	12,633	0	12,633	2,398	15,031
39 209 Cemeteries	939	0.57%	2,629	0	2,629	499	3,128
40 226 Solid Waste	3,782	2.30%	10,589	0	10,589	2,010	12,599
41 231-XXX Blight Abatement	7	0.00%	20	0	20	4	23
42 243 Brownfield	65	0.04%	182	0	182	35	217
43 244 Econ Initiative	49	0.03%	137	0	137	26	163
44 251 FFE Aspirational Projects	87	0.05%	244	0	244	46	290
45 252-345 Public Safety	412	0.25%	1,154	0	1,154	219	1,372

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Audit and Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 252-451 Major Streets Admin	4	0.00%	\$11	\$0	\$11	\$2	\$13
47 252-724 Public Safety Comm Dev	27	0.02%	76	0	76	14	90
49 252-751 Recreation	514	0.31%	1,439	0	1,439	273	1,712
50 252-752 Parks	7	0.00%	20	0	20	4	23
51 253-101 City Commission	66	0.04%	185	0	185	35	220
52 253-345 Public Safety	120	0.07%	336	0	336	64	400
53 253-724 Public Safety	380	0.23%	1,064	0	1,064	202	1,266
54 253-751 Recreation	436	0.27%	1,221	0	1,221	232	1,452
55 253-752 Parks	204	0.12%	571	0	571	108	680
58 265-345 Public Safety	1,070	0.65%	2,996	0	2,996	569	3,564
59 271-724 Comm Dev	2,023	1.23%	5,664	0	5,664	1,075	6,739
60 280 Community Dev	89	0.05%	249	0	249	47	296
61 284 Community Dev	71	0.04%	199	0	199	38	237
62 285 Community Dev	6	0.00%	17	0	17	3	20
63 286 Community Dev	37	0.02%	104	0	104	20	123
64 287 Community Dev	3	0.00%	8	0	8	2	10
65 288 Economic Development	1	0.00%	3	0	3	1	3
66 289 Home Development	96	0.06%	269	0	269	51	320
67 299 CDBG	797	0.48%	2,231	0	2,231	424	2,655
68 300 Debt Service	119	0.07%	333	0	333	63	396
69 400 Capital Projects	1,245	0.76%	3,486	0	3,486	662	4,147
70 551 Parks	376	0.23%	1,053	0	1,053	200	1,253
74 590 Wastewater Fund	34,925	21.23%	97,782	0	97,782	18,562	116,344
75 591 Water Fund	27,859	16.94%	77,999	0	77,999	14,807	92,806
76 677-XXX Insurance Fund	1,607	0.98%	4,499	0	4,499	854	5,353
77 701-XXX General Trust Fund	7	0.00%	20	0	20	4	23
78 702-XXX Economic Dev	306	0.19%	857	0	857	163	1,019
79 709-XXX Brownfield Dev	709	0.43%	1,985	0	1,985	377	2,362
80 712-XXX LFDA	40	0.02%	112	0	112	21	133
81 731-XXX Pension Fund	231	0.14%	647	0	647	123	770
82 737-000 OPEB Trust Fund	210	0.13%	588	0	588	112	700
87 98X-XXX GASB 34 Govt	123	0.07%	344	0	344	65	410
90 All Other	13,496	8.21%	37,786	0	37,786	7,173	44,959
Subtotal	164,484	100.00%	460,517	0	460,517	82,734	543,251
Direct Bills					0		0
Total					\$460,517		\$543,251

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

**City of Kalamazoo
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Cost Plan Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	5.26%	\$1,761	\$0	\$1,761	\$0	\$1,761
2 Equipment Depreciation	1	5.26%	1,761	0	1,761	0	1,761
3 101-101 City Commission	1	5.26%	1,761	0	1,761	0	1,761
4 101-635 City Maintenance	1	5.26%	1,761	0	1,761	0	1,761
5 101-172 City Manager	1	5.26%	1,761	0	1,761	0	1,761
6 101-636 Info Tech	1	5.26%	1,761	0	1,761	0	1,761
7 101-191 Budget and Accounting	1	5.26%	1,761	0	1,761	0	1,761
8 101-215 City Clerk	1	5.26%	1,761	0	1,761	501	2,262
9 101-223 Internal Auditor	1	5.26%	1,761	0	1,761	501	2,262
10 101-233 Purchasing	1	5.26%	1,761	0	1,761	501	2,262
11 101-253 Treasury	1	5.26%	1,761	0	1,761	501	2,262
12 101-257 Assessing	1	5.26%	1,761	0	1,761	501	2,262
13 101-266 City Attorney	1	5.26%	1,761	0	1,761	501	2,262
14 101-270 Human Resources	1	5.26%	1,761	0	1,761	501	2,262
15 101-345-01 Public Safety Administratio	1	5.26%	1,761	0	1,761	501	2,262
16 101-630 Engineer	1	5.26%	1,761	0	1,761	501	2,262
17 101-640 Fleet	1	5.26%	1,761	0	1,761	501	2,262
18 101-297 OPEB	1	5.26%	1,761	0	1,761	501	2,262
19 101-299 Non-Departmental	1	5.26%	1,761	0	1,761	501	2,262
Subtotal	19	100.00%	33,461	0	33,461	6,011	39,472
Direct Bills					0		0
Total					\$33,461		\$39,472

Basis Units: Central Service Departments
Source: 2016 Year Plan

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,761	\$1,761
2 Equipment Depreciation	0	0	0	0	0	1,761	1,761
3 101-101 City Commission	432	0	105	0	291	1,761	2,589
4 101-635 City Maintenance	15,060	892	1,677	0	11,720	1,761	31,110
5 101-172 City Manager	5,955	1,466	2,302	0	3,099	1,761	14,583
6 101-636 Info Tech	7,390	1,715	2,521	0	4,919	1,761	18,306
7 101-191 Budget and Accounting	4,650	2,256	1,862	0	4,664	1,761	15,193
8 101-215 City Clerk	7,116	1,115	939	0	6,599	2,262	18,031
9 101-223 Internal Auditor	672	199	159	0	1,096	2,262	4,388
10 101-233 Purchasing	1,666	588	440	0	2,209	2,262	7,165
11 101-253 Treasury	2,802	2,598	2,201	0	2,722	2,262	12,585
12 101-257 Assessing	1,898	100	838	0	1,945	2,262	7,044
13 101-266 City Attorney	2,028	1,257	1,210	0	2,139	2,262	8,895
14 101-270 Human Resources	4,288	1,425	1,568	0	2,682	2,262	12,224
15 101-345-01 Public Safety Administratio	5,050	1,475	2,091	0	3,011	2,262	13,889
16 101-630 Engineer	3,849	2,540	1,975	0	15,600	2,262	26,226
17 101-640 Fleet	54,435	1,647	3,822	0	46,561	2,262	108,726
18 101-297 OPEB	0	0	0	0	83	2,262	2,345
19 101-299 Non-Departmental	323	0	0	0	366	2,262	2,952
20 101-345-02 PS KVET	0	3,896	3,151	0	1,382	0	8,430
21 101-345-03 PS Operations	3,590	37,302	28,060	0	2,845	0	71,797
22 101-345-04 PS CID	2,919	6,204	5,348	0	2,239	0	16,709
23 101-345-05 PS Service	49,811	10,073	12,485	0	21,157	0	93,526
24 101-345-06 Grants	0	1,641	1,316	0	3,138	0	6,095
26 101-441-00 PW General	7,271	1,117	1,548	0	10,753	0	20,689
27 101-448-31 Street Lights	775	0	2,053	0	227	0	3,055
28 101-699.00 Code Enforcement	3,758	1,826	1,313	0	4,277	0	11,174
29 101-699.01 Building Trades	2,828	1,157	1,056	0	2,842	0	7,882
30 101-721 Planning	4,210	768	993	0	3,181	0	9,152
31 101-724 Community Develop	310	0	176	0	200	0	686
32 101-728 Econ Dev	2,557	513	367	0	2,282	0	5,719
33 101-751-01 Parks & Rec Admin	34,288	7,053	3,975	0	31,537	0	76,853
34 150-273 Cemeteries	26	0	39	0	333	0	398
35 155-751 Recreation	0	0	209	0	13	0	223
36 160-751 Mayor's Riverfront Pk	0	0	142	0	10	0	152
37 202 Act 51 Major Street	13,831	2,893	11,273	0	23,805	0	51,803
38 203 Act 51 Local Street	9,802	2,060	4,751	0	15,031	0	31,644
39 209 Cemeteries	3,009	102	605	0	3,128	0	6,844
40 226 Solid Waste	4,016	2,000	4,710	0	12,599	0	23,325
41 231-XXX Blight Abatement	13	0	1	0	23	0	37
42 243 Brownfield	13	0	123	0	217	0	353

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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan	Total
43 244 Econ Initiative	\$0	\$0	\$0	\$0	\$163	\$0	\$163
44 251 FFE Aspirational Projects	0	0	2,688	0	290	0	2,978
45 252-345 Public Safety	594	2,646	2,000	0	1,372	0	6,613
46 252-451 Major Streets Admin	13	0	0	0	13	0	26
47 252-724 Public Safety Comm Dev	103	0	36	0	90	0	229
49 252-751 Recreation	1,136	285	1,570	0	1,712	0	4,704
50 252-752 Parks	0	0	0	0	23	0	23
51 253-101 City Commission	478	0	9	0	220	0	707
52 253-345 Public Safety	684	0	71	0	400	0	1,155
53 253-724 Public Safety	697	0	145	0	1,266	0	2,108
54 253-751 Recreation	2,028	29	33	0	1,452	0	3,542
55 253-752 Parks	26	0	23	0	680	0	729
58 265-345 Public Safety	6,160	118	792	0	3,564	0	10,635
59 271-724 Comm Dev	2,053	1,915	1,423	0	6,739	0	12,131
60 280 Community Dev	310	0	231	0	296	0	838
61 284 Community Dev	0	0	0	0	237	0	237
62 285 Community Dev	0	0	0	0	20	0	20
63 286 Community Dev	0	0	0	0	123	0	123
64 287 Community Dev	0	0	0	0	10	0	10
65 288 Economic Development	0	0	0	0	3	0	3
66 289 Home Development	362	0	180	0	320	0	861
67 299 CDBG	749	370	1,069	0	2,655	0	4,843
68 300 Debt Service	194	0	0	0	396	0	590
69 400 Capital Projects	4,171	123	0	0	4,147	0	8,441
70 551 Parks	607	2	21	0	1,253	0	1,882
74 590 Wastewater Fund	94,327	17,735	37,066	0	116,344	0	265,473
75 591 Water Fund	61,731	11,591	27,571	0	92,806	0	193,699
76 677-XXX Insurance Fund	5,062	0	24,067	0	5,353	0	34,483
77 701-XXX General Trust Fund	0	0	0	0	23	0	23
78 702-XXX Economic Dev	129	116	241	0	1,019	0	1,506
79 709-XXX Brownfield Dev	2,002	648	1,422	0	2,362	0	6,433
80 712-XXX LFDA	13	0	53	0	133	0	199
81 731-XXX Pension Fund	0	0	3,349	175,692	770	0	179,810
82 737-000 OPEB Trust Fund	0	0	523	0	700	0	1,222
87 98X-XXX GASB 34 Govt	0	0	0	0	410	0	410
90 All Other	1,705	0	0	0	44,959	0	46,663
Total	\$445,974	\$133,455	\$211,986	\$175,692	\$543,251	\$39,472	\$1,549,831

**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.
- **Mail** - The administrative costs for handling the City's mailings are identified within this function. These costs are allocated to all departments based on the actual postage charges recorded for the year. NOTE: The mail room functions were transferred into the Clerk's office from the Purchasing department mid-year. Expenses and allocations are reported in both departments to account for the costs expended in each.
- **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.

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:8 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mail	Elections	City Clerk
Personnel Costs							
Salaries	S1	298,603	0	78,379	15,680	126,665	77,879
<i>Salary % Split</i>			<i>.00%</i>	<i>26.25%</i>	<i>5.25%</i>	<i>42.42%</i>	<i>26.08%</i>
Benefits	P	94,936	0	34,818	1,200	30,485	28,434
Subtotal - Personnel Costs		393,538	0	113,196	16,880	157,150	106,313
Services & Supplies Cost							
728 Supplies	P	18,759	0	3,689	1,347	11,220	2,503
805 Travel & Training	P	3,552	0	36	0	1,647	1,869
810 Fees	P	1,509	0	0	0	0	1,509
815 Telephone & Utilities	P	10,720	0	8,628	0	258	1,834
825 Insurance	P	7,152	0	2,292	0	1,428	3,432
845 Outside Contractual Services	P	48,568	0	9,878	0	20,495	18,195
860 Memberships and Dues	P	645	0	0	0	0	645
865 Subscriptions	P	1,256	0	0	0	219	1,037
875 Vehicle Maint	P	500	0	0	0	0	500
880 Property Rental	P	44,155	0	38,026	0	1,980	4,149
976 Equipment & Furniture	P	4,226	0	4,226	0	0	0
CCTA Admin Services Contract	P	(4,834)	(4,834)	0	0	0	0
Subtotal - Services & Supplies		136,208	(4,834)	66,775	1,347	37,246	35,673
Department Cost Total		529,747	(4,834)	179,972	18,227	194,396	141,986
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		529,747	(4,834)	179,972	18,227	194,396	141,986
General Admin Distribution			4,834	(1,269)	(254)	(2,051)	(1,261)
Grand Total		\$529,747		\$178,703	\$17,973	\$192,346	\$140,725
					not allocated	not allocated	

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

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mail	Elections	City Clerk
1 City Hall	\$4,066	\$88	\$1,090	\$218	\$1,762	\$1,083
Subtotal - Building Depreciation	4,066	88	1,090	218	1,762	1,083
2 City Hall Equipment	1,372	19	365	73	590	363
2 Voice over IP System	1,122	16	299	60	483	297
Subtotal - Equipment Depreciation	2,494	35	664	133	1,073	660
3 City Commission	343	171	135	27	218	134
Subtotal - 101-101 City Commission	343	171	135	27	218	134
4 Maintenance Admin	1,052	365	372	74	601	370
4 City Hall	24,820	3,039	7,312	1,463	11,817	7,266
Subtotal - 101-635 City Maintenance	25,872	3,404	7,684	1,537	12,418	7,635
5 Management & Leadership	11,507	1,717	3,471	694	5,610	3,449
Subtotal - 101-172 City Manager	11,507	1,717	3,471	694	5,610	3,449
6 PC/Network Support	8,420	1,421	2,583	517	4,175	2,567
6 Application - Eden	6,798	1,214	2,103	421	3,399	2,090
6 Application - Intellitime	794	128	242	48	391	240
6 NeoGov	1,068	193	331	66	535	329
Subtotal - 101-636 Info Tech	17,080	2,956	5,259	1,052	8,499	5,226
7 Accounts Payable	5,944	1,172	1,868	374	3,019	1,856
7 Payroll	937	178	293	59	473	291
7 Budgeting	790	149	246	49	398	245
7 Audit and Accounting	5,546	1,053	1,732	347	2,799	1,721
7 Cost Plan	1,761	501	594	119	960	590
Subtotal - 101-191 Budget and Accoun	14,978	3,053	4,733	947	7,649	4,703
8 Records Management	0	18,483	4,851	971	7,840	4,821
8 Mail	0	816	214	43	346	213
Subtotal - 101-215 City Clerk	0	19,299	5,066	1,013	8,186	5,033
9 Internal Audit	0	457	120	24	194	119

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

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mail	Elections	City Clerk
Subtotal - 101-223 Internal Auditor	\$0	\$457	\$120	\$24	\$194	\$119
10 Purchasing	0	3,161	830	166	1,341	824
10 Mail	0	118	31	6	50	31
Subtotal - 101-233 Purchasing	0	3,278	861	172	1,391	855
11 Non-Tax Revenue	0	119	31	6	51	31
11 Tax Collection - General Fund	0	2,499	656	131	1,060	652
11 Cashier	0	5	1	0	2	1
Subtotal - 101-253 Treasury	0	2,623	689	138	1,113	684
12 Assessing - General Fund	0	6,320	1,659	332	2,681	1,648
Subtotal - 101-257 Assessing	0	6,320	1,659	332	2,681	1,648
13 Advise and Counsel	0	1,416	372	74	601	369
13 Labor Relations	0	28	7	1	12	7
13 Risk Management	0	2	0	0	1	0
Subtotal - 101-266 City Attorney	0	1,446	379	76	613	377
14 Human Resources	0	4,388	1,152	230	1,861	1,144
14 Labor Relations	0	1,490	391	78	632	389
Subtotal - 101-270 Human Resources	0	5,878	1,543	309	2,493	1,533
18 General Fund OPEB	0	52,454	13,768	2,754	22,251	13,680
Subtotal - 101-297 OPEB	0	52,454	13,768	2,754	22,251	13,680
Total Incoming	76,340	103,179	47,121	9,427	76,151	46,820
C. Total Allocated		\$709,265	\$225,824	\$27,400	\$268,496	\$187,545
			31.84%	3.86%	37.86%	26.44%

City of Kalamazoo
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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	2.16	2.16%	\$4,293	\$0	\$4,293	\$0	\$4,293
6 101-636 Info Tech	13.69	13.69%	27,208	0	27,208	0	27,208
7 101-191 Budget and Accounting	14.46	14.46%	28,738	0	28,738	0	28,738
8 101-215 City Clerk	9.30	9.30%	18,483	0	18,483	0	18,483
9 101-223 Internal Auditor	0.01	0.01%	20	0	20	4	24
13 101-266 City Attorney	8.80	8.80%	17,489	0	17,489	3,947	21,436
14 101-270 Human Resources	8.29	8.29%	16,476	0	16,476	3,718	20,193
15 101-345-01 Public Safety Administratio	9.38	9.38%	18,642	0	18,642	4,207	22,849
21 101-345-03 PS Operations	16.07	16.07%	31,938	0	31,938	7,207	39,145
30 101-721 Planning	11.77	11.77%	23,392	0	23,392	5,278	28,670
32 101-728 Econ Dev	0.40	0.40%	795	0	795	179	974
33 101-751-01 Parks & Rec Admin	0.29	0.29%	576	0	576	130	706
76 677-XXX Insurance Fund	0.04	0.04%	79	0	79	18	97
88 CCTA	5.25	5.25%	10,434	0	10,434	2,354	12,788
90 All Other	0.09	0.09%	179	0	179	40	219
Subtotal	100.00	100.00%	198,741	0	198,741	27,083	225,824
Direct Bills					0		0
Total					\$198,741		\$225,824

Basis Units: Pro-rated Services
Source: Records Log

**City of Kalamazoo
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Mail 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	207.62	0.11%	\$23	\$0	\$23	\$0	\$23
6 101-636 Info Tech	36.93	0.02%	4	0	4	0	4
7 101-191 Budget and Accounting	4,441.39	2.27%	499	0	499	0	499
8 101-215 City Clerk	7,258.36	3.71%	816	0	816	0	816
10 101-233 Purchasing	3,131.73	1.60%	352	0	352	92	444
11 101-253 Treasury	130,167.77	66.57%	14,633	0	14,633	3,842	18,475
12 101-257 Assessing	10,080.04	5.16%	1,133	0	1,133	297	1,431
13 101-266 City Attorney	542.21	0.28%	61	0	61	16	77
14 101-270 Human Resources	1,246.56	0.64%	140	0	140	37	177
15 101-345-01 Public Safety Administratio	9,374.81	4.79%	1,054	0	1,054	277	1,331
16 101-630 Engineer	1,021.86	0.52%	115	0	115	30	145
26 101-441-00 PW General	172.89	0.09%	19	0	19	5	25
28 101-699.00 Code Enforcement	12,777.96	6.53%	1,436	0	1,436	377	1,814
30 101-721 Planning	2,050.40	1.05%	231	0	231	61	291
32 101-728 Econ Dev	64.89	0.03%	7	0	7	2	9
33 101-751-01 Parks & Rec Admin	1,737.11	0.89%	195	0	195	51	247
39 209 Cemeteries	145.82	0.07%	16	0	16	4	21
40 226 Solid Waste	10,117.64	5.17%	1,137	0	1,137	299	1,436
74 590 Wastewater Fund	650.36	0.33%	73	0	73	19	92
75 591 Water Fund	305.42	0.16%	34	0	34	9	43
Subtotal	195,531.77	100.00%	21,982	0	21,982	5,418	27,400
Direct Bills					0		0
Total					\$21,982		\$27,400

Basis Units: Postage Expenditures by Department
Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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Allocation Summary

Dept:8 101-215 City Clerk

Department	Records Management	Mail	Elections	City Clerk	Total
5 101-172 City Manager	\$4,293	\$23	\$0	\$0	\$4,316
6 101-636 Info Tech	27,208	4	0	0	27,212
7 101-191 Budget and Accounting	28,738	499	0	0	29,237
8 101-215 City Clerk	18,483	816	0	0	19,299
9 101-223 Internal Auditor	24	0	0	0	24
10 101-233 Purchasing	0	444	0	0	444
11 101-253 Treasury	0	18,475	0	0	18,475
12 101-257 Assessing	0	1,431	0	0	1,431
13 101-266 City Attorney	21,436	77	0	0	21,513
14 101-270 Human Resources	20,193	177	0	0	20,370
15 101-345-01 Public Safety Administratic	22,849	1,331	0	0	24,179
16 101-630 Engineer	0	145	0	0	145
21 101-345-03 PS Operations	39,145	0	0	0	39,145
26 101-441-00 PW General	0	25	0	0	25
28 101-699.00 Code Enforcement	0	1,814	0	0	1,814
30 101-721 Planning	28,670	291	0	0	28,961
32 101-728 Econ Dev	974	9	0	0	984
33 101-751-01 Parks & Rec Admin	706	247	0	0	953
39 209 Cemeteries	0	21	0	0	21
40 226 Solid Waste	0	1,436	0	0	1,436
74 590 Wastewater Fund	0	92	0	0	92
75 591 Water Fund	0	43	0	0	43
76 677-XXX Insurance Fund	97	0	0	0	97
88 CCTA	12,788	0	0	0	12,788
90 All Other	219	0	0	0	219
Total	\$225,824	\$27,400	\$0	\$0	\$253,223

**City of Kalamazoo
Full Cost Allocation Plan**

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**Internal Auditor
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

A. Department Costs

Dept:9 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	67,388	0	67,388
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	21,705	0	21,705
Subtotal - Personnel Costs		<u>89,093</u>	0	<u>89,093</u>
Services & Supplies Cost				
728 Supplies	S	133	0	133
805 Travel & Training	S	123	0	123
815 Telephone	S	645	0	645
860 Memberships	S	488	0	488
Subtotal - Services & Supplies		<u>1,389</u>	0	<u>1,389</u>
Department Cost Total		90,482	0	90,482
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		90,482	0	90,482
General Admin Distribution			0	0
Grand Total		<u><u>\$90,482</u></u>		<u><u>\$90,482</u></u>

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$394	\$8	\$403
Subtotal - Building Depreciation	394	8	403
2 City Hall Equipment	133	2	135
2 Voice over IP System	112	2	114
Subtotal - Equipment Depreciation	245	3	249
3 City Commission	58	29	87
Subtotal - 101-101 City Commission	58	29	87
4 Maintenance Admin	102	35	137
4 City Hall	2,405	294	2,700
Subtotal - 101-635 City Maintenance	2,507	330	2,837
5 Management & Leadership	2,057	307	2,364
Subtotal - 101-172 City Manager	2,057	307	2,364
6 PC/Network Support	1,052	178	1,230
6 Application - Eden	1,360	243	1,602
6 Application - BS & A	2,246	357	2,602
6 Application - Intellitime	132	21	154
Subtotal - 101-636 Info Tech	4,790	798	5,589
7 Accounts Payable	561	111	672
7 Payroll	168	32	199
7 Budgeting	134	25	159
7 Audit and Accounting	921	175	1,096
7 Cost Plan	1,761	501	2,262
Subtotal - 101-191 Budget and Accoun	3,544	843	4,388
8 Records Management	20	4	24
Subtotal - 101-215 City Clerk	20	4	24
9 Internal Audit	0	77	77
Subtotal - 101-223 Internal Auditor	0	77	77
10 Purchasing	0	243	243

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - 101-233 Purchasing	\$0	\$243	\$243
11 Tax Collection - General Fund	0	423	423
Subtotal - 101-253 Treasury	0	423	423
12 Assessing - General Fund	0	1,070	1,070
Subtotal - 101-257 Assessing	0	1,070	1,070
13 Advise and Counsel	0	240	240
13 Risk Management	0	0	0
Subtotal - 101-266 City Attorney	0	240	240
14 Human Resources	0	784	784
Subtotal - 101-270 Human Resources	0	784	784
18 General Fund OPEB	0	9,377	9,377
Subtotal - 101-297 OPEB	0	9,377	9,377
Total Incoming	13,616	14,539	28,156
C. Total Allocated		\$118,638	\$118,638
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Internal Audit Allocations

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	70,941	0.06%	\$61	\$0	\$61	\$0	\$61
4 101-635 City Maintenance	1,135,412	0.93%	972	0	972	0	972
5 101-172 City Manager	1,558,189	1.28%	1,333	0	1,333	0	1,333
6 101-636 Info Tech	1,706,812	1.40%	1,460	0	1,460	0	1,460
7 101-191 Budget and Accounting	1,260,393	1.04%	1,078	0	1,078	0	1,078
8 101-215 City Clerk	534,581	0.44%	457	0	457	0	457
9 101-223 Internal Auditor	90,482	0.07%	77	0	77	0	77
10 101-233 Purchasing	250,746	0.21%	215	0	215	32	246
11 101-253 Treasury	1,253,452	1.03%	1,073	0	1,073	158	1,231
12 101-257 Assessing	477,259	0.39%	408	0	408	60	469
13 101-266 City Attorney	689,239	0.57%	590	0	590	87	677
14 101-270 Human Resources	893,015	0.73%	764	0	764	113	877
15 101-345-01 Public Safety Administratic	1,191,294	0.98%	1,019	0	1,019	150	1,170
16 101-630 Engineer	1,125,211	0.92%	963	0	963	142	1,105
17 101-640 Fleet	2,176,923	1.79%	1,863	0	1,863	275	2,137
19 101-299 Non-Departmental	129	0.00%	0	0	0	0	0
20 101-345-02 PS KVET	1,794,824	1.48%	1,536	0	1,536	226	1,762
21 101-345-03 PS Operations	15,983,000	13.14%	13,676	0	13,676	2,015	15,692
22 101-345-04 PS CID	3,046,461	2.50%	2,607	0	2,607	384	2,991
23 101-345-05 PS Service	7,111,460	5.85%	6,085	0	6,085	897	6,982
24 101-345-06 Grants	749,688	0.62%	641	0	641	95	736
26 101-441-00 PW General	881,605	0.72%	754	0	754	111	866
27 101-448-31 Street Lights	1,169,484	0.96%	1,001	0	1,001	147	1,148
28 101-699.00 Code Enforcement	748,053	0.61%	640	0	640	94	734
29 101-699.01 Building Trades	601,387	0.49%	515	0	515	76	590
30 101-721 Planning	565,361	0.46%	484	0	484	71	555
31 101-724 Community Develop	100,355	0.08%	86	0	86	13	99
32 101-728 Econ Dev	209,175	0.17%	179	0	179	26	205
33 101-751-01 Parks & Rec Admin	2,263,922	1.86%	1,937	0	1,937	285	2,223
34 150-273 Cemeteries	22,200	0.02%	19	0	19	3	22
35 155-751 Recreation	119,225	0.10%	102	0	102	15	117
36 160-751 Mayor's Riverfront Pk	80,625	0.07%	69	0	69	10	79
37 202 Act 51 Major Street	6,421,425	5.28%	5,495	0	5,495	810	6,304
38 203 Act 51 Local Street	2,706,210	2.22%	2,316	0	2,316	341	2,657
39 209 Cemeteries	344,711	0.28%	295	0	295	43	338
40 226 Solid Waste	2,682,564	2.21%	2,295	0	2,295	338	2,634
41 231-XXX Blight Abatement	350	0.00%	0	0	0	0	0
42 243 Brownfield	70,212	0.06%	60	0	60	9	69
44 251 FFE Aspirational Projects	1,531,142	1.26%	1,310	0	1,310	193	1,503
45 252-345 Public Safety	1,139,193	0.94%	975	0	975	144	1,118
47 252-724 Public Safety Comm Dev	20,545	0.02%	18	0	18	3	20
49 252-751 Recreation	894,519	0.74%	765	0	765	113	878

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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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
51 253-101 City Commission	5,327	0.00%	\$5	\$0	\$5	\$1	\$5
52 253-345 Public Safety	40,558	0.03%	35	0	35	5	40
53 253-724 Public Safety	82,450	0.07%	71	0	71	10	81
54 253-751 Recreation	18,914	0.02%	16	0	16	2	19
55 253-752 Parks	13,277	0.01%	11	0	11	2	13
58 265-345 Public Safety	450,850	0.37%	386	0	386	57	443
59 271-724 Comm Dev	810,598	0.67%	694	0	694	102	796
60 280 Community Dev	131,642	0.11%	113	0	113	17	129
66 289 Home Development	102,539	0.08%	88	0	88	13	101
67 299 CDBG	609,095	0.50%	521	0	521	77	598
70 551 Parks	11,684	0.01%	10	0	10	1	11
74 590 Wastewater Fund	21,113,094	17.35%	18,066	0	18,066	2,662	20,728
75 591 Water Fund	15,704,670	12.91%	13,438	0	13,438	1,980	15,418
76 677-XXX Insurance Fund	13,708,567	11.27%	11,730	0	11,730	1,729	13,459
78 702-XXX Economic Dev	137,271	0.11%	117	0	117	17	135
79 709-XXX Brownfield Dev	809,739	0.67%	693	0	693	102	795
80 712-XXX LFDA	30,129	0.02%	26	0	26	4	30
81 731-XXX Pension Fund	1,907,685	1.57%	1,632	0	1,632	241	1,873
82 737-000 OPEB Trust Fund	297,621	0.24%	255	0	255	38	292
Subtotal	121,657,484	100.00%	104,098	0	104,098	14,539	118,638
Direct Bills					0		0
Total					\$104,098		\$118,638

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

CY 2017
06/21/18

Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-101 City Commission	\$61	\$61
4 101-635 City Maintenance	972	972
5 101-172 City Manager	1,333	1,333
6 101-636 Info Tech	1,460	1,460
7 101-191 Budget and Accounting	1,078	1,078
8 101-215 City Clerk	457	457
9 101-223 Internal Auditor	77	77
10 101-233 Purchasing	246	246
11 101-253 Treasury	1,231	1,231
12 101-257 Assessing	469	469
13 101-266 City Attorney	677	677
14 101-270 Human Resources	877	877
15 101-345-01 Public Safety Administratic	1,170	1,170
16 101-630 Engineer	1,105	1,105
17 101-640 Fleet	2,137	2,137
19 101-299 Non-Departmental	0	0
20 101-345-02 PS KVET	1,762	1,762
21 101-345-03 PS Operations	15,692	15,692
22 101-345-04 PS CID	2,991	2,991
23 101-345-05 PS Service	6,982	6,982
24 101-345-06 Grants	736	736
26 101-441-00 PW General	866	866
27 101-448-31 Street Lights	1,148	1,148
28 101-699.00 Code Enforcement	734	734
29 101-699.01 Building Trades	590	590
30 101-721 Planning	555	555
31 101-724 Community Develop	99	99
32 101-728 Econ Dev	205	205
33 101-751-01 Parks & Rec Admin	2,223	2,223
34 150-273 Cemeteries	22	22
35 155-751 Recreation	117	117
36 160-751 Mayor's Riverfront Pk	79	79
37 202 Act 51 Major Street	6,304	6,304
38 203 Act 51 Local Street	2,657	2,657
39 209 Cemeteries	338	338
40 226 Solid Waste	2,634	2,634
41 231-XXX Blight Abatement	0	0
42 243 Brownfield	69	69
44 251 FFE Aspirational Projects	1,503	1,503
45 252-345 Public Safety	1,118	1,118
47 252-724 Public Safety Comm Dev	20	20

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
49 252-751 Recreation	\$878	\$878
51 253-101 City Commission	5	5
52 253-345 Public Safety	40	40
53 253-724 Public Safety	81	81
54 253-751 Recreation	19	19
55 253-752 Parks	13	13
58 265-345 Public Safety	443	443
59 271-724 Comm Dev	796	796
60 280 Community Dev	129	129
66 289 Home Development	101	101
67 299 CDBG	598	598
70 551 Parks	11	11
74 590 Wastewater Fund	20,728	20,728
75 591 Water Fund	15,418	15,418
76 677-XXX Insurance Fund	13,459	13,459
78 702-XXX Economic Dev	135	135
79 709-XXX Brownfield Dev	795	795
80 712-XXX LFDA	30	30
81 731-XXX Pension Fund	1,873	1,873
82 737-000 OPEB Trust Fund	292	292
Total	\$118,638	\$118,638

**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. NOTE: Mail services transferred to the Clerk's office mid year.

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2017
06/21/18

A. Department Costs

Dept:10 101-233 Purchasing

Description		Amount	General Admin	Purchasing	Mail
Personnel Costs					
Salaries	S1	168,513	9,032	157,644	1,837
<i>Salary % Split</i>			<i>5.36%</i>	<i>93.55%</i>	<i>1.09%</i>
Benefits	S	61,649	3,304	57,673	672
Subtotal - Personnel Costs		230,163	12,337	215,317	2,509
Services & Supplies Cost					
728 Supplies	S	3,119	167	2,918	34
805 Travel & Training	S	150	8	140	2
815 Telephone	S	837	45	783	9
825 Insurance	S	4,596	246	4,300	50
845 Outside Contractual Svcs	S	8,714	467	8,152	95
860 Memberships and Dues	S	581	31	544	6
875 Vehicle Maintenance	S	0	0	0	0
880 Equipment Rental/Lease	S	2,586	139	2,419	28
CCTA Admin Services Contract	P	(51,848)	(51,848)	0	0
Subtotal - Services & Supplies		(31,265)	(50,745)	19,255	224
Department Cost Total		198,898	(38,408)	234,573	2,733
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		198,898	(38,408)	234,573	2,733
General Admin Distribution			38,408	(37,966)	(442)
Grand Total		\$198,898		\$196,607	\$2,291

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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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	\$6,774	\$146	\$6,840	\$80
Subtotal - Building Depreciation	6,774	146	6,840	80
2 City Hall Equipment	2,285	32	2,291	27
2 Management Services	569	8	570	7
2 Voice over IP System	673	9	675	8
Subtotal - Equipment Depreciation	3,527	50	3,536	41
3 City Commission	161	80	238	3
Subtotal - 101-101 City Commission	161	80	238	3
4 Maintenance Admin	1,753	608	2,334	27
4 City Hall	41,348	5,062	45,875	535
Subtotal - 101-635 City Maintenance	43,101	5,670	48,209	562
5 Management & Leadership	6,064	905	6,889	80
Subtotal - 101-172 City Manager	6,064	905	6,889	80
6 PC/Network Support	4,210	711	4,864	57
6 Application - Eden	5,439	971	6,336	74
6 Application - Intellitime	397	64	456	5
6 NeoGov	534	96	623	7
Subtotal - 101-636 Info Tech	10,579	1,842	12,279	143
7 Accounts Payable	1,392	274	1,647	19
7 Payroll	494	94	581	7
7 Budgeting	370	70	435	5
7 Audit and Accounting	1,856	352	2,183	25
7 Cost Plan	1,761	501	2,236	26
Subtotal - 101-191 Budget and Accoun	5,873	1,291	7,082	83
8 Mail	352	92	439	5
Subtotal - 101-215 City Clerk	352	92	439	5
9 Internal Audit	215	32	243	3

**City of Kalamazoo
Full Cost Allocation Plan**

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

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Mail
Subtotal - 101-223 Internal Auditor	\$215	\$32	\$243	\$3
10 Purchasing	0	1,702	1,682	20
10 Mail	0	51	50	1
Subtotal - 101-233 Purchasing	0	1,753	1,732	20
11 Tax Collection - General Fund	0	1,172	1,159	14
Subtotal - 101-253 Treasury	0	1,172	1,159	14
12 Assessing - General Fund	0	2,965	2,930	34
Subtotal - 101-257 Assessing	0	2,965	2,930	34
13 Advise and Counsel	0	664	657	8
13 Labor Relations	0	26	26	0
13 Risk Management	0	1	1	0
Subtotal - 101-266 City Attorney	0	692	684	8
14 Human Resources	0	2,312	2,286	27
14 Labor Relations	0	1,413	1,396	16
Subtotal - 101-270 Human Resources	0	3,725	3,682	43
18 General Fund OPEB	0	27,643	27,325	318
Subtotal - 101-297 OPEB	0	27,643	27,325	318
Total Incoming	76,646	48,058	123,268	1,436
C. Total Allocated		\$323,602	\$319,875	\$3,727
			98.85%	1.15%

**City of Kalamazoo
Full Cost Allocation Plan**

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	11	0.33%	\$891	\$0	\$891	\$0	\$891
4 101-635 City Maintenance	201	5.98%	16,289	0	16,289	0	16,289
5 101-172 City Manager	35	1.04%	2,836	0	2,836	0	2,836
6 101-636 Info Tech	207	6.16%	16,775	0	16,775	0	16,775
7 101-191 Budget and Accounting	20	0.60%	1,621	0	1,621	0	1,621
8 101-215 City Clerk	39	1.16%	3,161	0	3,161	0	3,161
9 101-223 Internal Auditor	3	0.09%	243	0	243	0	243
10 101-233 Purchasing	21	0.62%	1,702	0	1,702	0	1,702
11 101-253 Treasury	21	0.62%	1,702	0	1,702	353	2,055
12 101-257 Assessing	22	0.65%	1,783	0	1,783	370	2,153
13 101-266 City Attorney	10	0.30%	810	0	810	168	979
14 101-270 Human Resources	21	0.62%	1,702	0	1,702	353	2,055
15 101-345-01 Public Safety Administratic	33	0.98%	2,674	0	2,674	555	3,229
16 101-630 Engineer	13	0.39%	1,054	0	1,054	219	1,272
17 101-640 Fleet	145	4.31%	11,751	0	11,751	2,439	14,190
19 101-299 Non-Departmental	8	0.24%	648	0	648	135	783
21 101-345-03 PS Operations	23	0.68%	1,864	0	1,864	387	2,251
22 101-345-04 PS CID	9	0.27%	729	0	729	151	881
23 101-345-05 PS Service	284	8.45%	23,015	0	23,015	4,777	27,792
26 101-441-00 PW General	20	0.60%	1,621	0	1,621	336	1,957
28 101-699.00 Code Enforcement	27	0.80%	2,188	0	2,188	454	2,642
29 101-699.01 Building Trades	18	0.54%	1,459	0	1,459	303	1,761
30 101-721 Planning	32	0.95%	2,593	0	2,593	538	3,132
32 101-728 Econ Dev	22	0.65%	1,783	0	1,783	370	2,153
33 101-751-01 Parks & Rec Admin	213	6.34%	17,261	0	17,261	3,583	20,844
37 202 Act 51 Major Street	99	2.95%	8,023	0	8,023	1,665	9,688
38 203 Act 51 Local Street	82	2.44%	6,645	0	6,645	1,379	8,025
39 209 Cemeteries	26	0.77%	2,107	0	2,107	437	2,544
40 226 Solid Waste	38	1.13%	3,079	0	3,079	639	3,719
41 231-XXX Blight Abatement	2	0.06%	162	0	162	34	196
42 243 Brownfield	2	0.06%	162	0	162	34	196
45 252-345 Public Safety	1	0.03%	81	0	81	17	98
47 252-724 Public Safety Comm Dev	3	0.09%	243	0	243	50	294
49 252-751 Recreation	15	0.45%	1,216	0	1,216	252	1,468
51 253-101 City Commission	8	0.24%	648	0	648	135	783
52 253-345 Public Safety	12	0.36%	972	0	972	202	1,174
53 253-724 Public Safety	14	0.42%	1,135	0	1,135	236	1,370
54 253-751 Recreation	61	1.81%	4,943	0	4,943	1,026	5,969
55 253-752 Parks	2	0.06%	162	0	162	34	196
58 265-345 Public Safety	33	0.98%	2,674	0	2,674	555	3,229
59 271-724 Comm Dev	10	0.30%	810	0	810	168	979
60 280 Community Dev	1	0.03%	81	0	81	17	98

**City of Kalamazoo
Full Cost Allocation Plan**

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 289 Home Development	1	0.03%	\$81	\$0	\$81	\$17	\$98
67 299 CDBG	12	0.36%	972	0	972	202	1,174
69 400 Capital Projects	106	3.15%	8,590	0	8,590	1,783	10,373
74 590 Wastewater Fund	794	23.62%	64,345	0	64,345	13,356	77,701
75 591 Water Fund	488	14.52%	39,547	0	39,547	8,209	47,756
76 677-XXX Insurance Fund	62	1.84%	5,024	0	5,024	1,043	6,067
78 702-XXX Economic Dev	3	0.09%	243	0	243	50	294
79 709-XXX Brownfield Dev	27	0.80%	2,188	0	2,188	454	2,642
80 712-XXX LFDA	1	0.03%	81	0	81	17	98
Subtotal	3,361	100.00%	272,371	0	272,371	47,505	319,875
Direct Bills					0		0
Total					\$272,371		\$319,875

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

**City of Kalamazoo
Full Cost Allocation Plan**

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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	207.62	0.11%	\$3	\$0	\$3	\$0	\$3
6 101-636 Info Tech	36.93	0.02%	1	0	1	0	1
7 101-191 Budget and Accounting	4,441.39	2.27%	72	0	72	0	72
8 101-215 City Clerk	7,258.36	3.71%	118	0	118	0	118
10 101-233 Purchasing	3,131.73	1.60%	51	0	51	0	51
11 101-253 Treasury	130,167.77	66.57%	2,113	0	2,113	399	2,512
12 101-257 Assessing	10,080.04	5.16%	164	0	164	31	195
13 101-266 City Attorney	542.21	0.28%	9	0	9	2	10
14 101-270 Human Resources	1,246.56	0.64%	20	0	20	4	24
15 101-345-01 Public Safety Administratio	9,374.81	4.79%	152	0	152	29	181
16 101-630 Engineer	1,021.86	0.52%	17	0	17	3	20
26 101-441-00 PW General	172.89	0.09%	3	0	3	1	3
28 101-699.00 Code Enforcement	12,777.96	6.53%	207	0	207	39	247
30 101-721 Planning	2,050.40	1.05%	33	0	33	6	40
32 101-728 Econ Dev	64.89	0.03%	1	0	1	0	1
33 101-751-01 Parks & Rec Admin	1,737.11	0.89%	28	0	28	5	34
39 209 Cemeteries	145.82	0.07%	2	0	2	0	3
40 226 Solid Waste	10,117.64	5.17%	164	0	164	31	195
74 590 Wastewater Fund	650.36	0.33%	11	0	11	2	13
75 591 Water Fund	305.42	0.16%	5	0	5	1	6
Subtotal	195,531.77	100.00%	3,174	0	3,174	554	3,727
Direct Bills					0		0
Total					\$3,174		\$3,727

Basis Units: Postage Expenditures by Department
Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Mail	Total
3 101-101 City Commission	\$891	\$0	\$891
4 101-635 City Maintenance	16,289	0	16,289
5 101-172 City Manager	2,836	3	2,840
6 101-636 Info Tech	16,775	1	16,776
7 101-191 Budget and Accounting	1,621	72	1,693
8 101-215 City Clerk	3,161	118	3,278
9 101-223 Internal Auditor	243	0	243
10 101-233 Purchasing	1,702	51	1,753
11 101-253 Treasury	2,055	2,512	4,567
12 101-257 Assessing	2,153	195	2,347
13 101-266 City Attorney	979	10	989
14 101-270 Human Resources	2,055	24	2,079
15 101-345-01 Public Safety Administratic	3,229	181	3,410
16 101-630 Engineer	1,272	20	1,292
17 101-640 Fleet	14,190	0	14,190
19 101-299 Non-Departmental	783	0	783
21 101-345-03 PS Operations	2,251	0	2,251
22 101-345-04 PS CID	881	0	881
23 101-345-05 PS Service	27,792	0	27,792
26 101-441-00 PW General	1,957	3	1,961
28 101-699.00 Code Enforcement	2,642	247	2,889
29 101-699.01 Building Trades	1,761	0	1,761
30 101-721 Planning	3,132	40	3,171
32 101-728 Econ Dev	2,153	1	2,154
33 101-751-01 Parks & Rec Admin	20,844	34	20,878
37 202 Act 51 Major Street	9,688	0	9,688
38 203 Act 51 Local Street	8,025	0	8,025
39 209 Cemeteries	2,544	3	2,547
40 226 Solid Waste	3,719	195	3,914
41 231-XXX Blight Abatement	196	0	196
42 243 Brownfield	196	0	196
45 252-345 Public Safety	98	0	98
47 252-724 Public Safety Comm Dev	294	0	294
49 252-751 Recreation	1,468	0	1,468
51 253-101 City Commission	783	0	783
52 253-345 Public Safety	1,174	0	1,174
53 253-724 Public Safety	1,370	0	1,370
54 253-751 Recreation	5,969	0	5,969
55 253-752 Parks	196	0	196
58 265-345 Public Safety	3,229	0	3,229
59 271-724 Comm Dev	979	0	979

**City of Kalamazoo
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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Mail	Total
60 280 Community Dev	\$98	\$0	\$98
66 289 Home Development	98	0	98
67 299 CDBG	1,174	0	1,174
69 400 Capital Projects	10,373	0	10,373
74 590 Wastewater Fund	77,701	13	77,714
75 591 Water Fund	47,756	6	47,762
76 677-XXX Insurance Fund	6,067	0	6,067
78 702-XXX Economic Dev	294	0	294
79 709-XXX Brownfield Dev	2,642	0	2,642
80 712-XXX LFDA	98	0	98
Total	\$319,875	\$3,727	\$323,602

City Treasurer
Nature and Extent of Services

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

- **Assessor** - Costs relating to staff who split their time between the Treasurer and the Assessor are identified in this function and allocated directly to the Assessor's office.
- **Non-Tax Receipting** – The costs related to the processing of Non-Tax receipts are identified and allocated to those programs and funds based on the number of receipts processed.
- **Tax Collection - General Fund** – The administrative costs for handling the City's general fund property tax revenues are identified and allocated to those General Fund departments based on the dollar amount of their expenditures, excluding transfers.
- **Tax Collections - Solid Waste** - Costs associated with the collection of the Solid Waste Millage are allocated directly to the Solid Waste Fund.
- **Cashiering**- Cashiers in the Treasurer's Office collect payments for many City departments. Costs associated are allocated to all departments on the number of receipts processed.

City Treasurer
Nature and Extent of Services
(Continued)

- **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.

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2017
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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	Cashier	Utility Billing
Personnel Costs									
Salaries	S1	543,938	47,649	41,938	14,686	83,658	7,833	181,458	166,717
<i>Salary % Split</i>			<i>8.76%</i>	<i>7.71%</i>	<i>2.70%</i>	<i>15.38%</i>	<i>1.44%</i>	<i>33.36%</i>	<i>30.65%</i>
Benefits	S	242,718	21,262	18,714	6,553	37,330	3,495	80,971	74,393
Subtotal - Personnel Costs		786,656	68,911	60,651	21,240	120,988	11,328	262,428	241,110
Services & Supplies Cost									
728 Supplies	S	140,539	12,311	10,836	3,795	21,615	2,024	46,884	43,075
805 Education and Training	S	375	33	29	10	58	5	125	115
810 Fees	S	8,395	735	647	227	1,291	121	2,800	2,573
815 Telephone	S	2,546	223	196	69	392	37	849	780
825 Insurance	S	17,448	1,528	1,345	471	2,684	251	5,821	5,348
845 Outside Contractual Service	S	291,984	25,578	22,512	7,884	44,907	4,205	97,406	89,493
860 Memberships & Dues	S	210	18	16	6	32	3	70	64
880 Rental/Lease of Equipment	S	2,520	221	194	68	388	36	841	772
976 Office Equip & Furniture	S	2,780	244	214	75	428	40	927	852
CCTA Admin Services Contract	P	(32,833)	(32,833)	0	0	0	0	0	0
Subtotal - Services & Supplies		433,963	8,058	35,990	12,604	71,793	6,722	155,723	143,073
Department Cost Total		1,220,619	76,969	96,641	33,843	192,781	18,050	418,152	384,183
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,220,619	76,969	96,641	33,843	192,781	18,050	418,152	384,183
General Admin Distribution			(76,969)	6,504	2,278	12,974	1,215	28,142	25,856
Grand Total		\$1,220,619		\$103,145	\$36,121	\$205,755	\$19,264	\$446,294	\$410,039

**City of Kalamazoo
Full Cost Allocation Plan**

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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	Cashier	Utility Billing
1 City Hall	\$5,935	\$128	\$512	\$179	\$1,022	\$96	\$2,217	\$2,037
Subtotal - Building Depreciation	5,935	128	512	179	1,022	96	2,217	2,037
2 City Hall Equipment	2,002	28	172	60	342	32	742	682
2 Department Specific Equipment	1,399	20	120	42	239	22	519	476
2 Voice over IP System	1,571	22	135	47	269	25	582	535
Subtotal - Equipment Depreciation	4,972	70	426	149	850	80	1,843	1,694
3 City Commission	803	401	102	36	203	19	440	405
Subtotal - 101-101 City Commission	803	401	102	36	203	19	440	405
4 Maintenance Admin	1,536	533	175	61	349	33	756	695
4 City Hall	36,227	4,435	3,436	1,203	6,854	642	14,867	13,660
Subtotal - 101-635 City Maintenance	37,763	4,968	3,611	1,265	7,203	674	15,624	14,355
5 Management & Leadership	26,808	4,000	2,603	912	5,193	486	11,264	10,349
Subtotal - 101-172 City Manager	26,808	4,000	2,603	912	5,193	486	11,264	10,349
6 PC/Network Support	14,735	2,487	1,455	510	2,903	272	6,297	5,785
6 Application - Eden	5,439	971	542	190	1,080	101	2,344	2,153
6 Application - BS & A	26,950	4,279	2,639	924	5,264	493	11,418	10,491
6 Application - Intellitime	1,720	278	169	59	337	32	730	671
6 NeoGov	1,068	193	107	37	212	20	461	423
Subtotal - 101-636 Info Tech	49,911	8,208	4,911	1,720	9,797	917	21,250	19,524
7 Accounts Payable	2,341	461	237	83	472	44	1,025	941
7 Payroll	2,183	415	220	77	438	41	950	873
7 Budgeting	1,851	349	186	65	371	35	805	739
7 Audit and Accounting	2,287	434	230	81	459	43	995	914
7 Cost Plan	1,761	501	191	67	381	36	827	760
Subtotal - 101-191 Budget and Accoun	10,424	2,161	1,063	372	2,121	199	4,601	4,228
8 Mail	14,633	3,842	1,561	547	3,114	292	6,755	6,206
Subtotal - 101-215 City Clerk	14,633	3,842	1,561	547	3,114	292	6,755	6,206
9 Internal Audit	1,073	158	104	36	207	19	450	413

**City of Kalamazoo
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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	Cashier	Utility Billing
Subtotal - 101-223 Internal Auditor	\$1,073	\$158	\$104	\$36	\$207	\$19	\$450	\$413
10 Purchasing	1,702	353	174	61	346	32	751	690
10 Mail	2,113	399	212	74	423	40	918	844
Subtotal - 101-233 Purchasing	3,814	753	386	135	770	72	1,670	1,534
11 Non-Tax Revenue	0	1,838	155	54	310	29	672	618
11 Tax Collection - General Fund	0	5,860	495	173	988	92	2,143	1,969
11 Cashier	0	310,584	26,245	9,191	52,354	4,902	113,559	104,334
Subtotal - 101-253 Treasury	0	318,283	26,896	9,419	53,652	5,023	116,373	106,920
12 Assessing - General Fund	0	14,819	1,252	439	2,498	234	5,418	4,978
Subtotal - 101-257 Assessing	0	14,819	1,252	439	2,498	234	5,418	4,978
13 Advise and Counsel	0	3,321	281	98	560	52	1,214	1,116
13 Labor Relations	0	144	12	4	24	2	53	48
13 Risk Management	0	4	0	0	1	0	1	1
Subtotal - 101-266 City Attorney	0	3,469	293	103	585	55	1,268	1,165
14 Human Resources	0	10,222	864	302	1,723	161	3,738	3,434
14 Labor Relations	0	7,696	650	228	1,297	121	2,814	2,585
Subtotal - 101-270 Human Resources	0	17,918	1,514	530	3,020	283	6,551	6,019
18 General Fund OPEB	0	122,197	10,326	3,616	20,598	1,929	44,679	41,049
Subtotal - 101-297 OPEB	0	122,197	10,326	3,616	20,598	1,929	44,679	41,049
Total Incoming	156,136	501,373	55,561	19,457	110,834	10,377	240,405	220,875
C. Total Allocated		\$1,878,129	\$158,706	\$55,578	\$316,589	\$29,642	\$686,699	\$630,915
			8.45%	2.96%	16.86%	1.58%	36.56%	33.59%

**City of Kalamazoo
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Assessor Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-257 Assessing	1	100.00%	\$116,339	\$(47,828)	\$68,511	\$42,367	\$110,878
Subtotal	1	100.00%	116,339	(47,828)	68,511	42,367	110,878
Direct Bills					47,828		47,828
Total					\$116,339		\$158,706

Basis Units: Direct to Assessor
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

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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
8 101-215 City Clerk	60	0.29%	\$119	\$0	\$119	\$0	\$119
11 101-253 Treasury	924	4.51%	1,838	0	1,838	0	1,838
15 101-345-01 Public Safety Administratio	589	2.88%	1,172	0	1,172	448	1,620
16 101-630 Engineer	45	0.22%	90	0	90	34	124
18 101-297 OPEB	12	0.06%	24	0	24	9	33
19 101-299 Non-Departmental	4	0.02%	8	0	8	3	11
21 101-345-03 PS Operations	3,024	14.77%	6,016	0	6,016	2,302	8,318
26 101-441-00 PW General	1	0.00%	2	0	2	1	3
28 101-699.00 Code Enforcement	2,397	11.71%	4,769	0	4,769	1,824	6,593
29 101-699.01 Building Trades	1,334	6.51%	2,654	0	2,654	1,015	3,669
31 101-724 Community Develop	4	0.02%	8	0	8	3	11
33 101-751-01 Parks & Rec Admin	168	0.82%	334	0	334	128	462
34 150-273 Cemeteries	85	0.42%	169	0	169	65	234
35 155-751 Recreation	2	0.01%	4	0	4	2	6
36 160-751 Mayor's Riverfront Pk	1	0.00%	2	0	2	1	3
37 202 Act 51 Major Street	229	1.12%	456	0	456	174	630
38 203 Act 51 Local Street	571	2.79%	1,136	0	1,136	435	1,571
39 209 Cemeteries	245	1.20%	487	0	487	186	674
40 226 Solid Waste	785	3.83%	1,562	0	1,562	597	2,159
41 231-XXX Blight Abatement	1	0.00%	2	0	2	1	3
42 243 Brownfield	3	0.01%	6	0	6	2	8
43 244 Econ Initiative	48	0.23%	95	0	95	37	132
44 251 FFE Aspirational Projects	43	0.21%	86	0	86	33	118
45 252-345 Public Safety	30	0.15%	60	0	60	23	83
47 252-724 Public Safety Comm Dev	7	0.03%	14	0	14	5	19
49 252-751 Recreation	52	0.25%	103	0	103	40	143
50 252-752 Parks	3	0.01%	6	0	6	2	8
51 253-101 City Commission	11	0.05%	22	0	22	8	30
52 253-345 Public Safety	39	0.19%	78	0	78	30	107
53 253-724 Public Safety	258	1.26%	513	0	513	196	710
54 253-751 Recreation	27	0.13%	54	0	54	21	74
55 253-752 Parks	196	0.96%	390	0	390	149	539
58 265-345 Public Safety	187	0.91%	372	0	372	142	514
59 271-724 Comm Dev	74	0.36%	147	0	147	56	204
60 280 Community Dev	29	0.14%	58	0	58	22	80
61 284 Community Dev	56	0.27%	111	0	111	43	154
62 285 Community Dev	3	0.01%	6	0	6	2	8
63 286 Community Dev	26	0.13%	52	0	52	20	72
64 287 Community Dev	1	0.00%	2	0	2	1	3
65 288 Economic Development	1	0.00%	2	0	2	1	3
66 289 Home Development	26	0.13%	52	0	52	20	72
67 299 CDBG	229	1.12%	456	0	456	174	630

**City of Kalamazoo
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Non-Tax Revenue Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 300 Debt Service	41	0.20%	\$82	\$0	\$82	\$31	\$113
69 400 Capital Projects	197	0.96%	392	0	392	150	542
70 551 Parks	6	0.03%	12	0	12	5	17
74 590 Wastewater Fund	1,452	7.09%	2,889	0	2,889	1,105	3,994
75 591 Water Fund	2,155	10.52%	4,287	0	4,287	1,640	5,928
76 677-XXX Insurance Fund	472	2.30%	939	0	939	359	1,298
77 701-XXX General Trust Fund	3	0.01%	6	0	6	2	8
78 702-XXX Economic Dev	4	0.02%	8	0	8	3	11
79 709-XXX Brownfield Dev	60	0.29%	119	0	119	46	165
81 731-XXX Pension Fund	134	0.65%	267	0	267	102	369
82 737-000 OPEB Trust Fund	134	0.65%	267	0	267	102	369
87 98X-XXX GASB 34 Govt	3	0.01%	6	0	6	2	8
90 All Other	3,987	19.47%	7,932	0	7,932	3,034	10,967
Subtotal	20,478	100.00%	40,741	0	40,741	14,837	55,578
Direct Bills					0		0
Total					\$40,741		\$55,578

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

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Full Cost Allocation Plan**

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Tax Collection - General Fund Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	70,941	0.14%	\$332	\$0	\$332	\$0	\$332
4 101-635 City Maintenance	1,135,412	2.29%	5,308	0	5,308	0	5,308
5 101-172 City Manager	1,558,189	3.14%	7,285	0	7,285	0	7,285
6 101-636 Info Tech	1,706,812	3.44%	7,980	0	7,980	0	7,980
7 101-191 Budget and Accounting	1,260,393	2.54%	5,893	0	5,893	0	5,893
8 101-215 City Clerk	534,581	1.08%	2,499	0	2,499	0	2,499
9 101-223 Internal Auditor	90,482	0.18%	423	0	423	0	423
10 101-233 Purchasing	250,746	0.51%	1,172	0	1,172	0	1,172
11 101-253 Treasury	1,253,452	2.53%	5,860	0	5,860	0	5,860
12 101-257 Assessing	477,259	0.96%	2,231	0	2,231	965	3,197
13 101-266 City Attorney	689,239	1.39%	3,222	0	3,222	1,394	4,617
14 101-270 Human Resources	893,015	1.80%	4,175	0	4,175	1,807	5,982
15 101-345-01 Public Safety Administratic	1,191,294	2.40%	5,570	0	5,570	2,410	7,980
16 101-630 Engineer	1,125,211	2.27%	5,261	0	5,261	2,276	7,537
17 101-640 Fleet	2,176,923	4.39%	10,178	0	10,178	4,404	14,582
19 101-299 Non-Departmental	129	0.00%	1	0	1	0	1
20 101-345-02 PS KVET	1,794,824	3.62%	8,391	0	8,391	3,631	12,022
21 101-345-03 PS Operations	15,983,000	32.20%	74,725	0	74,725	32,333	107,058
22 101-345-04 PS CID	3,046,461	6.14%	14,243	0	14,243	6,163	20,406
23 101-345-05 PS Service	7,111,460	14.33%	33,248	0	33,248	14,386	47,634
24 101-345-06 Grants	749,688	1.51%	3,505	0	3,505	1,517	5,022
26 101-441-00 PW General	881,605	1.78%	4,122	0	4,122	1,783	5,905
27 101-448-31 Street Lights	1,169,484	2.36%	5,468	0	5,468	2,366	7,833
28 101-699.00 Code Enforcement	748,053	1.51%	3,497	0	3,497	1,513	5,011
29 101-699.01 Building Trades	601,387	1.21%	2,812	0	2,812	1,217	4,028
30 101-721 Planning	565,361	1.14%	2,643	0	2,643	1,144	3,787
31 101-724 Community Develop	100,355	0.20%	469	0	469	203	672
32 101-728 Econ Dev	209,175	0.42%	978	0	978	423	1,401
33 101-751-01 Parks & Rec Admin	2,263,922	4.56%	10,584	0	10,584	4,580	15,164
Subtotal	49,638,853	100.00%	232,075	0	232,075	84,515	316,589
Direct Bills					0		0
Total					\$232,075		\$316,589

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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Tax Collection - Solid Waste Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 226 Solid Waste	100	100.00%	\$21,729	\$0	\$21,729	\$7,913	\$29,642
Subtotal	100	100.00%	21,729	0	21,729	7,913	29,642
Direct Bills					0		0
Total					\$21,729		\$29,642
Basis Units: Direct to Solid Waste							
Source:							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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Cashier Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	2	0.00%	\$1	\$0	\$1	\$0	\$1
4 101-635 City Maintenance	2	0.00%	1	0	1	0	1
5 101-172 City Manager	4	0.00%	2	0	2	0	2
6 101-636 Info Tech	3	0.00%	2	0	2	0	2
7 101-191 Budget and Accounting	2	0.00%	1	0	1	0	1
8 101-215 City Clerk	9	0.00%	5	0	5	0	5
11 101-253 Treasury	581,382	61.70%	310,584	0	310,584	0	310,584
15 101-345-01 Public Safety Administratic	1,719	0.18%	918	0	918	873	1,792
17 101-640 Fleet	1	0.00%	1	0	1	1	1
28 101-699.00 Code Enforcement	8	0.00%	4	0	4	4	8
29 101-699.01 Building Trades	13	0.00%	7	0	7	7	14
33 101-751-01 Parks & Rec Admin	21	0.00%	11	0	11	11	22
37 202 Act 51 Major Street	27	0.00%	14	0	14	14	28
38 203 Act 51 Local Street	13	0.00%	7	0	7	7	14
39 209 Cemeteries	26	0.00%	14	0	14	13	27
40 226 Solid Waste	860	0.09%	459	0	459	437	896
41 231-XXX Blight Abatement	11	0.00%	6	0	6	6	11
43 244 Econ Initiative	67	0.01%	36	0	36	34	70
44 251 FFE Aspirational Projects	113	0.01%	60	0	60	57	118
45 252-345 Public Safety	2	0.00%	1	0	1	1	2
47 252-724 Public Safety Comm Dev	6	0.00%	3	0	3	3	6
49 252-751 Recreation	9	0.00%	5	0	5	5	9
50 252-752 Parks	1	0.00%	1	0	1	1	1
51 253-101 City Commission	9	0.00%	5	0	5	5	9
52 253-345 Public Safety	4	0.00%	2	0	2	2	4
53 253-724 Public Safety	80	0.01%	43	0	43	41	83
54 253-751 Recreation	3	0.00%	2	0	2	2	3
55 253-752 Parks	36	0.00%	19	0	19	18	38
58 265-345 Public Safety	34	0.00%	18	0	18	17	35
59 271-724 Comm Dev	11	0.00%	6	0	6	6	11
60 280 Community Dev	6	0.00%	3	0	3	3	6
61 284 Community Dev	46	0.00%	25	0	25	23	48
63 286 Community Dev	17	0.00%	9	0	9	9	18
66 289 Home Development	8	0.00%	4	0	4	4	8
67 299 CDBG	153	0.02%	82	0	82	78	159
68 300 Debt Service	6	0.00%	3	0	3	3	6
69 400 Capital Projects	21	0.00%	11	0	11	11	22
70 551 Parks	13	0.00%	7	0	7	7	14
74 590 Wastewater Fund	158,120	16.78%	84,470	0	84,470	80,321	164,792
75 591 Water Fund	198,797	21.10%	106,201	0	106,201	100,984	207,185
76 677-XXX Insurance Fund	286	0.03%	153	0	153	145	298
77 701-XXX General Trust Fund	3	0.00%	2	0	2	2	3

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Cashier Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 702-XXX Economic Dev	3	0.00%	\$2	\$0	\$2	\$2	\$3
79 709-XXX Brownfield Dev	56	0.01%	30	0	30	28	58
80 712-XXX LFDA	4	0.00%	2	0	2	2	4
88 CCTA	3	0.00%	2	0	2	2	3
90 All Other	260	0.03%	139	0	139	132	271
Subtotal	942,280	100.00%	503,382	0	503,382	183,317	686,699
Direct Bills					0		0
Total					\$503,382		\$686,699

Basis Units: # Tax Payments, Utility Payments, Miscellaneous Payments

Source: Receipts

**City of Kalamazoo
Full Cost Allocation Plan**

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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
74 590 Wastewater Fund	44.13	44.13%	\$204,097	\$0	\$204,097	\$74,326	\$278,423
75 591 Water Fund	55.87	55.87%	258,393	0	258,393	94,099	352,492
Subtotal	100.00	100.00%	462,490	0	462,490	168,425	630,915
Direct Bills					0		0
Total					\$462,490		\$630,915

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

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:11 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
0 Direct Billed	\$47,828	\$0	\$0	\$0	\$0	\$0	\$47,828
3 101-101 City Commission	0	0	332	0	1	0	333
4 101-635 City Maintenance	0	0	5,308	0	1	0	5,309
5 101-172 City Manager	0	0	7,285	0	2	0	7,287
6 101-636 Info Tech	0	0	7,980	0	2	0	7,981
7 101-191 Budget and Accounting	0	0	5,893	0	1	0	5,894
8 101-215 City Clerk	0	119	2,499	0	5	0	2,623
9 101-223 Internal Auditor	0	0	423	0	0	0	423
10 101-233 Purchasing	0	0	1,172	0	0	0	1,172
11 101-253 Treasury	0	1,838	5,860	0	310,584	0	318,283
12 101-257 Assessing	110,878	0	3,197	0	0	0	114,075
13 101-266 City Attorney	0	0	4,617	0	0	0	4,617
14 101-270 Human Resources	0	0	5,982	0	0	0	5,982
15 101-345-01 Public Safety Administratio	0	1,620	7,980	0	1,792	0	11,391
16 101-630 Engineer	0	124	7,537	0	0	0	7,661
17 101-640 Fleet	0	0	14,582	0	1	0	14,583
18 101-297 OPEB	0	33	0	0	0	0	33
19 101-299 Non-Departmental	0	11	1	0	0	0	12
20 101-345-02 PS KVET	0	0	12,022	0	0	0	12,022
21 101-345-03 PS Operations	0	8,318	107,058	0	0	0	115,375
22 101-345-04 PS CID	0	0	20,406	0	0	0	20,406
23 101-345-05 PS Service	0	0	47,634	0	0	0	47,634
24 101-345-06 Grants	0	0	5,022	0	0	0	5,022
26 101-441-00 PW General	0	3	5,905	0	0	0	5,908
27 101-448-31 Street Lights	0	0	7,833	0	0	0	7,833
28 101-699.00 Code Enforcement	0	6,593	5,011	0	8	0	11,612
29 101-699.01 Building Trades	0	3,669	4,028	0	14	0	7,711
30 101-721 Planning	0	0	3,787	0	0	0	3,787
31 101-724 Community Develop	0	11	672	0	0	0	683
32 101-728 Econ Dev	0	0	1,401	0	0	0	1,401
33 101-751-01 Parks & Rec Admin	0	462	15,164	0	22	0	15,648
34 150-273 Cemeteries	0	234	0	0	0	0	234
35 155-751 Recreation	0	6	0	0	0	0	6
36 160-751 Mayor's Riverfront Pk	0	3	0	0	0	0	3
37 202 Act 51 Major Street	0	630	0	0	28	0	658
38 203 Act 51 Local Street	0	1,571	0	0	14	0	1,584
39 209 Cemeteries	0	674	0	0	27	0	701
40 226 Solid Waste	0	2,159	0	29,642	896	0	32,697
41 231-XXX Blight Abatement	0	3	0	0	11	0	14
42 243 Brownfield	0	8	0	0	0	0	8
43 244 Econ Initiative	0	132	0	0	70	0	202

**City of Kalamazoo
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Allocation Summary

Dept:11 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
44 251 FFE Aspirational Projects	\$0	\$118	\$0	\$0	\$118	\$0	\$236
45 252-345 Public Safety	0	83	0	0	2	0	85
47 252-724 Public Safety Comm Dev	0	19	0	0	6	0	26
49 252-751 Recreation	0	143	0	0	9	0	152
50 252-752 Parks	0	8	0	0	1	0	9
51 253-101 City Commission	0	30	0	0	9	0	40
52 253-345 Public Safety	0	107	0	0	4	0	111
53 253-724 Public Safety	0	710	0	0	83	0	793
54 253-751 Recreation	0	74	0	0	3	0	77
55 253-752 Parks	0	539	0	0	38	0	577
58 265-345 Public Safety	0	514	0	0	35	0	550
59 271-724 Comm Dev	0	204	0	0	11	0	215
60 280 Community Dev	0	80	0	0	6	0	86
61 284 Community Dev	0	154	0	0	48	0	202
62 285 Community Dev	0	8	0	0	0	0	8
63 286 Community Dev	0	72	0	0	18	0	89
64 287 Community Dev	0	3	0	0	0	0	3
65 288 Economic Development	0	3	0	0	0	0	3
66 289 Home Development	0	72	0	0	8	0	80
67 299 CDBG	0	630	0	0	159	0	789
68 300 Debt Service	0	113	0	0	6	0	119
69 400 Capital Projects	0	542	0	0	22	0	564
70 551 Parks	0	17	0	0	14	0	30
74 590 Wastewater Fund	0	3,994	0	0	164,792	278,423	447,208
75 591 Water Fund	0	5,928	0	0	207,185	352,492	565,605
76 677-XXX Insurance Fund	0	1,298	0	0	298	0	1,596
77 701-XXX General Trust Fund	0	8	0	0	3	0	11
78 702-XXX Economic Dev	0	11	0	0	3	0	14
79 709-XXX Brownfield Dev	0	165	0	0	58	0	223
80 712-XXX LFDA	0	0	0	0	4	0	4
81 731-XXX Pension Fund	0	369	0	0	0	0	369
82 737-000 OPEB Trust Fund	0	369	0	0	0	0	369
87 98X-XXX GASB 34 Govt	0	8	0	0	0	0	8
88 CCTA	0	0	0	0	3	0	3
90 All Other	0	10,967	0	0	271	0	11,238
Total	\$158,706	\$55,578	\$316,589	\$29,642	\$686,699	\$630,915	\$1,878,129

City of Kalamazoo
Full Cost Allocation Plan

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City Assessor
Nature and Extent of Services

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

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

City of Kalamazoo Millage Rate Ratios for 2017		
Fund	Millage Rate	Percentage Distribution
General Fund	19.2705	91.46%
Solid Waste	1.8000	8.54%
Total		100%

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:12 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
Personnel Costs					
Salaries	S1	37,890	0	34,654	3,236
<i>Salary % Split</i>			<i>.00%</i>	<i>91.46%</i>	<i>8.54%</i>
Benefits	S	11,707	0	10,707	1,000
Subtotal - Personnel Costs		49,597	0	45,361	4,236
Services & Supplies Cost					
728 Supplies	S	10,350	0	9,466	884
805 Travel & Training	S	0	0	0	0
815 Telephone	S	1,209	0	1,106	103
825 Insurance	S	864	0	790	74
845 Outside Consultants	S	412,931	0	377,667	35,264
860 Memberships	S	265	0	242	23
880 Rental/Lease Equipment	S	2,043	0	1,869	174
976 Office Equipment	S	0	0	0	0
CCTA Admin Services Contract	P	(14,481)	(14,481)	0	0
Subtotal - Services & Supplies		413,181	(14,481)	391,140	36,522
Department Cost Total		462,778	(14,481)	436,502	40,758
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		462,778	(14,481)	436,502	40,758
General Admin Distribution			14,481	(13,244)	(1,237)
Grand Total		\$462,778		\$423,257	\$39,521

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
1 City Hall	\$5,201	\$112	\$4,859	\$454
Subtotal - Building Depreciation	5,201	112	4,859	454
2 City Hall Equipment	1,754	25	1,627	152
2 Voice over IP System	673	9	624	58
Subtotal - Equipment Depreciation	2,428	34	2,252	210
3 City Commission	306	153	420	39
Subtotal - 101-101 City Commission	306	153	420	39
4 Maintenance Admin	1,346	467	1,658	155
4 City Hall	31,744	3,886	32,588	3,043
Subtotal - 101-635 City Maintenance	33,090	4,353	34,246	3,198
5 Management & Leadership	1,029	153	1,081	101
Subtotal - 101-172 City Manager	1,029	153	1,081	101
6 PC/Network Support	3,157	533	3,375	315
6 Application - Eden	1,360	243	1,466	137
6 Application - BS & A	51,654	8,202	54,744	5,112
6 Application - Intellitime	132	21	141	13
6 NeoGov	534	96	576	54
Subtotal - 101-636 Info Tech	56,837	9,096	60,302	5,631
7 Accounts Payable	1,586	313	1,736	162
7 Payroll	84	16	91	9
7 Budgeting	705	133	766	72
7 Audit and Accounting	1,635	310	1,779	166
7 Cost Plan	1,761	501	2,069	193
Subtotal - 101-191 Budget and Accoun	5,771	1,273	6,442	602
8 Mail	1,133	297	1,308	122
Subtotal - 101-215 City Clerk	1,133	297	1,308	122
9 Internal Audit	408	60	429	40

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
Subtotal - 101-223 Internal Auditor	\$408	\$60	\$429	\$40
10 Purchasing	1,783	370	1,969	184
10 Mail	164	31	178	17
Subtotal - 101-233 Purchasing	1,946	401	2,147	200
11 Assessor	68,511	42,367	101,409	9,469
11 Tax Collection - General Fund	2,231	965	2,924	273
Subtotal - 101-253 Treasury	70,742	43,333	104,333	9,742
12 Assessing - General Fund	0	5,643	5,161	482
Subtotal - 101-257 Assessing	0	5,643	5,161	482
13 Advise and Counsel	0	1,264	1,156	108
13 Risk Management	0	0	0	0
Subtotal - 101-266 City Attorney	0	1,265	1,157	108
14 Human Resources	0	392	359	33
Subtotal - 101-270 Human Resources	0	392	359	33
18 General Fund OPEB	0	4,689	4,288	400
Subtotal - 101-297 OPEB	0	4,689	4,288	400
Total Incoming	178,891	71,253	228,782	21,362
C. Total Allocated		\$712,923	\$652,039	\$60,884
			91.46%	8.54%

**City of Kalamazoo
Full Cost Allocation Plan**

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Assessing - General Fund Allocations

Dept:12 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	70,941	0.14%	\$839	\$0	\$839	\$0	\$839
4 101-635 City Maintenance	1,135,412	2.29%	13,424	0	13,424	0	13,424
5 101-172 City Manager	1,558,189	3.14%	18,422	0	18,422	0	18,422
6 101-636 Info Tech	1,706,812	3.44%	20,179	0	20,179	0	20,179
7 101-191 Budget and Accounting	1,260,393	2.54%	14,901	0	14,901	0	14,901
8 101-215 City Clerk	534,581	1.08%	6,320	0	6,320	0	6,320
9 101-223 Internal Auditor	90,482	0.18%	1,070	0	1,070	0	1,070
10 101-233 Purchasing	250,746	0.51%	2,965	0	2,965	0	2,965
11 101-253 Treasury	1,253,452	2.53%	14,819	0	14,819	0	14,819
12 101-257 Assessing	477,259	0.96%	5,643	0	5,643	0	5,643
13 101-266 City Attorney	689,239	1.39%	8,149	0	8,149	1,088	9,236
14 101-270 Human Resources	893,015	1.80%	10,558	0	10,558	1,409	11,967
15 101-345-01 Public Safety Administratic	1,191,294	2.40%	14,084	0	14,084	1,880	15,964
16 101-630 Engineer	1,125,211	2.27%	13,303	0	13,303	1,775	15,079
17 101-640 Fleet	2,176,923	4.39%	25,737	0	25,737	3,435	29,172
19 101-299 Non-Departmental	129	0.00%	2	0	2	0	2
20 101-345-02 PS KVET	1,794,824	3.62%	21,220	0	21,220	2,832	24,052
21 101-345-03 PS Operations	15,983,000	32.20%	188,964	0	188,964	25,220	214,184
22 101-345-04 PS CID	3,046,461	6.14%	36,018	0	36,018	4,807	40,825
23 101-345-05 PS Service	7,111,460	14.33%	84,077	0	84,077	11,221	95,299
24 101-345-06 Grants	749,688	1.51%	8,863	0	8,863	1,183	10,046
26 101-441-00 PW General	881,605	1.78%	10,423	0	10,423	1,391	11,814
27 101-448-31 Street Lights	1,169,484	2.36%	13,827	0	13,827	1,845	15,672
28 101-699.00 Code Enforcement	748,053	1.51%	8,844	0	8,844	1,180	10,024
29 101-699.01 Building Trades	601,387	1.21%	7,110	0	7,110	949	8,059
30 101-721 Planning	565,361	1.14%	6,684	0	6,684	892	7,576
31 101-724 Community Develop	100,355	0.20%	1,186	0	1,186	158	1,345
32 101-728 Econ Dev	209,175	0.42%	2,473	0	2,473	330	2,803
33 101-751-01 Parks & Rec Admin	2,263,922	4.56%	26,766	0	26,766	3,572	30,338
Subtotal	49,638,853	100.00%	586,871	0	586,871	65,168	652,039
Direct Bills					0		0
Total					\$586,871		\$652,039

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

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Assessing - Solid Waste Allocations

Dept:12 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 226 Solid Waste	100	100.00%	\$54,799	\$0	\$54,799	\$6,085	\$60,884
Subtotal	100	100.00%	54,799	0	54,799	6,085	60,884
Direct Bills					0		0
Total					\$54,799		\$60,884

Basis Units: Direct to Solid Waste
Source:

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Allocation Summary

Dept:12 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Total
3 101-101 City Commission	\$839	\$0	\$839
4 101-635 City Maintenance	13,424	0	13,424
5 101-172 City Manager	18,422	0	18,422
6 101-636 Info Tech	20,179	0	20,179
7 101-191 Budget and Accounting	14,901	0	14,901
8 101-215 City Clerk	6,320	0	6,320
9 101-223 Internal Auditor	1,070	0	1,070
10 101-233 Purchasing	2,965	0	2,965
11 101-253 Treasury	14,819	0	14,819
12 101-257 Assessing	5,643	0	5,643
13 101-266 City Attorney	9,236	0	9,236
14 101-270 Human Resources	11,967	0	11,967
15 101-345-01 Public Safety Administratic	15,964	0	15,964
16 101-630 Engineer	15,079	0	15,079
17 101-640 Fleet	29,172	0	29,172
19 101-299 Non-Departmental	2	0	2
20 101-345-02 PS KVET	24,052	0	24,052
21 101-345-03 PS Operations	214,184	0	214,184
22 101-345-04 PS CID	40,825	0	40,825
23 101-345-05 PS Service	95,299	0	95,299
24 101-345-06 Grants	10,046	0	10,046
26 101-441-00 PW General	11,814	0	11,814
27 101-448-31 Street Lights	15,672	0	15,672
28 101-699.00 Code Enforcement	10,024	0	10,024
29 101-699.01 Building Trades	8,059	0	8,059
30 101-721 Planning	7,576	0	7,576
31 101-724 Community Develop	1,345	0	1,345
32 101-728 Econ Dev	2,803	0	2,803
33 101-751-01 Parks & Rec Admin	30,338	0	30,338
40 226 Solid Waste	0	60,884	60,884
Total	\$652,039	\$60,884	\$712,923

**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:13 101-266 City Attorney

Description		Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Personnel Costs								
Salaries	S1	453,801	14,612	180,522	3,676	6,126	2,451	246,414
<i>Salary % Split</i>			<i>3.22%</i>	<i>39.78%</i>	<i>.81%</i>	<i>1.35%</i>	<i>.54%</i>	<i>54.30%</i>
Benefits	S	157,622	5,075	62,702	1,277	2,128	851	85,589
Subtotal - Personnel Costs		611,423	19,688	243,224	4,953	8,254	3,302	332,003
Services & Supplies Cost								
728 Supplies	S	1,261	41	502	10	17	7	685
805 Travel, Education, & Training	S	629	20	250	5	8	3	342
810 Fees	S	54,160	1,744	21,545	439	731	292	29,409
815 Telephone	S	1,023	33	407	8	14	6	555
825 Insurance	S	12,156	391	4,836	98	164	66	6,601
845 Contractual Services	S	1,306	42	520	11	18	7	709
860 Memberships and Dues	S	1,285	41	511	10	17	7	698
865 Subscriptions	S	4,207	135	1,673	34	57	23	2,284
880 Rental/Lease Equipment	S	1,789	58	712	14	24	10	971
Subtotal - Services & Supplies		77,816	2,506	30,955	630	1,051	420	42,254
Department Cost Total		689,239	22,194	274,179	5,583	9,305	3,722	374,257
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		689,239	22,194	274,179	5,583	9,305	3,722	374,257
General Admin Distribution			(22,194)	9,122	186	310	124	12,452
Grand Total		\$689,239		\$283,302	\$5,769	\$9,614	\$3,846	\$386,709

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$4,051	\$87	\$1,701	\$35	\$58	\$23	\$2,322
Subtotal - Building Depreciation	4,051	87	1,701	35	58	23	2,322
2 City Hall Equipment	1,367	19	570	12	19	8	778
2 Voice over IP System	898	13	374	8	13	5	511
Subtotal - Equipment Depreciation	2,264	32	944	19	32	13	1,288
3 City Commission	442	221	272	6	9	4	372
Subtotal - 101-101 City Commission	442	221	272	6	9	4	372
4 Maintenance Admin	1,048	364	580	12	20	8	792
4 City Hall	24,729	3,027	11,409	232	387	155	15,573
Subtotal - 101-635 City Maintenance	25,777	3,391	11,989	244	407	163	16,365
5 Management & Leadership	12,965	1,934	6,124	125	208	83	8,359
Subtotal - 101-172 City Manager	12,965	1,934	6,124	125	208	83	8,359
6 PC/Network Support	6,315	1,066	3,034	62	103	41	4,141
6 Application - Eden	4,079	728	1,976	40	67	27	2,697
6 Application - Intellitime	794	128	379	8	13	5	517
6 NeoGov	534	96	259	5	9	4	354
Subtotal - 101-636 Info Tech	11,722	2,019	5,648	115	192	77	7,709
7 Accounts Payable	1,694	334	833	17	28	11	1,138
7 Payroll	1,056	201	516	11	18	7	705
7 Budgeting	1,018	192	497	10	17	7	679
7 Audit and Accounting	1,797	341	879	18	30	12	1,200
7 Cost Plan	1,761	501	930	19	32	13	1,269
Subtotal - 101-191 Budget and Accoun	7,326	1,569	3,656	74	124	50	4,991
8 Records Management	17,489	3,947	8,811	179	299	120	12,027
8 Mail	61	16	32	1	1	0	43
Subtotal - 101-215 City Clerk	17,550	3,963	8,842	180	300	120	12,070
9 Internal Audit	590	87	278	6	9	4	380

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Subtotal - 101-223 Internal Auditor	\$590	\$87	\$278	\$6	\$9	\$4	\$380
10 Purchasing	810	168	402	8	14	5	549
10 Mail	9	2	4	0	0	0	6
Subtotal - 101-233 Purchasing	819	170	407	8	14	6	555
11 Tax Collection - General Fund	3,222	1,394	1,898	39	64	26	2,590
Subtotal - 101-253 Treasury	3,222	1,394	1,898	39	64	26	2,590
12 Assessing - General Fund	8,149	1,088	3,796	77	129	52	5,182
Subtotal - 101-257 Assessing	8,149	1,088	3,796	77	129	52	5,182
13 Advise and Counsel	0	1,826	751	15	25	10	1,024
13 Risk Management	0	3	1	0	0	0	2
Subtotal - 101-266 City Attorney	0	1,829	752	15	26	10	1,026
14 Human Resources	0	4,944	2,032	41	69	28	2,774
Subtotal - 101-270 Human Resources	0	4,944	2,032	41	69	28	2,774
18 General Fund OPEB	0	59,096	24,291	495	824	330	33,157
Subtotal - 101-297 OPEB	0	59,096	24,291	495	824	330	33,157
Total Incoming	94,877	81,822	72,630	1,479	2,465	986	99,140
C. Total Allocated		\$865,938	\$355,931	\$7,247	\$12,079	\$4,832	\$485,849
			41.10%	0.84%	1.39%	0.56%	56.11%

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Advise and Counsel Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	70,941	0.06%	\$188	\$0	\$188	\$0	\$188
4 101-635 City Maintenance	1,135,412	0.93%	3,008	0	3,008	0	3,008
5 101-172 City Manager	1,558,189	1.28%	4,128	0	4,128	0	4,128
6 101-636 Info Tech	1,706,812	1.40%	4,522	0	4,522	0	4,522
7 101-191 Budget and Accounting	1,260,393	1.04%	3,339	0	3,339	0	3,339
8 101-215 City Clerk	534,581	0.44%	1,416	0	1,416	0	1,416
9 101-223 Internal Auditor	90,482	0.07%	240	0	240	0	240
10 101-233 Purchasing	250,746	0.21%	664	0	664	0	664
11 101-253 Treasury	1,253,452	1.03%	3,321	0	3,321	0	3,321
12 101-257 Assessing	477,259	0.39%	1,264	0	1,264	0	1,264
13 101-266 City Attorney	689,239	0.57%	1,826	0	1,826	0	1,826
14 101-270 Human Resources	893,015	0.73%	2,366	0	2,366	267	2,632
15 101-345-01 Public Safety Administratic	1,191,294	0.98%	3,156	0	3,156	356	3,512
16 101-630 Engineer	1,125,211	0.92%	2,981	0	2,981	336	3,317
17 101-640 Fleet	2,176,923	1.79%	5,767	0	5,767	650	6,417
19 101-299 Non-Departmental	129	0.00%	0	0	0	0	0
20 101-345-02 PS KVET	1,794,824	1.48%	4,755	0	4,755	536	5,291
21 101-345-03 PS Operations	15,983,000	13.14%	42,343	0	42,343	4,773	47,115
22 101-345-04 PS CID	3,046,461	2.50%	8,071	0	8,071	910	8,980
23 101-345-05 PS Service	7,111,460	5.85%	18,840	0	18,840	2,124	20,963
24 101-345-06 Grants	749,688	0.62%	1,986	0	1,986	224	2,210
26 101-441-00 PW General	881,605	0.72%	2,336	0	2,336	263	2,599
27 101-448-31 Street Lights	1,169,484	0.96%	3,098	0	3,098	349	3,447
28 101-699.00 Code Enforcement	748,053	0.61%	1,982	0	1,982	223	2,205
29 101-699.01 Building Trades	601,387	0.49%	1,593	0	1,593	180	1,773
30 101-721 Planning	565,361	0.46%	1,498	0	1,498	169	1,667
31 101-724 Community Develop	100,355	0.08%	266	0	266	30	296
32 101-728 Econ Dev	209,175	0.17%	554	0	554	62	617
33 101-751-01 Parks & Rec Admin	2,263,922	1.86%	5,998	0	5,998	676	6,674
34 150-273 Cemeteries	22,200	0.02%	59	0	59	7	65
35 155-751 Recreation	119,225	0.10%	316	0	316	36	351
36 160-751 Mayor's Riverfront Pk	80,625	0.07%	214	0	214	24	238
37 202 Act 51 Major Street	6,421,425	5.28%	17,012	0	17,012	1,917	18,929
38 203 Act 51 Local Street	2,706,210	2.22%	7,169	0	7,169	808	7,977
39 209 Cemeteries	344,711	0.28%	913	0	913	103	1,016
40 226 Solid Waste	2,682,564	2.21%	7,107	0	7,107	801	7,908
41 231-XXX Blight Abatement	350	0.00%	1	0	1	0	1
42 243 Brownfield	70,212	0.06%	186	0	186	21	207
44 251 FFE Aspirational Projects	1,531,142	1.26%	4,056	0	4,056	457	4,514
45 252-345 Public Safety	1,139,193	0.94%	3,018	0	3,018	340	3,358
47 252-724 Public Safety Comm Dev	20,545	0.02%	54	0	54	6	61
49 252-751 Recreation	894,519	0.74%	2,370	0	2,370	267	2,637

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Advise and Counsel Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 253-101 City Commission	5,327	0.00%	\$14	\$0	\$14	\$2	\$16
52 253-345 Public Safety	40,558	0.03%	107	0	107	12	120
53 253-724 Public Safety	82,450	0.07%	218	0	218	25	243
54 253-751 Recreation	18,914	0.02%	50	0	50	6	56
55 253-752 Parks	13,277	0.01%	35	0	35	4	39
58 265-345 Public Safety	450,850	0.37%	1,194	0	1,194	135	1,329
59 271-724 Comm Dev	810,598	0.67%	2,147	0	2,147	242	2,390
60 280 Community Dev	131,642	0.11%	349	0	349	39	388
66 289 Home Development	102,539	0.08%	272	0	272	31	302
67 299 CDBG	609,095	0.50%	1,614	0	1,614	182	1,796
70 551 Parks	11,684	0.01%	31	0	31	3	34
74 590 Wastewater Fund	21,113,094	17.35%	55,934	0	55,934	6,304	62,238
75 591 Water Fund	15,704,670	12.91%	41,605	0	41,605	4,689	46,295
76 677-XXX Insurance Fund	13,708,567	11.27%	36,317	0	36,317	4,093	40,411
78 702-XXX Economic Dev	137,271	0.11%	364	0	364	41	405
79 709-XXX Brownfield Dev	809,739	0.67%	2,145	0	2,145	242	2,387
80 712-XXX LFDA	30,129	0.02%	80	0	80	9	89
81 731-XXX Pension Fund	1,907,685	1.57%	5,054	0	5,054	570	5,624
82 737-000 OPEB Trust Fund	297,621	0.24%	788	0	788	89	877
Subtotal	121,657,484	100.00%	322,299	0	322,299	33,632	355,931
Direct Bills					0		0
Total					\$322,299		\$355,931

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
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Labor Relations Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.66	0.81%	\$53	\$0	\$53	\$0	\$53
7 101-191 Budget and Accounting	6.20	1.37%	90	0	90	0	90
8 101-215 City Clerk	1.93	0.43%	28	0	28	0	28
10 101-233 Purchasing	1.83	0.40%	26	0	26	0	26
11 101-253 Treasury	9.97	2.20%	144	0	144	0	144
15 101-345-01 Public Safety Administratic	1.79	0.39%	26	0	26	3	29
16 101-630 Engineer	5.43	1.20%	79	0	79	9	87
17 101-640 Fleet	6.14	1.35%	89	0	89	10	99
20 101-345-02 PS KVET	17.26	3.81%	250	0	250	28	277
21 101-345-03 PS Operations	161.93	35.72%	2,344	0	2,344	258	2,602
22 101-345-04 PS CID	28.68	6.33%	415	0	415	46	461
23 101-345-05 PS Service	45.06	9.94%	652	0	652	72	724
24 101-345-06 Grants	5.52	1.22%	80	0	80	9	89
26 101-441-00 PW General	2.59	0.57%	37	0	37	4	42
28 101-699.00 Code Enforcement	6.52	1.44%	94	0	94	10	105
29 101-699.01 Building Trades	4.34	0.96%	63	0	63	7	70
30 101-721 Planning	0.13	0.03%	2	0	2	0	2
33 101-751-01 Parks & Rec Admin	8.98	1.98%	130	0	130	14	144
37 202 Act 51 Major Street	8.65	1.91%	125	0	125	14	139
38 203 Act 51 Local Street	7.21	1.59%	104	0	104	11	116
39 209 Cemeteries	0.49	0.11%	7	0	7	1	8
40 226 Solid Waste	8.30	1.83%	120	0	120	13	133
45 252-345 Public Safety	12.73	2.81%	184	0	184	20	205
59 271-724 Comm Dev	6.24	1.38%	90	0	90	10	100
67 299 CDBG	1.78	0.39%	26	0	26	3	29
69 400 Capital Projects	0.54	0.12%	8	0	8	1	9
74 590 Wastewater Fund	56.45	12.45%	817	0	817	90	907
75 591 Water Fund	33.01	7.28%	478	0	478	53	530
Subtotal	453.36	100.00%	6,563	0	6,563	685	7,247
Direct Bills					0		0
Total					\$6,563		\$7,247

Basis Units: Union FTEs
Source: Payroll Records

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Pension Fund 731 Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 731-XXX Pension Fund	100	100.00%	\$10,938	\$0	\$10,938	\$1,141	\$12,079
Subtotal	100	100.00%	10,938	0	10,938	1,141	12,079
Direct Bills					0		0
Total					\$10,938		\$12,079

Basis Units: Direct to Pension Fund
Source:

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Risk Management Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	21,804	0.43%	\$19	\$0	\$19	\$0	\$19
5 101-172 City Manager	5,669	0.11%	5	0	5	0	5
6 101-636 Info Tech	5,099	0.10%	4	0	4	0	4
7 101-191 Budget and Accounting	6,436	0.13%	6	0	6	0	6
8 101-215 City Clerk	1,738	0.03%	2	0	2	0	2
9 101-223 Internal Auditor	519	0.01%	0	0	0	0	0
10 101-233 Purchasing	1,288	0.03%	1	0	1	0	1
11 101-253 Treasury	4,180	0.08%	4	0	4	0	4
12 101-257 Assessing	294	0.01%	0	0	0	0	0
13 101-266 City Attorney	3,318	0.07%	3	0	3	0	3
14 101-270 Human Resources	7,710	0.15%	7	0	7	1	7
15 101-345-01 Public Safety Administratic	59,877	1.18%	52	0	52	5	57
16 101-630 Engineer	20,471	0.40%	18	0	18	2	20
17 101-640 Fleet	29,313	0.58%	25	0	25	3	28
20 101-345-02 PS KVET	113,654	2.24%	98	0	98	10	108
21 101-345-03 PS Operations	974,331	19.22%	841	0	841	89	930
22 101-345-04 PS CID	174,518	3.44%	151	0	151	16	167
23 101-345-05 PS Service	111,209	2.19%	96	0	96	10	106
24 101-345-06 Grants	45,687	0.90%	39	0	39	4	44
26 101-441-00 PW General	28,913	0.57%	25	0	25	3	28
28 101-699.00 Code Enforcement	9,710	0.19%	8	0	8	1	9
29 101-699.01 Building Trades	8,307	0.16%	7	0	7	1	8
30 101-721 Planning	1,944	0.04%	2	0	2	0	2
32 101-728 Econ Dev	832	0.02%	1	0	1	0	1
33 101-751-01 Parks & Rec Admin	25,652	0.51%	22	0	22	2	24
37 202 Act 51 Major Street	51,213	1.01%	44	0	44	5	49
38 203 Act 51 Local Street	38,088	0.75%	33	0	33	3	36
39 209 Cemeteries	161	0.00%	0	0	0	0	0
40 226 Solid Waste	53,639	1.06%	46	0	46	5	51
45 252-345 Public Safety	44,600	0.88%	38	0	38	4	43
49 252-751 Recreation	5	0.00%	0	0	0	0	0
58 265-345 Public Safety	4,540	0.09%	4	0	4	0	4
59 271-724 Comm Dev	12,841	0.25%	11	0	11	1	12
67 299 CDBG	30,208	0.60%	26	0	26	3	29
69 400 Capital Projects	1,858	0.04%	2	0	2	0	2
70 551 Parks	7	0.00%	0	0	0	0	0
74 590 Wastewater Fund	190,263	3.75%	164	0	164	17	182
75 591 Water Fund	145,068	2.86%	125	0	125	13	138
76 677-XXX Insurance Fund	2,831,888	55.87%	2,444	0	2,444	258	2,702
78 702-XXX Economic Dev	530	0.01%	0	0	0	0	1
79 709-XXX Brownfield Dev	1,590	0.03%	1	0	1	0	2

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Risk Management Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,068,972	100.00%	4,375	0	4,375	457	4,832
Direct Bills					0		0
Total					\$4,375		\$4,832
Basis Units: Worker's Comp Expenditures							
Source:							

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General Government Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 All Other	100	100.00%	\$439,941	\$0	\$439,941	\$45,908	\$485,849
Subtotal	100	100.00%	439,941	0	439,941	45,908	485,849
Direct Bills					0		0
Total					\$439,941		\$485,849

Basis Units: Direct to Other
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Allocation Summary

Dept:13 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-101 City Commission	\$188	\$0	\$0	\$0	\$0	\$188
4 101-635 City Maintenance	3,008	53	0	19	0	3,080
5 101-172 City Manager	4,128	0	0	5	0	4,133
6 101-636 Info Tech	4,522	0	0	4	0	4,526
7 101-191 Budget and Accounting	3,339	90	0	6	0	3,434
8 101-215 City Clerk	1,416	28	0	2	0	1,446
9 101-223 Internal Auditor	240	0	0	0	0	240
10 101-233 Purchasing	664	26	0	1	0	692
11 101-253 Treasury	3,321	144	0	4	0	3,469
12 101-257 Assessing	1,264	0	0	0	0	1,265
13 101-266 City Attorney	1,826	0	0	3	0	1,829
14 101-270 Human Resources	2,632	0	0	7	0	2,640
15 101-345-01 Public Safety Administratic	3,512	29	0	57	0	3,598
16 101-630 Engineer	3,317	87	0	20	0	3,424
17 101-640 Fleet	6,417	99	0	28	0	6,544
19 101-299 Non-Departmental	0	0	0	0	0	0
20 101-345-02 PS KVET	5,291	277	0	108	0	5,677
21 101-345-03 PS Operations	47,115	2,602	0	930	0	50,647
22 101-345-04 PS CID	8,980	461	0	167	0	9,608
23 101-345-05 PS Service	20,963	724	0	106	0	21,794
24 101-345-06 Grants	2,210	89	0	44	0	2,342
26 101-441-00 PW General	2,599	42	0	28	0	2,668
27 101-448-31 Street Lights	3,447	0	0	0	0	3,447
28 101-699.00 Code Enforcement	2,205	105	0	9	0	2,319
29 101-699.01 Building Trades	1,773	70	0	8	0	1,850
30 101-721 Planning	1,667	2	0	2	0	1,671
31 101-724 Community Develop	296	0	0	0	0	296
32 101-728 Econ Dev	617	0	0	1	0	617
33 101-751-01 Parks & Rec Admin	6,674	144	0	24	0	6,842
34 150-273 Cemeteries	65	0	0	0	0	65
35 155-751 Recreation	351	0	0	0	0	351
36 160-751 Mayor's Riverfront Pk	238	0	0	0	0	238
37 202 Act 51 Major Street	18,929	139	0	49	0	19,117
38 203 Act 51 Local Street	7,977	116	0	36	0	8,130
39 209 Cemeteries	1,016	8	0	0	0	1,024
40 226 Solid Waste	7,908	133	0	51	0	8,092
41 231-XXX Blight Abatement	1	0	0	0	0	1
42 243 Brownfield	207	0	0	0	0	207
44 251 FFE Aspirational Projects	4,514	0	0	0	0	4,514
45 252-345 Public Safety	3,358	205	0	43	0	3,605
47 252-724 Public Safety Comm Dev	61	0	0	0	0	61

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:13 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
49 252-751 Recreation	\$2,637	\$0	\$0	\$0	\$0	\$2,637
51 253-101 City Commission	16	0	0	0	0	16
52 253-345 Public Safety	120	0	0	0	0	120
53 253-724 Public Safety	243	0	0	0	0	243
54 253-751 Recreation	56	0	0	0	0	56
55 253-752 Parks	39	0	0	0	0	39
58 265-345 Public Safety	1,329	0	0	4	0	1,333
59 271-724 Comm Dev	2,390	100	0	12	0	2,502
60 280 Community Dev	388	0	0	0	0	388
66 289 Home Development	302	0	0	0	0	302
67 299 CDBG	1,796	29	0	29	0	1,853
69 400 Capital Projects	0	9	0	2	0	10
70 551 Parks	34	0	0	0	0	34
74 590 Wastewater Fund	62,238	907	0	182	0	63,327
75 591 Water Fund	46,295	530	0	138	0	46,964
76 677-XXX Insurance Fund	40,411	0	0	2,702	0	43,113
78 702-XXX Economic Dev	405	0	0	1	0	405
79 709-XXX Brownfield Dev	2,387	0	0	2	0	2,388
80 712-XXX LFDA	89	0	0	0	0	89
81 731-XXX Pension Fund	5,624	0	12,079	0	0	17,703
82 737-000 OPEB Trust Fund	877	0	0	0	0	877
90 All Other	0	0	0	0	485,849	485,849
Total	\$355,931	\$7,247	\$12,079	\$4,832	\$485,849	\$865,938

**Human Resources
Nature and Extent of Services**

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

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

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:14 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
Personnel Costs						
Salaries	S1	479,345	122,521	208,851	140,928	7,046
<i>Salary % Split</i>			<i>25.56%</i>	<i>43.57%</i>	<i>29.40%</i>	<i>1.47%</i>
Benefits	S	168,734	43,128	73,517	49,608	2,480
Subtotal - Personnel Costs		648,079	165,649	282,368	190,535	9,527
Services & Supplies Cost						
728 Supplies	S	7,558	1,932	3,293	2,222	111
805 Travel & Training	S	60,360	15,428	26,299	17,746	887
815 Telephone	S	1,611	412	702	474	24
825 Insurance	S	13,260	3,389	5,777	3,898	195
845 Outside Contractual Service	S	146,171	37,361	63,687	42,974	2,149
860 Memberships and Dues	S	619	158	270	182	9
870 Employee Incentive Program	P	11,173	0	11,173	0	0
880 Rental/Lease Equipment	S	4,184	1,069	1,823	1,230	62
CCTA Admin Services Contract	P	(121,195)	(121,195)	0	0	0
Subtotal - Services & Supplies		123,741	(61,445)	113,023	68,726	3,436
Department Cost Total		771,820	104,204	395,391	259,262	12,963
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		771,820	104,204	395,391	259,262	12,963
General Admin Distribution			(104,204)	60,991	41,155	2,058
Grand Total		\$771,820		\$456,382	\$300,417	\$15,021

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$4,699	\$101	\$2,810	\$1,896	\$95
Subtotal - Building Depreciation	4,699	101	2,810	1,896	95
2 City Hall Equipment	1,585	22	941	635	32
2 Voice over IP System	898	13	533	360	18
Subtotal - Equipment Depreciation	2,483	35	1,474	994	50
3 City Commission	572	286	502	339	17
Subtotal - 101-101 City Commission	572	286	502	339	17
4 Maintenance Admin	1,216	422	959	647	32
4 City Hall	28,683	3,512	18,844	12,715	636
Subtotal - 101-635 City Maintenance	29,899	3,933	19,802	13,362	668
5 Management & Leadership	14,700	2,193	9,888	6,672	334
Subtotal - 101-172 City Manager	14,700	2,193	9,888	6,672	334
6 PC/Network Support	8,420	1,421	5,760	3,887	194
6 Application - Eden	10,878	1,942	7,503	5,063	253
6 Application - BS & A	2,246	357	1,523	1,028	51
6 Application - Intellitime	926	150	630	425	21
6 NeoGov	4,271	770	2,951	1,991	100
Subtotal - 101-636 Info Tech	26,740	4,640	18,367	12,394	620
7 Accounts Payable	3,582	706	2,510	1,693	85
7 Payroll	1,197	228	834	563	28
7 Budgeting	1,319	249	918	619	31
7 Audit and Accounting	2,254	428	1,570	1,059	53
7 Cost Plan	1,761	501	1,324	893	45
Subtotal - 101-191 Budget and Accoun	10,113	2,111	7,155	4,828	241
8 Records Management	16,476	3,718	11,819	7,975	399
8 Mail	140	37	104	70	3
Subtotal - 101-215 City Clerk	16,616	3,755	11,923	8,045	402
9 Internal Audit	764	113	513	346	17

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-223 Internal Auditor	\$764	\$113	\$513	\$346	\$17
10 Purchasing	1,702	353	1,203	812	41
10 Mail	20	4	14	10	0
Subtotal - 101-233 Purchasing	1,722	357	1,217	821	41
11 Tax Collection - General Fund	4,175	1,807	3,501	2,362	118
Subtotal - 101-253 Treasury	4,175	1,807	3,501	2,362	118
12 Assessing - General Fund	10,558	1,409	7,004	4,726	236
Subtotal - 101-257 Assessing	10,558	1,409	7,004	4,726	236
13 Advise and Counsel	2,366	267	1,541	1,040	52
13 Risk Management	7	1	4	3	0
Subtotal - 101-266 City Attorney	2,372	267	1,545	1,043	52
14 Human Resources	0	5,605	3,281	2,214	111
Subtotal - 101-270 Human Resources	0	5,605	3,281	2,214	111
18 General Fund OPEB	0	67,008	39,220	26,465	1,323
Subtotal - 101-297 OPEB	0	67,008	39,220	26,465	1,323
Total Incoming	125,414	93,621	128,202	86,507	4,325
C. Total Allocated		\$990,855	\$584,584	\$386,924	\$19,346
			59.00%	39.05%	1.95%

**City of Kalamazoo
Full Cost Allocation Plan**

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Human Resources Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.11	0.79%	\$4,175	\$0	\$4,175	\$0	\$4,175
5 101-172 City Manager	8.40	1.30%	6,864	0	6,864	0	6,864
6 101-636 Info Tech	9.83	1.52%	8,032	0	8,032	0	8,032
7 101-191 Budget and Accounting	12.93	1.99%	10,565	0	10,565	0	10,565
8 101-215 City Clerk	5.37	0.83%	4,388	0	4,388	0	4,388
9 101-223 Internal Auditor	0.96	0.15%	784	0	784	0	784
10 101-233 Purchasing	2.83	0.44%	2,312	0	2,312	0	2,312
11 101-253 Treasury	12.51	1.93%	10,222	0	10,222	0	10,222
12 101-257 Assessing	0.48	0.07%	392	0	392	0	392
13 101-266 City Attorney	6.05	0.93%	4,944	0	4,944	0	4,944
14 101-270 Human Resources	6.86	1.06%	5,605	0	5,605	0	5,605
15 101-345-01 Public Safety Administratic	7.10	1.10%	5,802	0	5,802	674	6,476
16 101-630 Engineer	12.23	1.89%	9,993	0	9,993	1,161	11,155
17 101-640 Fleet	7.93	1.22%	6,480	0	6,480	753	7,233
20 101-345-02 PS KVET	18.76	2.89%	15,329	0	15,329	1,782	17,111
21 101-345-03 PS Operations	179.60	27.70%	146,755	0	146,755	17,055	163,810
22 101-345-04 PS CID	29.87	4.61%	24,407	0	24,407	2,837	27,244
23 101-345-05 PS Service	48.50	7.48%	39,630	0	39,630	4,606	44,236
24 101-345-06 Grants	7.90	1.22%	6,455	0	6,455	750	7,205
26 101-441-00 PW General	5.38	0.83%	4,396	0	4,396	511	4,907
28 101-699.00 Code Enforcement	8.79	1.36%	7,182	0	7,182	835	8,017
29 101-699.01 Building Trades	5.57	0.86%	4,551	0	4,551	529	5,080
30 101-721 Planning	3.70	0.57%	3,023	0	3,023	351	3,375
32 101-728 Econ Dev	2.47	0.38%	2,018	0	2,018	235	2,253
33 101-751-01 Parks & Rec Admin	33.96	5.24%	27,749	0	27,749	3,225	30,974
37 202 Act 51 Major Street	13.93	2.15%	11,382	0	11,382	1,323	12,705
38 203 Act 51 Local Street	9.92	1.53%	8,106	0	8,106	942	9,048
39 209 Cemeteries	0.49	0.08%	400	0	400	47	447
40 226 Solid Waste	9.63	1.49%	7,869	0	7,869	914	8,783
45 252-345 Public Safety	12.74	1.96%	10,410	0	10,410	1,210	11,620
49 252-751 Recreation	1.37	0.21%	1,119	0	1,119	130	1,250
54 253-751 Recreation	0.14	0.02%	114	0	114	13	128
58 265-345 Public Safety	0.57	0.09%	466	0	466	54	520
59 271-724 Comm Dev	9.22	1.42%	7,534	0	7,534	876	8,409
67 299 CDBG	1.78	0.27%	1,454	0	1,454	169	1,624
69 400 Capital Projects	0.59	0.09%	482	0	482	56	538
70 551 Parks	0.01	0.00%	8	0	8	1	9
74 590 Wastewater Fund	85.39	13.17%	69,774	0	69,774	8,109	77,883
75 591 Water Fund	55.81	8.61%	45,603	0	45,603	5,300	50,903
78 702-XXX Economic Dev	0.56	0.09%	458	0	458	53	511
79 709-XXX Brownfield Dev	3.12	0.48%	2,549	0	2,549	296	2,846

**City of Kalamazoo
Full Cost Allocation Plan**

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Human Resources Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	648.36	100.00%	529,788	0	529,788	54,797	584,584
Direct Bills					0		0
Total					\$529,788		\$584,584

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

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Labor Relations Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.66	0.81%	\$2,825	\$0	\$2,825	\$0	\$2,825
7 101-191 Budget and Accounting	6.20	1.37%	4,786	0	4,786	0	4,786
8 101-215 City Clerk	1.93	0.43%	1,490	0	1,490	0	1,490
10 101-233 Purchasing	1.83	0.40%	1,413	0	1,413	0	1,413
11 101-253 Treasury	9.97	2.20%	7,696	0	7,696	0	7,696
15 101-345-01 Public Safety Administratic	1.79	0.39%	1,382	0	1,382	154	1,536
16 101-630 Engineer	5.43	1.20%	4,191	0	4,191	467	4,659
17 101-640 Fleet	6.14	1.35%	4,739	0	4,739	528	5,268
20 101-345-02 PS KVET	17.26	3.81%	13,323	0	13,323	1,485	14,808
21 101-345-03 PS Operations	161.93	35.72%	124,994	0	124,994	13,932	138,926
22 101-345-04 PS CID	28.68	6.33%	22,138	0	22,138	2,467	24,606
23 101-345-05 PS Service	45.06	9.94%	34,782	0	34,782	3,877	38,659
24 101-345-06 Grants	5.52	1.22%	4,261	0	4,261	475	4,736
26 101-441-00 PW General	2.59	0.57%	1,999	0	1,999	223	2,222
28 101-699.00 Code Enforcement	6.52	1.44%	5,033	0	5,033	561	5,594
29 101-699.01 Building Trades	4.34	0.96%	3,350	0	3,350	373	3,723
30 101-721 Planning	0.13	0.03%	100	0	100	11	112
33 101-751-01 Parks & Rec Admin	8.98	1.98%	6,932	0	6,932	773	7,704
37 202 Act 51 Major Street	8.65	1.91%	6,677	0	6,677	744	7,421
38 203 Act 51 Local Street	7.21	1.59%	5,565	0	5,565	620	6,186
39 209 Cemeteries	0.49	0.11%	378	0	378	42	420
40 226 Solid Waste	8.30	1.83%	6,407	0	6,407	714	7,121
45 252-345 Public Safety	12.73	2.81%	9,826	0	9,826	1,095	10,922
59 271-724 Comm Dev	6.24	1.38%	4,817	0	4,817	537	5,354
67 299 CDBG	1.78	0.39%	1,374	0	1,374	153	1,527
69 400 Capital Projects	0.54	0.12%	417	0	417	46	463
74 590 Wastewater Fund	56.45	12.45%	43,574	0	43,574	4,857	48,430
75 591 Water Fund	33.01	7.28%	25,480	0	25,480	2,840	28,320
Subtotal	453.36	100.00%	349,949	0	349,949	36,975	386,924
Direct Bills					0		0
Total					\$349,949		\$386,924

Basis Units: Union FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

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Pension Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 731-XXX Pension Fund	100	100.00%	\$17,497	\$0	\$17,497	\$1,849	\$19,346
Subtotal	100	100.00%	17,497	0	17,497	1,849	19,346
Direct Bills					0		0
Total					\$17,497		\$19,346

Basis Units: Direct to Pension
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Allocation Summary

Dept:14 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
4 101-635 City Maintenance	\$4,175	\$2,825	\$0	\$7,001
5 101-172 City Manager	6,864	0	0	6,864
6 101-636 Info Tech	8,032	0	0	8,032
7 101-191 Budget and Accounting	10,565	4,786	0	15,351
8 101-215 City Clerk	4,388	1,490	0	5,878
9 101-223 Internal Auditor	784	0	0	784
10 101-233 Purchasing	2,312	1,413	0	3,725
11 101-253 Treasury	10,222	7,696	0	17,918
12 101-257 Assessing	392	0	0	392
13 101-266 City Attorney	4,944	0	0	4,944
14 101-270 Human Resources	5,605	0	0	5,605
15 101-345-01 Public Safety Administratic	6,476	1,536	0	8,011
16 101-630 Engineer	11,155	4,659	0	15,813
17 101-640 Fleet	7,233	5,268	0	12,501
20 101-345-02 PS KVET	17,111	14,808	0	31,919
21 101-345-03 PS Operations	163,810	138,926	0	302,736
22 101-345-04 PS CID	27,244	24,606	0	51,850
23 101-345-05 PS Service	44,236	38,659	0	82,895
24 101-345-06 Grants	7,205	4,736	0	11,941
26 101-441-00 PW General	4,907	2,222	0	7,129
28 101-699.00 Code Enforcement	8,017	5,594	0	13,611
29 101-699.01 Building Trades	5,080	3,723	0	8,804
30 101-721 Planning	3,375	112	0	3,486
32 101-728 Econ Dev	2,253	0	0	2,253
33 101-751-01 Parks & Rec Admin	30,974	7,704	0	38,679
37 202 Act 51 Major Street	12,705	7,421	0	20,126
38 203 Act 51 Local Street	9,048	6,186	0	15,234
39 209 Cemeteries	447	420	0	867
40 226 Solid Waste	8,783	7,121	0	15,904
45 252-345 Public Safety	11,620	10,922	0	22,541
49 252-751 Recreation	1,250	0	0	1,250
54 253-751 Recreation	128	0	0	128
58 265-345 Public Safety	520	0	0	520
59 271-724 Comm Dev	8,409	5,354	0	13,763
67 299 CDBG	1,624	1,527	0	3,151
69 400 Capital Projects	538	463	0	1,001
70 551 Parks	9	0	0	9
74 590 Wastewater Fund	77,883	48,430	0	126,313
75 591 Water Fund	50,903	28,320	0	79,224
78 702-XXX Economic Dev	511	0	0	511
79 709-XXX Brownfield Dev	2,846	0	0	2,846

City of Kalamazoo
Full Cost Allocation Plan

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06/21/18

Allocation Summary

Dept:14 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
81 731-XXX Pension Fund	\$0	\$0	\$19,346	\$19,346
Total	\$584,584	\$386,924	\$19,346	\$990,855

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

A. Department Costs

Dept:15 101-345-01 Public Safety Administration

Description		Amount	General Admin	Management & Leadership	General Gov't
Personnel Costs					
Salaries	S1	723,692	0	723,692	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	212,309	0	212,309	0
Subtotal - Personnel Costs		936,001	0	936,001	0
Services & Supplies Cost					
728 Supplies	S	10,619	0	10,619	0
729 Other Supplies	S	8,384	0	8,384	0
805 Travel	S	3,419	0	3,419	0
810 Labor Counsel	S	9,268	0	9,268	0
845 Outside Contractual Services	S	109,857	0	109,857	0
854 Grant Match	P	107,389	0	0	107,389
860 Memberships & Dues	S	3,719	0	3,719	0
865 Subscriptions	S	2,637	0	2,637	0
Subtotal - Services & Supplies		255,293	0	147,903	107,389
Department Cost Total		1,191,294	0	1,083,904	107,389
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,191,294	0	1,083,904	107,389
General Admin Distribution			0	0	0
Grand Total		\$1,191,294		\$1,083,904	\$107,389
				not allocated	

**City of Kalamazoo
Full Cost Allocation Plan**

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

Dept:15 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
2 Voice over IP System	\$449	\$6	\$455	\$0
Subtotal - Equipment Depreciation	449	6	455	0
3 City Commission	764	381	1,145	0
Subtotal - 101-101 City Commission	764	381	1,145	0
5 Management & Leadership	15,215	2,270	17,485	0
Subtotal - 101-172 City Manager	15,215	2,270	17,485	0
6 PC/Network Support	5,431	917	6,348	0
6 Application - Eden	340	61	401	0
6 Application - BS & A	651	103	755	0
6 Application - Intellitime	893	144	1,037	0
6 KDPS	8,936	1,355	10,291	0
6 NeoGov	133	24	158	0
Subtotal - 101-636 Info Tech	16,384	2,604	18,988	0
7 Accounts Payable	4,218	831	5,050	0
7 Payroll	1,239	236	1,475	0
7 Budgeting	1,760	332	2,091	0
7 Audit and Accounting	2,531	480	3,011	0
7 Cost Plan	1,761	501	2,262	0
Subtotal - 101-191 Budget and Accoun	11,509	2,380	13,889	0
8 Records Management	18,642	4,207	22,849	0
8 Mail	1,054	277	1,331	0
Subtotal - 101-215 City Clerk	19,696	4,483	24,179	0
9 Internal Audit	1,019	150	1,170	0
Subtotal - 101-223 Internal Auditor	1,019	150	1,170	0
10 Purchasing	2,674	555	3,229	0
10 Mail	152	29	181	0
Subtotal - 101-233 Purchasing	2,826	584	3,410	0
11 Non-Tax Revenue	1,172	448	1,620	0

**City of Kalamazoo
Full Cost Allocation Plan**

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

Dept:15 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
11 Tax Collection - General Fund	\$5,570	\$2,410	\$7,980	\$0
11 Cashier	918	873	1,792	0
Subtotal - 101-253 Treasury	7,660	3,731	11,391	0
12 Assessing - General Fund	14,084	1,880	15,964	0
Subtotal - 101-257 Assessing	14,084	1,880	15,964	0
13 Advise and Counsel	3,156	356	3,512	0
13 Labor Relations	26	3	29	0
13 Risk Management	52	5	57	0
Subtotal - 101-266 City Attorney	3,234	364	3,598	0
14 Human Resources	5,802	674	6,476	0
14 Labor Relations	1,382	154	1,536	0
Subtotal - 101-270 Human Resources	7,183	828	8,011	0
15 Management & Leadership	0	27,506	27,506	0
Subtotal - 101-345-01 Public Safety Ad	0	27,506	27,506	0
18 General Fund OPEB	0	69,352	69,352	0
Subtotal - 101-297 OPEB	0	69,352	69,352	0
Total Incoming	100,023	116,522	216,544	0
C. Total Allocated		\$1,407,838	\$1,300,449	\$107,389
		92.37%	7.63%	

**City of Kalamazoo
Full Cost Allocation Plan**

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Management & Leadership Allocations

Dept:15 101-345-01 Public Safety Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Administratic	7.10	2.32%	\$27,506	\$0	\$27,506	\$0	\$27,506
20 101-345-02 PS KVET	18.76	6.14%	72,678	0	72,678	7,323	80,001
21 101-345-03 PS Operations	179.60	58.77%	695,790	0	695,790	70,108	765,898
22 101-345-04 PS CID	29.87	9.77%	115,720	0	115,720	11,660	127,380
23 101-345-05 PS Service	48.50	15.87%	187,894	0	187,894	18,932	206,826
24 101-345-06 Grants	7.90	2.59%	30,605	0	30,605	3,084	33,689
45 252-345 Public Safety	12.74	4.17%	49,356	0	49,356	4,973	54,329
52 253-345 Public Safety	0.57	0.19%	2,208	0	2,208	223	2,431
78 702-XXX Economic Dev	0.56	0.18%	2,169	0	2,169	219	2,388
Subtotal	305.60	100.00%	1,183,927	0	1,183,927	116,522	1,300,449
Direct Bills					0		0
Total					\$1,183,927		\$1,300,449

Basis Units: Number of Positions Supervised
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:15 101-345-01 Public Safety Administration

Department	Management & Leadership	General Gov't	Total
15 101-345-01 Public Safety Administratio	\$27,506	\$0	\$27,506
20 101-345-02 PS KVET	80,001	0	80,001
21 101-345-03 PS Operations	765,898	0	765,898
22 101-345-04 PS CID	127,380	0	127,380
23 101-345-05 PS Service	206,826	0	206,826
24 101-345-06 Grants	33,689	0	33,689
45 252-345 Public Safety	54,329	0	54,329
52 253-345 Public Safety	2,431	0	2,431
78 702-XXX Economic Dev	2,388	0	2,388
Total	\$1,300,449	\$0	\$1,300,449

**Engineering
Nature and Extent of Services**

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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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
Full Cost Allocation Plan**

CY 2017
06/21/18

A. Department Costs

Dept:16 101-630 Engineer

Description		Amount	General Admin	Engineering
Personnel Costs				
Salaries	S1	668,552	0	668,552
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	249,746	0	249,746
Subtotal - Personnel Costs		918,298	0	918,298
Services & Supplies Cost				
728 Supplies	S	1,006	0	1,006
729 Operating Supplies	S	98,409	0	98,409
805 Travel & Training	S	1,305	0	1,305
815 Telephone	S	7,787	0	7,787
825 Insurance	S	22,236	0	22,236
840 Overhead Administration	S	0	0	0
845 Outside Contractual Services	S	8,415	0	8,415
850 Charges for Services	S	66,240	0	66,240
860 Memberships and Dues	S	1,517	0	1,517
Subtotal - Services & Supplies		206,913	0	206,913
Department Cost Total		1,125,211	0	1,125,211
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,125,211	0	1,125,211
General Admin Distribution			0	0
Grand Total		\$1,125,211		\$1,125,211

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
3 City Commission	\$721	\$360	\$1,081
Subtotal - 101-101 City Commission	721	360	1,081
5 Management & Leadership	26,208	3,910	30,118
Subtotal - 101-172 City Manager	26,208	3,910	30,118
7 Accounts Payable	3,215	634	3,849
7 Payroll	2,134	406	2,540
7 Budgeting	1,662	313	1,975
7 Audit and Accounting	13,111	2,489	15,600
7 Cost Plan	1,761	501	2,262
Subtotal - 101-191 Budget and Accoun	21,883	4,343	26,226
8 Mail	115	30	145
Subtotal - 101-215 City Clerk	115	30	145
9 Internal Audit	963	142	1,105
Subtotal - 101-223 Internal Auditor	963	142	1,105
10 Purchasing	1,054	219	1,272
10 Mail	17	3	20
Subtotal - 101-233 Purchasing	1,070	222	1,292
11 Non-Tax Revenue	90	34	124
11 Tax Collection - General Fund	5,261	2,276	7,537
Subtotal - 101-253 Treasury	5,350	2,311	7,661
12 Assessing - General Fund	13,303	1,775	15,079
Subtotal - 101-257 Assessing	13,303	1,775	15,079
13 Advise and Counsel	2,981	336	3,317
13 Labor Relations	79	9	87
13 Risk Management	18	2	20
Subtotal - 101-266 City Attorney	3,077	347	3,424
14 Human Resources	9,993	1,161	11,155

**City of Kalamazoo
Full Cost Allocation Plan**

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

Dept:16 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
14 Labor Relations	\$4,191	\$467	\$4,659
Subtotal - 101-270 Human Resources	14,185	1,629	15,813
18 General Fund OPEB	0	119,462	119,462
Subtotal - 101-297 OPEB	0	119,462	119,462
Total Incoming	86,875	134,530	221,405
C. Total Allocated		\$1,346,616	\$1,346,616
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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Engineering Allocations

Dept:16 101-630 Engineer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 202 Act 51 Major Street	531,061	46.15%	\$559,373	\$(531,061)	\$28,312	\$62,085	\$90,397
38 203 Act 51 Local Street	132,148	11.48%	139,193	(132,148)	7,045	15,449	22,494
69 400 Capital Projects	47,424	4.12%	49,952	(47,424)	2,528	5,544	8,072
74 590 Wastewater Fund	35,984	3.13%	37,902	(35,984)	1,918	4,207	6,125
75 591 Water Fund	404,122	35.12%	425,666	(404,122)	21,544	47,245	68,789
Subtotal	1,150,739	100.00%	1,212,086	(1,150,739)	61,347	134,530	195,877
Direct Bills					1,150,739		1,150,739
Total					\$1,212,086		\$1,346,616

Basis Units: Actual Charges by Department
Source: Detail Ledger

City of Kalamazoo
Full Cost Allocation Plan

CY 2017
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Allocation Summary

Dept:16 101-630 Engineer

Department	Engineering	Total
0 Direct Billed	\$1,150,739	\$1,150,739
37 202 Act 51 Major Street	90,397	90,397
38 203 Act 51 Local Street	22,494	22,494
69 400 Capital Projects	8,072	8,072
74 590 Wastewater Fund	6,125	6,125
75 591 Water Fund	68,789	68,789
Total	\$1,346,616	\$1,346,616

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

A. Department Costs

Dept:17 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead
Personnel Costs				
Salaries	S1	391,000	0	391,000
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	181,785	0	181,785
Subtotal - Personnel Costs		<u>572,785</u>	0	<u>572,785</u>
Services & Supplies Cost				
727 Vehicle Supplies	S	593,844	0	593,844
729 Operating Supplies	S	408,067	0	408,067
805 Travel	S	776	0	776
815 Telephone	S	1,291	0	1,291
825 Insurance	S	26,088	0	26,088
840.009 Inventory Write-offs	S	15,377	0	15,377
840.015 Overhead Admin	S	0	0	0
840.015 Overhead Administration	S	0	0	0
845 Outside Contractors	S	52,992	0	52,992
850 Charges for Services	S	191,808	0	191,808
865 Subscriptions	S	660	0	660
875 Vehicle Maintenance	S	10,672	0	10,672
880 Property Rental	S	161,082	0	161,082
975 Machinery & Equipment	S	141,482	0	141,482
977 Vehicle Equipment	S	0	0	0
Subtotal - Services & Supplies		<u>1,604,138</u>	0	<u>1,604,138</u>
Department Cost Total		2,176,923	0	2,176,923
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		2,176,923	0	2,176,923
General Admin Distribution			0	0
Grand Total		<u><u>\$2,176,923</u></u>		<u><u>\$2,176,923</u></u>

**City of Kalamazoo
Full Cost Allocation Plan**

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

Dept:17 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
3 City Commission	\$1,395	\$697	\$2,092
Subtotal - 101-101 City Commission	1,395	697	2,092
5 Management & Leadership	16,993	2,535	19,529
Subtotal - 101-172 City Manager	16,993	2,535	19,529
6 PC/Network Support	9,472	1,599	11,071
6 Application - Eden	2,719	486	3,205
6 Application - Intellitime	529	85	615
Subtotal - 101-636 Info Tech	12,721	2,170	14,891
7 Accounts Payable	45,471	8,963	54,435
7 Payroll	1,384	263	1,647
7 Budgeting	3,216	606	3,822
7 Audit and Accounting	39,132	7,429	46,561
7 Cost Plan	1,761	501	2,262
Subtotal - 101-191 Budget and Accoun	90,964	17,762	108,726
9 Internal Audit	1,863	275	2,137
Subtotal - 101-223 Internal Auditor	1,863	275	2,137
10 Purchasing	11,751	2,439	14,190
Subtotal - 101-233 Purchasing	11,751	2,439	14,190
11 Tax Collection - General Fund	10,178	4,404	14,582
11 Cashier	1	1	1
Subtotal - 101-253 Treasury	10,178	4,404	14,583
12 Assessing - General Fund	25,737	3,435	29,172
Subtotal - 101-257 Assessing	25,737	3,435	29,172
13 Advise and Counsel	5,767	650	6,417
13 Labor Relations	89	10	99
13 Risk Management	25	3	28
Subtotal - 101-266 City Attorney	5,881	662	6,544
14 Human Resources	6,480	753	7,233

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead
14 Labor Relations	\$4,739	\$528	\$5,268
Subtotal - 101-270 Human Resources	11,219	1,281	12,501
18 General Fund OPEB	0	77,460	77,460
Subtotal - 101-297 OPEB	0	77,460	77,460
Total Incoming	188,703	113,121	301,824
C. Total Allocated		\$2,478,747	\$2,478,747
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

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Fleet Overhead Allocations

Dept:17 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	500.00	0.06%	\$1,412	\$(500)	\$912	\$0	\$912
37 202 Act 51 Major Street	89,724.00	10.71%	253,294	(89,724)	163,570	12,119	175,689
38 203 Act 51 Local Street	75,545.68	9.02%	213,268	(75,546)	137,722	10,204	147,927
40 226 Solid Waste	125,467.99	14.97%	354,200	(125,468)	228,732	16,947	245,680
58 265-345 Public Safety	11,019.12	1.31%	31,107	(11,019)	20,088	1,488	21,577
74 590 Wastewater Fund	205,372.09	24.51%	579,772	(205,372)	374,400	27,740	402,141
75 591 Water Fund	330,344.23	39.42%	932,573	(330,344)	602,229	44,621	646,850
Subtotal	837,973.11	100.00%	2,365,626	(837,973)	1,527,653	113,121	1,640,774
Direct Bills					837,973		837,973
Total					\$2,365,626		\$2,478,747

Basis Units: Fleet Charges
Source: Project Accounting Status Report

City of Kalamazoo
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Dept:17 101-640 Fleet

Allocation Summary

Department	Fleet Overhead	Total
0 Direct Billed	\$837,973	\$837,973
4 101-635 City Maintenance	912	912
37 202 Act 51 Major Street	175,689	175,689
38 203 Act 51 Local Street	147,927	147,927
40 226 Solid Waste	245,680	245,680
58 265-345 Public Safety	21,577	21,577
74 590 Wastewater Fund	402,141	402,141
75 591 Water Fund	646,850	646,850
Total	\$2,478,747	\$2,478,747

City of Kalamazoo
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Retiree Health Insurance / OPEB
Nature and Extent of Services

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 equivalentents (FTEs).

Description	Organization	Amount
OPEB Debt Service Fund	380-906	\$ 4,326,217
General Fund OPEB	101-297	2,491,300
Total Expenditures		\$ 6,817,517

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
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A. Department Costs

Dept:18 101-297 OPEB

Description	Amount	General Admin	General Fund OPEB
Personnel Costs			
Salaries S	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
101-297-840 Bond Issuance Exp P	0	0	0
101-297-872 Employer OPEB Contribu D	2,491,300	0	0
101-297-999 Transfer D	0	0	0
380-906-840 Paying Agent Fees P	1,000	0	1,000
380-906-991 OPEB Debt Service Princ P	1,488,019	0	1,488,019
380-906-995 OPEB Debt Service Inter P	2,837,198	0	2,837,198
Subtotal - Services & Supplies	6,817,517	0	4,326,217
Department Cost Total	6,817,517	0	4,326,217
Adjustments to Cost			
101-297-872 Employer OPEB Contribu D	(2,491,300)	0	0
101-297-999 Transfer D	0	0	0
Subtotal - Adjustments	(2,491,300)	0	0
Total Costs After Adjustments	4,326,217	0	4,326,217
General Admin Distribution		0	0
Grand Total	\$4,326,217		\$4,326,217

**City of Kalamazoo
Full Cost Allocation Plan**

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

Dept:18 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
7 Audit and Accounting	\$70	\$13	\$83
7 Cost Plan	1,761	501	2,262
Subtotal - 101-191 Budget and Accoun	1,831	514	2,345
11 Non-Tax Revenue	24	9	33
Subtotal - 101-253 Treasury	24	9	33
Total Incoming	1,855	523	2,378
C. Total Allocated		\$4,328,595	\$4,328,595
			100.00%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

General Fund OPEB Allocations

Dept:18 101-297 OPEB

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.11	1.15%	\$49,914	\$0	\$49,914	\$0	\$49,914
5 101-172 City Manager	8.40	1.90%	82,051	0	82,051	0	82,051
6 101-636 Info Tech	9.83	2.22%	96,019	0	96,019	0	96,019
7 101-191 Budget and Accounting	12.93	2.92%	126,299	0	126,299	0	126,299
8 101-215 City Clerk	5.37	1.21%	52,454	0	52,454	0	52,454
9 101-223 Internal Auditor	0.96	0.22%	9,377	0	9,377	0	9,377
10 101-233 Purchasing	2.83	0.64%	27,643	0	27,643	0	27,643
11 101-253 Treasury	12.51	2.82%	122,197	0	122,197	0	122,197
12 101-257 Assessing	0.48	0.11%	4,689	0	4,689	0	4,689
13 101-266 City Attorney	6.05	1.37%	59,096	0	59,096	0	59,096
14 101-270 Human Resources	6.86	1.55%	67,008	0	67,008	0	67,008
15 101-345-01 Public Safety Administratio	7.10	1.60%	69,352	0	69,352	0	69,352
16 101-630 Engineer	12.23	2.76%	119,462	0	119,462	0	119,462
17 101-640 Fleet	7.93	1.79%	77,460	0	77,460	0	77,460
20 101-345-02 PS KVET	18.76	4.23%	183,246	0	183,246	29	183,275
21 101-345-03 PS Operations	179.60	40.53%	1,754,320	0	1,754,320	273	1,754,593
22 101-345-04 PS CID	29.87	6.74%	291,768	0	291,768	45	291,813
23 101-345-05 PS Service	48.50	10.95%	473,745	0	473,745	74	473,818
24 101-345-06 Grants	7.90	1.78%	77,167	0	77,167	12	77,179
26 101-441-00 PW General	5.38	1.21%	52,551	0	52,551	8	52,560
28 101-699.00 Code Enforcement	8.79	1.98%	85,860	0	85,860	13	85,873
29 101-699.01 Building Trades	5.57	1.26%	54,407	0	54,407	8	54,416
30 101-721 Planning	3.70	0.84%	36,141	0	36,141	6	36,147
32 101-728 Econ Dev	2.47	0.56%	24,127	0	24,127	4	24,131
33 101-751-01 Parks & Rec Admin	33.96	7.66%	331,719	0	331,719	52	331,770
Subtotal	443.09	100.00%	4,328,072	0	4,328,072	523	4,328,595
Direct Bills					0		0
Total					\$4,328,072		\$4,328,595

Basis Units: General Fund FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2017
06/21/18

Allocation Summary

Dept:18 101-297 OPEB

Department	General Fund OPEB	Total
4 101-635 City Maintenance	\$49,914	\$49,914
5 101-172 City Manager	82,051	82,051
6 101-636 Info Tech	96,019	96,019
7 101-191 Budget and Accounting	126,299	126,299
8 101-215 City Clerk	52,454	52,454
9 101-223 Internal Auditor	9,377	9,377
10 101-233 Purchasing	27,643	27,643
11 101-253 Treasury	122,197	122,197
12 101-257 Assessing	4,689	4,689
13 101-266 City Attorney	59,096	59,096
14 101-270 Human Resources	67,008	67,008
15 101-345-01 Public Safety Administratic	69,352	69,352
16 101-630 Engineer	119,462	119,462
17 101-640 Fleet	77,460	77,460
20 101-345-02 PS KVET	183,275	183,275
21 101-345-03 PS Operations	1,754,593	1,754,593
22 101-345-04 PS CID	291,813	291,813
23 101-345-05 PS Service	473,818	473,818
24 101-345-06 Grants	77,179	77,179
26 101-441-00 PW General	52,560	52,560
28 101-699.00 Code Enforcement	85,873	85,873
29 101-699.01 Building Trades	54,416	54,416
30 101-721 Planning	36,147	36,147
32 101-728 Econ Dev	24,131	24,131
33 101-751-01 Parks & Rec Admin	331,770	331,770
Total	\$4,328,595	\$4,328,595

THE CITY OF



City of Kalamazoo, Michigan

Water Fund

Department Plan

Based on FY 2017 Actual Expenditures

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

CY2017
06/21/18

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

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Summary Schedule

Department	101-441-00 Public Works General	101-630 Engineering	101-635 City Maintenance	101-640 City Fleet	101-721 Planning and Community Dev	202 Major Street Fund	203 Local Street Fund	209 Cemeteries	226 Solid Waste	590 Wastewater Admin
1 Building Depreciation	\$286	\$548	\$0	\$0	\$1,141	\$740	\$527	\$26	\$512	\$79
2 591-551 Administration	21,013	26,819	27,062	51,886	13,475	153,053	64,502	8,216	63,938	201,420
3 591-552 Accounting	2,265	3,285	2,937	9,805	670	5,013	3,165	659	2,653	24,501
4 591-564 Water Building Services	26,501	50,778	0	163,240	105,732	68,617	48,864	2,414	47,436	7,290
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$50,064	\$81,431	\$29,999	\$224,932	\$121,018	\$227,423	\$117,058	\$11,315	\$114,539	\$233,290

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

CY2017
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Summary Schedule

Department	591 Water Fund Admin	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$3,858
2 591-551 Administration	187,800	7,933	0	827,118
3 591-552 Accounting	19,544	0	0	74,498
4 591-564 Water Building Services	0	0	0	520,871
5 City Wide Indirect Costs	0	1,964,339	0	1,964,339
Total Current Allocations	\$207,344	\$1,972,272	\$0	\$3,390,684

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

CY2017
06/21/18

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

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

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

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

CY2017
06/21/18

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Depreciation
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Depreciation - Stockbridge HVAC	P	3,858	0	3,858
Subtotal - Services & Supplies		<hr/> 3,858	<hr/> 0	<hr/> 3,858
Department Cost Total		3,858	0	3,858
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		3,858	0	3,858
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$3,858	<hr/> <hr/> 0	<hr/> <hr/> \$3,858

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

CY2017
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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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

CY2017
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Depreciation Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	2,354.79	7.41%	\$286	\$0	\$286	\$0	\$286
7 101-630 Engineering	4,512.00	14.20%	548	0	548	0	548
10 101-721 Planning and Community Dev	9,395.00	29.56%	1,141	0	1,141	0	1,141
11 202 Major Street Fund	6,097.06	19.19%	740	0	740	0	740
12 203 Local Street Fund	4,341.91	13.66%	527	0	527	0	527
13 209 Cemeteries	214.47	0.67%	26	0	26	0	26
14 226 Solid Waste	4,214.98	13.26%	512	0	512	0	512
15 590 Wastewater Admin	647.79	2.04%	79	0	79	0	79
Subtotal	31,778.00	100.00%	3,858	0	3,858	0	3,858
Direct Bills					0		0
Total					\$3,858		\$3,858

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY2017
06/21/18

Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
6 101-441-00 Public Works General	\$286	\$286
7 101-630 Engineering	548	548
10 101-721 Planning and Community Dev	1,141	1,141
11 202 Major Street Fund	740	740
12 203 Local Street Fund	527	527
13 209 Cemeteries	26	26
14 226 Solid Waste	512	512
15 590 Wastewater Admin	79	79
Total	\$3,858	\$3,858

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

CY2017
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The Water Fund (591) operates an administrative division which oversees much of the public works activities funded from multiple sources. For plan purposes the costs of the operation have been identified and these costs are functionalized and allocated as described below:

- **Interfund Transfer** – The costs associated with the oversight of the various public works activities is allocated to all benefitting funds and programs based on the dollar values of the expenditures recorded. NOTE: Only the Administrative Costs for the Water (591) and Wastewater (590) Funds are included for allocation purposes.

- **Retiree Health Care** – The costs associated with the Water Fund’s share of the retiree health care liability is identified and is allocated to the benefitting departments based on the wages for each division. The other funds and programs pay their own portion and therefore no further allocation for the retiree health care is included.

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

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

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

CY2017
06/21/18

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
Personnel Costs					
Salaries	S1	548,004	0	548,004	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	P	111,809	0	101,575	10,235
Subtotal - Personnel Costs		659,814	0	649,579	10,235
Services & Supplies Cost					
728 Office Supplies	P	301	0	301	0
729 Operating Expenses	P	14,859	0	14,859	0
805 Travel	P	49,525	0	49,525	0
810 Fees	P	90	0	90	0
815 Utilities	P	5,453	0	5,453	0
840 Bonds, Fees, Depreciation	D	3,088,441	0	0	0
845 Outside Contractual Services	D	149,740	0	0	0
850 Charges for Services	D	2,471,411	0	0	0
860 Memberships and Dues	D	12,327	0	0	0
865 Subscriptions	D	0	0	0	0
870 Post Employment Retirement Ben	D	0	0	0	0
872 OPEB Contribution	D	298,200	0	0	0
880 Property Taxes	D	6,022	0	0	0
971 Land	D	0	0	0	0
991 Principal Payments	D	1,524,820	0	0	0
992 Bond Principal	D	(1,524,820)	0	0	0
995 Interest / Amortization	D	1,094,865	0	0	0
998 Interest on Deposits	D	28,190	0	0	0
Subtotal - Services & Supplies		7,219,423	0	70,227	0
Department Cost Total		7,879,236	0	719,806	10,235
Adjustments to Cost					
840 Bonds, Fees, Depreciation	D	(3,088,441)	0	0	0

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

CY2017
06/21/18

A. Department Costs

Dept:2 591-551 Administration

Description	Amount	General Admin	Interfund Transfer	Retiree Health Care
845 Outside Contractual Services D	(149,740)	0	0	0
850 Charges for Services D	(2,471,411)	0	0	0
860 Memberships and Dues D	(12,327)	0	0	0
865 Subscriptions D	0	0	0	0
870 Post Employment Retirement Ben D	0	0	0	0
872 OPEB Contribution D	(298,200)	0	0	0
880 Property Taxes D	(6,022)	0	0	0
971 Land D	0	0	0	0
991 Principal Payments D	(1,524,820)	0	0	0
992 Bond Principal D	1,524,820	0	0	0
995 Interest / Amortization D	(1,094,865)	0	0	0
998 Interest on Deposits D	(28,190)	0	0	0
Subtotal - Adjustments	(7,149,195)	0	0	0
Total Costs After Adjustments	730,041	0	719,806	10,235
General Admin Distribution		0	0	0
Grand Total	\$730,041		\$719,806	\$10,235

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

CY2017
06/21/18

B. Incoming Costs - (Default Spread Custom%)

Dept:2 591-551 Administration

Department	First Incoming	Second Incoming	Interfund Transfer	Retiree Health Care
2 Retiree Health Care	\$0	\$1,892	\$1,892	\$0
Subtotal - 591-551 Administration	0	1,892	1,892	0
5 City Wide Cost Allocation	0	97,487	97,487	0
Subtotal - City Wide Indirect Costs	0	97,487	97,487	0
Total Incoming	0	99,378	99,378	0
C. Total Allocated		\$829,419	\$819,185	\$10,235
			98.77%	1.23%

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

CY2017
06/21/18

Interfund Transfer Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	881,605	2.57%	\$18,464	\$0	\$18,464	\$2,549	\$21,013
7 101-630 Engineering	1,125,211	3.27%	23,566	0	23,566	3,254	26,819
8 101-635 City Maintenance	1,135,412	3.30%	23,779	0	23,779	3,283	27,062
9 101-640 City Fleet	2,176,923	6.33%	45,592	0	45,592	6,295	51,886
10 101-721 Planning and Community Dev	565,361	1.64%	11,841	0	11,841	1,635	13,475
11 202 Major Street Fund	6,421,425	18.68%	134,486	0	134,486	18,567	153,053
12 203 Local Street Fund	2,706,210	7.87%	56,677	0	56,677	7,825	64,502
13 209 Cemeteries	344,711	1.00%	7,219	0	7,219	997	8,216
14 226 Solid Waste	2,682,564	7.81%	56,182	0	56,182	7,757	63,938
15 590 Wastewater Admin	8,450,668	24.59%	176,985	0	176,985	24,435	201,420
16 591 Water Fund Admin	7,879,236	22.93%	165,017	0	165,017	22,783	187,800
Subtotal	34,369,326	100.00%	719,806	0	719,806	99,378	819,185
Direct Bills					0		0
Total					\$719,806		\$819,185

Basis Units: Departmental Expenditures Excluding Transfers

Source: Financial Statements

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

CY2017
06/21/18

Retiree Health Care Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	476,951.24	18.48%	\$1,892	\$0	\$1,892	\$0	\$1,892
3 591-552 Accounting	44,939.69	1.74%	178	0	178	0	178
4 591-564 Water Building Services	58,285.73	2.26%	231	0	231	0	231
17 Other	2,000,067.90	77.51%	7,933	0	7,933	0	7,933
Subtotal	2,580,244.56	100.00%	10,235	0	10,235	0	10,235
Direct Bills					0		0
Total					\$10,235		\$10,235

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

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

CY2017
06/21/18

Allocation Summary

Dept:2 591-551 Administration

Department	Interfund Transfer	Retiree Health Care	Total
2 591-551 Administration	\$0	\$1,892	\$1,892
3 591-552 Accounting	0	178	178
4 591-564 Water Building Services	0	231	231
6 101-441-00 Public Works General	21,013	0	21,013
7 101-630 Engineering	26,819	0	26,819
8 101-635 City Maintenance	27,062	0	27,062
9 101-640 City Fleet	51,886	0	51,886
10 101-721 Planning and Community Dev	13,475	0	13,475
11 202 Major Street Fund	153,053	0	153,053
12 203 Local Street Fund	64,502	0	64,502
13 209 Cemeteries	8,216	0	8,216
14 226 Solid Waste	63,938	0	63,938
15 590 Wastewater Admin	201,420	0	201,420
16 591 Water Fund Admin	187,800	0	187,800
17 Other	0	7,933	7,933
Total	\$819,185	\$10,235	\$829,419

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

CY2017
06/21/18

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

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

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

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

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

CY2017
06/21/18

A. Department Costs

Dept:3 591-552 Accounting

Description		Amount	General Admin	Interfund Transfers
Personnel Costs				
Salaries	S1	47,187	0	47,187
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	18,153	0	18,153
Subtotal - Personnel Costs		<u>65,340</u>	0	<u>65,340</u>
Services & Supplies Cost				
729 Operating Expenses	P	115	0	115
850.003 Computer Services	P	0	0	0
850.005 Charges for Services	D	0	0	0
Subtotal - Services & Supplies		<u>115</u>	0	<u>115</u>
Department Cost Total		65,455	0	65,455
Adjustments to Cost				
850.005 Charges for Services	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		65,455	0	65,455
General Admin Distribution			0	0
Grand Total		<u><u>\$65,455</u></u>		<u><u>\$65,455</u></u>

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

CY2017
06/21/18

B. Incoming Costs - (Default Spread Expense%)

Dept:3 591-552 Accounting

Department	First Incoming	Second Incoming	Interfund Transfers
2 Retiree Health Care	\$178	\$0	\$178
Subtotal - 591-551 Administration	178	0	178
5 City Wide Cost Allocation	0	8,865	8,865
Subtotal - City Wide Indirect Costs	0	8,865	8,865
Total Incoming	178	8,865	9,043
C. Total Allocated		\$74,498	\$74,498
			100.00%

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

CY2017
06/21/18

Interfund Transfers Allocations

Dept:3 591-552 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	3,228	3.04%	\$1,995	\$0	\$1,995	\$269	\$2,265
7 101-630 Engineering	4,683	4.41%	2,894	0	2,894	391	3,285
8 101-635 City Maintenance	4,186	3.94%	2,587	0	2,587	349	2,937
9 101-640 City Fleet	13,977	13.16%	8,639	0	8,639	1,167	9,805
10 101-721 Planning and Community Dev	955	0.90%	590	0	590	80	670
11 202 Major Street Fund	7,146	6.73%	4,417	0	4,417	597	5,013
12 203 Local Street Fund	4,512	4.25%	2,789	0	2,789	377	3,165
13 209 Cemeteries	939	0.88%	580	0	580	78	659
14 226 Solid Waste	3,782	3.56%	2,338	0	2,338	316	2,653
15 590 Wastewater Admin	34,925	32.89%	21,586	0	21,586	2,916	24,501
16 591 Water Fund Admin	27,859	26.23%	17,219	0	17,219	2,326	19,544
Subtotal	106,192	100.00%	65,633	0	65,633	8,865	74,498
Direct Bills					0		0
Total					\$65,633		\$74,498

Basis Units: Accounting Transactions by Dept
Source: General Ledger Detail

City of Kalamazoo - Water Fund
Departmental Study

CY2017
06/21/18

Allocation Summary

Dept:3 591-552 Accounting

Department	Interfund Transfers	Total
6 101-441-00 Public Works General	\$2,265	\$2,265
7 101-630 Engineering	3,285	3,285
8 101-635 City Maintenance	2,937	2,937
9 101-640 City Fleet	9,805	9,805
10 101-721 Planning and Community Dev	670	670
11 202 Major Street Fund	5,013	5,013
12 203 Local Street Fund	3,165	3,165
13 209 Cemeteries	659	659
14 226 Solid Waste	2,653	2,653
15 590 Wastewater Admin	24,501	24,501
16 591 Water Fund Admin	19,544	19,544
Total	\$74,498	\$74,498

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

CY2017
06/21/18

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

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

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

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

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

CY2017
06/21/18

A. Department Costs

Dept:4 591-564 Water Building Services

Description		Amount	General Admin	Building Maintenance
Personnel Costs				
Salaries	S1	61,181	0	61,181
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	25,470	0	25,470
Subtotal - Personnel Costs		<u>86,651</u>	0	<u>86,651</u>
Services & Supplies Cost				
729 Operating Supplies	S	35,952	0	35,952
815 Utilities	S	138,472	0	138,472
825 Insurance	S	123,612	0	123,612
845 Outside Contractual Services	S	73,851	0	73,851
850.003 Computer Services	D	0	0	0
880 Rental/Lease Equip	S	0	0	0
Subtotal - Services & Supplies		<u>371,887</u>	0	<u>371,887</u>
Department Cost Total		458,538	0	458,538
Adjustments to Cost				
850.003 Computer Services	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		458,538	0	458,538
General Admin Distribution			0	0
Grand Total		<u><u>\$458,538</u></u>		<u><u>\$458,538</u></u>

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

CY2017
06/21/18

B. Incoming Costs - (Default Spread Salary%)

Dept:4 591-564 Water Building Services

Department	First Incoming	Second Incoming	Building Maintenance
2 Retiree Health Care	\$231	\$0	\$231
Subtotal - 591-551 Administration	231	0	231
5 City Wide Cost Allocation	0	62,102	62,102
Subtotal - City Wide Indirect Costs	0	62,102	62,102
Total Incoming	231	62,102	62,333
C. Total Allocated		\$520,871	\$520,871
			100.00%

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

CY2017
06/21/18

Building Maintenance Allocations

Dept:4 591-564 Water Building Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	2,354.79	5.09%	\$23,341	\$0	\$23,341	\$3,160	\$26,501
7 101-630 Engineering	4,512.00	9.75%	44,724	0	44,724	6,054	50,778
9 101-640 City Fleet	14,505.00	31.34%	143,777	0	143,777	19,463	163,240
10 101-721 Planning and Community Dev	9,395.00	20.30%	93,126	0	93,126	12,606	105,732
11 202 Major Street Fund	6,097.06	13.17%	60,436	0	60,436	8,181	68,617
12 203 Local Street Fund	4,341.91	9.38%	43,038	0	43,038	5,826	48,864
13 209 Cemeteries	214.47	0.46%	2,126	0	2,126	288	2,414
14 226 Solid Waste	4,214.98	9.11%	41,780	0	41,780	5,656	47,436
15 590 Wastewater Admin	647.79	1.40%	6,421	0	6,421	869	7,290
Subtotal	46,283.00	100.00%	458,769	0	458,769	62,102	520,871
Direct Bills					0		0
Total					\$458,769		\$520,871

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY2017
06/21/18

Allocation Summary

Dept:4 591-564 Water Building Services

Department	Building Maintenance	Total
6 101-441-00 Public Works General	\$26,501	\$26,501
7 101-630 Engineering	50,778	50,778
9 101-640 City Fleet	163,240	163,240
10 101-721 Planning and Community Dev	105,732	105,732
11 202 Major Street Fund	68,617	68,617
12 203 Local Street Fund	48,864	48,864
13 209 Cemeteries	2,414	2,414
14 226 Solid Waste	47,436	47,436
15 590 Wastewater Admin	7,290	7,290
Total	\$520,871	\$520,871

**City of Kalamazoo - Water Fund
Departmental Study
City-Wide Indirect Costs
Nature and Extent of Services**

CY2017
06/21/18

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

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

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

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

CY2017
06/21/18

A. Department Costs

Dept:5 City Wide Indirect Costs

Description		Amount	General Admin	City Wide Cost Allocation
<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				
City Wide Indirect	P	2,132,792	0	2,132,792
Subtotal - Services & Supplies		<hr/> 2,132,792	<hr/> 0	<hr/> 2,132,792
Department Cost Total		2,132,792	0	2,132,792
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		2,132,792	0	2,132,792
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$2,132,792	<hr/> <hr/> \$2,132,792	

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

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 City Wide Indirect Costs

No Indirect Costs

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

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City Wide Cost Allocation Allocations

Dept:5 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	719,806.23	4.57%	\$97,487	\$0	\$97,487	\$0	\$97,487
3 591-552 Accounting	65,454.94	0.42%	8,865	0	8,865	0	8,865
4 591-564 Water Building Services	458,538.17	2.91%	62,102	0	62,102	0	62,102
17 Other	14,503,981.58	92.10%	1,964,339	0	1,964,339	0	1,964,339
Subtotal	15,747,780.92	100.00%	2,132,792	0	2,132,792	0	2,132,792
Direct Bills					0		0
Total					\$2,132,792		\$2,132,792

Basis Units: Based on Expenditures (Excluding billings)
Source: Financials

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

CY2017
06/21/18

Allocation Summary

Dept:5 City Wide Indirect Costs

Department	City Wide Cost Allocation	Total
2 591-551 Administration	\$97,487	\$97,487
3 591-552 Accounting	8,865	8,865
4 591-564 Water Building Services	62,102	62,102
17 Other	1,964,339	1,964,339
Total	<u>\$2,132,792</u>	<u>\$2,132,792</u>