

# CITY OF KALAMAZOO, MICHIGAN



## 2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

Based on Actual Expenditures  
For the Fiscal Year Ended December 31, 2021



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2343 Delta Road

Bay City, Michigan 48706

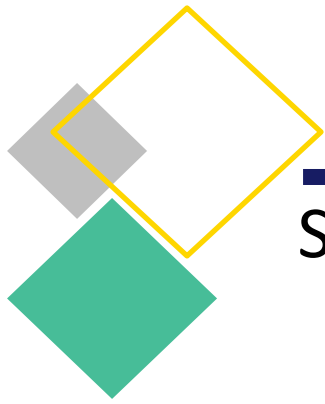
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## Section 1: Introduction

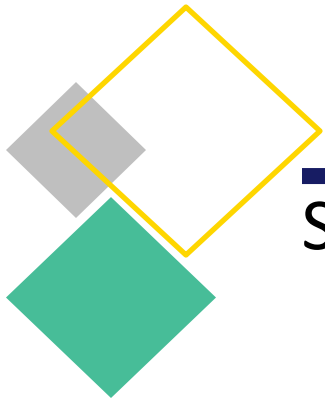
## Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2021. MGT of America Consulting, LLC (MGT) prepared these documents at the request of the City.

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

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards” (formerly *OMB Circular A-87*). City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

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## Section 2: Certification



# City of Kalamazoo, Michigan

## CITY-WIDE 2 COST ALLOCATION PLAN

### CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2021 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2023 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to the various programs on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

### City of Kalamazoo, Michigan

Signature:

Stephen J. Vireni

Name of Official:

Stephen J. Vireni

Title:

CFO

Date:

8-15-2022

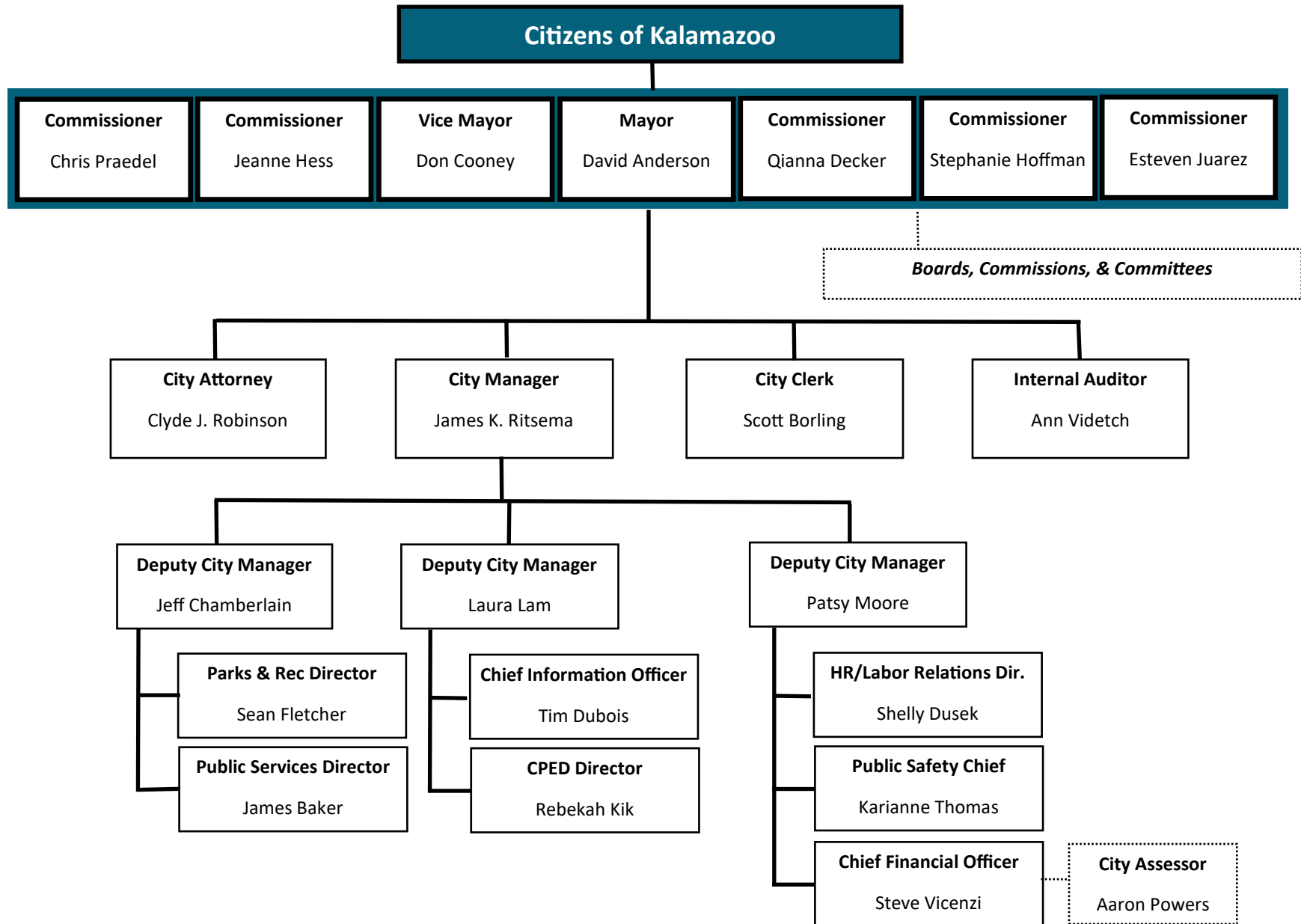


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## Section 3: Organizational Chart

# City of Kalamazoo

## 2021 Organizational Chart







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## Section 4: Reading a Cost Allocation Plan

# Reading a Cost Allocation Plan

## Overview

This federal Central Services Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Service Cost Allocation Plans. This 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, and legal services.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs for FY 2021 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 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 divisions and 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 departments. This methodology recognizes the cross support provided between central service departments. For

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example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step-down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions, and funds; including to other central service departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service departments. Central service 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 page lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side 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 County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions, and funds are listed across the top of each page.

### **Detail Schedules**

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

**Narrative** Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

**Departmental Costs (A)** The actual expenditures for the central service department.

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S1”) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

**Incoming Costs (B)** The support costs coming into the department from other central service, or allocating, departments.

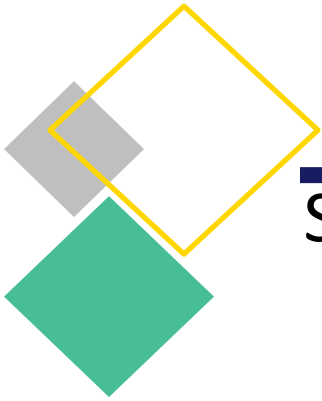
Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an \*. The \* identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

**Total Allocated (C)** The total amount allocated for that 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** The summary of allocated costs by function

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## Section 5: 2 CFR Part 200 Cost Allocation Plan

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

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**Summary Schedule**

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1 Building Depreciation	\$8,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	813	0	128	0	64	0	0	256	234	128
3 101-299 Non-Departmental	11,229	0	0	0	0	0	0	0	0	0
4 101-635 City Maintenance	60,437	0	0	365,888	0	0	0	0	0	0
5 101-172 City Manager	5,839	3,815	1,460	805,392	19,375	0	0	27,802	25,944	14,233
6 101-636 Info Tech	4,903	500	24,223	105,557	21,048	0	0	67,254	61,893	36,284
7 101-191 Budget and Accounting	2,786	2,524	4,957	237,730	17,779	4,499	0	10,869	7,709	8,378
8 101-215 City Clerk	0	0	144	0	15,986	0	0	3,408	0	23,068
9 101-223 Internal Auditor	79	217	385	23,888	705	1,097	0	664	696	634
10 101-233 Purchasing	254	254	2,033	40,272	1,906	0	0	2,668	1,524	4,828
11 101-261 311 Customer Service	0	0	23,717	2,312	39,713	3,021	0	95,927	75,413	19,424
12 101-253 Treasury	0	0	101,729	2,565	0	0	0	26,966	17,294	553
13 101-266 City Attorney	233	654	1,140	97,335	2,800	3,245	0	2,357	2,460	1,906
14 101-270 Human Resources	2,705	1,768	676	430,590	10,099	0	0	14,473	13,549	6,594
15 101-345-01 Public Safety Admin	0	0	0	4,406,045	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	153,502	0	0	0	0	19,898
17 101-297 OPEB	19,352	12,645	4,838	2,669,201	64,212	0	0	92,140	85,983	47,170
<b>Total Current Allocations</b>	<b>\$116,820</b>	<b>\$22,377</b>	<b>\$165,429</b>	<b>\$9,186,774</b>	<b>\$347,189</b>	<b>\$11,862</b>	<b>\$0</b>	<b>\$344,782</b>	<b>\$292,699</b>	<b>\$183,096</b>

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**Summary Schedule**

Department	101-724 Community Develop	101-728 Econ Dev	101-751-01 Parks & Rec Admin	101-801 Emergency Recovery	150-273 Cemeteries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemeteries
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	43	756	0	0	0	0	170	170	21
3 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
4 101-635 City Maintenance	0	0	55,136	0	0	0	40,932	0	0	0
5 101-172 City Manager	0	4,645	71,528	0	0	0	0	46,381	45,949	3,981
6 101-636 Info Tech	0	10,713	108,886	0	0	0	0	50,104	50,048	3,463
7 101-191 Budget and Accounting	5	3,838	68,484	2,423	677	200	133	56,178	38,218	10,516
8 101-215 City Clerk	0	977	1,669	0	0	0	0	82	328	61
9 101-223 Internal Auditor	0	280	2,029	97	16	74	48	5,742	2,331	375
10 101-233 Purchasing	0	1,652	29,092	3,430	127	0	0	13,974	7,241	5,844
11 101-261 311 Customer Service	1,185	10,143	30,658	0	0	0	0	16,907	16,907	1,115
12 101-253 Treasury	0	0	1,250	0	761	6	6	619	2,813	2,766
13 101-266 City Attorney	1	859	6,707	296	46	220	141	18,126	8,127	1,181
14 101-270 Human Resources	0	2,152	34,662	0	0	0	0	24,140	23,969	2,114
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	98,730	0	0	0	0	56,477	69,945	0
17 101-297 OPEB	0	15,393	237,057	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$1,192</b>	<b>\$50,695</b>	<b>\$746,646</b>	<b>\$6,246</b>	<b>\$1,626</b>	<b>\$500</b>	<b>\$41,260</b>	<b>\$288,900</b>	<b>\$266,047</b>	<b>\$31,437</b>

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**Summary Schedule**

Department	226 Solid Waste	231-XXX Blight Abatement	243 Brownfield	244 Econ Initiative	251 FFE Aspirational Projects	252-172 City Managers	252-215 City Clerk	252-345 Public Safety	252-441 Public Works	252-724 Public Safety Comm Dev
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	43	0	0	0	0	0	0	0	0	0
3 101-299 Non-Departmental	0	0	0	0	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	15,294	0	0	0	14,266	0	0	6,237	0	796
6 101-636 Info Tech	18,122	0	0	0	1,869	0	0	817	0	439
7 101-191 Budget and Accounting	21,665	516	166	162	43,318	0	13	4,436	145	3,063
8 101-215 City Clerk	2,351	0	0	0	2,749	0	0	0	0	0
9 101-223 Internal Auditor	1,796	97	0	0	9,139	0	0	643	16	343
10 101-233 Purchasing	4,573	254	0	0	16,261	0	0	2,795	127	508
11 101-261 311 Customer Service	50,865	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	6,001	37	11	265	129	0	0	88	7	49
13 101-266 City Attorney	5,653	288	0	0	27,337	0	0	2,395	46	1,014
14 101-270 Human Resources	8,114	0	0	0	6,852	0	0	3,347	0	369
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	34,122	0	0
16 101-640 Fleet	17,276	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$151,754</b>	<b>\$1,193</b>	<b>\$177</b>	<b>\$427</b>	<b>\$121,920</b>	<b>\$0</b>	<b>\$13</b>	<b>\$54,879</b>	<b>\$340</b>	<b>\$6,582</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-299 Non-Departmental	0	0	0	0	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	0	10,816	0	0	0	0	0	0	0	0
6 101-636 Info Tech	0	1,417	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	26	9,820	17	325	17	603	0	166	1,153	10
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	0	646	0	2	0	11	0	3	2	0
10 101-233 Purchasing	0	7,241	0	1,270	0	508	0	254	4,828	0
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	11	122	11	57	0	196	0	60	68	6
13 101-266 City Attorney	0	1,912	0	6	0	34	0	10	7	1
14 101-270 Human Resources	0	5,011	0	0	0	0	0	0	0	0
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$38</b>	<b>\$36,985</b>	<b>\$29</b>	<b>\$1,661</b>	<b>\$17</b>	<b>\$1,352</b>	<b>\$0</b>	<b>\$493</b>	<b>\$6,058</b>	<b>\$16</b>

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**Summary Schedule**

Department	254 Light Grant	262 Recovery Programs & Grants	265-345 Public Safety	271-724 Comm Dev	280 Community Dev	284 Community Dev	285 Community Dev	286 Community Dev	288 Economic Development	289 Home Development
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	192	0	0	0	0	0	0
3 101-299 Non-Departmental	0	0	0	0	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	0	0	0	20,138	0	0	0	0	0	0
6 101-636 Info Tech	0	0	0	50,490	0	0	0	0	0	0
7 101-191 Budget and Accounting	330	72	1,890	8,766	0	127	105	131	4,845	1,303
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	74	23	133	378	0	0	5	0	1,265	130
10 101-233 Purchasing	127	127	127	635	0	0	254	0	6,098	254
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	0	24	767	120	0	177	31	184	204	48
13 101-266 City Attorney	219	69	393	1,321	0	0	16	0	3,744	383
14 101-270 Human Resources	0	0	0	10,171	0	0	0	0	0	0
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$750</b>	<b>\$315</b>	<b>\$3,310</b>	<b>\$92,212</b>	<b>\$0</b>	<b>\$304</b>	<b>\$411</b>	<b>\$315</b>	<b>\$16,157</b>	<b>\$2,118</b>

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**Summary Schedule**

Department	299 CDBG	300 Debt Service	400 Capital Projects	551 Parks	590 Wastewater Fund	591 Water Fund	677-XXX Insurance Fund	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	490	426	0	0	0	21
3 101-299 Non-Departmental	0	0	0	0	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	730	0	0	0	248,293	183,499	0	0	763	3,019
6 101-636 Info Tech	96	0	0	0	523,539	450,892	0	0	100	5,274
7 101-191 Budget and Accounting	7,465	591	5,523	0	272,978	249,641	43,892	341	1,301	8,026
8 101-215 City Clerk	0	0	0	0	25	6,626	28	0	0	0
9 101-223 Internal Auditor	846	0	0	0	25,473	20,843	9,417	62	23	1,465
10 101-233 Purchasing	3,430	0	10,671	0	126,151	74,318	7,368	508	127	1,779
11 101-261 311 Customer Service	0	0	0	0	23,095	84,820	0	0	0	0
12 101-253 Treasury	3,333	235	305	0	490,580	632,791	4,226	11	6	225
13 101-266 City Attorney	2,527	0	0	0	79,879	64,521	32,511	185	70	4,341
14 101-270 Human Resources	392	0	0	0	125,580	92,092	0	0	354	1,399
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	120,225	193,810	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$18,818</b>	<b>\$826</b>	<b>\$16,500</b>	<b>\$0</b>	<b>\$2,036,307</b>	<b>\$2,054,280</b>	<b>\$97,441</b>	<b>\$1,108</b>	<b>\$2,745</b>	<b>\$25,549</b>

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

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**Summary Schedule**

Department	712-XXX LFDA	715 KMGA Fund	731-XXX Pension Fund	737-000 OPEB Trust Fund	760 Foundation for Excellence	98X-XXX GASB 34 Govt	CCTA	Kalamazoo County - Space	All Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	660	0	0	0
3 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	278,654	0	0
5 101-172 City Manager	0	0	0	0	0	0	0	0	0	0
6 101-636 Info Tech	0	0	0	0	0	0	209,903	0	10,199	0
7 101-191 Budget and Accounting	0	4,485	204,587	87,027	1,087	498	0	0	0	0
8 101-215 City Clerk	0	0	0	0	0	0	4,859	0	0	0
9 101-223 Internal Auditor	0	1,759	1,756	321	239	0	0	0	0	0
10 101-233 Purchasing	0	0	0	0	0	0	0	0	0	0
11 101-261 311 Customer Service	0	0	0	0	0	0	146	0	32,729	0
12 101-253 Treasury	0	17	654	694	424	29	0	0	2,831	0
13 101-266 City Attorney	0	5,205	20,436	949	708	0	0	0	0	0
14 101-270 Human Resources	0	0	134,103	0	0	0	0	0	0	0
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	11,617	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$0</b>	<b>\$11,466</b>	<b>\$361,535</b>	<b>\$88,991</b>	<b>\$2,458</b>	<b>\$527</b>	<b>\$215,568</b>	<b>\$278,654</b>	<b>\$57,376</b>	<b>\$0</b>



**City of Kalamazoo**  
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**Summary Schedule**

Department	Total
1 Building Depreciation	\$8,189
2 Equipment Depreciation	4,615
3 101-299 Non-Departmental	11,229
4 101-635 City Maintenance	801,048
5 101-172 City Manager	1,580,195
6 101-636 Info Tech	1,818,035
7 101-191 Budget and Accounting	1,468,535
8 101-215 City Clerk	62,358
9 101-223 Internal Auditor	116,270
10 101-233 Purchasing	385,693
11 101-261 311 Customer Service	528,098
12 101-253 Treasury	1,302,365
13 101-266 City Attorney	404,013
14 101-270 Human Resources	955,274
15 101-345-01 Public Safety Admin	4,440,166
16 101-640 Fleet	741,479
17 101-297 OPEB	3,247,990
<b>Total Current Allocations</b>	<b><u>\$17,875,553</u></b>

**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**  
**2 CFR Part 200 Federal Allocation Plan**

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	General Admin	City Hall
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<hr/>				
Services & Supplies Cost				
Building Depreciation	P	103,542	0	103,542
Subtotal - Services & Supplies		103,542	0	103,542
<hr/>				
<b>Department Cost Total</b>		103,542	0	103,542
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		103,542	0	103,542
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$103,542</b>		<b>\$103,542</b>
		<hr/>		

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

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

**Dept:1 Building Depreciation**

Department	First Incoming	Second Incoming	City Hall
7 Cost Plan	\$0	\$346	\$346
Subtotal - 101-191 Budget and Accoun	0	346	346
<b>Total Incoming</b>	0	346	346
<b>C. Total Allocated</b>		<u>\$103,888</u>	<u>\$103,888</u>
		100.00%	

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

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**City Hall Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1,110	4.38%	\$4,537	\$0	\$4,537	\$15	\$4,552
5 101-172 City Manager	2,861	11.29%	11,693	0	11,693	39	11,732
6 101-636 Info Tech	4,100	16.18%	16,757	0	16,757	56	16,813
7 101-191 Budget and Accounting	3,352	13.23%	13,700	0	13,700	46	13,746
8 101-215 City Clerk	2,301	9.08%	9,404	0	9,404	31	9,436
9 101-223 Internal Auditor	173	0.68%	707	0	707	2	709
10 101-233 Purchasing	418	1.65%	1,708	0	1,708	6	1,714
11 101-261 311 Customer Service	1,532	6.05%	6,261	0	6,261	21	6,282
12 101-253 Treasury	2,458	9.70%	10,046	0	10,046	34	10,080
13 101-266 City Attorney	3,099	12.23%	12,666	0	12,666	42	12,708
14 101-270 Human Resources	1,933	7.63%	7,900	0	7,900	26	7,927
18 101-101 City Commission	1,997	7.88%	8,162	0	8,162	27	8,189
<b>Subtotal</b>	25,334	100.00%	103,542	0	103,542	346	103,888
Direct Bills					0		0
<b>Total</b>					<b>\$103,542</b>		<b>\$103,888</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Records

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

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	City Hall	Total
4 101-635 City Maintenance	\$4,552	\$4,552
5 101-172 City Manager	11,732	11,732
6 101-636 Info Tech	16,813	16,813
7 101-191 Budget and Accounting	13,746	13,746
8 101-215 City Clerk	9,436	9,436
9 101-223 Internal Auditor	709	709
10 101-233 Purchasing	1,714	1,714
11 101-261 311 Customer Service	6,282	6,282
12 101-253 Treasury	10,080	10,080
13 101-266 City Attorney	12,708	12,708
14 101-270 Human Resources	7,927	7,927
18 101-101 City Commission	8,189	8,189
<b>Total</b>	<b>\$103,888</b>	<b>\$103,888</b>

**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.
- **Department Specific Equipment** - Equipment purchases for the specific use of an individual department are identified in this function, and the costs are allocated on the current year depreciation value of the equipment.
- **Voice over IP (VoIP) System** - In 2015, the city invested in a VoIP system. The depreciation costs of the system are allocated to all departments based on the number of extensions.

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

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

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

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**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	City Hall Equipment	IT Equipment	Department Specific Equipment	Voice over IP System
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
City Hall Equipment	P	10,218	0	10,218	0	0	0
IT Equipment	P	150,309	0	0	150,309	0	0
Air Purifier / Ionizers	P	1,913	0	0	0	1,913	0
City Maintenance Equipment	P	3,890	0	0	0	3,890	0
VoIP System	P	6,981	0	0	0	0	6,981
HR Security Camera	P	1,500	0	0	0	1,500	0
Clerk Equipment	P	3,028	0	0	0	3,028	0
Subtotal - Services & Supplies		177,840	0	10,218	150,309	10,332	6,981
<b>Department Cost Total</b>		177,840	0	10,218	150,309	10,332	6,981
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		177,840	0	10,218	150,309	10,332	6,981
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$177,840</b>		<b>\$10,218</b>	<b>\$150,309</b>	<b>\$10,332</b>	<b>\$6,981</b>



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

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment	Department Specific Equipment	Voice over IP System
7 Cost Plan	\$0	\$1,732	\$100	\$1,464	\$101	\$68
Subtotal - 101-191 Budget and Accoun	0	1,732	100	1,464	101	68
<b>Total Incoming</b>	0	1,732	100	1,464	101	68
<b>C. Total Allocated</b>		<b>\$179,572</b>	<b>\$10,318</b>	<b>\$151,773</b>	<b>\$10,432</b>	<b>\$7,048</b>
			5.75%	84.52%	5.81%	3.93%

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

CY 2021  
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**City Hall Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1,110	4.38%	\$448	\$0	\$448	\$4	\$452
5 101-172 City Manager	2,861	11.29%	1,154	0	1,154	11	1,165
6 101-636 Info Tech	4,100	16.18%	1,654	0	1,654	16	1,670
7 101-191 Budget and Accounting	3,352	13.23%	1,352	0	1,352	13	1,365
8 101-215 City Clerk	2,301	9.08%	928	0	928	9	937
9 101-223 Internal Auditor	173	0.68%	70	0	70	1	70
10 101-233 Purchasing	418	1.65%	169	0	169	2	170
11 101-261 311 Customer Service	1,532	6.05%	618	0	618	6	624
12 101-253 Treasury	2,458	9.70%	991	0	991	10	1,001
13 101-266 City Attorney	3,099	12.23%	1,250	0	1,250	12	1,262
14 101-270 Human Resources	1,933	7.63%	780	0	780	8	787
18 101-101 City Commission	1,997	7.88%	805	0	805	8	813
<b>Subtotal</b>	25,334	100.00%	10,218	0	10,218	100	10,318
Direct Bills					0		0
<b>Total</b>					<b>\$10,218</b>		<b>\$10,318</b>

Basis Units: Assigned Square Footage  
Source:

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

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**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%	\$150,309	\$0	\$150,309	\$1,464	\$151,773
<b>Subtotal</b>	1	100.00%	150,309	0	150,309	1,464	151,773
Direct Bills					0		0
<b>Total</b>					<b>\$150,309</b>		<b>\$151,773</b>

Basis Units: Direct to IT  
Source: Fixed Asset records

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

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**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	37.65%	\$3,890	\$0	\$3,890	\$38	\$3,928
8 101-215 City Clerk	3,028.20	29.31%	3,028	0	3,028	29	3,058
14 101-270 Human Resources	1,500.40	14.52%	1,500	0	1,500	15	1,515
15 101-345-01 Public Safety Admin	1,417.10	13.72%	1,417	0	1,417	14	1,431
30 101-751-01 Parks & Rec Admin	496.00	4.80%	496	0	496	5	501
<b>Subtotal</b>	10,331.70	100.00%	10,332	0	10,332	101	10,432
Direct Bills					0		0
<b>Total</b>					<b>\$10,332</b>		<b>\$10,432</b>

Basis Units: \$ Depreciation  
Source: Fixed Asset records

**City of Kalamazoo**  
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**Voice over IP System Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4	1.21%	\$84	\$0	\$84	\$1	\$85
5 101-172 City Manager	16	4.83%	337	0	337	3	341
6 101-636 Info Tech	14	4.23%	295	0	295	3	298
7 101-191 Budget and Accounting	15	4.53%	316	0	316	3	319
8 101-215 City Clerk	10	3.02%	211	0	211	2	213
9 101-223 Internal Auditor	1	0.30%	21	0	21	0	21
10 101-233 Purchasing	4	1.21%	84	0	84	1	85
11 101-261 311 Customer Service	9	2.72%	190	0	190	2	192
12 101-253 Treasury	12	3.63%	253	0	253	2	256
13 101-266 City Attorney	7	2.11%	148	0	148	1	149
14 101-270 Human Resources	9	2.72%	190	0	190	2	192
15 101-345-01 Public Safety Admin	73	22.05%	1,540	0	1,540	15	1,555
16 101-640 Fleet	2	0.60%	42	0	42	0	43
20 101-257 Assessing	6	1.81%	127	0	127	1	128
22 101-441-00 PW General	3	0.91%	63	0	63	1	64
25 101-699.00 Code Enforcement	12	3.63%	253	0	253	2	256
26 101-699.01 Building Trades	11	3.32%	232	0	232	2	234
27 101-721 Planning	6	1.81%	127	0	127	1	128
29 101-728 Econ Dev	2	0.60%	42	0	42	0	43
30 101-751-01 Parks & Rec Admin	12	3.63%	253	0	253	2	256
35 202 Act 51 Major Street	8	2.42%	169	0	169	2	170
36 203 Act 51 Local Street	8	2.42%	169	0	169	2	170
37 209 Cemeteries	1	0.30%	21	0	21	0	21
38 226 Solid Waste	2	0.60%	42	0	42	0	43
61 271-724 Comm Dev	9	2.72%	190	0	190	2	192
72 590 Wastewater Fund	23	6.95%	485	0	485	5	490
73 591 Water Fund	20	6.04%	422	0	422	4	426
77 709-XXX Brownfield Dev	1	0.30%	21	0	21	0	21
84 CCTA	31	9.37%	654	0	654	6	660
<b>Subtotal</b>	331	100.00%	6,981	0	6,981	68	7,048
Direct Bills					0		0
<b>Total</b>					<b>\$6,981</b>		<b>\$7,048</b>

Basis Units: Number of phone lines  
Source: Phone directory

**City of Kalamazoo**  
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**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	City Hall Equipment	IT Equipment	Department Specific Equipment	Voice over IP System	Total
4 101-635 City Maintenance	\$452	\$0	\$3,928	\$85	\$4,465
5 101-172 City Manager	1,165	0	0	341	1,506
6 101-636 Info Tech	1,670	151,773	0	298	153,741
7 101-191 Budget and Accounting	1,365	0	0	319	1,685
8 101-215 City Clerk	937	0	3,058	213	4,208
9 101-223 Internal Auditor	70	0	0	21	92
10 101-233 Purchasing	170	0	0	85	255
11 101-261 311 Customer Service	624	0	0	192	816
12 101-253 Treasury	1,001	0	0	256	1,257
13 101-266 City Attorney	1,262	0	0	149	1,411
14 101-270 Human Resources	787	0	1,515	192	2,494
15 101-345-01 Public Safety Admin	0	0	1,431	1,555	2,985
16 101-640 Fleet	0	0	0	43	43
18 101-101 City Commission	813	0	0	0	813
20 101-257 Assessing	0	0	0	128	128
22 101-441-00 PW General	0	0	0	64	64
25 101-699.00 Code Enforcement	0	0	0	256	256
26 101-699.01 Building Trades	0	0	0	234	234
27 101-721 Planning	0	0	0	128	128
29 101-728 Econ Dev	0	0	0	43	43
30 101-751-01 Parks & Rec Admin	0	0	501	256	756
35 202 Act 51 Major Street	0	0	0	170	170
36 203 Act 51 Local Street	0	0	0	170	170
37 209 Cemeteries	0	0	0	21	21
38 226 Solid Waste	0	0	0	43	43
61 271-724 Comm Dev	0	0	0	192	192
72 590 Wastewater Fund	0	0	0	490	490
73 591 Water Fund	0	0	0	426	426
77 709-XXX Brownfield Dev	0	0	0	21	21
84 CCTA	0	0	0	660	660
<b>Total</b>	<b>\$10,318</b>	<b>\$151,773</b>	<b>\$10,432</b>	<b>\$7,048</b>	<b>\$179,572</b>

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

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

- **Security** - Salary and benefit expenditures of City Hall reception/security personnel are reported to this function and allocated to all City Hall departments based on allocated square footage.
- **Parking** - Costs of parking passes provided to City Hall employees are identified in this function and are allocated based on FTEs of City Hall occupant departments.

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.

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**A. Department Costs**

Dept:3 101-299 Non-Departmental

Description		Amount	General Admin	Security	Parking
<hr/>					
Personnel Costs					
Salaries	S1	74,910	0	74,910	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	30,159	0	30,159	0
Subtotal - Personnel Costs		105,070	0	105,070	0
<hr/>					
Services & Supplies Cost					
880 Parking Fees	P	55,046	0	0	55,046
Subtotal - Services & Supplies		55,046	0	0	55,046
<hr/>					
<b>Department Cost Total</b>		160,116	0	105,070	55,046
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		160,116	0	105,070	55,046
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$160,116</b>		<b>\$105,070</b>	<b>\$55,046</b>
<hr/>					



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

Dept:3 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Security	Parking
3 Parking	\$0	\$824	\$541	\$283
Subtotal - 101-299 Non-Departmental	0	824	541	283
5 Management & Leadership	0	3,717	2,439	1,278
Subtotal - 101-172 City Manager	0	3,717	2,439	1,278
6 City Hall	0	336	221	116
6 City Wide	0	569	374	196
Subtotal - 101-636 Info Tech	0	905	594	311
7 Accounts Payable	0	421	276	145
7 Payroll *	0	365	365	0
7 Budgeting	0	245	161	84
7 Risk Managment	0	20	13	7
7 Audit and Accounting	0	1,364	895	469
7 Cost Plan	0	1,039	682	357
Subtotal - 101-191 Budget and Accoun	0	3,455	2,393	1,062
9 Internal Audit	0	109	72	38
Subtotal - 101-223 Internal Auditor	0	109	72	38
10 Purchasing	0	106	69	36
Subtotal - 101-233 Purchasing	0	106	69	36
12 Non-Tax Revenue	0	27	18	9
Subtotal - 101-253 Treasury	0	27	18	9
13 Advise and Counsel	0	326	214	112
13 Risk Management *	0	4	4	0
Subtotal - 101-266 City Attorney	0	331	218	112
14 Human Resources *	0	1,783	1,783	0
Subtotal - 101-270 Human Resources	0	1,783	1,783	0
17 General Fund OPEB *	0	14,404	14,404	0
Subtotal - 101-297 OPEB	0	14,404	14,404	0
<b>Total Incoming</b>	0	25,661	22,531	3,130
<b>C. Total Allocated</b>		<u>\$185,777</u>	<u>\$127,600</u>	<u>\$58,176</u>
		68.68%	31.32%	

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**Security Allocations**

Dept:3 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1,110	4.38%	\$4,604	\$0	\$4,604	\$987	\$5,591
5 101-172 City Manager	2,861	11.29%	11,866	0	11,866	2,544	14,410
6 101-636 Info Tech	4,100	16.18%	17,004	0	17,004	3,646	20,651
7 101-191 Budget and Accounting	3,352	13.23%	13,902	0	13,902	2,981	16,883
8 101-215 City Clerk	2,301	9.08%	9,543	0	9,543	2,046	11,590
9 101-223 Internal Auditor	173	0.68%	717	0	717	154	871
10 101-233 Purchasing	418	1.65%	1,734	0	1,734	372	2,105
11 101-261 311 Customer Service	1,532	6.05%	6,354	0	6,354	1,362	7,716
12 101-253 Treasury	2,458	9.70%	10,194	0	10,194	2,186	12,380
13 101-266 City Attorney	3,099	12.23%	12,853	0	12,853	2,756	15,609
14 101-270 Human Resources	1,933	7.63%	8,017	0	8,017	1,719	9,736
18 101-101 City Commission	1,997	7.88%	8,282	0	8,282	1,776	10,058
<b>Subtotal</b>	25,334	100.00%	105,070	0	105,070	22,531	127,600
Direct Bills					0		0
<b>Total</b>					<b>\$105,070</b>		<b>\$127,600</b>

Basis Units: Assigned Square Footage  
Source:

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**Parking Allocations**

**Dept:3 101-299 Non-Departmental**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1.31	1.50%	\$824	\$0	\$824	\$0	\$824
4 101-635 City Maintenance	6.39	7.30%	4,019	0	4,019	232	4,251
5 101-172 City Manager	8.77	10.02%	5,516	0	5,516	318	5,834
6 101-636 Info Tech	13.00	14.85%	8,176	0	8,176	472	8,648
7 101-191 Budget and Accounting	13.72	15.68%	8,629	0	8,629	498	9,127
8 101-215 City Clerk	7.36	8.41%	4,629	0	4,629	267	4,896
9 101-223 Internal Auditor	1.00	1.14%	629	0	629	36	665
10 101-233 Purchasing	4.48	5.12%	2,818	0	2,818	163	2,980
11 101-261 311 Customer Service	8.38	9.57%	5,271	0	5,271	304	5,575
12 101-253 Treasury	8.74	9.99%	5,497	0	5,497	317	5,814
13 101-266 City Attorney	6.00	6.86%	3,774	0	3,774	218	3,992
14 101-270 Human Resources	6.61	7.55%	4,157	0	4,157	240	4,397
18 101-101 City Commission	1.76	2.01%	1,107	0	1,107	64	1,171
<b>Subtotal</b>	87.52	100.00%	55,046	0	55,046	3,130	58,176
Direct Bills					0		0
<b>Total</b>					<b>\$55,046</b>		<b>\$58,176</b>

Basis Units: FTEs, City Hall Departments  
Source: City Payroll

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**Allocation Summary**

**Dept:3 101-299 Non-Departmental**

Department	Security	Parking	Total
3 101-299 Non-Departmental	\$0	\$824	\$824
4 101-635 City Maintenance	5,591	4,251	9,842
5 101-172 City Manager	14,410	5,834	20,244
6 101-636 Info Tech	20,651	8,648	29,299
7 101-191 Budget and Accounting	16,883	9,127	26,011
8 101-215 City Clerk	11,590	4,896	16,486
9 101-223 Internal Auditor	871	665	1,537
10 101-233 Purchasing	2,105	2,980	5,086
11 101-261 311 Customer Service	7,716	5,575	13,291
12 101-253 Treasury	12,380	5,814	18,195
13 101-266 City Attorney	15,609	3,992	19,600
14 101-270 Human Resources	9,736	4,397	14,133
18 101-101 City Commission	10,058	1,171	11,229
<b>Total</b>	<b>\$127,600</b>	<b>\$58,176</b>	<b>\$185,777</b>

**City Maintenance  
Nature and Extent of Services**

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

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

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

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

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**A. Department Costs**

**Dept:4 101-635 City Maintenance**

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
<b>Personnel Costs</b>						
Salaries	S1	379,108	0	74,684	214,272	90,152
Salary % Split			.00%	19.70%	56.52%	23.78%
Benefits	S	150,389	0	29,627	85,000	35,763
Subtotal - Personnel Costs		529,498	0	104,311	299,272	125,915
<b>Services &amp; Supplies Cost</b>						
729 Operating Supplies	P	135,617	0	469	57,157	77,991
815 Utilities	P	440,230	0	652	125,491	314,087
825 General Insurance	P	5,100	5,100	0	0	0
845 Contractual Services	P	230,126	0	0	89,879	140,247
850 Charges for Services	P	64,967	64,967	0	0	0
880 Rental / Lease Equipment	P	1,401	0	0	0	1,401
974 Bldgs, Additions, and Improvemen	P	3,715	0	0	0	3,715
975 Machinery & Equipment	P	2,720	0	0	0	2,720
Subtotal - Services & Supplies		883,876	70,067	1,121	272,527	540,161
<b>Department Cost Total</b>		1,413,374	70,067	105,432	571,799	666,076
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,413,374	70,067	105,432	571,799	666,076
General Admin Distribution			(70,067)	13,803	39,602	16,662
<b>Grand Total</b>		<b>\$1,413,374</b>		<b>\$119,235</b>	<b>\$611,401</b>	<b>\$682,738</b>

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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
1 City Hall	\$4,537	\$15	\$897	\$2,573	\$1,082
Subtotal - Building Depreciation	4,537	15	897	2,573	1,082
2 City Hall Equipment	448	4	89	256	108
2 Department Specific Equipment	3,890	38	774	2,220	934
2 Voice over IP System	84	1	17	48	20
Subtotal - Equipment Depreciation	4,422	43	880	2,524	1,062
3 Security	4,604	987	1,101	3,160	1,329
3 Parking	4,019	232	837	2,403	1,011
Subtotal - 101-299 Non-Departmental	8,623	1,219	1,939	5,563	2,340
4 Maintenance Admin	0	681	134	385	162
4 City Hall	0	27,224	5,363	15,387	6,474
Subtotal - 101-635 City Maintenance	0	27,905	5,497	15,772	6,636
5 Management & Leadership	0	18,133	3,572	10,249	4,312
Subtotal - 101-172 City Manager	0	18,133	3,572	10,249	4,312
6 PC / Network Support	0	12,504	2,463	7,067	2,973
6 App - Eden	0	1,483	292	838	353
6 App - BS & A	0	2,701	532	1,526	642
6 App - Kronos	0	1,914	377	1,082	455
6 NeoGov	0	613	121	346	146
6 City Hall	0	1,639	323	926	390
6 City Wide	0	2,777	547	1,570	660
Subtotal - 101-636 Info Tech	0	23,631	4,655	13,356	5,619
7 Accounts Payable	0	17,465	3,441	9,871	4,153
7 Payroll	0	1,780	351	1,006	423
7 Budgeting	0	2,060	406	1,164	490
7 Risk Management	0	171	34	97	41
7 Audit and Accounting	0	14,680	2,892	8,297	3,491
7 Cost Plan	0	1,039	205	587	247
Subtotal - 101-191 Budget and Accoun	0	37,196	7,328	21,023	8,845
9 Internal Audit	0	919	181	520	219

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

**Dept:4 101-635 City Maintenance**

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
Subtotal - 101-223 Internal Auditor	\$0	\$919	\$181	\$520	\$219
10 Purchasing	0	18,524	3,649	10,470	4,405
Subtotal - 101-233 Purchasing	0	18,524	3,649	10,470	4,405
12 Non-Tax Revenue	0	9	2	5	2
12 Cashier	0	0	0	0	0
Subtotal - 101-253 Treasury	0	9	2	5	2
13 Advise and Counsel	0	2,749	542	1,554	654
13 Labor Relations	0	149	29	84	35
13 Risk Management	0	271	53	153	64
Subtotal - 101-266 City Attorney	0	3,169	624	1,791	754
14 Human Resources	0	8,697	1,713	4,916	2,068
14 Labor Relations	0	949	187	536	226
Subtotal - 101-270 Human Resources	0	9,646	1,900	5,452	2,294
17 General Fund OPEB	0	70,259	13,841	39,710	16,708
Subtotal - 101-297 OPEB	0	70,259	13,841	39,710	16,708
<b>Total Incoming</b>	17,581	210,669	44,965	129,007	54,278
<b>C. Total Allocated</b>		<u>\$1,641,624</u>	<u>\$164,201</u>	<u>\$740,408</u>	<u>\$737,016</u>
			10.00%	45.10%	44.90%



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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
4 101-635 City Maintenance	1,110	0.56%	\$681	\$0	\$681	\$0	\$681
5 101-172 City Manager	2,861	1.43%	1,756	0	1,756	597	2,353
6 101-636 Info Tech	4,100	2.05%	2,516	0	2,516	856	3,372
7 101-191 Budget and Accounting	3,352	1.68%	2,057	0	2,057	700	2,757
8 101-215 City Clerk	2,301	1.15%	1,412	0	1,412	480	1,893
9 101-223 Internal Auditor	173	0.09%	106	0	106	36	142
10 101-233 Purchasing	418	0.21%	257	0	257	87	344
11 101-261 311 Customer Service	1,532	0.77%	940	0	940	320	1,260
12 101-253 Treasury	2,458	1.23%	1,509	0	1,509	513	2,022
13 101-266 City Attorney	3,099	1.55%	1,902	0	1,902	647	2,549
14 101-270 Human Resources	1,933	0.97%	1,186	0	1,186	404	1,590
18 101-101 City Commission	1,997	1.00%	1,226	0	1,226	417	1,643
21 101-345 Public Safety Ops	72,539	36.28%	44,520	0	44,520	15,143	59,663
30 101-751-01 Parks & Rec Admin	10,931	5.47%	6,709	0	6,709	2,282	8,991
34 160-751 Mayor's Riverfront Pk	8,115	4.06%	4,981	0	4,981	1,694	6,675
85 Kalamazoo County - Space	83,000	41.52%	50,941	0	50,941	17,326	68,267
<b>Subtotal</b>	<b>199,919</b>	<b>100.00%</b>	<b>122,699</b>	<b>0</b>	<b>122,699</b>	<b>41,502</b>	<b>164,201</b>
Direct Bills					0		0
<b>Total</b>					<b>\$122,699</b>		<b>\$164,201</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**City Hall Allocations**

**Dept:4 101-635 City Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1,110	4.38%	\$27,224	\$0	\$27,224	\$0	\$27,224
5 101-172 City Manager	2,861	11.29%	70,168	0	70,168	14,063	84,231
6 101-636 Info Tech	4,100	16.18%	100,556	0	100,556	20,153	120,709
7 101-191 Budget and Accounting	3,352	13.23%	82,211	0	82,211	16,476	98,687
8 101-215 City Clerk	2,301	9.08%	56,434	0	56,434	11,310	67,744
9 101-223 Internal Auditor	173	0.68%	4,243	0	4,243	850	5,093
10 101-233 Purchasing	418	1.65%	10,252	0	10,252	2,055	12,306
11 101-261 311 Customer Service	1,532	6.05%	37,574	0	37,574	7,530	45,104
12 101-253 Treasury	2,458	9.70%	60,285	0	60,285	12,082	72,367
13 101-266 City Attorney	3,099	12.23%	76,006	0	76,006	15,233	91,238
14 101-270 Human Resources	1,933	7.63%	47,408	0	47,408	9,501	56,910
18 101-101 City Commission	1,997	7.88%	48,978	0	48,978	9,816	58,794
<b>Subtotal</b>	25,334	100.00%	621,338	0	621,338	119,070	740,408
Direct Bills					0		0
<b>Total</b>					<b>\$621,338</b>		<b>\$740,408</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Other Maintenance Allocations**

**Dept:4 101-635 City Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345 Public Safety Ops	72,539	41.55%	\$285,411	\$0	\$285,411	\$20,815	\$306,226
30 101-751-01 Parks & Rec Admin	10,931	6.26%	43,009	0	43,009	3,137	46,146
34 160-751 Mayor's Riverfront Pk	8,115	4.65%	31,929	0	31,929	2,329	34,258
85 Kalamazoo County - Space	83,000	47.54%	326,570	(140,000)	186,570	23,817	210,387
<b>Subtotal</b>	174,585	100.00%	686,919	(140,000)	546,919	50,097	597,016
Direct Bills					140,000		140,000
<b>Total</b>					<b>\$686,919</b>		<b>\$737,016</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Allocation Summary**

**Dept:4 101-635 City Maintenance**

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
4 101-635 City Maintenance	681	27,224	0	27,905
5 101-172 City Manager	2,353	84,231	0	86,585
6 101-636 Info Tech	3,372	120,709	0	124,081
7 101-191 Budget and Accounting	2,757	98,687	0	101,444
8 101-215 City Clerk	1,893	67,744	0	69,637
9 101-223 Internal Auditor	142	5,093	0	5,236
10 101-233 Purchasing	344	12,306	0	12,650
11 101-261 311 Customer Service	1,260	45,104	0	46,364
12 101-253 Treasury	2,022	72,367	0	74,388
13 101-266 City Attorney	2,549	91,238	0	93,787
14 101-270 Human Resources	1,590	56,910	0	58,500
18 101-101 City Commission	1,643	58,794	0	60,437
21 101-345 Public Safety Ops	59,663	0	306,226	365,888
30 101-751-01 Parks & Rec Admin	8,991	0	46,146	55,136
34 160-751 Mayor's Riverfront Pk	6,675	0	34,258	40,932
85 Kalamazoo County - Space	68,267	0	210,387	278,654
<b>Total</b>	<b>\$164,201</b>	<b>\$740,408</b>	<b>\$737,016</b>	<b>\$1,641,624</b>

**101-172 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 Equivalents (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.

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**A. Department Costs**

Dept:5 101-172 City Manager

Description		Amount	General Admin	Management & Leadership	General Government
<b>Personnel Costs</b>					
Salaries	S1	1,034,987	0	1,034,987	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	282,708	0	282,708	0
Subtotal - Personnel Costs		1,317,695	0	1,317,695	0
<b>Services &amp; Supplies Cost</b>					
728 Supplies	S	2,921	0	2,921	0
729 Operating Supplies	S	295	0	295	0
805 Travel & Training	S	18,189	0	18,189	0
815 Telephone	S	7,375	0	7,375	0
825 Insurance	S	19,858	0	19,858	0
845 Contractual Services	P	270,330	0	115,667	154,664
860 Memberships & Dues	S	31,055	0	31,055	0
865 Subscriptions	S	100	0	100	0
880 Rental/Lease Equipment	S	1,247	0	1,247	0
885.002 Application Software	S	12,990	0	12,990	0
885.003 Cable Franchise Fee	P	322,563	0	0	322,563
885.014 Contrib - Communities in Schc P		50,000	0	0	50,000
Subtotal - Services & Supplies		736,924	0	209,698	527,226
<b>Department Cost Total</b>		2,054,620	0	1,527,393	527,226
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		2,054,620	0	1,527,393	527,226
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,054,620</b>		<b>\$1,527,393</b>	<b>\$527,226</b>
not allocated					

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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	\$11,693	\$39	\$11,732	\$0
Subtotal - Building Depreciation	11,693	39	11,732	0
2 City Hall Equipment	1,154	11	1,165	0
2 Voice over IP System	337	3	341	0
Subtotal - Equipment Depreciation	1,491	15	1,506	0
3 Security	11,866	2,544	14,410	0
3 Parking	5,516	318	5,834	0
Subtotal - 101-299 Non-Departmental	17,382	2,863	20,244	0
4 Maintenance Admin	1,756	597	2,353	0
4 City Hall	70,168	14,063	84,231	0
Subtotal - 101-635 City Maintenance	71,924	14,660	86,585	0
5 Management & Leadership	0	24,886	24,886	0
Subtotal - 101-172 City Manager	0	24,886	24,886	0
6 PC / Network Support	0	39,595	39,595	0
6 App - Eden	0	8,900	8,900	0
6 App - BS & A	0	6,752	6,752	0
6 App - Kronos	0	3,828	3,828	0
6 NeoGov	0	1,226	1,226	0
6 City Hall	0	2,250	2,250	0
6 City Wide	0	3,812	3,812	0
6 Dept Specific Exp	0	19,474	19,474	0
Subtotal - 101-636 Info Tech	0	85,836	85,836	0
7 Accounts Payable	0	3,701	3,701	0
7 Payroll	0	2,443	2,443	0
7 Budgeting	0	3,139	3,139	0
7 Risk Management	0	261	261	0
7 Audit and Accounting	0	2,891	2,891	0
7 Cost Plan	0	693	693	0
Subtotal - 101-191 Budget and Accoun	0	13,128	13,128	0
8 Records Management	0	2,042	2,042	0

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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
8 Mailroom	\$0	\$39	\$39	\$0
Subtotal - 101-215 City Clerk	0	2,081	2,081	0
9 Internal Audit	0	1,401	1,401	0
Subtotal - 101-223 Internal Auditor	0	1,401	1,401	0
10 Purchasing	0	2,858	2,858	0
Subtotal - 101-233 Purchasing	0	2,858	2,858	0
11 Customer Service	0	7,390	7,390	0
Subtotal - 101-261 311 Customer Servi	0	7,390	7,390	0
12 Non-Tax Revenue	0	9	9	0
12 Cashier	0	0	0	0
Subtotal - 101-253 Treasury	0	9	9	0
13 Advise and Counsel	0	4,189	4,189	0
13 Risk Management	0	81	81	0
Subtotal - 101-266 City Attorney	0	4,270	4,270	0
14 Human Resources	0	11,936	11,936	0
Subtotal - 101-270 Human Resources	0	11,936	11,936	0
17 General Fund OPEB	0	96,428	96,428	0
Subtotal - 101-297 OPEB	0	96,428	96,428	0
<b>Total Incoming</b>	<b>102,490</b>	<b>267,800</b>	<b>370,291</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$2,424,911</b>	<b>\$1,897,684</b>	<b>\$527,226</b>
			78.26%	21.74%



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**Management & Leadership Allocations**

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1.31	0.23%	\$3,717	\$0	\$3,717	\$0	\$3,717
4 101-635 City Maintenance	6.39	1.11%	18,133	0	18,133	0	18,133
5 101-172 City Manager	8.77	1.53%	24,886	0	24,886	0	24,886
6 101-636 Info Tech	13.00	2.26%	36,889	0	36,889	6,240	43,129
7 101-191 Budget and Accounting	13.72	2.39%	38,932	0	38,932	6,586	45,518
8 101-215 City Clerk	7.36	1.28%	20,885	0	20,885	3,533	24,418
9 101-223 Internal Auditor	1.00	0.17%	2,838	0	2,838	480	3,318
10 101-233 Purchasing	4.48	0.78%	12,713	0	12,713	2,150	14,863
11 101-261 311 Customer Service	8.38	1.46%	23,779	0	23,779	4,022	27,802
12 101-253 Treasury	8.74	1.52%	24,801	0	24,801	4,195	28,996
13 101-266 City Attorney	6.00	1.04%	17,026	0	17,026	2,880	19,906
14 101-270 Human Resources	6.61	1.15%	18,757	0	18,757	3,173	21,930
15 101-345-01 Public Safety Admin	8.68	1.51%	24,631	0	24,631	4,166	28,797
16 101-640 Fleet	3.64	0.63%	10,329	0	10,329	1,747	12,076
18 101-101 City Commission	1.76	0.31%	4,994	0	4,994	845	5,839
19 101-175 Diversity & Inclusion	1.15	0.20%	3,263	0	3,263	552	3,815
20 101-257 Assessing	0.44	0.08%	1,249	0	1,249	211	1,460
21 101-345 Public Safety Ops	242.76	42.26%	688,866	0	688,866	116,526	805,392
22 101-441-00 PW General	5.84	1.02%	16,572	0	16,572	2,803	19,375
25 101-699.00 Code Enforcement	8.38	1.46%	23,779	0	23,779	4,022	27,802
26 101-699.01 Building Trades	7.82	1.36%	22,190	0	22,190	3,754	25,944
27 101-721 Planning	4.29	0.75%	12,173	0	12,173	2,059	14,233
29 101-728 Econ Dev	1.40	0.24%	3,973	0	3,973	672	4,645
30 101-751-01 Parks & Rec Admin	21.56	3.75%	61,180	0	61,180	10,349	71,528
35 202 Act 51 Major Street	13.98	2.43%	39,670	0	39,670	6,710	46,381
36 203 Act 51 Local Street	13.85	2.41%	39,301	0	39,301	6,648	45,949
37 209 Cemeteries	1.20	0.21%	3,405	0	3,405	576	3,981
38 226 Solid Waste	4.61	0.80%	13,082	0	13,082	2,213	15,294
42 251 FFE Aspirational Projects	4.30	0.75%	12,202	0	12,202	2,064	14,266
45 252-345 Public Safety	1.88	0.33%	5,335	0	5,335	902	6,237
47 252-724 Public Safety Comm Dev	0.24	0.04%	681	0	681	115	796
49 252-751 Recreation	3.26	0.57%	9,251	0	9,251	1,565	10,816
61 271-724 Comm Dev	6.07	1.06%	17,224	0	17,224	2,914	20,138
68 299 CDBG	0.22	0.04%	624	0	624	106	730
72 590 Wastewater Fund	74.84	13.03%	212,369	0	212,369	35,924	248,293
73 591 Water Fund	55.31	9.63%	156,950	0	156,950	26,549	183,499
76 702-XXX Economic Dev	0.23	0.04%	653	0	653	110	763
77 709-XXX Brownfield Dev	0.91	0.16%	2,582	0	2,582	437	3,019

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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
<b>Subtotal</b>	574.38	100.00%	1,629,884	0	1,629,884	267,800	1,897,684
Direct Bills					0		0
<b>Total</b>					<b>\$1,629,884</b>		<b>\$1,897,684</b>

Basis Units: Full Time Equivalents  
Source: City Payroll Records

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**Allocation Summary**

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
3 101-299 Non-Departmental	\$3,717	\$0	\$3,717
4 101-635 City Maintenance	18,133	0	18,133
5 101-172 City Manager	24,886	0	24,886
6 101-636 Info Tech	43,129	0	43,129
7 101-191 Budget and Accounting	45,518	0	45,518
8 101-215 City Clerk	24,418	0	24,418
9 101-223 Internal Auditor	3,318	0	3,318
10 101-233 Purchasing	14,863	0	14,863
11 101-261 311 Customer Service	27,802	0	27,802
12 101-253 Treasury	28,996	0	28,996
13 101-266 City Attorney	19,906	0	19,906
14 101-270 Human Resources	21,930	0	21,930
15 101-345-01 Public Safety Admin	28,797	0	28,797
16 101-640 Fleet	12,076	0	12,076
18 101-101 City Commission	5,839	0	5,839
19 101-175 Diversity & Inclusion	3,815	0	3,815
20 101-257 Assessing	1,460	0	1,460
21 101-345 Public Safety Ops	805,392	0	805,392
22 101-441-00 PW General	19,375	0	19,375
25 101-699.00 Code Enforcement	27,802	0	27,802
26 101-699.01 Building Trades	25,944	0	25,944
27 101-721 Planning	14,233	0	14,233
29 101-728 Econ Dev	4,645	0	4,645
30 101-751-01 Parks & Rec Admin	71,528	0	71,528
35 202 Act 51 Major Street	46,381	0	46,381
36 203 Act 51 Local Street	45,949	0	45,949
37 209 Cemeteries	3,981	0	3,981
38 226 Solid Waste	15,294	0	15,294
42 251 FFE Aspirational Projects	14,266	0	14,266
45 252-345 Public Safety	6,237	0	6,237
47 252-724 Public Safety Comm Dev	796	0	796
49 252-751 Recreation	10,816	0	10,816
61 271-724 Comm Dev	20,138	0	20,138
68 299 CDBG	730	0	730
72 590 Wastewater Fund	248,293	0	248,293
73 591 Water Fund	183,499	0	183,499
76 702-XXX Economic Dev	763	0	763
77 709-XXX Brownfield Dev	3,019	0	3,019
<b>Total</b>	<b>\$1,897,684</b>	<b>\$0</b>	<b>\$1,897,684</b>

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**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 fiber rings throughout the City of Kalamazoo.

In 2020, the City entered into a 10 year lease with 123.NET to install fiber circuits and equipment in City buildings. A non-recurring cost of \$450,000 was charged to fund the installation of the equipment. For cost plan purposes, this cost is amortized over the length of the lease. For ten (10) years, beginning in 2020, a \$45,000 adjustment will be added to the IT department's direct costs for PC/Network Support to identify this cost.

Description	Source	Amount
101-636 Information Technology	2021 Audited Expenditures	<b>\$ 3,725,958</b>
CCTA Administration 2021 Revenue	CCTA Administration Contract	(169,487)
Amortized 123.NET Fiber Upfront	Amortization schedule	45,000
<b>TOTAL Expenditures for Allocation</b>		<b>\$ 3,601,471</b>

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

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.
- **Application Software** - The costs of specific applications, including maintenance agreements and licenses, and the share of employee costs related to maintaining the applications and supporting the users of those applications are identified in the following functions and allocated based on the number of users by department.
  - Eden
  - BS&A
  - Kronos
  - NeoGov
- **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.

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

- **City Hall** - Costs of telecom and other services that benefit all employees within City Hall are identified to this function and allocated based on full-time equivalents (FTEs) of departments located within City Hall.
- **City-Wide** - Costs of software applications that benefit all city employees are identified in this function and allocated to all departments based on full-time equivalents (FTEs).
- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.

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

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

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**A. Department Costs**

**Dept:6 101-636 Info Tech**

Description		Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov
<b>Personnel Costs</b>										
Salaries	S1	1,039,052	397,645	220,487	54,239	60,992	35,639	150,559	119,491	0
Salary % Split			38.27%	21.22%	5.22%	5.87%	3.43%	14.49%	11.50%	.00%
Benefits	P	324,026	124,005	68,758	16,914	19,020	11,114	46,951	37,263	0
Subtotal - Personnel Costs		1,363,078	521,650	289,245	71,153	80,013	46,754	197,510	156,754	0
<b>Services &amp; Supplies Cost</b>										
728 Supplies	P	1,810	1,810	0	0	0	0	0	0	0
729 Operating Supplies	P	7,572	7,572	0	0	0	0	0	0	0
805 Travel & Training	P	50,989	50,989	0	0	0	0	0	0	0
815 Telecom	P	297,515	9,455	48,069	0	0	0	111,812	0	0
825 Insurance	P	14,196	5,433	3,012	741	833	487	2,057	1,633	0
845 Outside Consultants	P	197,583	1,254	15,000	0	0	0	1,800	0	6,000
860 Memberships	P	1,631	624	346	85	96	56	236	188	0
880 Rental/Lease Equipment	P	17,722	4,122	0	0	0	13,600	0	0	0
885 Software	P	1,605,267	56,676	843,610	1,720	75,090	161,692	16,431	93,210	80,021
975 Machinery & Equipment	P	5,743	2,198	1,219	300	337	197	832	660	0
975 Machinery & Equip - Capitalized	D	148,350	0	0	0	0	0	0	0	0
979 Infrastructure	D	0	0	0	0	0	0	0	0	0
984 Software (Capital)	D	14,500	0	0	0	0	0	0	0	0
CCTA Admin Services Contract	P	(169,487)	(169,487)	0	0	0	0	0	0	0
123NET Equipment Lease - 10 yr amo	P	45,000	0	45,000	0	0	0	0	0	0
Subtotal - Services & Supplies		2,238,393	(29,353)	956,257	2,846	76,356	176,032	133,168	95,691	86,021
<b>Department Cost Total</b>		3,601,471	492,297	1,245,502	73,999	156,369	222,786	330,679	252,445	86,021
<b>Adjustments to Cost</b>										
975 Machinery & Equip - Capitalized	D	(148,350)	0	0	0	0	0	0	0	0
979 Infrastructure	D	0	0	0	0	0	0	0	0	0
984 Software (Capital)	D	(14,500)	0	0	0	0	0	0	0	0

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**A. Department Costs**

**Dept:6 101-636 Info Tech**

Description	Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov
Subtotal - Adjustments	(162,850)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	3,438,620	492,297	1,245,502	73,999	156,369	222,786	330,679	252,445	86,021
General Admin Distribution		(492,297)	169,230	41,630	46,813	27,354	115,558	91,713	0
<b>Grand Total</b>	<b>\$3,438,620</b>		<b>\$1,414,731</b>	<b>\$115,628</b>	<b>\$203,182</b>	<b>\$250,140</b>	<b>\$446,236</b>	<b>\$344,157</b>	<b>\$86,021</b>



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**A. Department Costs**

**Dept:6 101-636 Info Tech**

Description		Amount	City Hall	City Wide	Dept Specific Exp
<b>Personnel Costs</b>					
Salaries	S1	1,039,052	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	P	324,026	0	0	0
Subtotal - Personnel Costs		1,363,078	0	0	0
<b>Services &amp; Supplies Cost</b>					
728 Supplies	P	1,810	0	0	0
729 Operating Supplies	P	7,572	0	0	0
805 Travel & Training	P	50,989	0	0	0
815 Telecom	P	297,515	17,480	106,389	4,310
825 Insurance	P	14,196	0	0	0
845 Outside Consultants	P	197,583	4,969	27,222	141,338
860 Memberships	P	1,631	0	0	0
880 Rental/Lease Equipment	P	17,722	0	0	0
885 Software	P	1,605,267	0	116,047	160,769
975 Machinery & Equipment	P	5,743	0	0	0
975 Machinery & Equip - Capitalized	D	148,350	0	0	0
979 Infrastructure	D	0	0	0	0
984 Software (Capital)	D	14,500	0	0	0
CCTA Admin Services Contract	P	(169,487)	0	0	0
123NET Equipment Lease - 10 yr amort	P	45,000	0	0	0
Subtotal - Services & Supplies		2,238,393	22,449	249,658	306,417
<b>Department Cost Total</b>		3,601,471	22,449	249,658	306,417
<b>Adjustments to Cost</b>					
975 Machinery & Equip - Capitalized	D	(148,350)	0	0	0
979 Infrastructure	D	0	0	0	0
984 Software (Capital)	D	(14,500)	0	0	0

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**A. Department Costs**

**Dept:6 101-636 Info Tech**

Description	Amount	City Hall	City Wide	Dept Specific Exp
Subtotal - Adjustments	(162,850)	0	0	0
<b>Total Costs After Adjustments</b>	3,438,620	22,449	249,658	306,417
General Admin Distribution		0	0	0
<b>Grand Total</b>	<u>\$3,438,620</u>	<u>\$22,449</u>	<u>\$249,658</u>	<u>\$306,417</u>

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

**Dept:6 101-636 Info Tech**

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall
1 City Hall	\$16,757	\$56	\$5,780	\$1,422	\$1,599	\$934	\$3,947	\$3,132	\$0	\$0
Subtotal - Building Depreciation	16,757	56	5,780	1,422	1,599	934	3,947	3,132	0	0
2 City Hall Equipment	1,654	16	574	141	159	93	392	311	0	0
2 IT Equipment	150,309	1,464	52,173	12,834	14,432	8,433	35,626	28,275	0	0
2 Voice over IP System	295	3	102	25	28	17	70	56	0	0
Subtotal - Equipment Depreciation	152,258	1,483	52,849	13,001	14,619	8,543	36,088	28,641	0	0
3 Security	17,004	3,646	7,099	1,746	1,964	1,147	4,847	3,847	0	0
3 Parking	8,176	472	2,973	731	822	481	2,030	1,611	0	0
Subtotal - 101-299 Non-Departmental	25,181	4,118	10,072	2,478	2,786	1,628	6,877	5,458	0	0
4 Maintenance Admin	2,516	856	1,159	285	321	187	792	628	0	0
4 City Hall	100,556	20,153	41,494	10,207	11,478	6,707	28,334	22,488	0	0
Subtotal - 101-635 City Maintenance	103,072	21,009	42,654	10,493	11,799	6,895	29,126	23,116	0	0
5 Management & Leadership	36,889	6,240	14,826	3,647	4,101	2,396	10,124	8,035	0	0
Subtotal - 101-172 City Manager	36,889	6,240	14,826	3,647	4,101	2,396	10,124	8,035	0	0
6 PC / Network Support	0	39,595	13,611	3,348	3,765	2,200	9,294	7,376	0	0
6 App - Eden	0	9,642	3,314	815	917	536	2,263	1,796	0	0
6 App - BS & A	0	13,503	4,642	1,142	1,284	750	3,170	2,516	0	0
6 App - Kronos	0	3,589	1,234	304	341	199	842	669	0	0
6 NeoGov	0	1,149	395	97	109	64	270	214	0	0
6 City Hall	0	3,335	1,146	282	317	185	783	621	0	0
6 City Wide	0	5,651	1,942	478	537	314	1,326	1,053	0	0
Subtotal - 101-636 Info Tech	0	76,463	26,285	6,466	7,271	4,249	17,948	14,245	0	0
7 Accounts Payable	0	7,935	2,728	671	755	441	1,863	1,478	0	0
7 Payroll	0	3,622	1,245	306	344	201	850	675	0	0
7 Budgeting	0	5,692	1,957	481	541	316	1,336	1,060	0	0
7 Risk Management	0	473	163	40	45	26	111	88	0	0
7 Audit and Accounting	0	7,790	2,678	659	741	433	1,829	1,451	0	0
7 Cost Plan	0	3,465	1,191	293	329	193	813	645	0	0
Subtotal - 101-191 Budget and Accoun	0	28,977	9,961	2,450	2,755	1,610	6,802	5,398	0	0
8 Records Management	0	49,596	17,049	4,194	4,716	2,756	11,642	9,239	0	0

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

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall
Subtotal - 101-215 City Clerk	\$0	\$49,596	\$17,049	\$4,194	\$4,716	\$2,756	\$11,642	\$9,239	\$0	\$0
9 Internal Audit	0	2,540	873	215	242	141	596	473	0	0
Subtotal - 101-223 Internal Auditor	0	2,540	873	215	242	141	596	473	0	0
10 Purchasing	0	17,783	6,113	1,504	1,691	988	4,174	3,313	0	0
Subtotal - 101-233 Purchasing	0	17,783	6,113	1,504	1,691	988	4,174	3,313	0	0
13 Advise and Counsel	0	7,596	2,611	642	722	422	1,783	1,415	0	0
13 Risk Management	0	74	25	6	7	4	17	14	0	0
Subtotal - 101-266 City Attorney	0	7,670	2,637	649	729	426	1,800	1,429	0	0
14 Human Resources	0	17,694	6,082	1,496	1,683	983	4,153	3,296	0	0
Subtotal - 101-270 Human Resources	0	17,694	6,082	1,496	1,683	983	4,153	3,296	0	0
17 General Fund OPEB	0	142,937	49,135	12,087	13,592	7,942	33,552	26,629	0	0
Subtotal - 101-297 OPEB	0	142,937	49,135	12,087	13,592	7,942	33,552	26,629	0	0
<b>Total Incoming</b>	<b>334,157</b>	<b>376,567</b>	<b>244,315</b>	<b>60,100</b>	<b>67,584</b>	<b>39,491</b>	<b>166,830</b>	<b>132,404</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$4,149,345</b>	<b>\$1,659,046</b>	<b>\$175,728</b>	<b>\$270,766</b>	<b>\$289,631</b>	<b>\$613,066</b>	<b>\$476,562</b>	<b>\$86,021</b>	<b>\$22,449</b>
			39.98%	4.24%	6.53%	6.98%	14.78%	11.49%	2.07%	0.54%

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

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	City Wide	Dept Specific Exp
1 City Hall	\$16,757	\$56	\$0	\$0
Subtotal - Building Depreciation	16,757	56	0	0
2 City Hall Equipment	1,654	16	0	0
2 IT Equipment	150,309	1,464	0	0
2 Voice over IP System	295	3	0	0
Subtotal - Equipment Depreciation	152,258	1,483	0	0
3 Security	17,004	3,646	0	0
3 Parking	8,176	472	0	0
Subtotal - 101-299 Non-Departmental	25,181	4,118	0	0
4 Maintenance Admin	2,516	856	0	0
4 City Hall	100,556	20,153	0	0
Subtotal - 101-635 City Maintenance	103,072	21,009	0	0
5 Management & Leadership	36,889	6,240	0	0
Subtotal - 101-172 City Manager	36,889	6,240	0	0
6 PC / Network Support	0	39,595	0	0
6 App - Eden	0	9,642	0	0
6 App - BS & A	0	13,503	0	0
6 App - Kronos	0	3,589	0	0
6 NeoGov	0	1,149	0	0
6 City Hall	0	3,335	0	0
6 City Wide	0	5,651	0	0
Subtotal - 101-636 Info Tech	0	76,463	0	0
7 Accounts Payable	0	7,935	0	0
7 Payroll	0	3,622	0	0
7 Budgeting	0	5,692	0	0
7 Risk Management	0	473	0	0
7 Audit and Accounting	0	7,790	0	0
7 Cost Plan	0	3,465	0	0
Subtotal - 101-191 Budget and Accoun	0	28,977	0	0
8 Records Management	0	49,596	0	0

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

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	City Wide	Dept Specific Exp
Subtotal - 101-215 City Clerk	\$0	\$49,596	\$0	\$0
9 Internal Audit	0	2,540	0	0
Subtotal - 101-223 Internal Auditor	0	2,540	0	0
10 Purchasing	0	17,783	0	0
Subtotal - 101-233 Purchasing	0	17,783	0	0
13 Advise and Counsel	0	7,596	0	0
13 Risk Management	0	74	0	0
Subtotal - 101-266 City Attorney	0	7,670	0	0
14 Human Resources	0	17,694	0	0
Subtotal - 101-270 Human Resources	0	17,694	0	0
17 General Fund OPEB	0	142,937	0	0
Subtotal - 101-297 OPEB	0	142,937	0	0
<b>Total Incoming</b>	334,157	376,567	0	0
<b>C. Total Allocated</b>		\$4,149,345	\$249,658	\$306,417
			6.02%	7.38%

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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	6	0.82%	\$12,504	\$0	\$12,504	\$0	\$12,504
5 101-172 City Manager	19	2.59%	39,595	0	39,595	0	39,595
6 101-636 Info Tech	19	2.59%	39,595	0	39,595	0	39,595
7 101-191 Budget and Accounting	15	2.04%	31,259	0	31,259	2,814	34,073
8 101-215 City Clerk	16	2.18%	33,343	0	33,343	3,002	36,344
9 101-223 Internal Auditor	1	0.14%	2,084	0	2,084	188	2,272
10 101-233 Purchasing	9	1.23%	18,755	0	18,755	1,688	20,444
11 101-261 311 Customer Service	18	2.45%	37,511	0	37,511	3,377	40,887
12 101-253 Treasury	15	2.04%	31,259	0	31,259	2,814	34,073
13 101-266 City Attorney	8	1.09%	16,671	0	16,671	1,501	18,172
14 101-270 Human Resources	11	1.50%	22,923	0	22,923	2,064	24,987
15 101-345-01 Public Safety Admin	294	40.05%	612,673	0	612,673	55,156	667,829
16 101-640 Fleet	3	0.41%	6,252	0	6,252	563	6,815
20 101-257 Assessing	6	0.82%	12,504	0	12,504	1,126	13,629
22 101-441-00 PW General	5	0.68%	10,420	0	10,420	938	11,358
25 101-699.00 Code Enforcement	15	2.04%	31,259	0	31,259	2,814	34,073
26 101-699.01 Building Trades	14	1.91%	29,175	0	29,175	2,626	31,801
27 101-721 Planning	8	1.09%	16,671	0	16,671	1,501	18,172
29 101-728 Econ Dev	2	0.27%	4,168	0	4,168	375	4,543
30 101-751-01 Parks & Rec Admin	22	3.00%	45,846	0	45,846	4,127	49,974
35 202 Act 51 Major Street	13	1.77%	27,091	0	27,091	2,439	29,530
36 203 Act 51 Local Street	13	1.77%	27,091	0	27,091	2,439	29,530
37 209 Cemeteries	1	0.14%	2,084	0	2,084	188	2,272
38 226 Solid Waste	4	0.54%	8,336	0	8,336	750	9,086
61 271-724 Comm Dev	11	1.50%	22,923	0	22,923	2,064	24,987
72 590 Wastewater Fund	69	9.40%	143,791	0	143,791	12,945	156,735
73 591 Water Fund	50	6.81%	104,196	0	104,196	9,380	113,576
77 709-XXX Brownfield Dev	2	0.27%	4,168	0	4,168	375	4,543
84 CCTA	65	8.86%	135,455	0	135,455	12,194	147,649
<b>Subtotal</b>	<b>734</b>	<b>100.00%</b>	<b>1,529,600</b>	<b>0</b>	<b>1,529,600</b>	<b>129,447</b>	<b>1,659,046</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,529,600</b>		<b>\$1,659,046</b>

Basis Units: Number of PCs  
Source: IT Log

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App - 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	2	1.03%	\$1,483	\$0	\$1,483	\$0	\$1,483
5 101-172 City Manager	12	6.19%	8,900	0	8,900	0	8,900
6 101-636 Info Tech	13	6.70%	9,642	0	9,642	0	9,642
7 101-191 Budget and Accounting	11	5.67%	8,158	0	8,158	2,097	10,256
8 101-215 City Clerk	4	2.06%	2,967	0	2,967	763	3,729
9 101-223 Internal Auditor	1	0.52%	742	0	742	191	932
10 101-233 Purchasing	7	3.61%	5,192	0	5,192	1,335	6,526
11 101-261 311 Customer Service	9	4.64%	6,675	0	6,675	1,716	8,391
12 101-253 Treasury	7	3.61%	5,192	0	5,192	1,335	6,526
13 101-266 City Attorney	3	1.55%	2,225	0	2,225	572	2,797
14 101-270 Human Resources	9	4.64%	6,675	0	6,675	1,716	8,391
15 101-345-01 Public Safety Admin	11	5.67%	8,158	0	8,158	2,097	10,256
16 101-640 Fleet	1	0.52%	742	0	742	191	932
20 101-257 Assessing	1	0.52%	742	0	742	191	932
22 101-441-00 PW General	2	1.03%	1,483	0	1,483	381	1,865
25 101-699.00 Code Enforcement	5	2.58%	3,708	0	3,708	953	4,662
26 101-699.01 Building Trades	4	2.06%	2,967	0	2,967	763	3,729
27 101-721 Planning	3	1.55%	2,225	0	2,225	572	2,797
29 101-728 Econ Dev	1	0.52%	742	0	742	191	932
30 101-751-01 Parks & Rec Admin	5	2.58%	3,708	0	3,708	953	4,662
35 202 Act 51 Major Street	4	2.06%	2,967	0	2,967	763	3,729
36 203 Act 51 Local Street	4	2.06%	2,967	0	2,967	763	3,729
38 226 Solid Waste	2	1.03%	1,483	0	1,483	381	1,865
61 271-724 Comm Dev	4	2.06%	2,967	0	2,967	763	3,729
72 590 Wastewater Fund	41	21.13%	30,409	0	30,409	7,818	38,226
73 591 Water Fund	19	9.79%	14,092	0	14,092	3,623	17,715
84 CCTA	9	4.64%	6,675	0	6,675	1,716	8,391
<b>Subtotal</b>	194	100.00%	143,885	0	143,885	31,843	175,728
Direct Bills					0		0
<b>Total</b>					<b>\$143,885</b>		<b>\$175,728</b>

Basis Units: Number of Users  
Source: IT Log



**City of Kalamazoo**  
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App - BS & A 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	2	1.15%	\$2,701	\$0	\$2,701	\$0	\$2,701
5 101-172 City Manager	5	2.87%	6,752	0	6,752	0	6,752
6 101-636 Info Tech	10	5.75%	13,503	0	13,503	0	13,503
7 101-191 Budget and Accounting	10	5.75%	13,503	0	13,503	2,281	15,784
8 101-215 City Clerk	2	1.15%	2,701	0	2,701	456	3,157
9 101-223 Internal Auditor	1	0.57%	1,350	0	1,350	228	1,578
10 101-233 Purchasing	4	2.30%	5,401	0	5,401	912	6,314
11 101-261 311 Customer Service	9	5.17%	12,153	0	12,153	2,053	14,206
12 101-253 Treasury	12	6.90%	16,204	0	16,204	2,737	18,941
14 101-270 Human Resources	4	2.30%	5,401	0	5,401	912	6,314
15 101-345-01 Public Safety Admin	15	8.62%	20,255	0	20,255	3,421	23,676
16 101-640 Fleet	1	0.57%	1,350	0	1,350	228	1,578
20 101-257 Assessing	6	3.45%	8,102	0	8,102	1,368	9,470
22 101-441-00 PW General	1	0.57%	1,350	0	1,350	228	1,578
25 101-699.00 Code Enforcement	13	7.47%	17,554	0	17,554	2,965	20,519
26 101-699.01 Building Trades	12	6.90%	16,204	0	16,204	2,737	18,941
27 101-721 Planning	7	4.02%	9,452	0	9,452	1,597	11,049
29 101-728 Econ Dev	2	1.15%	2,701	0	2,701	456	3,157
30 101-751-01 Parks & Rec Admin	1	0.57%	1,350	0	1,350	228	1,578
35 202 Act 51 Major Street	3	1.72%	4,051	0	4,051	684	4,735
36 203 Act 51 Local Street	3	1.72%	4,051	0	4,051	684	4,735
38 226 Solid Waste	2	1.15%	2,701	0	2,701	456	3,157
61 271-724 Comm Dev	10	5.75%	13,503	0	13,503	2,281	15,784
72 590 Wastewater Fund	16	9.20%	21,605	0	21,605	3,649	25,255
73 591 Water Fund	21	12.07%	28,357	0	28,357	4,790	33,147
84 CCTA	2	1.15%	2,701	0	2,701	456	3,157
<b>Subtotal</b>	<b>174</b>	<b>100.00%</b>	<b>234,958</b>	<b>0</b>	<b>234,958</b>	<b>35,808</b>	<b>270,766</b>
Direct Bills					0		0
<b>Total</b>					<b>\$234,958</b>		<b>\$270,766</b>

Basis Units: Number of Users  
Source: IT Log

**City of Kalamazoo**  
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App - Kronos 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	8	0.71%	\$1,914	\$0	\$1,914	\$0	\$1,914
5 101-172 City Manager	16	1.42%	3,828	0	3,828	0	3,828
6 101-636 Info Tech	15	1.34%	3,589	0	3,589	0	3,589
7 101-191 Budget and Accounting	21	1.87%	5,025	0	5,025	405	5,430
8 101-215 City Clerk	145	12.91%	34,695	0	34,695	2,799	37,494
9 101-223 Internal Auditor	1	0.09%	239	0	239	19	259
11 101-261 311 Customer Service	12	1.07%	2,871	0	2,871	232	3,103
12 101-253 Treasury	16	1.42%	3,828	0	3,828	309	4,137
13 101-266 City Attorney	8	0.71%	1,914	0	1,914	154	2,069
14 101-270 Human Resources	13	1.16%	3,111	0	3,111	251	3,362
15 101-345-01 Public Safety Admin	312	27.78%	74,654	0	74,654	6,022	80,677
16 101-640 Fleet	5	0.45%	1,196	0	1,196	97	1,293
18 101-101 City Commission	11	0.98%	2,632	0	2,632	212	2,844
22 101-441-00 PW General	8	0.71%	1,914	0	1,914	154	2,069
25 101-699.00 Code Enforcement	13	1.16%	3,111	0	3,111	251	3,362
26 101-699.01 Building Trades	12	1.07%	2,871	0	2,871	232	3,103
27 101-721 Planning	7	0.62%	1,675	0	1,675	135	1,810
29 101-728 Econ Dev	3	0.27%	718	0	718	58	776
30 101-751-01 Parks & Rec Admin	129	11.49%	30,867	0	30,867	2,490	33,357
35 202 Act 51 Major Street	18	1.60%	4,307	0	4,307	347	4,654
36 203 Act 51 Local Street	18	1.60%	4,307	0	4,307	347	4,654
37 209 Cemeteries	2	0.18%	479	0	479	39	517
38 226 Solid Waste	6	0.53%	1,436	0	1,436	116	1,551
47 252-724 Public Safety Comm Dev	1	0.09%	239	0	239	19	259
61 271-724 Comm Dev	10	0.89%	2,393	0	2,393	193	2,586
72 590 Wastewater Fund	97	8.64%	23,210	0	23,210	1,872	25,082
73 591 Water Fund	72	6.41%	17,228	0	17,228	1,390	18,618
77 709-XXX Brownfield Dev	1	0.09%	239	0	239	19	259
84 CCTA	143	12.73%	34,217	0	34,217	2,760	36,977
<b>Subtotal</b>	<b>1,123</b>	<b>100.00%</b>	<b>268,707</b>	<b>0</b>	<b>268,707</b>	<b>20,924</b>	<b>289,631</b>
Direct Bills					0		0
<b>Total</b>					<b>\$268,707</b>		<b>\$289,631</b>

Basis Units: Number of Kronos Users  
Source: IT Log

**City of Kalamazoo**  
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**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 Admin	285	100.00%	\$524,674	\$0	\$524,674	\$88,392	\$613,066
<b>Subtotal</b>	285	100.00%	524,674	0	524,674	88,392	613,066
Direct Bills					0		0
<b>Total</b>					<b>\$524,674</b>		<b>\$613,066</b>
Basis Units: Direct to KDPS Administration							
Source:							

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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
72 590 Wastewater Fund	50	50.00%	\$203,205	\$0	\$203,205	\$35,076	\$238,281
73 591 Water Fund	50	50.00%	203,205	0	203,205	35,076	238,281
<b>Subtotal</b>	100	100.00%	406,409	0	406,409	70,153	476,562
Direct Bills					0		0
<b>Total</b>					<b>\$406,409</b>		<b>\$476,562</b>
Basis Units: 50% Water / 50% Wastewater							
Source:							

**City of Kalamazoo**  
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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	8	0.71%	\$613	\$0	\$613	\$0	\$613
5 101-172 City Manager	16	1.42%	1,226	0	1,226	0	1,226
6 101-636 Info Tech	15	1.34%	1,149	0	1,149	0	1,149
7 101-191 Budget and Accounting	21	1.87%	1,609	0	1,609	0	1,609
8 101-215 City Clerk	145	12.91%	11,107	0	11,107	0	11,107
9 101-223 Internal Auditor	1	0.09%	77	0	77	0	77
11 101-261 311 Customer Service	12	1.07%	919	0	919	0	919
12 101-253 Treasury	16	1.42%	1,226	0	1,226	0	1,226
13 101-266 City Attorney	8	0.71%	613	0	613	0	613
14 101-270 Human Resources	13	1.16%	996	0	996	0	996
15 101-345-01 Public Safety Admin	312	27.78%	23,899	0	23,899	0	23,899
16 101-640 Fleet	5	0.45%	383	0	383	0	383
18 101-101 City Commission	11	0.98%	843	0	843	0	843
22 101-441-00 PW General	8	0.71%	613	0	613	0	613
25 101-699.00 Code Enforcement	13	1.16%	996	0	996	0	996
26 101-699.01 Building Trades	12	1.07%	919	0	919	0	919
27 101-721 Planning	7	0.62%	536	0	536	0	536
29 101-728 Econ Dev	3	0.27%	230	0	230	0	230
30 101-751-01 Parks & Rec Admin	129	11.49%	9,881	0	9,881	0	9,881
35 202 Act 51 Major Street	18	1.60%	1,379	0	1,379	0	1,379
36 203 Act 51 Local Street	18	1.60%	1,379	0	1,379	0	1,379
37 209 Cemeteries	2	0.18%	153	0	153	0	153
38 226 Solid Waste	6	0.53%	460	0	460	0	460
47 252-724 Public Safety Comm Dev	1	0.09%	77	0	77	0	77
61 271-724 Comm Dev	10	0.89%	766	0	766	0	766
72 590 Wastewater Fund	97	8.64%	7,430	0	7,430	0	7,430
73 591 Water Fund	72	6.41%	5,515	0	5,515	0	5,515
77 709-XXX Brownfield Dev	1	0.09%	77	0	77	0	77
84 CCTA	143	12.73%	10,954	0	10,954	0	10,954
<b>Subtotal</b>	<b>1,123</b>	<b>100.00%</b>	<b>86,021</b>	<b>0</b>	<b>86,021</b>	<b>0</b>	<b>86,021</b>
Direct Bills					0		0
<b>Total</b>					<b>\$86,021</b>		<b>\$86,021</b>

Basis Units: Number of Users  
Source: IT Log

**City of Kalamazoo**  
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**City Hall Allocations**

**Dept:6 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1.31	1.50%	\$336	\$0	\$336	\$0	\$336
4 101-635 City Maintenance	6.39	7.30%	1,639	0	1,639	0	1,639
5 101-172 City Manager	8.77	10.02%	2,250	0	2,250	0	2,250
6 101-636 Info Tech	13.00	14.85%	3,335	0	3,335	0	3,335
7 101-191 Budget and Accounting	13.72	15.68%	3,519	0	3,519	0	3,519
8 101-215 City Clerk	7.36	8.41%	1,888	0	1,888	0	1,888
9 101-223 Internal Auditor	1.00	1.14%	257	0	257	0	257
10 101-233 Purchasing	4.48	5.12%	1,149	0	1,149	0	1,149
11 101-261 311 Customer Service	8.38	9.57%	2,150	0	2,150	0	2,150
12 101-253 Treasury	8.74	9.99%	2,242	0	2,242	0	2,242
13 101-266 City Attorney	6.00	6.86%	1,539	0	1,539	0	1,539
14 101-270 Human Resources	6.61	7.55%	1,696	0	1,696	0	1,696
18 101-101 City Commission	1.76	2.01%	451	0	451	0	451
<b>Subtotal</b>	87.52	100.00%	22,449	0	22,449	0	22,449
Direct Bills					0		0
<b>Total</b>					<b>\$22,449</b>		<b>\$22,449</b>

Basis Units: FTEs in City Hall  
Source:

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

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**City Wide Allocations**

**Dept:6 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1.31	0.23%	\$569	\$0	\$569	\$0	\$569
4 101-635 City Maintenance	6.39	1.11%	2,777	0	2,777	0	2,777
5 101-172 City Manager	8.77	1.53%	3,812	0	3,812	0	3,812
6 101-636 Info Tech	13.00	2.26%	5,651	0	5,651	0	5,651
7 101-191 Budget and Accounting	13.72	2.39%	5,963	0	5,963	0	5,963
8 101-215 City Clerk	7.36	1.28%	3,199	0	3,199	0	3,199
9 101-223 Internal Auditor	1.00	0.17%	435	0	435	0	435
10 101-233 Purchasing	4.48	0.78%	1,947	0	1,947	0	1,947
11 101-261 311 Customer Service	8.38	1.46%	3,642	0	3,642	0	3,642
12 101-253 Treasury	8.74	1.52%	3,799	0	3,799	0	3,799
13 101-266 City Attorney	6.00	1.04%	2,608	0	2,608	0	2,608
14 101-270 Human Resources	6.61	1.15%	2,873	0	2,873	0	2,873
15 101-345-01 Public Safety Admin	8.68	1.51%	3,773	0	3,773	0	3,773
16 101-640 Fleet	3.64	0.63%	1,582	0	1,582	0	1,582
18 101-101 City Commission	1.76	0.31%	765	0	765	0	765
19 101-175 Diversity & Inclusion	1.15	0.20%	500	0	500	0	500
20 101-257 Assessing	0.44	0.08%	191	0	191	0	191
21 101-345 Public Safety Ops	242.76	42.26%	105,517	0	105,517	0	105,517
22 101-441-00 PW General	5.84	1.02%	2,538	0	2,538	0	2,538
25 101-699.00 Code Enforcement	8.38	1.46%	3,642	0	3,642	0	3,642
26 101-699.01 Building Trades	7.82	1.36%	3,399	0	3,399	0	3,399
27 101-721 Planning	4.29	0.75%	1,865	0	1,865	0	1,865
29 101-728 Econ Dev	1.40	0.24%	609	0	609	0	609
30 101-751-01 Parks & Rec Admin	21.56	3.75%	9,371	0	9,371	0	9,371
35 202 Act 51 Major Street	13.98	2.43%	6,076	0	6,076	0	6,076
36 203 Act 51 Local Street	13.85	2.41%	6,020	0	6,020	0	6,020
37 209 Cemeteries	1.20	0.21%	522	0	522	0	522
38 226 Solid Waste	4.61	0.80%	2,004	0	2,004	0	2,004
42 251 FFE Aspirational Projects	4.30	0.75%	1,869	0	1,869	0	1,869
45 252-345 Public Safety	1.88	0.33%	817	0	817	0	817
47 252-724 Public Safety Comm Dev	0.24	0.04%	104	0	104	0	104
49 252-751 Recreation	3.26	0.57%	1,417	0	1,417	0	1,417
61 271-724 Comm Dev	6.07	1.06%	2,638	0	2,638	0	2,638
68 299 CDBG	0.22	0.04%	96	0	96	0	96
72 590 Wastewater Fund	74.84	13.03%	32,530	0	32,530	0	32,530
73 591 Water Fund	55.31	9.63%	24,041	0	24,041	0	24,041
76 702-XXX Economic Dev	0.23	0.04%	100	0	100	0	100
77 709-XXX Brownfield Dev	0.91	0.16%	396	0	396	0	396

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**City Wide Allocations**

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	574.38	100.00%	249,658	0	249,658	0	249,658
Direct Bills					0		0
<b>Total</b>					<b>\$249,658</b>		<b>\$249,658</b>
Basis Units: Full Time Equivalents							
Source: Payroll							



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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	19,474.00	6.36%	\$19,474	\$0	\$19,474	\$0	\$19,474
8 101-215 City Clerk	10,050.00	3.28%	10,050	0	10,050	0	10,050
11 101-261 311 Customer Service	191,139.00	62.38%	191,139	0	191,139	0	191,139
12 101-253 Treasury	5,900.73	1.93%	5,901	0	5,901	0	5,901
16 101-640 Fleet	65,226.53	21.29%	65,227	0	65,227	0	65,227
21 101-345 Public Safety Ops	40.04	0.01%	40	0	40	0	40
22 101-441-00 PW General	1,027.41	0.34%	1,027	0	1,027	0	1,027
27 101-721 Planning	54.51	0.02%	55	0	55	0	55
29 101-728 Econ Dev	466.80	0.15%	467	0	467	0	467
30 101-751-01 Parks & Rec Admin	63.51	0.02%	64	0	64	0	64
84 CCTA	2,775.65	0.91%	2,776	0	2,776	0	2,776
86 All Other	10,198.93	3.33%	10,199	0	10,199	0	10,199
<b>Subtotal</b>	<b>306,417.11</b>	<b>100.00%</b>	<b>306,417</b>	<b>0</b>	<b>306,417</b>	<b>0</b>	<b>306,417</b>
Direct Bills					0		0
<b>Total</b>					<b>\$306,417</b>		<b>\$306,417</b>

Basis Units: \$ Expenditures  
Source: IT Log

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**Allocation Summary**

**Dept:6 101-636 Info Tech**

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall	City Wide	Dept Specific Exp
3 101-299 Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$336	\$569	\$0
4 101-635 City Maintenance	12,504	1,483	2,701	1,914	0	0	613	1,639	2,777	0
5 101-172 City Manager	39,595	8,900	6,752	3,828	0	0	1,226	2,250	3,812	19,474
6 101-636 Info Tech	39,595	9,642	13,503	3,589	0	0	1,149	3,335	5,651	0
7 101-191 Budget and Accounting	34,073	10,256	15,784	5,430	0	0	1,609	3,519	5,963	0
8 101-215 City Clerk	36,344	3,729	3,157	37,494	0	0	11,107	1,888	3,199	10,050
9 101-223 Internal Auditor	2,272	932	1,578	259	0	0	77	257	435	0
10 101-233 Purchasing	20,444	6,526	6,314	0	0	0	0	1,149	1,947	0
11 101-261 311 Customer Service	40,887	8,391	14,206	3,103	0	0	919	2,150	3,642	191,139
12 101-253 Treasury	34,073	6,526	18,941	4,137	0	0	1,226	2,242	3,799	5,901
13 101-266 City Attorney	18,172	2,797	0	2,069	0	0	613	1,539	2,608	0
14 101-270 Human Resources	24,987	8,391	6,314	3,362	0	0	996	1,696	2,873	0
15 101-345-01 Public Safety Admin	667,829	10,256	23,676	80,677	613,066	0	23,899	0	3,773	0
16 101-640 Fleet	6,815	932	1,578	1,293	0	0	383	0	1,582	65,227
18 101-101 City Commission	0	0	0	2,844	0	0	843	451	765	0
19 101-175 Diversity & Inclusion	0	0	0	0	0	0	0	0	500	0
20 101-257 Assessing	13,629	932	9,470	0	0	0	0	0	191	0
21 101-345 Public Safety Ops	0	0	0	0	0	0	0	0	105,517	40
22 101-441-00 PW General	11,358	1,865	1,578	2,069	0	0	613	0	2,538	1,027
25 101-699.00 Code Enforcement	34,073	4,662	20,519	3,362	0	0	996	0	3,642	0
26 101-699.01 Building Trades	31,801	3,729	18,941	3,103	0	0	919	0	3,399	0
27 101-721 Planning	18,172	2,797	11,049	1,810	0	0	536	0	1,865	55
29 101-728 Econ Dev	4,543	932	3,157	776	0	0	230	0	609	467
30 101-751-01 Parks & Rec Admin	49,974	4,662	1,578	33,357	0	0	9,881	0	9,371	64
35 202 Act 51 Major Street	29,530	3,729	4,735	4,654	0	0	1,379	0	6,076	0
36 203 Act 51 Local Street	29,530	3,729	4,735	4,654	0	0	1,379	0	6,020	0
37 209 Cemeteries	2,272	0	0	517	0	0	153	0	522	0
38 226 Solid Waste	9,086	1,865	3,157	1,551	0	0	460	0	2,004	0
42 251 FFE Aspirational Projects	0	0	0	0	0	0	0	0	1,869	0
45 252-345 Public Safety	0	0	0	0	0	0	0	0	817	0
47 252-724 Public Safety Comm Dev	0	0	0	259	0	0	77	0	104	0
49 252-751 Recreation	0	0	0	0	0	0	0	0	1,417	0
61 271-724 Comm Dev	24,987	3,729	15,784	2,586	0	0	766	0	2,638	0
68 299 CDBG	0	0	0	0	0	0	0	0	96	0
72 590 Wastewater Fund	156,735	38,226	25,255	25,082	0	238,281	7,430	0	32,530	0
73 591 Water Fund	113,576	17,715	33,147	18,618	0	238,281	5,515	0	24,041	0
76 702-XXX Economic Dev	0	0	0	0	0	0	0	0	100	0
77 709-XXX Brownfield Dev	4,543	0	0	259	0	0	77	0	396	0
84 CCTA	147,649	8,391	3,157	36,977	0	0	10,954	0	0	2,776
86 All Other	0	0	0	0	0	0	0	0	0	10,199

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**Allocation Summary**

Dept:6 101-636 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall	City Wide	Dept Specific Exp
<b>Total</b>	\$1,659,046	\$175,728	\$270,766	\$289,631	\$613,066	\$476,562	\$86,021	\$22,449	\$249,658	\$306,417

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**Allocation Summary**

**Dept:6 101-636 Info Tech**

Department	Total
<hr/>	
3 101-299 Non-Departmental	\$905
4 101-635 City Maintenance	23,631
5 101-172 City Manager	85,836
6 101-636 Info Tech	76,463
7 101-191 Budget and Accounting	76,634
8 101-215 City Clerk	106,968
9 101-223 Internal Auditor	5,809
10 101-233 Purchasing	36,380
11 101-261 311 Customer Service	264,437
12 101-253 Treasury	76,845
13 101-266 City Attorney	27,798
14 101-270 Human Resources	48,618
15 101-345-01 Public Safety Admin	1,423,175
16 101-640 Fleet	77,810
18 101-101 City Commission	4,903
19 101-175 Diversity & Inclusion	500
20 101-257 Assessing	24,223
21 101-345 Public Safety Ops	105,557
22 101-441-00 PW General	21,048
25 101-699.00 Code Enforcement	67,254
26 101-699.01 Building Trades	61,893
27 101-721 Planning	36,284
29 101-728 Econ Dev	10,713
30 101-751-01 Parks & Rec Admin	108,886
35 202 Act 51 Major Street	50,104
36 203 Act 51 Local Street	50,048
37 209 Cemeteries	3,463
38 226 Solid Waste	18,122
42 251 FFE Aspirational Projects	1,869
45 252-345 Public Safety	817
47 252-724 Public Safety Comm Dev	439
49 252-751 Recreation	1,417
61 271-724 Comm Dev	50,490
68 299 CDBG	96
72 590 Wastewater Fund	523,539
73 591 Water Fund	450,892
76 702-XXX Economic Dev	100
77 709-XXX Brownfield Dev	5,274
84 CCTA	209,903
86 All Other	10,199

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Allocation Summary

Dept:6 101-636 Info Tech

Department	Total
<hr/>	
Total	<u>\$4,149,345</u>

**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 accounts payable transactions 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 fund and program.
- **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.

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

- **Pension & OPEB** – Costs associated with the management of the Pension and OPEB funds by Budget and Accounting staff are identified and allocated 70% to Pension and 30% to OPEB.
- **Risk Management** - Costs associated with the review of contracts. These costs are allocated to all departments on expenditures.
- **Audit & Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and 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 2020 annual cost plan is identified in this function and allocated to the central service departments on the number of functions.

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

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

**City of Kalamazoo**  
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**A. Department Costs**

**Dept:7 101-191 Budget and Accounting**

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan
Personnel Costs										
Salaries	S1	1,024,972	125,149	227,544	97,065	155,283	147,289	12,915	259,728	0
Salary % Split			12.21%	22.20%	9.47%	15.15%	14.37%	1.26%	25.34%	.00%
Benefits	S	329,356	40,214	73,117	31,190	49,897	47,329	4,150	83,459	0
Subtotal - Personnel Costs		1,354,329	165,364	300,661	128,255	205,181	194,617	17,065	343,187	0
Services & Supplies Cost										
728 Office Supplies	S	11,256	1,374	2,499	1,066	1,705	1,617	142	2,852	0
805 Travel & Training	S	14,479	1,768	3,214	1,371	2,194	2,081	182	3,669	0
810 Audit Fees	P	70,200	0	0	0	0	0	0	70,200	0
815 Telephone	S	1,794	219	398	170	272	258	23	454	0
825 Insurance	S	17,700	2,161	3,929	1,676	2,682	2,543	223	4,485	0
845.001 Contract Svc - Cost Plan	P	24,600	0	0	0	0	0	0	0	24,600
845 Outside Contractors	S	13,867	1,693	3,079	1,313	2,101	1,993	175	3,514	0
860 Memberships and Dues	S	4,088	499	907	387	619	587	52	1,036	0
880 Rental/Lease	S	2,433	297	540	230	369	350	31	616	0
885 Application Software	S	900	110	200	85	136	129	11	228	0
976 Office Equip & Furniture	S	692	84	154	66	105	99	9	175	0
CCTA Admin Services Contract	P	(168,278)	(168,278)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(6,270)	(160,072)	14,920	6,365	10,182	9,658	847	87,230	24,600
<b>Department Cost Total</b>		1,348,058	5,292	315,581	134,619	215,363	204,275	17,911	430,417	24,600
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,348,058	5,292	315,581	134,619	215,363	204,275	17,911	430,417	24,600
General Admin Distribution			(5,292)	1,338	571	913	866	76	1,527	0
<b>Grand Total</b>		<b>\$1,348,058</b>		<b>\$316,919</b>	<b>\$135,190</b>	<b>\$216,276</b>	<b>\$205,141</b>	<b>\$17,987</b>	<b>\$431,945</b>	<b>\$24,600</b>



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

**Dept:7 101-191 Budget and Accounting**

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Managment	Audit and Accounting	Cost Plan
1 City Hall	\$13,700	\$46	\$3,476	\$1,483	\$2,372	\$2,250	\$197	\$3,968	\$0
Subtotal - Building Depreciation	13,700	46	3,476	1,483	2,372	2,250	197	3,968	0
2 City Hall Equipment	1,352	13	345	147	236	223	20	394	0
2 Voice over IP System	316	3	81	34	55	52	5	92	0
Subtotal - Equipment Depreciation	1,668	16	426	182	291	276	24	486	0
3 Security	13,902	2,981	4,269	1,821	2,914	2,764	242	4,873	0
3 Parking	8,629	498	2,308	985	1,575	1,494	131	2,635	0
Subtotal - 101-299 Non-Departmental	22,531	3,479	6,577	2,806	4,489	4,258	373	7,508	0
4 Maintenance Admin	2,057	700	697	297	476	451	40	796	0
4 City Hall	82,211	16,476	24,956	10,645	17,031	16,154	1,416	28,485	0
Subtotal - 101-635 City Maintenance	84,268	17,176	25,653	10,943	17,506	16,605	1,456	29,281	0
5 Management & Leadership	38,932	6,586	11,510	4,910	7,855	7,451	653	13,139	0
Subtotal - 101-172 City Manager	38,932	6,586	11,510	4,910	7,855	7,451	653	13,139	0
6 PC / Network Support	31,259	2,814	8,616	3,675	5,880	5,577	489	9,835	0
6 App - Eden	8,158	2,097	2,593	1,106	1,770	1,679	147	2,960	0
6 App - BS & A	13,503	2,281	3,991	1,703	2,724	2,584	227	4,556	0
6 App - Kronos	5,025	405	1,373	586	937	889	78	1,567	0
6 NeoGov	1,609	0	407	174	278	263	23	464	0
6 City Hall	3,519	0	890	380	607	576	51	1,016	0
6 City Wide	5,963	0	1,508	643	1,029	976	86	1,721	0
Subtotal - 101-636 Info Tech	69,037	7,598	19,379	8,267	13,225	12,544	1,100	22,120	0
7 Accounts Payable	0	4,211	1,065	454	727	689	60	1,216	0
7 Payroll	0	3,822	967	412	660	626	55	1,103	0
7 Budgeting	0	2,316	586	250	400	379	33	669	0
7 Risk Managment	0	193	49	21	33	32	3	56	0
7 Audit and Accounting	0	5,291	1,338	571	913	866	76	1,527	0
7 Cost Plan	0	2,425	613	262	419	397	35	700	0
Subtotal - 101-191 Budget and Accoun	0	18,259	4,617	1,970	3,151	2,989	262	5,270	0
8 Records Management	0	23,192	5,865	2,502	4,002	3,796	333	6,694	0

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

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Managment	Audit and Accounting	Cost Plan
8 Mailroom	\$0	\$953	\$241	\$103	\$164	\$156	\$14	\$275	\$0
Subtotal - 101-215 City Clerk	0	24,145	6,106	2,605	4,167	3,952	347	6,969	0
9 Internal Audit	0	1,034	261	112	178	169	15	298	0
Subtotal - 101-223 Internal Auditor	0	1,034	261	112	178	169	15	298	0
10 Purchasing	0	2,329	589	251	402	381	33	672	0
Subtotal - 101-233 Purchasing	0	2,329	589	251	402	381	33	672	0
11 Customer Service	0	1,550	392	167	267	254	22	447	0
Subtotal - 101-261 311 Customer Servi	0	1,550	392	167	267	254	22	447	0
13 Advise and Counsel	0	3,091	782	333	533	506	44	892	0
13 Labor Relations	0	223	56	24	38	36	3	64	0
13 Risk Management	0	76	19	8	13	12	1	22	0
Subtotal - 101-266 City Attorney	0	3,390	857	366	585	555	49	978	0
14 Human Resources	0	18,674	4,722	2,014	3,223	3,057	268	5,390	0
14 Labor Relations	0	1,417	358	153	245	232	20	409	0
Subtotal - 101-270 Human Resources	0	20,091	5,081	2,167	3,467	3,289	288	5,799	0
17 General Fund OPEB	0	150,854	38,147	16,273	26,033	24,693	2,165	43,543	0
Subtotal - 101-297 OPEB	0	150,854	38,147	16,273	26,033	24,693	2,165	43,543	0
<b>Total Incoming</b>	230,136	256,551	123,072	52,500	83,988	79,664	6,985	140,479	0
<b>C. Total Allocated</b>		\$1,834,746	\$439,991	\$187,690	\$300,264	\$284,805	\$24,972	\$572,424	\$24,600
			23.98%	10.23%	16.37%	15.52%	1.36%	31.20%	1.34%

**City of Kalamazoo**  
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**Accounts Payable Allocations**

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	38	0.11%	\$421	\$0	\$421	\$0	\$421
4 101-635 City Maintenance	1,576	4.66%	17,465	0	17,465	0	17,465
5 101-172 City Manager	334	0.99%	3,701	0	3,701	0	3,701
6 101-636 Info Tech	716	2.12%	7,935	0	7,935	0	7,935
7 101-191 Budget and Accounting	380	1.12%	4,211	0	4,211	0	4,211
8 101-215 City Clerk	540	1.60%	5,984	0	5,984	1,137	7,122
9 101-223 Internal Auditor	19	0.06%	211	0	211	40	251
10 101-233 Purchasing	39	0.12%	432	0	432	82	514
11 101-261 311 Customer Service	59	0.17%	654	0	654	124	778
12 101-253 Treasury	193	0.57%	2,139	0	2,139	406	2,545
13 101-266 City Attorney	81	0.24%	898	0	898	171	1,068
14 101-270 Human Resources	295	0.87%	3,269	0	3,269	621	3,890
15 101-345-01 Public Safety Admin	316	0.93%	3,502	0	3,502	666	4,167
16 101-640 Fleet	3,523	10.41%	39,042	0	39,042	7,419	46,461
17 101-297 OPEB	1	0.00%	11	0	11	2	13
18 101-101 City Commission	32	0.09%	355	0	355	67	422
19 101-175 Diversity & Inclusion	32	0.09%	355	0	355	67	422
20 101-257 Assessing	113	0.33%	1,252	0	1,252	238	1,490
21 101-345 Public Safety Ops	4,624	13.66%	51,243	0	51,243	9,738	60,981
22 101-441-00 PW General	519	1.53%	5,752	0	5,752	1,093	6,845
23 101-448-31 Street Lights	99	0.29%	1,097	0	1,097	208	1,306
25 101-699.00 Code Enforcement	231	0.68%	2,560	0	2,560	486	3,046
26 101-699.01 Building Trades	92	0.27%	1,020	0	1,020	194	1,213
27 101-721 Planning	191	0.56%	2,117	0	2,117	402	2,519
29 101-728 Econ Dev	72	0.21%	798	0	798	152	950
30 101-751-01 Parks & Rec Admin	2,137	6.31%	23,682	0	23,682	4,501	28,183
31 101-801 Emergency Recovery	92	0.27%	1,020	0	1,020	194	1,213
32 150-273 Cemeteries	4	0.01%	44	0	44	8	53
35 202 Act 51 Major Street	1,231	3.64%	13,642	0	13,642	2,593	16,234
36 203 Act 51 Local Street	834	2.46%	9,242	0	9,242	1,756	10,999
37 209 Cemeteries	258	0.76%	2,859	0	2,859	543	3,403
38 226 Solid Waste	215	0.64%	2,383	0	2,383	453	2,835
39 231-XXX Blight Abatement	9	0.03%	100	0	100	19	119
42 251 FFE Aspirational Projects	648	1.91%	7,181	0	7,181	1,365	8,546
44 252-215 City Clerk	1	0.00%	11	0	11	2	13
45 252-345 Public Safety	38	0.11%	421	0	421	80	501
46 252-441 Public Works	8	0.02%	89	0	89	17	106
47 252-724 Public Safety Comm Dev	38	0.11%	421	0	421	80	501
49 252-751 Recreation	315	0.93%	3,491	0	3,491	663	4,154
51 253-101 City Commission	11	0.03%	122	0	122	23	145
53 253-345 Public Safety	19	0.06%	211	0	211	40	251
55 253-724 Public Safety	5	0.01%	55	0	55	11	66

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**Accounts Payable Allocations**

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 253-751 Recreation	34	0.10%	\$377	\$0	\$377	\$72	\$448
58 254 Light Grant	4	0.01%	44	0	44	8	53
59 262 Recovery Programs & Grants	1	0.00%	11	0	11	2	13
60 265-345 Public Safety	11	0.03%	122	0	122	23	145
61 271-724 Comm Dev	48	0.14%	532	0	532	101	633
64 285 Community Dev	2	0.01%	22	0	22	4	26
66 288 Economic Development	58	0.17%	643	0	643	122	765
67 289 Home Development	35	0.10%	388	0	388	74	462
68 299 CDBG	95	0.28%	1,053	0	1,053	200	1,253
69 300 Debt Service	13	0.04%	144	0	144	27	171
70 400 Capital Projects	185	0.55%	2,050	0	2,050	390	2,440
72 590 Wastewater Fund	6,902	20.39%	76,488	0	76,488	14,536	91,024
73 591 Water Fund	5,613	16.58%	62,203	0	62,203	11,821	74,024
74 677-XXX Insurance Fund	740	2.19%	8,201	0	8,201	1,558	9,759
75 701-XXX General Trust Fund	7	0.02%	78	0	78	15	92
76 702-XXX Economic Dev	6	0.02%	66	0	66	13	79
77 709-XXX Brownfield Dev	117	0.35%	1,297	0	1,297	246	1,543
<b>Subtotal</b>	<b>33,849</b>	<b>100.00%</b>	<b>375,115</b>	<b>0</b>	<b>375,115</b>	<b>64,876</b>	<b>439,991</b>
Direct Bills					0		0
<b>Total</b>					<b>\$375,115</b>		<b>\$439,991</b>

Basis Units: A/P 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
3 101-299 Non-Departmental	1.31	0.23%	\$365	\$0	\$365	\$0	\$365
4 101-635 City Maintenance	6.39	1.11%	1,780	0	1,780	0	1,780
5 101-172 City Manager	8.77	1.53%	2,443	0	2,443	0	2,443
6 101-636 Info Tech	13.00	2.26%	3,622	0	3,622	0	3,622
7 101-191 Budget and Accounting	13.72	2.39%	3,822	0	3,822	0	3,822
8 101-215 City Clerk	7.36	1.28%	2,050	0	2,050	383	2,434
9 101-223 Internal Auditor	1.00	0.17%	279	0	279	52	331
10 101-233 Purchasing	4.48	0.78%	1,248	0	1,248	233	1,481
11 101-261 311 Customer Service	8.38	1.46%	2,335	0	2,335	437	2,771
12 101-253 Treasury	8.74	1.52%	2,435	0	2,435	455	2,890
13 101-266 City Attorney	6.00	1.04%	1,672	0	1,672	313	1,984
14 101-270 Human Resources	6.61	1.15%	1,841	0	1,841	344	2,186
15 101-345-01 Public Safety Admin	8.68	1.51%	2,418	0	2,418	452	2,870
16 101-640 Fleet	3.64	0.63%	1,014	0	1,014	190	1,204
18 101-101 City Commission	1.76	0.31%	490	0	490	92	582
19 101-175 Diversity & Inclusion	1.15	0.20%	320	0	320	60	380
20 101-257 Assessing	0.44	0.08%	123	0	123	23	146
21 101-345 Public Safety Ops	242.76	42.26%	67,630	0	67,630	12,648	80,278
22 101-441-00 PW General	5.84	1.02%	1,627	0	1,627	304	1,931
25 101-699.00 Code Enforcement	8.38	1.46%	2,335	0	2,335	437	2,771
26 101-699.01 Building Trades	7.82	1.36%	2,179	0	2,179	407	2,586
27 101-721 Planning	4.29	0.75%	1,195	0	1,195	224	1,419
29 101-728 Econ Dev	1.40	0.24%	390	0	390	73	463
30 101-751-01 Parks & Rec Admin	21.56	3.75%	6,006	0	6,006	1,123	7,130
35 202 Act 51 Major Street	13.98	2.43%	3,895	0	3,895	728	4,623
36 203 Act 51 Local Street	13.85	2.41%	3,858	0	3,858	722	4,580
37 209 Cemeteries	1.20	0.21%	334	0	334	63	397
38 226 Solid Waste	4.61	0.80%	1,284	0	1,284	240	1,524
42 251 FFE Aspirational Projects	4.30	0.75%	1,198	0	1,198	224	1,422
45 252-345 Public Safety	1.88	0.33%	524	0	524	98	622
47 252-724 Public Safety Comm Dev	0.24	0.04%	67	0	67	13	79
49 252-751 Recreation	3.26	0.57%	908	0	908	170	1,078
61 271-724 Comm Dev	6.07	1.06%	1,691	0	1,691	316	2,007
68 299 CDBG	0.22	0.04%	61	0	61	11	73
72 590 Wastewater Fund	74.84	13.03%	20,850	0	20,850	3,899	24,749
73 591 Water Fund	55.31	9.63%	15,409	0	15,409	2,882	18,290
76 702-XXX Economic Dev	0.23	0.04%	64	0	64	12	76
77 709-XXX Brownfield Dev	0.91	0.16%	254	0	254	47	301

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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
<hr/>							
<b>Subtotal</b>	574.38	100.00%	160,015	0	160,015	27,674	187,690
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$160,015</b>		<b>\$187,690</b>
<hr/>							

Basis Units: Full Time Equivalents  
Source: City Payroll Records

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**Budgeting Allocations**

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	160,116	0.10%	\$245	\$0	\$245	\$0	\$245
4 101-635 City Maintenance	1,348,407	0.80%	2,060	0	2,060	0	2,060
5 101-172 City Manager	2,054,620	1.23%	3,139	0	3,139	0	3,139
6 101-636 Info Tech	3,725,958	2.22%	5,692	0	5,692	0	5,692
7 101-191 Budget and Accounting	1,516,336	0.90%	2,316	0	2,316	0	2,316
8 101-215 City Clerk	898,055	0.54%	1,372	0	1,372	250	1,622
9 101-223 Internal Auditor	97,874	0.06%	150	0	150	27	177
10 101-233 Purchasing	414,759	0.25%	634	0	634	116	749
11 101-261 311 Customer Service	562,028	0.34%	859	0	859	157	1,015
12 101-253 Treasury	1,226,381	0.73%	1,874	0	1,874	342	2,216
13 101-266 City Attorney	753,010	0.45%	1,150	0	1,150	210	1,360
14 101-270 Human Resources	814,202	0.49%	1,244	0	1,244	227	1,471
15 101-345-01 Public Safety Admin	1,828,976	1.09%	2,794	0	2,794	510	3,304
16 101-640 Fleet	2,598,082	1.55%	3,969	0	3,969	725	4,694
17 101-297 OPEB	500	0.00%	1	0	1	0	1
18 101-101 City Commission	101,315	0.06%	155	0	155	28	183
19 101-175 Diversity & Inclusion	279,613	0.17%	427	0	427	78	505
20 101-257 Assessing	494,838	0.30%	756	0	756	138	894
21 101-345 Public Safety Ops	30,728,906	18.34%	46,944	0	46,944	8,569	55,514
22 101-441-00 PW General	907,257	0.54%	1,386	0	1,386	253	1,639
23 101-448-31 Street Lights	1,410,826	0.84%	2,155	0	2,155	393	2,549
25 101-699.00 Code Enforcement	853,985	0.51%	1,305	0	1,305	238	1,543
26 101-699.01 Building Trades	895,475	0.53%	1,368	0	1,368	250	1,618
27 101-721 Planning	816,181	0.49%	1,247	0	1,247	228	1,474
28 101-724 Community Develop	445	0.00%	1	0	1	0	1
29 101-728 Econ Dev	360,401	0.22%	551	0	551	101	651
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	3,987	0	3,987	728	4,715
31 101-801 Emergency Recovery	124,977	0.07%	191	0	191	35	226
32 150-273 Cemeteries	20,000	0.01%	31	0	31	6	36
33 155-751 Recreation	95,625	0.06%	146	0	146	27	173
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	94	0	94	17	111
35 202 Act 51 Major Street	7,386,466	4.41%	11,284	0	11,284	2,060	13,344
36 203 Act 51 Local Street	2,999,161	1.79%	4,582	0	4,582	836	5,418
37 209 Cemeteries	481,819	0.29%	736	0	736	134	870
38 226 Solid Waste	2,310,792	1.38%	3,530	0	3,530	644	4,175
39 231-XXX Blight Abatement	125,179	0.07%	191	0	191	35	226
42 251 FFE Aspirational Projects	11,756,169	7.02%	17,960	0	17,960	3,278	21,238
45 252-345 Public Safety	827,193	0.49%	1,264	0	1,264	231	1,494
46 252-441 Public Works	20,000	0.01%	31	0	31	6	36
47 252-724 Public Safety Comm Dev	440,839	0.26%	673	0	673	123	796
49 252-751 Recreation	831,254	0.50%	1,270	0	1,270	232	1,502
51 253-101 City Commission	2,710	0.00%	4	0	4	1	5

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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
53 253-345 Public Safety	14,693	0.01%	\$22	\$0	\$22	\$4	\$27
55 253-724 Public Safety	4,304	0.00%	7	0	7	1	8
56 253-751 Recreation	3,060	0.00%	5	0	5	1	6
57 253-752 Parks	401	0.00%	1	0	1	0	1
58 254 Light Grant	95,000	0.06%	145	0	145	26	172
59 262 Recovery Programs & Grants	30,000	0.02%	46	0	46	8	54
60 265-345 Public Safety	170,915	0.10%	261	0	261	48	309
61 271-724 Comm Dev	485,909	0.29%	742	0	742	136	878
64 285 Community Dev	6,750	0.00%	10	0	10	2	12
66 288 Economic Development	1,627,716	0.97%	2,487	0	2,487	454	2,941
67 289 Home Development	166,710	0.10%	255	0	255	46	301
68 299 CDBG	1,088,519	0.65%	1,663	0	1,663	304	1,966
72 590 Wastewater Fund	32,768,443	19.56%	50,060	0	50,060	9,138	59,198
73 591 Water Fund	26,812,065	16.00%	40,961	0	40,961	7,477	48,438
74 677-XXX Insurance Fund	12,113,311	7.23%	18,505	0	18,505	3,378	21,883
75 701-XXX General Trust Fund	80,275	0.05%	123	0	123	22	145
76 702-XXX Economic Dev	29,878	0.02%	46	0	46	8	54
77 709-XXX Brownfield Dev	1,884,948	1.12%	2,880	0	2,880	526	3,405
79 715 KMGA Fund	2,263,011	1.35%	3,457	0	3,457	631	4,088
80 731-XXX Pension Fund	2,258,563	1.35%	3,450	0	3,450	630	4,080
81 737-000 OPEB Trust Fund	412,801	0.25%	631	0	631	115	746
82 760 Foundation for Excellence	307,724	0.18%	470	0	470	86	556
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>255,991</b>	<b>0</b>	<b>255,991</b>	<b>44,273</b>	<b>300,264</b>
Direct Bills					0		0
<b>Total</b>					<b>\$255,991</b>		<b>\$300,264</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements



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**Pension & OPEB Allocations**

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 731-XXX Pension Fund	70	70.00%	\$169,968	\$0	\$169,968	\$29,396	\$199,363
81 737-000 OPEB Trust Fund	30	30.00%	72,843	0	72,843	12,598	85,441
<b>Subtotal</b>	100	100.00%	242,811	0	242,811	41,994	284,805
Direct Bills					0		0
<b>Total</b>					<b>\$242,811</b>		<b>\$284,805</b>
Basis Units: 70% Pension / 30% OPEB							
Source:							

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**Risk Management Allocations**

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	160,116	0.10%	\$20	\$0	\$20	\$0	\$20
4 101-635 City Maintenance	1,348,407	0.80%	171	0	171	0	171
5 101-172 City Manager	2,054,620	1.23%	261	0	261	0	261
6 101-636 Info Tech	3,725,958	2.22%	473	0	473	0	473
7 101-191 Budget and Accounting	1,516,336	0.90%	193	0	193	0	193
8 101-215 City Clerk	898,055	0.54%	114	0	114	21	135
9 101-223 Internal Auditor	97,874	0.06%	12	0	12	2	15
10 101-233 Purchasing	414,759	0.25%	53	0	53	10	62
11 101-261 311 Customer Service	562,028	0.34%	71	0	71	13	84
12 101-253 Treasury	1,226,381	0.73%	156	0	156	28	184
13 101-266 City Attorney	753,010	0.45%	96	0	96	17	113
14 101-270 Human Resources	814,202	0.49%	103	0	103	19	122
15 101-345-01 Public Safety Admin	1,828,976	1.09%	232	0	232	42	275
16 101-640 Fleet	2,598,082	1.55%	330	0	330	60	390
17 101-297 OPEB	500	0.00%	0	0	0	0	0
18 101-101 City Commission	101,315	0.06%	13	0	13	2	15
19 101-175 Diversity & Inclusion	279,613	0.17%	36	0	36	6	42
20 101-257 Assessing	494,838	0.30%	63	0	63	11	74
21 101-345 Public Safety Ops	30,728,906	18.34%	3,904	0	3,904	713	4,617
22 101-441-00 PW General	907,257	0.54%	115	0	115	21	136
23 101-448-31 Street Lights	1,410,826	0.84%	179	0	179	33	212
25 101-699.00 Code Enforcement	853,985	0.51%	109	0	109	20	128
26 101-699.01 Building Trades	895,475	0.53%	114	0	114	21	135
27 101-721 Planning	816,181	0.49%	104	0	104	19	123
28 101-724 Community Develop	445	0.00%	0	0	0	0	0
29 101-728 Econ Dev	360,401	0.22%	46	0	46	8	54
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	332	0	332	61	392
31 101-801 Emergency Recovery	124,977	0.07%	16	0	16	3	19
32 150-273 Cemeteries	20,000	0.01%	3	0	3	0	3
33 155-751 Recreation	95,625	0.06%	12	0	12	2	14
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	8	0	8	1	9
35 202 Act 51 Major Street	7,386,466	4.41%	938	0	938	171	1,110
36 203 Act 51 Local Street	2,999,161	1.79%	381	0	381	70	451
37 209 Cemeteries	481,819	0.29%	61	0	61	11	72
38 226 Solid Waste	2,310,792	1.38%	294	0	294	54	347
39 231-XXX Blight Abatement	125,179	0.07%	16	0	16	3	19
42 251 FFE Aspirational Projects	11,756,169	7.02%	1,494	0	1,494	273	1,766
45 252-345 Public Safety	827,193	0.49%	105	0	105	19	124
46 252-441 Public Works	20,000	0.01%	3	0	3	0	3
47 252-724 Public Safety Comm Dev	440,839	0.26%	56	0	56	10	66
49 252-751 Recreation	831,254	0.50%	106	0	106	19	125
51 253-101 City Commission	2,710	0.00%	0	0	0	0	0

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**Risk Management Allocations**

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 253-345 Public Safety	14,693	0.01%	\$2	\$0	\$2	\$0	\$2
55 253-724 Public Safety	4,304	0.00%	1	0	1	0	1
56 253-751 Recreation	3,060	0.00%	0	0	0	0	0
57 253-752 Parks	401	0.00%	0	0	0	0	0
58 254 Light Grant	95,000	0.06%	12	0	12	2	14
59 262 Recovery Programs & Grants	30,000	0.02%	4	0	4	1	5
60 265-345 Public Safety	170,915	0.10%	22	0	22	4	26
61 271-724 Comm Dev	485,909	0.29%	62	0	62	11	73
64 285 Community Dev	6,750	0.00%	1	0	1	0	1
66 288 Economic Development	1,627,716	0.97%	207	0	207	38	245
67 289 Home Development	166,710	0.10%	21	0	21	4	25
68 299 CDBG	1,088,519	0.65%	138	0	138	25	164
72 590 Wastewater Fund	32,768,443	19.56%	4,163	0	4,163	760	4,923
73 591 Water Fund	26,812,065	16.00%	3,407	0	3,407	622	4,028
74 677-XXX Insurance Fund	12,113,311	7.23%	1,539	0	1,539	281	1,820
75 701-XXX General Trust Fund	80,275	0.05%	10	0	10	2	12
76 702-XXX Economic Dev	29,878	0.02%	4	0	4	1	4
77 709-XXX Brownfield Dev	1,884,948	1.12%	239	0	239	44	283
79 715 KMGA Fund	2,263,011	1.35%	288	0	288	52	340
80 731-XXX Pension Fund	2,258,563	1.35%	287	0	287	52	339
81 737-000 OPEB Trust Fund	412,801	0.25%	52	0	52	10	62
82 760 Foundation for Excellence	307,724	0.18%	39	0	39	7	46
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>21,290</b>	<b>0</b>	<b>21,290</b>	<b>3,682</b>	<b>24,972</b>
Direct Bills					0		0
<b>Total</b>					<b>\$21,290</b>		<b>\$24,972</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo**  
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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
3 101-299 Non-Departmental	362	0.27%	\$1,364	\$0	\$1,364	\$0	\$1,364
4 101-635 City Maintenance	3,895	2.95%	14,680	0	14,680	0	14,680
5 101-172 City Manager	767	0.58%	2,891	0	2,891	0	2,891
6 101-636 Info Tech	2,067	1.56%	7,790	0	7,790	0	7,790
7 101-191 Budget and Accounting	1,404	1.06%	5,291	0	5,291	0	5,291
8 101-215 City Clerk	1,795	1.36%	6,765	0	6,765	1,074	7,839
9 101-223 Internal Auditor	230	0.17%	867	0	867	138	1,004
10 101-233 Purchasing	378	0.29%	1,425	0	1,425	226	1,651
11 101-261 311 Customer Service	362	0.27%	1,364	0	1,364	217	1,581
12 101-253 Treasury	679	0.51%	2,559	0	2,559	406	2,965
13 101-266 City Attorney	441	0.33%	1,662	0	1,662	264	1,926
14 101-270 Human Resources	841	0.64%	3,170	0	3,170	503	3,673
15 101-345-01 Public Safety Admin	684	0.52%	2,578	0	2,578	409	2,987
16 101-640 Fleet	28,940	21.89%	109,070	0	109,070	17,319	126,389
17 101-297 OPEB	23	0.02%	87	0	87	14	100
18 101-101 City Commission	204	0.15%	769	0	769	122	891
19 101-175 Diversity & Inclusion	269	0.20%	1,014	0	1,014	161	1,175
20 101-257 Assessing	380	0.29%	1,432	0	1,432	227	1,660
21 101-345 Public Safety Ops	8,321	6.29%	31,360	0	31,360	4,980	36,340
22 101-441-00 PW General	1,655	1.25%	6,237	0	6,237	990	7,228
23 101-448-31 Street Lights	99	0.07%	373	0	373	59	432
25 101-699.00 Code Enforcement	774	0.59%	2,917	0	2,917	463	3,380
26 101-699.01 Building Trades	494	0.37%	1,862	0	1,862	296	2,157
27 101-721 Planning	651	0.49%	2,454	0	2,454	390	2,843
28 101-724 Community Develop	1	0.00%	4	0	4	1	4
29 101-728 Econ Dev	394	0.30%	1,485	0	1,485	236	1,721
30 101-751-01 Parks & Rec Admin	6,426	4.86%	24,219	0	24,219	3,846	28,064
31 101-801 Emergency Recovery	221	0.17%	833	0	833	132	965
32 150-273 Cemeteries	134	0.10%	505	0	505	80	585
33 155-751 Recreation	3	0.00%	11	0	11	2	13
34 160-751 Mayor's Riverfront Pk	3	0.00%	11	0	11	2	13
35 202 Act 51 Major Street	4,778	3.61%	18,007	0	18,007	2,859	20,867
36 203 Act 51 Local Street	3,840	2.90%	14,472	0	14,472	2,298	16,770
37 209 Cemeteries	1,322	1.00%	4,982	0	4,982	791	5,774
38 226 Solid Waste	2,927	2.21%	11,031	0	11,031	1,752	12,783
39 231-XXX Blight Abatement	35	0.03%	132	0	132	21	153
40 243 Brownfield	38	0.03%	143	0	143	23	166
41 244 Econ Initiative	37	0.03%	139	0	139	22	162
42 251 FFE Aspirational Projects	2,369	1.79%	8,928	0	8,928	1,418	10,346
45 252-345 Public Safety	388	0.29%	1,462	0	1,462	232	1,695
47 252-724 Public Safety Comm Dev	371	0.28%	1,398	0	1,398	222	1,620
48 252-728 Econ Development	6	0.00%	23	0	23	4	26

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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
49 252-751 Recreation	678	0.51%	\$2,555	\$0	\$2,555	\$406	\$2,961
50 252-752 Parks	4	0.00%	15	0	15	2	17
51 253-101 City Commission	40	0.03%	151	0	151	24	175
52 253-172 City Manager	4	0.00%	15	0	15	2	17
53 253-345 Public Safety	74	0.06%	279	0	279	44	323
55 253-724 Public Safety	21	0.02%	79	0	79	13	92
56 253-751 Recreation	160	0.12%	603	0	603	96	699
57 253-752 Parks	2	0.00%	8	0	8	1	9
58 254 Light Grant	21	0.02%	79	0	79	13	92
60 265-345 Public Safety	323	0.24%	1,217	0	1,217	193	1,411
61 271-724 Comm Dev	1,185	0.90%	4,466	0	4,466	709	5,175
63 284 Community Dev	29	0.02%	109	0	109	17	127
64 285 Community Dev	15	0.01%	57	0	57	9	66
65 286 Community Dev	30	0.02%	113	0	113	18	131
66 288 Economic Development	205	0.16%	773	0	773	123	895
67 289 Home Development	118	0.09%	445	0	445	71	515
68 299 CDBG	918	0.69%	3,460	0	3,460	549	4,009
69 300 Debt Service	96	0.07%	362	0	362	57	419
70 400 Capital Projects	706	0.53%	2,661	0	2,661	423	3,083
72 590 Wastewater Fund	21,314	16.12%	80,329	0	80,329	12,755	93,084
73 591 Water Fund	23,455	17.74%	88,398	0	88,398	14,037	102,435
74 677-XXX Insurance Fund	2,388	1.81%	9,000	0	9,000	1,429	10,429
75 701-XXX General Trust Fund	21	0.02%	79	0	79	13	92
76 702-XXX Economic Dev	249	0.19%	938	0	938	149	1,087
77 709-XXX Brownfield Dev	571	0.43%	2,152	0	2,152	342	2,494
79 715 KMGa Fund	13	0.01%	49	0	49	8	57
80 731-XXX Pension Fund	184	0.14%	693	0	693	110	804
81 737-000 OPEB Trust Fund	178	0.13%	671	0	671	107	777
82 760 Foundation for Excellence	111	0.08%	418	0	418	66	485
83 98X-XXX GASB 34 Govt	114	0.09%	430	0	430	68	498
<b>Subtotal</b>	132,235	100.00%	498,372	0	498,372	74,052	572,424
Direct Bills					0		0
<b>Total</b>					<b>\$498,372</b>		<b>\$572,424</b>

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

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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	1.41%	\$346	\$0	\$346	\$0	\$346
2 Equipment Depreciation	5	7.04%	1,732	0	1,732	0	1,732
3 101-299 Non-Departmental	3	4.23%	1,039	0	1,039	0	1,039
4 101-635 City Maintenance	3	4.23%	1,039	0	1,039	0	1,039
5 101-172 City Manager	2	2.82%	693	0	693	0	693
6 101-636 Info Tech	10	14.08%	3,465	0	3,465	0	3,465
7 101-191 Budget and Accounting	7	9.86%	2,425	0	2,425	0	2,425
8 101-215 City Clerk	4	5.63%	1,386	0	1,386	0	1,386
9 101-223 Internal Auditor	1	1.41%	346	0	346	0	346
10 101-233 Purchasing	1	1.41%	346	0	346	0	346
11 101-261 311 Customer Service	3	4.23%	1,039	0	1,039	0	1,039
12 101-253 Treasury	6	8.45%	2,079	0	2,079	0	2,079
13 101-266 City Attorney	5	7.04%	1,732	0	1,732	0	1,732
14 101-270 Human Resources	3	4.23%	1,039	0	1,039	0	1,039
15 101-345-01 Public Safety Admin	2	2.82%	693	0	693	0	693
16 101-640 Fleet	3	4.23%	1,039	0	1,039	0	1,039
17 101-297 OPEB	1	1.41%	346	0	346	0	346
18 101-101 City Commission	2	2.82%	693	0	693	0	693
20 101-257 Assessing	2	2.82%	693	0	693	0	693
73 591 Water Fund	7	9.86%	2,425	0	2,425	0	2,425
<b>Subtotal</b>	<b>71</b>	<b>100.00%</b>	<b>24,600</b>	<b>0</b>	<b>24,600</b>	<b>0</b>	<b>24,600</b>
Direct Bills					0		0
<b>Total</b>					<b>\$24,600</b>		<b>\$24,600</b>

Basis Units: # Functions per Central Service Department  
Source: 2020 Cost Plan

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**Allocation Summary**

**Dept:7 101-191 Budget and Accounting**

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$346	\$346
2 Equipment Depreciation	0	0	0	0	0	0	1,732	1,732
3 101-299 Non-Departmental	421	365	245	0	20	1,364	1,039	3,455
4 101-635 City Maintenance	17,465	1,780	2,060	0	171	14,680	1,039	37,196
5 101-172 City Manager	3,701	2,443	3,139	0	261	2,891	693	13,128
6 101-636 Info Tech	7,935	3,622	5,692	0	473	7,790	3,465	28,977
7 101-191 Budget and Accounting	4,211	3,822	2,316	0	193	5,291	2,425	18,259
8 101-215 City Clerk	7,122	2,434	1,622	0	135	7,839	1,386	20,538
9 101-223 Internal Auditor	251	331	177	0	15	1,004	346	2,124
10 101-233 Purchasing	514	1,481	749	0	62	1,651	346	4,805
11 101-261 311 Customer Service	778	2,771	1,015	0	84	1,581	1,039	7,269
12 101-253 Treasury	2,545	2,890	2,216	0	184	2,965	2,079	12,880
13 101-266 City Attorney	1,068	1,984	1,360	0	113	1,926	1,732	8,184
14 101-270 Human Resources	3,890	2,186	1,471	0	122	3,673	1,039	12,382
15 101-345-01 Public Safety Admin	4,167	2,870	3,304	0	275	2,987	693	14,297
16 101-640 Fleet	46,461	1,204	4,694	0	390	126,389	1,039	180,178
17 101-297 OPEB	13	0	1	0	0	100	346	461
18 101-101 City Commission	422	582	183	0	15	891	693	2,786
19 101-175 Diversity & Inclusion	422	380	505	0	42	1,175	0	2,524
20 101-257 Assessing	1,490	146	894	0	74	1,660	693	4,957
21 101-345 Public Safety Ops	60,981	80,278	55,514	0	4,617	36,340	0	237,730
22 101-441-00 PW General	6,845	1,931	1,639	0	136	7,228	0	17,779
23 101-448-31 Street Lights	1,306	0	2,549	0	212	432	0	4,499
25 101-699.00 Code Enforcement	3,046	2,771	1,543	0	128	3,380	0	10,869
26 101-699.01 Building Trades	1,213	2,586	1,618	0	135	2,157	0	7,709
27 101-721 Planning	2,519	1,419	1,474	0	123	2,843	0	8,378
28 101-724 Community Develop	0	0	1	0	0	4	0	5
29 101-728 Econ Dev	950	463	651	0	54	1,721	0	3,838
30 101-751-01 Parks & Rec Admin	28,183	7,130	4,715	0	392	28,064	0	68,484
31 101-801 Emergency Recovery	1,213	0	226	0	19	965	0	2,423
32 150-273 Cemeteries	53	0	36	0	3	585	0	677
33 155-751 Recreation	0	0	173	0	14	13	0	200
34 160-751 Mayor's Riverfront Pk	0	0	111	0	9	13	0	133
35 202 Act 51 Major Street	16,234	4,623	13,344	0	1,110	20,867	0	56,178
36 203 Act 51 Local Street	10,999	4,580	5,418	0	451	16,770	0	38,218
37 209 Cemeteries	3,403	397	870	0	72	5,774	0	10,516
38 226 Solid Waste	2,835	1,524	4,175	0	347	12,783	0	21,665
39 231-XXX Blight Abatement	119	0	226	0	19	153	0	516
40 243 Brownfield	0	0	0	0	0	166	0	166
41 244 Econ Initiative	0	0	0	0	0	162	0	162
42 251 FFE Aspirational Projects	8,546	1,422	21,238	0	1,766	10,346	0	43,318

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**Allocation Summary**

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan	Total
44 252-215 City Clerk	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
45 252-345 Public Safety	501	622	1,494	0	124	1,695	0	4,436
46 252-441 Public Works	106	0	36	0	3	0	0	145
47 252-724 Public Safety Comm Dev	501	79	796	0	66	1,620	0	3,063
48 252-728 Econ Development	0	0	0	0	0	26	0	26
49 252-751 Recreation	4,154	1,078	1,502	0	125	2,961	0	9,820
50 252-752 Parks	0	0	0	0	0	17	0	17
51 253-101 City Commission	145	0	5	0	0	175	0	325
52 253-172 City Manager	0	0	0	0	0	17	0	17
53 253-345 Public Safety	251	0	27	0	2	323	0	603
55 253-724 Public Safety	66	0	8	0	1	92	0	166
56 253-751 Recreation	448	0	6	0	0	699	0	1,153
57 253-752 Parks	0	0	1	0	0	9	0	10
58 254 Light Grant	53	0	172	0	14	92	0	330
59 262 Recovery Programs & Grants	13	0	54	0	5	0	0	72
60 265-345 Public Safety	145	0	309	0	26	1,411	0	1,890
61 271-724 Comm Dev	633	2,007	878	0	73	5,175	0	8,766
63 284 Community Dev	0	0	0	0	0	127	0	127
64 285 Community Dev	26	0	12	0	1	66	0	105
65 286 Community Dev	0	0	0	0	0	131	0	131
66 288 Economic Development	765	0	2,941	0	245	895	0	4,845
67 289 Home Development	462	0	301	0	25	515	0	1,303
68 299 CDBG	1,253	73	1,966	0	164	4,009	0	7,465
69 300 Debt Service	171	0	0	0	0	419	0	591
70 400 Capital Projects	2,440	0	0	0	0	3,083	0	5,523
72 590 Wastewater Fund	91,024	24,749	59,198	0	4,923	93,084	0	272,978
73 591 Water Fund	74,024	18,290	48,438	0	4,028	102,435	2,425	249,641
74 677-XXX Insurance Fund	9,759	0	21,883	0	1,820	10,429	0	43,892
75 701-XXX General Trust Fund	92	0	145	0	12	92	0	341
76 702-XXX Economic Dev	79	76	54	0	4	1,087	0	1,301
77 709-XXX Brownfield Dev	1,543	301	3,405	0	283	2,494	0	8,026
79 715 KMGGA Fund	0	0	4,088	0	340	57	0	4,485
80 731-XXX Pension Fund	0	0	4,080	199,363	339	804	0	204,587
81 737-000 OPEB Trust Fund	0	0	746	85,441	62	777	0	87,027
82 760 Foundation for Excellence	0	0	556	0	46	485	0	1,087
83 98X-XXX GASB 34 Govt	0	0	0	0	0	498	0	498
<b>Total</b>	<b>\$439,991</b>	<b>\$187,690</b>	<b>\$300,264</b>	<b>\$284,805</b>	<b>\$24,972</b>	<b>\$572,424</b>	<b>\$24,600</b>	<b>\$1,834,746</b>



**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.
- **Elections** - The City of Kalamazoo Election Division within the City Clerk's Office is responsible for voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws. These costs are not allocated.
- **City Clerk** – The balance of the Clerk's activities are considered General Government in nature and are not allocated.

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

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

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

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**A. Department Costs**

Dept:8 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
<b>Personnel Costs</b>							
Salaries	S1	533,615	95,837	82,070	24,973	277,640	53,095
Salary % Split			17.96%	15.38%	4.68%	52.03%	9.95%
Benefits	S	139,875	25,122	21,513	6,546	72,777	13,918
Subtotal - Personnel Costs		673,491	120,959	103,583	31,519	350,417	67,012
<b>Services &amp; Supplies Cost</b>							
728 Supplies	P	51,396	1,023	808	565	47,970	1,030
805 Travel & Training	P	3,903	0	0	0	2,188	1,715
810 Fees	P	3,246	0	0	0	977	2,269
815 Telephone & Utilities	P	9,438	0	6,364	0	182	2,892
825 Insurance	P	5,412	0	1,704	0	1,104	2,604
845 Outside Contractual Services	P	63,723	0	6,364	2,950	33,560	20,850
860 Memberships and Dues	P	1,075	0	0	0	200	875
865 Subscriptions	P	553	0	0	0	0	553
880 Property Rental	P	53,536	0	45,880	2,720	3,172	1,765
885 Application Software	P	18,922	0	1,295	0	0	17,627
975 Machinery and Equipment	P	7,890	0	0	0	7,890	0
976 Equipment & Furniture	P	3,060	0	0	0	3,060	0
984 Software (Capital)	P	2,498	0	0	0	0	2,498
CCTA Admin Services Contract	P	(7,890)	(7,890)	0	0	0	0
Subtotal - Services & Supplies		216,762	(6,867)	62,415	6,235	100,302	54,678
<b>Department Cost Total</b>		890,252	114,092	165,997	37,754	450,719	121,690
<b>Adjustments to Cost</b>							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		890,252	114,092	165,997	37,754	450,719	121,690
General Admin Distribution			(114,092)	21,389	6,508	72,357	13,837
<b>Grand Total</b>		<b>\$890,252</b>		<b>\$187,386</b>	<b>\$44,263</b>	<b>\$523,076</b>	<b>\$135,527</b>
					not allocated	not allocated	

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

**Dept:8 101-215 City Clerk**

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
1 City Hall	\$9,404	\$31	\$1,769	\$538	\$5,984	\$1,144
Subtotal - Building Depreciation	9,404	31	1,769	538	5,984	1,144
2 City Hall Equipment	928	9	176	53	594	114
2 Department Specific Equipment	3,028	29	573	174	1,939	371
2 Voice over IP System	211	2	40	12	135	26
Subtotal - Equipment Depreciation	4,167	41	789	240	2,669	510
3 Security	9,543	2,046	2,173	661	7,350	1,406
3 Parking	4,629	267	918	279	3,105	594
Subtotal - 101-299 Non-Departmental	14,172	2,314	3,091	940	10,455	1,999
4 Maintenance Admin	1,412	480	355	108	1,200	230
4 City Hall	56,434	11,310	12,700	3,864	42,964	8,216
Subtotal - 101-635 City Maintenance	57,846	11,791	13,055	3,972	44,164	8,446
5 Management & Leadership	20,885	3,533	4,578	1,393	15,486	2,961
Subtotal - 101-172 City Manager	20,885	3,533	4,578	1,393	15,486	2,961
6 PC / Network Support	33,343	3,002	6,813	2,073	23,050	4,408
6 App - Eden	2,967	763	699	213	2,365	452
6 App - BS & A	2,701	456	592	180	2,002	383
6 App - Kronos	34,695	2,799	7,029	2,139	23,779	4,547
6 NeoGov	11,107	0	2,082	634	7,044	1,347
6 City Hall	1,888	0	354	108	1,197	229
6 City Wide	3,199	0	600	182	2,029	388
6 Dept Specific Exp	10,050	0	1,884	573	6,374	1,219
Subtotal - 101-636 Info Tech	99,949	7,019	20,053	6,102	67,840	12,973
7 Accounts Payable	5,984	1,137	1,335	406	4,516	864
7 Payroll	2,050	383	456	139	1,544	295
7 Budgeting	1,372	250	304	93	1,029	197
7 Risk Management	114	21	25	8	86	16
7 Audit and Accounting	6,765	1,074	1,470	447	4,972	951
7 Cost Plan	1,386	0	260	79	879	168

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

**Dept:8 101-215 City Clerk**

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
Subtotal - 101-191 Budget and Accoun	\$17,672	\$2,866	\$3,850	\$1,172	\$13,025	\$2,491
8 Records Management	0	10,208	1,914	582	6,474	1,238
8 Mailroom	0	8,737	1,638	498	5,541	1,060
Subtotal - 101-215 City Clerk	0	18,945	3,552	1,081	12,015	2,298
9 Internal Audit	0	612	115	35	388	74
Subtotal - 101-223 Internal Auditor	0	612	115	35	388	74
10 Purchasing	0	7,198	1,349	411	4,565	873
Subtotal - 101-233 Purchasing	0	7,198	1,349	411	4,565	873
11 Customer Service	0	13,676	2,564	780	8,673	1,659
Subtotal - 101-261 311 Customer Servi	0	13,676	2,564	780	8,673	1,659
12 Non-Tax Revenue	0	321	60	18	204	39
12 Cashier	0	0	0	0	0	0
Subtotal - 101-253 Treasury	0	321	60	18	204	39
13 Advise and Counsel	0	1,831	343	104	1,161	222
13 Labor Relations	0	102	19	6	65	12
13 Risk Management	0	32	6	2	21	4
Subtotal - 101-266 City Attorney	0	1,965	368	112	1,246	238
14 Human Resources	0	10,017	1,878	571	6,353	1,215
14 Labor Relations	0	650	122	37	412	79
Subtotal - 101-270 Human Resources	0	10,667	2,000	609	6,765	1,294
17 General Fund OPEB	0	80,924	15,171	4,616	51,323	9,815
Subtotal - 101-297 OPEB	0	80,924	15,171	4,616	51,323	9,815
<b>Total Incoming</b>	<b>224,096</b>	<b>161,904</b>	<b>72,363</b>	<b>22,019</b>	<b>244,802</b>	<b>46,815</b>
<b>C. Total Allocated</b>		<b>\$1,276,252</b>	<b>\$259,749</b>	<b>\$66,282</b>	<b>\$767,878</b>	<b>\$182,342</b>
			20.35%	5.19%	60.17%	14.29%

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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	0.89	0.89%	\$2,042	\$0	\$2,042	\$0	\$2,042
6 101-636 Info Tech	21.62	21.62%	49,596	0	49,596	0	49,596
7 101-191 Budget and Accounting	10.11	10.11%	23,192	0	23,192	0	23,192
8 101-215 City Clerk	4.45	4.45%	10,208	0	10,208	0	10,208
13 101-266 City Attorney	32.98	32.98%	75,655	0	75,655	15,907	91,562
14 101-270 Human Resources	3.30	3.30%	7,570	0	7,570	1,592	9,162
15 101-345-01 Public Safety Admin	10.64	10.64%	24,408	0	24,408	5,132	29,540
22 101-441-00 PW General	5.74	5.74%	13,167	0	13,167	2,768	15,936
27 101-721 Planning	7.61	7.61%	17,457	0	17,457	3,670	21,128
29 101-728 Econ Dev	0.31	0.31%	711	0	711	150	861
30 101-751-01 Parks & Rec Admin	0.59	0.59%	1,353	0	1,353	285	1,638
74 677-XXX Insurance Fund	0.01	0.01%	23	0	23	5	28
84 CCTA	1.75	1.75%	4,014	0	4,014	844	4,859
<b>Subtotal</b>	100.00	100.00%	229,397	0	229,397	30,352	259,749
Direct Bills					0		0
<b>Total</b>					<b>\$229,397</b>		<b>\$259,749</b>

Basis Units: Pro-rated Services  
Source: Records Log

**City of Kalamazoo**  
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**Mailroom 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	117.09	0.07%	\$39	\$0	\$39	\$0	\$39
7 101-191 Budget and Accounting	2,855.38	1.67%	953	0	953	0	953
8 101-215 City Clerk	26,189.34	15.32%	8,737	0	8,737	0	8,737
10 101-233 Purchasing	4.97	0.00%	2	0	2	0	2
12 101-253 Treasury	93,524.80	54.69%	31,200	0	31,200	6,090	37,290
13 101-266 City Attorney	399.69	0.23%	133	0	133	26	159
14 101-270 Human Resources	390.23	0.23%	130	0	130	25	156
15 101-345-01 Public Safety Admin	2,600.18	1.52%	867	0	867	169	1,037
20 101-257 Assessing	362.25	0.21%	121	0	121	24	144
22 101-441-00 PW General	125.06	0.07%	42	0	42	8	50
25 101-699.00 Code Enforcement	8,546.90	5.00%	2,851	0	2,851	557	3,408
27 101-721 Planning	4,865.99	2.85%	1,623	0	1,623	317	1,940
29 101-728 Econ Dev	292.23	0.17%	97	0	97	19	117
30 101-751-01 Parks & Rec Admin	78.57	0.05%	26	0	26	5	31
35 202 Act 51 Major Street	204.88	0.12%	68	0	68	13	82
36 203 Act 51 Local Street	822.13	0.48%	274	0	274	54	328
37 209 Cemeteries	152.36	0.09%	51	0	51	10	61
38 226 Solid Waste	5,895.18	3.45%	1,967	0	1,967	384	2,351
42 251 FFE Aspirational Projects	6,893.49	4.03%	2,300	0	2,300	449	2,749
72 590 Wastewater Fund	61.47	0.04%	21	0	21	4	25
73 591 Water Fund	16,618.43	9.72%	5,544	0	5,544	1,082	6,626
<b>Subtotal</b>	171,000.62	100.00%	57,046	0	57,046	9,236	66,282
Direct Bills					0		0
<b>Total</b>					<b>\$57,046</b>		<b>\$66,282</b>

Basis Units: Postage Expenditures by Department  
Source: Financial Statements

**City of Kalamazoo**  
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**Allocation Summary**

**Dept:8 101-215 City Clerk**

Department	Records Management	Mailroom	Elections	City Clerk	Total
5 101-172 City Manager	\$2,042	\$39	\$0	\$0	\$2,081
6 101-636 Info Tech	49,596	0	0	0	49,596
7 101-191 Budget and Accounting	23,192	953	0	0	24,145
8 101-215 City Clerk	10,208	8,737	0	0	18,945
10 101-233 Purchasing	0	2	0	0	2
12 101-253 Treasury	0	37,290	0	0	37,290
13 101-266 City Attorney	91,562	159	0	0	91,721
14 101-270 Human Resources	9,162	156	0	0	9,317
15 101-345-01 Public Safety Admin	29,540	1,037	0	0	30,576
20 101-257 Assessing	0	144	0	0	144
22 101-441-00 PW General	15,936	50	0	0	15,986
25 101-699.00 Code Enforcement	0	3,408	0	0	3,408
27 101-721 Planning	21,128	1,940	0	0	23,068
29 101-728 Econ Dev	861	117	0	0	977
30 101-751-01 Parks & Rec Admin	1,638	31	0	0	1,669
35 202 Act 51 Major Street	0	82	0	0	82
36 203 Act 51 Local Street	0	328	0	0	328
37 209 Cemeteries	0	61	0	0	61
38 226 Solid Waste	0	2,351	0	0	2,351
42 251 FFE Aspirational Projects	0	2,749	0	0	2,749
72 590 Wastewater Fund	0	25	0	0	25
73 591 Water Fund	0	6,626	0	0	6,626
74 677-XXX Insurance Fund	28	0	0	0	28
84 CCTA	4,859	0	0	0	4,859
<b>Total</b>	<b>\$259,749</b>	<b>\$66,282</b>	<b>\$0</b>	<b>\$0</b>	<b>\$326,032</b>



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

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**A. Department Costs**

Dept:9 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	74,953	0	74,953
Salary % Split			.00%	100.00%
Benefits	S	21,904	0	21,904
Subtotal - Personnel Costs		96,857	0	96,857
<hr/>				
Services & Supplies Cost				
728 Supplies	S	126	0	126
815 Telephone	S	551	0	551
845 Contractual Services	S	46	0	46
860 Memberships	S	295	0	295
Subtotal - Services & Supplies		1,017	0	1,017
<hr/>				
<b>Department Cost Total</b>		97,874	0	97,874
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		97,874	0	97,874
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$97,874</b>		<b>\$97,874</b>
		<hr/> <hr/>		

**City of Kalamazoo**  
**2 CFR Part 200 Federal 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
1 City Hall	\$707	\$2	\$709
Subtotal - Building Depreciation	707	2	709
2 City Hall Equipment	70	1	70
2 Voice over IP System	21	0	21
Subtotal - Equipment Depreciation	91	1	92
3 Security	717	154	871
3 Parking	629	36	665
Subtotal - 101-299 Non-Departmental	1,346	190	1,537
4 Maintenance Admin	106	36	142
4 City Hall	4,243	850	5,093
Subtotal - 101-635 City Maintenance	4,349	886	5,236
5 Management & Leadership	2,838	480	3,318
Subtotal - 101-172 City Manager	2,838	480	3,318
6 PC / Network Support	2,084	188	2,272
6 App - Eden	742	191	932
6 App - BS & A	1,350	228	1,578
6 App - Kronos	239	19	259
6 NeoGov	77	0	77
6 City Hall	257	0	257
6 City Wide	435	0	435
Subtotal - 101-636 Info Tech	5,183	626	5,809
7 Accounts Payable	211	40	251
7 Payroll	279	52	331
7 Budgeting	150	27	177
7 Risk Management	12	2	15
7 Audit and Accounting	867	138	1,004
7 Cost Plan	346	0	346
Subtotal - 101-191 Budget and Accoun	1,864	259	2,124
9 Internal Audit	0	67	67

**City of Kalamazoo**  
**2 CFR Part 200 Federal 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 - 101-223 Internal Auditor	\$0	\$67	\$67
13 Advise and Counsel	0	200	200
13 Risk Management	0	6	6
Subtotal - 101-266 City Attorney	0	205	205
14 Human Resources	0	1,361	1,361
Subtotal - 101-270 Human Resources	0	1,361	1,361
17 General Fund OPEB	0	10,995	10,995
Subtotal - 101-297 OPEB	0	10,995	10,995
<b>Total Incoming</b>	16,379	15,073	31,452
<b>C. Total Allocated</b>		<u>\$129,326</u>	<u>\$129,326</u>
		100.00%	

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

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**Internal Audit Allocations**

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	160,116	0.10%	\$109	\$0	\$109	\$0	\$109
4 101-635 City Maintenance	1,348,407	0.80%	919	0	919	0	919
5 101-172 City Manager	2,054,620	1.23%	1,401	0	1,401	0	1,401
6 101-636 Info Tech	3,725,958	2.22%	2,540	0	2,540	0	2,540
7 101-191 Budget and Accounting	1,516,336	0.90%	1,034	0	1,034	0	1,034
8 101-215 City Clerk	898,055	0.54%	612	0	612	0	612
9 101-223 Internal Auditor	97,874	0.06%	67	0	67	0	67
10 101-233 Purchasing	414,759	0.25%	283	0	283	40	322
11 101-261 311 Customer Service	562,028	0.34%	383	0	383	54	437
12 101-253 Treasury	1,226,381	0.73%	836	0	836	117	953
13 101-266 City Attorney	753,010	0.45%	513	0	513	72	585
14 101-270 Human Resources	814,202	0.49%	555	0	555	78	633
15 101-345-01 Public Safety Admin	1,828,976	1.09%	1,247	0	1,247	175	1,422
16 101-640 Fleet	2,598,082	1.55%	1,771	0	1,771	248	2,020
17 101-297 OPEB	500	0.00%	0	0	0	0	0
18 101-101 City Commission	101,315	0.06%	69	0	69	10	79
19 101-175 Diversity & Inclusion	279,613	0.17%	191	0	191	27	217
20 101-257 Assessing	494,838	0.30%	337	0	337	47	385
21 101-345 Public Safety Ops	30,728,906	18.34%	20,952	0	20,952	2,936	23,888
22 101-441-00 PW General	907,257	0.54%	619	0	619	87	705
23 101-448-31 Street Lights	1,410,826	0.84%	962	0	962	135	1,097
25 101-699.00 Code Enforcement	853,985	0.51%	582	0	582	82	664
26 101-699.01 Building Trades	895,475	0.53%	611	0	611	86	696
27 101-721 Planning	816,181	0.49%	556	0	556	78	634
28 101-724 Community Develop	445	0.00%	0	0	0	0	0
29 101-728 Econ Dev	360,401	0.22%	246	0	246	34	280
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	1,779	0	1,779	249	2,029
31 101-801 Emergency Recovery	124,977	0.07%	85	0	85	12	97
32 150-273 Cemeteries	20,000	0.01%	14	0	14	2	16
33 155-751 Recreation	95,625	0.06%	65	0	65	9	74
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	42	0	42	6	48
35 202 Act 51 Major Street	7,386,466	4.41%	5,036	0	5,036	706	5,742
36 203 Act 51 Local Street	2,999,161	1.79%	2,045	0	2,045	287	2,331
37 209 Cemeteries	481,819	0.29%	329	0	329	46	375
38 226 Solid Waste	2,310,792	1.38%	1,576	0	1,576	221	1,796
39 231-XXX Blight Abatement	125,179	0.07%	85	0	85	12	97
42 251 FFE Aspirational Projects	11,756,169	7.02%	8,016	0	8,016	1,123	9,139
45 252-345 Public Safety	827,193	0.49%	564	0	564	79	643
46 252-441 Public Works	20,000	0.01%	14	0	14	2	16
47 252-724 Public Safety Comm Dev	440,839	0.26%	301	0	301	42	343
49 252-751 Recreation	831,254	0.50%	567	0	567	79	646
51 253-101 City Commission	2,710	0.00%	2	0	2	0	2

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

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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
53 253-345 Public Safety	14,693	0.01%	\$10	\$0	\$10	\$1	\$11
55 253-724 Public Safety	4,304	0.00%	3	0	3	0	3
56 253-751 Recreation	3,060	0.00%	2	0	2	0	2
57 253-752 Parks	401	0.00%	0	0	0	0	0
58 254 Light Grant	95,000	0.06%	65	0	65	9	74
59 262 Recovery Programs & Grants	30,000	0.02%	20	0	20	3	23
60 265-345 Public Safety	170,915	0.10%	117	0	117	16	133
61 271-724 Comm Dev	485,909	0.29%	331	0	331	46	378
64 285 Community Dev	6,750	0.00%	5	0	5	1	5
66 288 Economic Development	1,627,716	0.97%	1,110	0	1,110	156	1,265
67 289 Home Development	166,710	0.10%	114	0	114	16	130
68 299 CDBG	1,088,519	0.65%	742	0	742	104	846
72 590 Wastewater Fund	32,768,443	19.56%	22,343	0	22,343	3,131	25,473
73 591 Water Fund	26,812,065	16.00%	18,281	0	18,281	2,562	20,843
74 677-XXX Insurance Fund	12,113,311	7.23%	8,259	0	8,259	1,157	9,417
75 701-XXX General Trust Fund	80,275	0.05%	55	0	55	8	62
76 702-XXX Economic Dev	29,878	0.02%	20	0	20	3	23
77 709-XXX Brownfield Dev	1,884,948	1.12%	1,285	0	1,285	180	1,465
79 715 KMGa Fund	2,263,011	1.35%	1,543	0	1,543	216	1,759
80 731-XXX Pension Fund	2,258,563	1.35%	1,540	0	1,540	216	1,756
81 737-000 OPEB Trust Fund	412,801	0.25%	281	0	281	39	321
82 760 Foundation for Excellence	307,724	0.18%	210	0	210	29	239
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>114,253</b>	<b>0</b>	<b>114,253</b>	<b>15,073</b>	<b>129,326</b>
Direct Bills					0		0
<b>Total</b>					<b>\$114,253</b>		<b>\$129,326</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo**  
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**Allocation Summary**

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-299 Non-Departmental	\$109	\$109
4 101-635 City Maintenance	919	919
5 101-172 City Manager	1,401	1,401
6 101-636 Info Tech	2,540	2,540
7 101-191 Budget and Accounting	1,034	1,034
8 101-215 City Clerk	612	612
9 101-223 Internal Auditor	67	67
10 101-233 Purchasing	322	322
11 101-261 311 Customer Service	437	437
12 101-253 Treasury	953	953
13 101-266 City Attorney	585	585
14 101-270 Human Resources	633	633
15 101-345-01 Public Safety Admin	1,422	1,422
16 101-640 Fleet	2,020	2,020
17 101-297 OPEB	0	0
18 101-101 City Commission	79	79
19 101-175 Diversity & Inclusion	217	217
20 101-257 Assessing	385	385
21 101-345 Public Safety Ops	23,888	23,888
22 101-441-00 PW General	705	705
23 101-448-31 Street Lights	1,097	1,097
25 101-699.00 Code Enforcement	664	664
26 101-699.01 Building Trades	696	696
27 101-721 Planning	634	634
28 101-724 Community Develop	0	0
29 101-728 Econ Dev	280	280
30 101-751-01 Parks & Rec Admin	2,029	2,029
31 101-801 Emergency Recovery	97	97
32 150-273 Cemeteries	16	16
33 155-751 Recreation	74	74
34 160-751 Mayor's Riverfront Pk	48	48
35 202 Act 51 Major Street	5,742	5,742
36 203 Act 51 Local Street	2,331	2,331
37 209 Cemeteries	375	375
38 226 Solid Waste	1,796	1,796
39 231-XXX Blight Abatement	97	97
42 251 FFE Aspirational Projects	9,139	9,139
45 252-345 Public Safety	643	643
46 252-441 Public Works	16	16
47 252-724 Public Safety Comm Dev	343	343
49 252-751 Recreation	646	646

**City of Kalamazoo**  
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**Allocation Summary**

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
51 253-101 City Commission	\$2	\$2
53 253-345 Public Safety	11	11
55 253-724 Public Safety	3	3
56 253-751 Recreation	2	2
57 253-752 Parks	0	0
58 254 Light Grant	74	74
59 262 Recovery Programs & Grants	23	23
60 265-345 Public Safety	133	133
61 271-724 Comm Dev	378	378
64 285 Community Dev	5	5
66 288 Economic Development	1,265	1,265
67 289 Home Development	130	130
68 299 CDBG	846	846
72 590 Wastewater Fund	25,473	25,473
73 591 Water Fund	20,843	20,843
74 677-XXX Insurance Fund	9,417	9,417
75 701-XXX General Trust Fund	62	62
76 702-XXX Economic Dev	23	23
77 709-XXX Brownfield Dev	1,465	1,465
79 715 KMGA Fund	1,759	1,759
80 731-XXX Pension Fund	1,756	1,756
81 737-000 OPEB Trust Fund	321	321
82 760 Foundation for Excellence	239	239
<b>Total</b>	<b>\$129,326</b>	<b>\$129,326</b>



**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. 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.

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.

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**  
**2 CFR Part 200 Federal Allocation Plan**

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**A. Department Costs**

Dept:10 101-233 Purchasing

Description		Amount	General Admin	Purchasing
<b>Personnel Costs</b>				
Salaries	S1	310,689	0	310,689
Salary % Split			.00%	100.00%
Benefits	S	93,957	0	93,957
Subtotal - Personnel Costs		404,646	0	404,646
<b>Services &amp; Supplies Cost</b>				
728 Supplies	S	600	0	600
805 Travel & Training	S	758	0	758
825 Insurance	S	3,504	0	3,504
845 Outside Contractual Svcs	S	1,778	0	1,778
860 Memberships and Dues	S	2,039	0	2,039
880 Equipment Rental/Lease	S	1,435	0	1,435
CCTA Admin Services Contract	P	(84,625)	(84,625)	0
Subtotal - Services & Supplies		(74,512)	(84,625)	10,113
<b>Department Cost Total</b>		330,134	(84,625)	414,759
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		330,134	(84,625)	414,759
General Admin Distribution			84,625	(84,625)
<b>Grand Total</b>		<u>\$330,134</u>		<u>\$330,134</u>

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

**Dept:10 101-233 Purchasing**

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$1,708	\$6	\$1,714
Subtotal - Building Depreciation	1,708	6	1,714
2 City Hall Equipment	169	2	170
2 Voice over IP System	84	1	85
Subtotal - Equipment Depreciation	253	2	255
3 Security	1,734	372	2,105
3 Parking	2,818	163	2,980
Subtotal - 101-299 Non-Departmental	4,551	534	5,086
4 Maintenance Admin	257	87	344
4 City Hall	10,252	2,055	12,306
Subtotal - 101-635 City Maintenance	10,508	2,142	12,650
5 Management & Leadership	12,713	2,150	14,863
Subtotal - 101-172 City Manager	12,713	2,150	14,863
6 PC / Network Support	18,755	1,688	20,444
6 App - Eden	5,192	1,335	6,526
6 App - BS & A	5,401	912	6,314
6 City Hall	1,149	0	1,149
6 City Wide	1,947	0	1,947
Subtotal - 101-636 Info Tech	32,445	3,935	36,380
7 Accounts Payable	432	82	514
7 Payroll	1,248	233	1,481
7 Budgeting	634	116	749
7 Risk Managment	53	10	62
7 Audit and Accounting	1,425	226	1,651
7 Cost Plan	346	0	346
Subtotal - 101-191 Budget and Accoun	4,138	667	4,805
8 Mailroom	2	0	2
Subtotal - 101-215 City Clerk	2	0	2
9 Internal Audit	283	40	322

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

**Dept:10 101-233 Purchasing**

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-223 Internal Auditor	\$283	\$40	\$322
10 Purchasing	0	953	953
Subtotal - 101-233 Purchasing	0	953	953
11 Customer Service	0	2,046	2,046
Subtotal - 101-261 311 Customer Servi	0	2,046	2,046
13 Advise and Counsel	0	846	846
13 Labor Relations	0	102	102
13 Risk Management	0	23	23
Subtotal - 101-266 City Attorney	0	970	970
14 Human Resources	0	6,098	6,098
14 Labor Relations	0	650	650
Subtotal - 101-270 Human Resources	0	6,748	6,748
17 General Fund OPEB	0	49,258	49,258
Subtotal - 101-297 OPEB	0	49,258	49,258
<b>Total Incoming</b>	<b>66,601</b>	<b>69,453</b>	<b>136,053</b>
<b>C. Total Allocated</b>		<b>\$466,188</b>	<b>\$466,188</b>
			100.00%

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**Purchasing Allocations**

**Dept:10 101-233 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1	0.03%	\$106	\$0	\$106	\$0	\$106
4 101-635 City Maintenance	175	4.67%	18,524	0	18,524	0	18,524
5 101-172 City Manager	27	0.72%	2,858	0	2,858	0	2,858
6 101-636 Info Tech	168	4.48%	17,783	0	17,783	0	17,783
7 101-191 Budget and Accounting	22	0.59%	2,329	0	2,329	0	2,329
8 101-215 City Clerk	68	1.81%	7,198	0	7,198	0	7,198
10 101-233 Purchasing	9	0.24%	953	0	953	0	953
11 101-261 311 Customer Service	2	0.05%	212	0	212	42	254
12 101-253 Treasury	15	0.40%	1,588	0	1,588	318	1,906
13 101-266 City Attorney	5	0.13%	529	0	529	106	635
14 101-270 Human Resources	69	1.84%	7,304	0	7,304	1,462	8,766
15 101-345-01 Public Safety Admin	24	0.64%	2,540	0	2,540	508	3,049
16 101-640 Fleet	127	3.39%	13,443	0	13,443	2,691	16,134
18 101-101 City Commission	2	0.05%	212	0	212	42	254
19 101-175 Diversity & Inclusion	2	0.05%	212	0	212	42	254
20 101-257 Assessing	16	0.43%	1,694	0	1,694	339	2,033
21 101-345 Public Safety Ops	317	8.46%	33,555	0	33,555	6,716	40,272
22 101-441-00 PW General	15	0.40%	1,588	0	1,588	318	1,906
25 101-699.00 Code Enforcement	21	0.56%	2,223	0	2,223	445	2,668
26 101-699.01 Building Trades	12	0.32%	1,270	0	1,270	254	1,524
27 101-721 Planning	38	1.01%	4,022	0	4,022	805	4,828
29 101-728 Econ Dev	13	0.35%	1,376	0	1,376	275	1,652
30 101-751-01 Parks & Rec Admin	229	6.11%	24,240	0	24,240	4,852	29,092
31 101-801 Emergency Recovery	27	0.72%	2,858	0	2,858	572	3,430
32 150-273 Cemeteries	1	0.03%	106	0	106	21	127
35 202 Act 51 Major Street	110	2.93%	11,644	0	11,644	2,331	13,974
36 203 Act 51 Local Street	57	1.52%	6,034	0	6,034	1,208	7,241
37 209 Cemeteries	46	1.23%	4,869	0	4,869	975	5,844
38 226 Solid Waste	36	0.96%	3,811	0	3,811	763	4,573
39 231-XXX Blight Abatement	2	0.05%	212	0	212	42	254
42 251 FFE Aspirational Projects	128	3.42%	13,549	0	13,549	2,712	16,261
45 252-345 Public Safety	22	0.59%	2,329	0	2,329	466	2,795
46 252-441 Public Works	1	0.03%	106	0	106	21	127
47 252-724 Public Safety Comm Dev	4	0.11%	423	0	423	85	508
49 252-751 Recreation	57	1.52%	6,034	0	6,034	1,208	7,241
51 253-101 City Commission	10	0.27%	1,059	0	1,059	212	1,270
53 253-345 Public Safety	4	0.11%	423	0	423	85	508
55 253-724 Public Safety	2	0.05%	212	0	212	42	254
56 253-751 Recreation	38	1.01%	4,022	0	4,022	805	4,828
58 254 Light Grant	1	0.03%	106	0	106	21	127
59 262 Recovery Programs & Grants	1	0.03%	106	0	106	21	127
60 265-345 Public Safety	1	0.03%	106	0	106	21	127

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**Purchasing Allocations**

**Dept:10 101-233 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 271-724 Comm Dev	5	0.13%	\$529	\$0	\$529	\$106	\$635
64 285 Community Dev	2	0.05%	212	0	212	42	254
66 288 Economic Development	48	1.28%	5,081	0	5,081	1,017	6,098
67 289 Home Development	2	0.05%	212	0	212	42	254
68 299 CDBG	27	0.72%	2,858	0	2,858	572	3,430
70 400 Capital Projects	84	2.24%	8,892	0	8,892	1,780	10,671
72 590 Wastewater Fund	993	26.49%	105,111	0	105,111	21,039	126,151
73 591 Water Fund	585	15.61%	61,924	0	61,924	12,395	74,318
74 677-XXX Insurance Fund	58	1.55%	6,139	0	6,139	1,229	7,368
75 701-XXX General Trust Fund	4	0.11%	423	0	423	85	508
76 702-XXX Economic Dev	1	0.03%	106	0	106	21	127
77 709-XXX Brownfield Dev	14	0.37%	1,482	0	1,482	297	1,779
<b>Subtotal</b>	<b>3,748</b>	<b>100.00%</b>	<b>396,735</b>	<b>0</b>	<b>396,735</b>	<b>69,453</b>	<b>466,188</b>
Direct Bills					0		0
<b>Total</b>					<b>\$396,735</b>		<b>\$466,188</b>

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

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**Allocation Summary**

**Dept:10 101-233 Purchasing**

Department	Purchasing	Total
3 101-299 Non-Departmental	\$106	\$106
4 101-635 City Maintenance	18,524	18,524
5 101-172 City Manager	2,858	2,858
6 101-636 Info Tech	17,783	17,783
7 101-191 Budget and Accounting	2,329	2,329
8 101-215 City Clerk	7,198	7,198
10 101-233 Purchasing	953	953
11 101-261 311 Customer Service	254	254
12 101-253 Treasury	1,906	1,906
13 101-266 City Attorney	635	635
14 101-270 Human Resources	8,766	8,766
15 101-345-01 Public Safety Admin	3,049	3,049
16 101-640 Fleet	16,134	16,134
18 101-101 City Commission	254	254
19 101-175 Diversity & Inclusion	254	254
20 101-257 Assessing	2,033	2,033
21 101-345 Public Safety Ops	40,272	40,272
22 101-441-00 PW General	1,906	1,906
25 101-699.00 Code Enforcement	2,668	2,668
26 101-699.01 Building Trades	1,524	1,524
27 101-721 Planning	4,828	4,828
29 101-728 Econ Dev	1,652	1,652
30 101-751-01 Parks & Rec Admin	29,092	29,092
31 101-801 Emergency Recovery	3,430	3,430
32 150-273 Cemeteries	127	127
35 202 Act 51 Major Street	13,974	13,974
36 203 Act 51 Local Street	7,241	7,241
37 209 Cemeteries	5,844	5,844
38 226 Solid Waste	4,573	4,573
39 231-XXX Blight Abatement	254	254
42 251 FFE Aspirational Projects	16,261	16,261
45 252-345 Public Safety	2,795	2,795
46 252-441 Public Works	127	127
47 252-724 Public Safety Comm Dev	508	508
49 252-751 Recreation	7,241	7,241
51 253-101 City Commission	1,270	1,270
53 253-345 Public Safety	508	508
55 253-724 Public Safety	254	254
56 253-751 Recreation	4,828	4,828
58 254 Light Grant	127	127
59 262 Recovery Programs & Grants	127	127

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**Allocation Summary**

**Dept:10 101-233 Purchasing**

Department	Purchasing	Total
60 265-345 Public Safety	\$127	\$127
61 271-724 Comm Dev	635	635
64 285 Community Dev	254	254
66 288 Economic Development	6,098	6,098
67 289 Home Development	254	254
68 299 CDBG	3,430	3,430
70 400 Capital Projects	10,671	10,671
72 590 Wastewater Fund	126,151	126,151
73 591 Water Fund	74,318	74,318
74 677-XXX Insurance Fund	7,368	7,368
75 701-XXX General Trust Fund	508	508
76 702-XXX Economic Dev	127	127
77 709-XXX Brownfield Dev	1,779	1,779
<b>Total</b>	<u><u>\$466,188</u></u>	<u><u>\$466,188</u></u>



**Customer Service 311  
Nature and Extent of Services**

In 2019, the City's Customer Service 311 line went into service. The 311 contact center consolidates and coordinates all customer service in one division. The service answers all calls, uses tested and reviewed scripts to answer the most common questions and concerns, and forwards calls to the appropriate internal departments for resolution as needed.

Costs associated with providing call center support to departments throughout the City are allocated based on the recorded number of call time minutes.

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

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

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**A. Department Costs**

Dept:11 101-261 311 Customer Service

Description		Amount	General Admin	Customer Service
<b>Personnel Costs</b>				
Salaries	S1	390,275	0	390,275
Salary % Split			.00%	100.00%
Benefits	S	166,006	0	166,006
Subtotal - Personnel Costs		556,281	0	556,281
<b>Services &amp; Supplies Cost</b>				
728 Office Supplies	S	2,433	0	2,433
729 Operating Supplies	S	0	0	0
805 Travel & Training	S	1,020	0	1,020
815 Utilities	S	1,407	0	1,407
845 Contractual Services	S	0	0	0
880 Rental / Lease Equipment	S	886	0	886
Subtotal - Services & Supplies		5,746	0	5,746
<b>Department Cost Total</b>		562,028	0	562,028
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		562,028	0	562,028
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$562,028</u>	<u>0</u>	<u>\$562,028</u>

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

Dept:11 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service
1 City Hall	\$6,261	\$21	\$6,282
Subtotal - Building Depreciation	6,261	21	6,282
2 City Hall Equipment	618	6	624
2 Voice over IP System	190	2	192
Subtotal - Equipment Depreciation	808	8	816
3 Security	6,354	1,362	7,716
3 Parking	5,271	304	5,575
Subtotal - 101-299 Non-Departmental	11,624	1,667	13,291
4 Maintenance Admin	940	320	1,260
4 City Hall	37,574	7,530	45,104
Subtotal - 101-635 City Maintenance	38,514	7,850	46,364
5 Management & Leadership	23,779	4,022	27,802
Subtotal - 101-172 City Manager	23,779	4,022	27,802
6 PC / Network Support	37,511	3,377	40,887
6 App - Eden	6,675	1,716	8,391
6 App - BS & A	12,153	2,053	14,206
6 App - Kronos	2,871	232	3,103
6 NeoGov	919	0	919
6 City Hall	2,150	0	2,150
6 City Wide	3,642	0	3,642
6 Dept Specific Exp	191,139	0	191,139
Subtotal - 101-636 Info Tech	257,060	7,377	264,437
7 Accounts Payable	654	124	778
7 Payroll	2,335	437	2,771
7 Budgeting	859	157	1,015
7 Risk Management	71	13	84
7 Audit and Accounting	1,364	217	1,581
7 Cost Plan	1,039	0	1,039
Subtotal - 101-191 Budget and Accoun	6,322	947	7,269
9 Internal Audit	383	54	437

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

Dept:11 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service
Subtotal - 101-223 Internal Auditor	\$383	\$54	\$437
10 Purchasing	212	42	254
Subtotal - 101-233 Purchasing	212	42	254
11 Customer Service	0	36,268	36,268
Subtotal - 101-261 311 Customer Servi	0	36,268	36,268
13 Advise and Counsel	0	1,146	1,146
13 Labor Relations	0	165	165
13 Risk Management	0	29	29
Subtotal - 101-266 City Attorney	0	1,340	1,340
14 Human Resources	0	11,406	11,406
14 Labor Relations	0	1,053	1,053
Subtotal - 101-270 Human Resources	0	12,459	12,459
17 General Fund OPEB	0	92,140	92,140
Subtotal - 101-297 OPEB	0	92,140	92,140
<b>Total Incoming</b>	<b>344,964</b>	<b>164,196</b>	<b>509,160</b>
<b>C. Total Allocated</b>		<b>\$1,071,187</b>	<b>\$1,071,187</b>
			100.00%

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**Customer Service Allocations**

Dept:11 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2,427.56	0.81%	\$7,390	\$0	\$7,390	\$0	\$7,390
7 101-191 Budget and Accounting	508.99	0.17%	1,550	0	1,550	0	1,550
8 101-215 City Clerk	4,492.13	1.51%	13,676	0	13,676	0	13,676
10 101-233 Purchasing	672.14	0.23%	2,046	0	2,046	0	2,046
11 101-261 311 Customer Service	11,913.25	4.00%	36,268	0	36,268	0	36,268
12 101-253 Treasury	126,617.73	42.50%	385,468	0	385,468	74,808	460,276
13 101-266 City Attorney	1,098.26	0.37%	3,343	0	3,343	649	3,992
14 101-270 Human Resources	4,365.59	1.47%	13,290	0	13,290	2,579	15,870
15 101-345-01 Public Safety Admin	556.17	0.19%	1,693	0	1,693	329	2,022
20 101-257 Assessing	6,524.23	2.19%	19,862	0	19,862	3,855	23,717
21 101-345 Public Safety Ops	635.96	0.21%	1,936	0	1,936	376	2,312
22 101-441-00 PW General	10,924.72	3.67%	33,259	0	33,259	6,455	39,713
23 101-448-31 Street Lights	831.10	0.28%	2,530	0	2,530	491	3,021
25 101-699.00 Code Enforcement	26,388.56	8.86%	80,336	0	80,336	15,591	95,927
26 101-699.01 Building Trades	20,745.49	6.96%	63,156	0	63,156	12,257	75,413
27 101-721 Planning	5,343.47	1.79%	16,267	0	16,267	3,157	19,424
28 101-724 Community Develop	325.99	0.11%	992	0	992	193	1,185
29 101-728 Econ Dev	2,790.30	0.94%	8,495	0	8,495	1,649	10,143
30 101-751-01 Parks & Rec Admin	8,433.78	2.83%	25,675	0	25,675	4,983	30,658
35 202 Act 51 Major Street	4,650.96	1.56%	14,159	0	14,159	2,748	16,907
36 203 Act 51 Local Street	4,650.96	1.56%	14,159	0	14,159	2,748	16,907
37 209 Cemeteries	306.67	0.10%	934	0	934	181	1,115
38 226 Solid Waste	13,992.57	4.70%	42,598	0	42,598	8,267	50,865
72 590 Wastewater Fund	6,353.22	2.13%	19,341	0	19,341	3,754	23,095
73 591 Water Fund	23,333.25	7.83%	71,034	0	71,034	13,786	84,820
84 CCTA	40.25	0.01%	123	0	123	24	146
86 All Other	9,003.39	3.02%	27,409	0	27,409	5,319	32,729
<b>Subtotal</b>	<b>297,926.69</b>	<b>100.00%</b>	<b>906,992</b>	<b>0</b>	<b>906,992</b>	<b>164,196</b>	<b>1,071,187</b>
Direct Bills					0		0
<b>Total</b>					<b>\$906,992</b>		<b>\$1,071,187</b>

Basis Units: Minutes on 311 calls with customers  
Source: 311 Customer Service Records

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**Allocation Summary**

Dept:11 101-261 311 Customer Service

Department	Customer Service	Total
5 101-172 City Manager	\$7,390	\$7,390
7 101-191 Budget and Accounting	1,550	1,550
8 101-215 City Clerk	13,676	13,676
10 101-233 Purchasing	2,046	2,046
11 101-261 311 Customer Service	36,268	36,268
12 101-253 Treasury	460,276	460,276
13 101-266 City Attorney	3,992	3,992
14 101-270 Human Resources	15,870	15,870
15 101-345-01 Public Safety Admin	2,022	2,022
20 101-257 Assessing	23,717	23,717
21 101-345 Public Safety Ops	2,312	2,312
22 101-441-00 PW General	39,713	39,713
23 101-448-31 Street Lights	3,021	3,021
25 101-699.00 Code Enforcement	95,927	95,927
26 101-699.01 Building Trades	75,413	75,413
27 101-721 Planning	19,424	19,424
28 101-724 Community Develop	1,185	1,185
29 101-728 Econ Dev	10,143	10,143
30 101-751-01 Parks & Rec Admin	30,658	30,658
35 202 Act 51 Major Street	16,907	16,907
36 203 Act 51 Local Street	16,907	16,907
37 209 Cemeteries	1,115	1,115
38 226 Solid Waste	50,865	50,865
72 590 Wastewater Fund	23,095	23,095
73 591 Water Fund	84,820	84,820
84 CCTA	146	146
86 All Other	32,729	32,729
<b>Total</b>	<b>\$1,071,187</b>	<b>\$1,071,187</b>

**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 received by the City, and the management and prudent investment of idle funds. The Treasurer's 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 with those duties are allocated to all departments on the number of receipts processed.

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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.



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**A. Department Costs**

Dept:12 101-253 Treasury

Description		Amount	General Admin	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing
Personnel Costs									
Salaries	S1	581,570	83,572	32,103	26,578	136,785	20,529	87,061	194,942
Salary % Split			14.37%	5.52%	4.57%	23.52%	3.53%	14.97%	33.52%
Benefits	S	219,242	31,505	12,102	10,019	51,566	7,739	32,821	73,490
Subtotal - Personnel Costs		800,812	115,077	44,205	36,597	188,351	28,269	119,882	268,432
Services & Supplies Cost									
728 Supplies	S	4,109	590	227	188	966	145	615	1,377
728 Postage	P	120,828	4,991	0	0	23,743	3,560	0	88,534
805 Education and Training	S	289	42	16	13	68	10	43	97
810 Fees	S	55,434	7,966	3,060	2,533	13,038	1,957	8,299	18,582
815 Telephone	S	1,225	176	68	56	288	43	183	411
825 Insurance	S	13,104	1,883	723	599	3,082	463	1,962	4,392
845 Outside Contractual Service	S	262,838	37,770	14,509	12,012	61,819	9,278	39,347	88,103
860 Memberships & Dues	S	574	82	32	26	135	20	86	192
880 Rental/Lease of Equipment	S	2,406	346	133	110	566	85	360	807
976 Office Equip & Furniture	S	960	138	53	44	226	34	144	322
CCTA Admin Services Contract	P	(53,589)	(53,589)	0	0	0	0	0	0
Subtotal - Services & Supplies		408,178	395	18,820	15,581	103,932	15,595	51,039	202,817
<b>Department Cost Total</b>		1,208,990	115,471	63,025	52,178	292,282	43,864	170,920	471,249
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,208,990	115,471	63,025	52,178	292,282	43,864	170,920	471,249
General Admin Distribution			(115,471)	7,444	6,163	31,717	4,760	20,187	45,201
<b>Grand Total</b>		<b>\$1,208,990</b>		<b>\$70,468</b>	<b>\$58,341</b>	<b>\$323,999</b>	<b>\$48,624</b>	<b>\$191,107</b>	<b>\$516,451</b>
					not allocated	not allocated			

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

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$10,046	\$34	\$650	\$538	\$2,769	\$416	\$1,762	\$3,946
Subtotal - Building Depreciation	10,046	34	650	538	2,769	416	1,762	3,946
2 City Hall Equipment	991	10	65	53	275	41	175	392
2 Voice over IP System	253	2	16	14	70	11	45	100
Subtotal - Equipment Depreciation	1,244	12	81	67	345	52	220	492
3 Security	10,194	2,186	798	661	3,400	510	2,164	4,846
3 Parking	5,497	317	375	310	1,597	240	1,016	2,276
Subtotal - 101-299 Non-Departmental	15,691	2,503	1,173	971	4,998	750	3,181	7,122
4 Maintenance Admin	1,509	513	130	108	555	83	353	791
4 City Hall	60,285	12,082	4,665	3,862	19,877	2,983	12,651	28,328
Subtotal - 101-635 City Maintenance	61,793	12,595	4,795	3,970	20,432	3,067	13,005	29,119
5 Management & Leadership	24,801	4,195	1,869	1,548	7,964	1,195	5,069	11,351
Subtotal - 101-172 City Manager	24,801	4,195	1,869	1,548	7,964	1,195	5,069	11,351
6 PC / Network Support	31,259	2,814	2,196	1,818	9,359	1,405	5,957	13,338
6 App - Eden	5,192	1,335	421	348	1,793	269	1,141	2,555
6 App - BS & A	16,204	2,737	1,221	1,011	5,203	781	3,311	7,414
6 App - Kronos	3,828	309	267	221	1,136	171	723	1,620
6 NeoGov	1,226	0	79	65	337	51	214	480
6 City Hall	2,242	0	145	120	616	92	392	878
6 City Wide	3,799	0	245	203	1,043	157	664	1,487
6 Dept Specific Exp	5,901	0	380	315	1,621	243	1,032	2,310
Subtotal - 101-636 Info Tech	69,650	7,195	4,954	4,101	21,107	3,168	13,434	30,081
7 Accounts Payable	2,139	406	164	136	699	105	445	996
7 Payroll	2,435	455	186	154	794	119	505	1,131
7 Budgeting	1,874	342	143	118	609	91	387	867
7 Risk Management	156	28	12	10	51	8	32	72
7 Audit and Accounting	2,559	406	191	158	815	122	518	1,161
7 Cost Plan	2,079	0	134	111	571	86	363	814
Subtotal - 101-191 Budget and Accoun	11,241	1,639	830	687	3,538	531	2,252	5,042
8 Mailroom	31,200	6,090	2,404	1,990	10,242	1,537	6,519	14,597

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

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing
Subtotal - 101-215 City Clerk	\$31,200	\$6,090	\$2,404	\$1,990	\$10,242	\$1,537	\$6,519	\$14,597
9 Internal Audit	836	117	61	51	262	39	167	373
Subtotal - 101-223 Internal Auditor	836	117	61	51	262	39	167	373
10 Purchasing	1,588	318	123	102	523	79	333	746
Subtotal - 101-233 Purchasing	1,588	318	123	102	523	79	333	746
11 Customer Service	385,468	74,808	29,671	24,565	126,424	18,974	80,466	180,176
Subtotal - 101-261 311 Customer Servi	385,468	74,808	29,671	24,565	126,424	18,974	80,466	180,176
12 Non-Tax Revenue	0	4,710	304	251	1,294	194	823	1,844
12 Cashier	0	206,452	13,309	11,018	56,706	8,511	36,092	80,816
Subtotal - 101-253 Treasury	0	211,162	13,612	11,270	58,000	8,705	36,916	82,660
13 Advise and Counsel	0	2,500	161	133	687	103	437	979
13 Labor Relations	0	232	15	12	64	10	41	91
13 Risk Management	0	38	2	2	10	2	7	15
Subtotal - 101-266 City Attorney	0	2,770	179	148	761	114	484	1,084
14 Human Resources	0	11,896	767	635	3,267	490	2,080	4,657
14 Labor Relations	0	1,476	95	79	405	61	258	578
Subtotal - 101-270 Human Resources	0	13,371	862	714	3,673	551	2,338	5,234
17 General Fund OPEB	0	96,098	6,195	5,129	26,395	3,962	16,800	37,618
Subtotal - 101-297 OPEB	0	96,098	6,195	5,129	26,395	3,962	16,800	37,618
<b>Total Incoming</b>	<b>613,559</b>	<b>432,906</b>	<b>67,459</b>	<b>55,849</b>	<b>287,433</b>	<b>43,139</b>	<b>182,945</b>	<b>409,641</b>
<b>C. Total Allocated</b>		<b>\$2,255,455</b>	<b>\$137,927</b>	<b>\$114,190</b>	<b>\$611,432</b>	<b>\$91,764</b>	<b>\$374,052</b>	<b>\$926,091</b>
			6.12%	5.06%	27.11%	4.07%	16.58%	41.06%

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**Assessor Allocations**

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 101-257 Assessing	1	100.00%	\$110,020	\$(36,198)	\$73,822	\$27,907	\$101,729
<b>Subtotal</b>	1	100.00%	110,020	(36,198)	73,822	27,907	101,729
Direct Bills					36,198		36,198
<b>Total</b>					<b>\$110,020</b>		<b>\$137,927</b>
Basis Units: Direct to Assessor							
Source:							

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**Non-Tax Revenue Allocations**

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	6	0.03%	\$27	\$0	\$27	\$0	\$27
4 101-635 City Maintenance	2	0.01%	9	0	9	0	9
5 101-172 City Manager	2	0.01%	9	0	9	0	9
8 101-215 City Clerk	71	0.35%	321	0	321	0	321
12 101-253 Treasury	1,042	5.17%	4,710	0	4,710	0	4,710
15 101-345-01 Public Safety Admin	293	1.45%	1,325	0	1,325	356	1,680
16 101-640 Fleet	84	0.42%	380	0	380	102	482
21 101-345 Public Safety Ops	403	2.00%	1,822	0	1,822	489	2,311
25 101-699.00 Code Enforcement	4,702	23.34%	21,256	0	21,256	5,710	26,966
26 101-699.01 Building Trades	2,843	14.11%	12,852	0	12,852	3,452	16,304
27 101-721 Planning	96	0.48%	434	0	434	117	551
30 101-751-01 Parks & Rec Admin	213	1.06%	963	0	963	259	1,222
32 150-273 Cemeteries	120	0.60%	542	0	542	146	688
33 155-751 Recreation	1	0.00%	5	0	5	1	6
34 160-751 Mayor's Riverfront Pk	1	0.00%	5	0	5	1	6
35 202 Act 51 Major Street	98	0.49%	443	0	443	119	562
36 203 Act 51 Local Street	482	2.39%	2,179	0	2,179	585	2,764
37 209 Cemeteries	427	2.12%	1,930	0	1,930	519	2,449
38 226 Solid Waste	948	4.70%	4,286	0	4,286	1,151	5,437
39 231-XXX Blight Abatement	6	0.03%	27	0	27	7	34
40 243 Brownfield	2	0.01%	9	0	9	2	11
41 244 Econ Initiative	37	0.18%	167	0	167	45	212
42 251 FFE Aspirational Projects	22	0.11%	99	0	99	27	126
45 252-345 Public Safety	15	0.07%	68	0	68	18	86
46 252-441 Public Works	1	0.00%	5	0	5	1	6
47 252-724 Public Safety Comm Dev	8	0.04%	36	0	36	10	46
48 252-728 Econ Development	2	0.01%	9	0	9	2	11
49 252-751 Recreation	20	0.10%	90	0	90	24	115
50 252-752 Parks	2	0.01%	9	0	9	2	11
51 253-101 City Commission	8	0.04%	36	0	36	10	46
53 253-345 Public Safety	34	0.17%	154	0	154	41	195
55 253-724 Public Safety	9	0.04%	41	0	41	11	52
56 253-751 Recreation	11	0.05%	50	0	50	13	63
57 253-752 Parks	1	0.00%	5	0	5	1	6
59 262 Recovery Programs & Grants	4	0.02%	18	0	18	5	23
60 265-345 Public Safety	129	0.64%	583	0	583	157	740
61 271-724 Comm Dev	20	0.10%	90	0	90	24	115
63 284 Community Dev	28	0.14%	127	0	127	34	161
64 285 Community Dev	5	0.02%	23	0	23	6	29
65 286 Community Dev	29	0.14%	131	0	131	35	166
66 288 Economic Development	33	0.16%	149	0	149	40	189
67 289 Home Development	8	0.04%	36	0	36	10	46

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**Non-Tax Revenue Allocations**

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 299 CDBG	522	2.59%	\$2,360	\$0	\$2,360	\$634	\$2,994
69 300 Debt Service	41	0.20%	185	0	185	50	235
70 400 Capital Projects	51	0.25%	231	0	231	62	292
72 590 Wastewater Fund	2,398	11.90%	10,840	0	10,840	2,912	13,752
73 591 Water Fund	3,338	16.57%	15,090	0	15,090	4,053	19,143
74 677-XXX Insurance Fund	718	3.56%	3,246	0	3,246	872	4,118
75 701-XXX General Trust Fund	2	0.01%	9	0	9	2	11
76 702-XXX Economic Dev	1	0.00%	5	0	5	1	6
77 709-XXX Brownfield Dev	34	0.17%	154	0	154	41	195
79 715 KMGa Fund	3	0.01%	14	0	14	4	17
80 731-XXX Pension Fund	114	0.57%	515	0	515	138	654
81 737-000 OPEB Trust Fund	121	0.60%	547	0	547	147	694
82 760 Foundation for Excellence	74	0.37%	335	0	335	90	424
83 98X-XXX GASB 34 Govt	5	0.02%	23	0	23	6	29
86 All Other	459	2.28%	2,075	0	2,075	557	2,632
<b>Subtotal</b>	<b>20,149</b>	<b>100.00%</b>	<b>91,086</b>	<b>0</b>	<b>91,086</b>	<b>23,104</b>	<b>114,190</b>
Direct Bills					0		0
<b>Total</b>					<b>\$91,086</b>		<b>\$114,190</b>

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

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**Cashier Allocations**

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1	0.00%	\$0	\$0	\$0	\$0	\$0
5 101-172 City Manager	1	0.00%	0	0	0	0	0
8 101-215 City Clerk	1	0.00%	0	0	0	0	0
12 101-253 Treasury	498,175	69.19%	206,452	0	206,452	0	206,452
15 101-345-01 Public Safety Admin	7	0.00%	3	0	3	2	5
21 101-345 Public Safety Ops	336	0.05%	139	0	139	115	254
26 101-699.01 Building Trades	1,310	0.18%	543	0	543	447	990
27 101-721 Planning	3	0.00%	1	0	1	1	2
30 101-751-01 Parks & Rec Admin	37	0.01%	15	0	15	13	28
32 150-273 Cemeteries	96	0.01%	40	0	40	33	73
35 202 Act 51 Major Street	75	0.01%	31	0	31	26	57
36 203 Act 51 Local Street	64	0.01%	27	0	27	22	48
37 209 Cemeteries	420	0.06%	174	0	174	143	317
38 226 Solid Waste	747	0.10%	310	0	310	255	564
39 231-XXX Blight Abatement	4	0.00%	2	0	2	1	3
41 244 Econ Initiative	70	0.01%	29	0	29	24	53
42 251 FFE Aspirational Projects	4	0.00%	2	0	2	1	3
45 252-345 Public Safety	2	0.00%	1	0	1	1	2
46 252-441 Public Works	2	0.00%	1	0	1	1	2
47 252-724 Public Safety Comm Dev	4	0.00%	2	0	2	1	3
49 252-751 Recreation	10	0.00%	4	0	4	3	8
51 253-101 City Commission	15	0.00%	6	0	6	5	11
53 253-345 Public Safety	1	0.00%	0	0	0	0	1
55 253-724 Public Safety	11	0.00%	5	0	5	4	8
56 253-751 Recreation	7	0.00%	3	0	3	2	5
59 262 Recovery Programs & Grants	1	0.00%	0	0	0	0	1
60 265-345 Public Safety	36	0.01%	15	0	15	12	27
61 271-724 Comm Dev	7	0.00%	3	0	3	2	5
63 284 Community Dev	22	0.00%	9	0	9	8	17
64 285 Community Dev	3	0.00%	1	0	1	1	2
65 286 Community Dev	24	0.00%	10	0	10	8	18
66 288 Economic Development	20	0.00%	8	0	8	7	15
67 289 Home Development	3	0.00%	1	0	1	1	2
68 299 CDBG	449	0.06%	186	0	186	153	339
70 400 Capital Projects	17	0.00%	7	0	7	6	13
72 590 Wastewater Fund	97,045	13.48%	40,217	0	40,217	33,113	73,330
73 591 Water Fund	120,502	16.74%	49,938	0	49,938	41,117	91,055
74 677-XXX Insurance Fund	143	0.02%	59	0	59	49	108
76 702-XXX Economic Dev	1	0.00%	0	0	0	0	1
77 709-XXX Brownfield Dev	40	0.01%	17	0	17	14	30
86 All Other	263	0.04%	109	0	109	90	199

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**Cashier Allocations**

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	719,979	100.00%	298,371	0	298,371	75,681	374,052
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$298,371</b>		<b>\$374,052</b>

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



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**Utility Billing Allocations**

**Dept:12 101-253 Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 590 Wastewater Fund	43.57	43.57%	\$329,663	\$0	\$329,663	\$73,835	\$403,498
73 591 Water Fund	56.43	56.43%	426,966	0	426,966	95,627	522,593
<b>Subtotal</b>	100.00	100.00%	756,629	0	756,629	169,462	926,091
Direct Bills					0		0
<b>Total</b>					<b>\$756,629</b>		<b>\$926,091</b>
Basis Units: % of Utility Bills Processed							
Source: Utility Billings							

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**Allocation Summary**

Dept:12 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
0 Direct Billed	\$36,198	\$0	\$0	\$0	\$0	\$0	\$36,198
3 101-299 Non-Departmental	0	27	0	0	0	0	27
4 101-635 City Maintenance	0	9	0	0	0	0	9
5 101-172 City Manager	0	9	0	0	0	0	9
8 101-215 City Clerk	0	321	0	0	0	0	321
12 101-253 Treasury	0	4,710	0	0	206,452	0	211,162
15 101-345-01 Public Safety Admin	0	1,680	0	0	5	0	1,686
16 101-640 Fleet	0	482	0	0	0	0	482
20 101-257 Assessing	101,729	0	0	0	0	0	101,729
21 101-345 Public Safety Ops	0	2,311	0	0	254	0	2,565
25 101-699.00 Code Enforcement	0	26,966	0	0	0	0	26,966
26 101-699.01 Building Trades	0	16,304	0	0	990	0	17,294
27 101-721 Planning	0	551	0	0	2	0	553
30 101-751-01 Parks & Rec Admin	0	1,222	0	0	28	0	1,250
32 150-273 Cemeteries	0	688	0	0	73	0	761
33 155-751 Recreation	0	6	0	0	0	0	6
34 160-751 Mayor's Riverfront Pk	0	6	0	0	0	0	6
35 202 Act 51 Major Street	0	562	0	0	57	0	619
36 203 Act 51 Local Street	0	2,764	0	0	48	0	2,813
37 209 Cemeteries	0	2,449	0	0	317	0	2,766
38 226 Solid Waste	0	5,437	0	0	564	0	6,001
39 231-XXX Blight Abatement	0	34	0	0	3	0	37
40 243 Brownfield	0	11	0	0	0	0	11
41 244 Econ Initiative	0	212	0	0	53	0	265
42 251 FFE Aspirational Projects	0	126	0	0	3	0	129
45 252-345 Public Safety	0	86	0	0	2	0	88
46 252-441 Public Works	0	6	0	0	2	0	7
47 252-724 Public Safety Comm Dev	0	46	0	0	3	0	49
48 252-728 Econ Development	0	11	0	0	0	0	11
49 252-751 Recreation	0	115	0	0	8	0	122
50 252-752 Parks	0	11	0	0	0	0	11
51 253-101 City Commission	0	46	0	0	11	0	57
53 253-345 Public Safety	0	195	0	0	1	0	196
55 253-724 Public Safety	0	52	0	0	8	0	60
56 253-751 Recreation	0	63	0	0	5	0	68
57 253-752 Parks	0	6	0	0	0	0	6
59 262 Recovery Programs & Grants	0	23	0	0	1	0	24
60 265-345 Public Safety	0	740	0	0	27	0	767
61 271-724 Comm Dev	0	115	0	0	5	0	120
63 284 Community Dev	0	161	0	0	17	0	177
64 285 Community Dev	0	29	0	0	2	0	31

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**Allocation Summary**

Dept:12 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
65 286 Community Dev	\$0	\$166	\$0	\$0	\$18	\$0	\$184
66 288 Economic Development	0	189	0	0	15	0	204
67 289 Home Development	0	46	0	0	2	0	48
68 299 CDBG	0	2,994	0	0	339	0	3,333
69 300 Debt Service	0	235	0	0	0	0	235
70 400 Capital Projects	0	292	0	0	13	0	305
72 590 Wastewater Fund	0	13,752	0	0	73,330	403,498	490,580
73 591 Water Fund	0	19,143	0	0	91,055	522,593	632,791
74 677-XXX Insurance Fund	0	4,118	0	0	108	0	4,226
75 701-XXX General Trust Fund	0	11	0	0	0	0	11
76 702-XXX Economic Dev	0	6	0	0	1	0	6
77 709-XXX Brownfield Dev	0	195	0	0	30	0	225
79 715 KMGA Fund	0	17	0	0	0	0	17
80 731-XXX Pension Fund	0	654	0	0	0	0	654
81 737-000 OPEB Trust Fund	0	694	0	0	0	0	694
82 760 Foundation for Excellence	0	424	0	0	0	0	424
83 98X-XXX GASB 34 Govt	0	29	0	0	0	0	29
86 All Other	0	2,632	0	0	199	0	2,831
<b>Total</b>	<b>\$137,927</b>	<b>\$114,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$374,052</b>	<b>\$926,091</b>	<b>\$1,552,260</b>

**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.
- **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.

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

- **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	514,162	20,309	170,136	6,787	6,787	14,654	295,489
Salary % Split			3.95%	33.09%	1.32%	1.32%	2.85%	57.47%
Benefits	S	156,464	6,180	51,774	2,065	2,065	4,459	89,920
Subtotal - Personnel Costs		670,626	26,490	221,910	8,852	8,852	19,113	385,409
Services & Supplies Cost								
728 Supplies	S	1,217	48	403	16	16	35	699
805 Travel, Education, & Training	S	424	17	140	6	6	12	244
810 Fees	S	48,544	1,917	16,063	641	641	1,383	27,898
825 Insurance	S	9,504	375	3,145	125	125	271	5,462
845 Contractual Services	S	15,350	606	5,079	203	203	437	8,822
860 Memberships and Dues	S	1,653	65	547	22	22	47	950
865 Subscriptions	S	4,052	160	1,341	53	53	115	2,329
880 Rental/Lease Equipment	S	1,641	65	543	22	22	47	943
976 Office Equipment	S	0	0	0	0	0	0	0
Subtotal - Services & Supplies		82,384	3,254	27,261	1,087	1,087	2,348	47,346
<b>Department Cost Total</b>		753,010	29,744	249,171	9,940	9,940	21,461	432,755
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		753,010	29,744	249,171	9,940	9,940	21,461	432,755
General Admin Distribution			(29,744)	10,247	409	409	883	17,797
<b>Grand Total</b>		<b>\$753,010</b>		<b>\$259,418</b>	<b>\$10,348</b>	<b>\$10,348</b>	<b>\$22,343</b>	<b>\$450,552</b>
							not allocated	

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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	\$12,666	\$42	\$4,378	\$175	\$175	\$377	\$7,604
Subtotal - Building Depreciation	12,666	42	4,378	175	175	377	7,604
2 City Hall Equipment	1,250	12	435	17	17	37	755
2 Voice over IP System	148	1	51	2	2	4	89
Subtotal - Equipment Depreciation	1,398	14	486	19	19	42	844
3 Security	12,853	2,756	5,377	215	215	463	9,339
3 Parking	3,774	218	1,375	55	55	118	2,388
Subtotal - 101-299 Non-Departmental	16,626	2,974	6,752	269	269	582	11,728
4 Maintenance Admin	1,902	647	878	35	35	76	1,525
4 City Hall	76,006	15,233	31,432	1,254	1,254	2,707	54,591
Subtotal - 101-635 City Maintenance	77,908	15,880	32,310	1,289	1,289	2,783	56,116
5 Management & Leadership	17,026	2,880	6,858	274	274	591	11,910
Subtotal - 101-172 City Manager	17,026	2,880	6,858	274	274	591	11,910
6 PC / Network Support	16,671	1,501	6,260	250	250	539	10,873
6 App - Eden	2,225	572	964	38	38	83	1,674
6 App - Kronos	1,914	154	713	28	28	61	1,238
6 NeoGov	613	0	211	8	8	18	367
6 City Hall	1,539	0	530	21	21	46	921
6 City Wide	2,608	0	898	36	36	77	1,560
Subtotal - 101-636 Info Tech	25,570	2,227	9,577	382	382	825	16,632
7 Accounts Payable	898	171	368	15	15	32	639
7 Payroll	1,672	313	684	27	27	59	1,187
7 Budgeting	1,150	210	469	19	19	40	814
7 Risk Managment	96	17	39	2	2	3	68
7 Audit and Accounting	1,662	264	664	26	26	57	1,152
7 Cost Plan	1,732	0	597	24	24	51	1,037
Subtotal - 101-191 Budget and Accoun	7,210	975	2,820	112	112	243	4,897
8 Records Management	75,655	15,907	31,544	1,258	1,258	2,717	54,785

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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
8 Mailroom	\$133	\$26	\$55	\$2	\$2	\$5	\$95
Subtotal - 101-215 City Clerk	75,789	15,933	31,599	1,261	1,261	2,722	54,880
9 Internal Audit	513	72	202	8	8	17	350
Subtotal - 101-223 Internal Auditor	513	72	202	8	8	17	350
10 Purchasing	529	106	219	9	9	19	380
Subtotal - 101-233 Purchasing	529	106	219	9	9	19	380
11 Customer Service	3,343	649	1,375	55	55	118	2,389
Subtotal - 101-261 311 Customer Servi	3,343	649	1,375	55	55	118	2,389
13 Advise and Counsel	0	1,535	529	21	21	46	919
13 Risk Management	0	38	13	1	1	1	23
Subtotal - 101-266 City Attorney	0	1,573	542	22	22	47	941
14 Human Resources	0	8,166	2,813	112	112	242	4,886
Subtotal - 101-270 Human Resources	0	8,166	2,813	112	112	242	4,886
17 General Fund OPEB	0	65,971	22,728	907	907	1,957	39,473
Subtotal - 101-297 OPEB	0	65,971	22,728	907	907	1,957	39,473
<b>Total Incoming</b>	238,578	117,462	122,659	4,893	4,893	10,564	213,031
<b>C. Total Allocated</b>		<b>\$1,109,049</b>	<b>\$382,076</b>	<b>\$15,241</b>	<b>\$15,241</b>	<b>\$32,908</b>	<b>\$663,582</b>
			34.45%	1.37%	1.37%	2.97%	59.83%



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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
3 101-299 Non-Departmental	160,116	0.10%	\$326	\$0	\$326	\$0	\$326
4 101-635 City Maintenance	1,348,407	0.80%	2,749	0	2,749	0	2,749
5 101-172 City Manager	2,054,620	1.23%	4,189	0	4,189	0	4,189
6 101-636 Info Tech	3,725,958	2.22%	7,596	0	7,596	0	7,596
7 101-191 Budget and Accounting	1,516,336	0.90%	3,091	0	3,091	0	3,091
8 101-215 City Clerk	898,055	0.54%	1,831	0	1,831	0	1,831
9 101-223 Internal Auditor	97,874	0.06%	200	0	200	0	200
10 101-233 Purchasing	414,759	0.25%	846	0	846	0	846
11 101-261 311 Customer Service	562,028	0.34%	1,146	0	1,146	0	1,146
12 101-253 Treasury	1,226,381	0.73%	2,500	0	2,500	0	2,500
13 101-266 City Attorney	753,010	0.45%	1,535	0	1,535	0	1,535
14 101-270 Human Resources	814,202	0.49%	1,660	0	1,660	213	1,873
15 101-345-01 Public Safety Admin	1,828,976	1.09%	3,729	0	3,729	478	4,207
16 101-640 Fleet	2,598,082	1.55%	5,297	0	5,297	679	5,976
17 101-297 OPEB	500	0.00%	1	0	1	0	1
18 101-101 City Commission	101,315	0.06%	207	0	207	26	233
19 101-175 Diversity & Inclusion	279,613	0.17%	570	0	570	73	643
20 101-257 Assessing	494,838	0.30%	1,009	0	1,009	129	1,138
21 101-345 Public Safety Ops	30,728,906	18.34%	62,645	0	62,645	8,032	70,678
22 101-441-00 PW General	907,257	0.54%	1,850	0	1,850	237	2,087
23 101-448-31 Street Lights	1,410,826	0.84%	2,876	0	2,876	369	3,245
25 101-699.00 Code Enforcement	853,985	0.51%	1,741	0	1,741	223	1,964
26 101-699.01 Building Trades	895,475	0.53%	1,826	0	1,826	234	2,060
27 101-721 Planning	816,181	0.49%	1,664	0	1,664	213	1,877
28 101-724 Community Develop	445	0.00%	1	0	1	0	1
29 101-728 Econ Dev	360,401	0.22%	735	0	735	94	829
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	5,321	0	5,321	682	6,003
31 101-801 Emergency Recovery	124,977	0.07%	255	0	255	33	287
32 150-273 Cemeteries	20,000	0.01%	41	0	41	5	46
33 155-751 Recreation	95,625	0.06%	195	0	195	25	220
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	125	0	125	16	141
35 202 Act 51 Major Street	7,386,466	4.41%	15,058	0	15,058	1,931	16,989
36 203 Act 51 Local Street	2,999,161	1.79%	6,114	0	6,114	784	6,898
37 209 Cemeteries	481,819	0.29%	982	0	982	126	1,108
38 226 Solid Waste	2,310,792	1.38%	4,711	0	4,711	604	5,315
39 231-XXX Blight Abatement	125,179	0.07%	255	0	255	33	288
42 251 FFE Aspirational Projects	11,756,169	7.02%	23,967	0	23,967	3,073	27,040
45 252-345 Public Safety	827,193	0.49%	1,686	0	1,686	216	1,903
46 252-441 Public Works	20,000	0.01%	41	0	41	5	46
47 252-724 Public Safety Comm Dev	440,839	0.26%	899	0	899	115	1,014
49 252-751 Recreation	831,254	0.50%	1,695	0	1,695	217	1,912
51 253-101 City Commission	2,710	0.00%	6	0	6	1	6

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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
53 253-345 Public Safety	14,693	0.01%	\$30	\$0	\$30	\$4	\$34
55 253-724 Public Safety	4,304	0.00%	9	0	9	1	10
56 253-751 Recreation	3,060	0.00%	6	0	6	1	7
57 253-752 Parks	401	0.00%	1	0	1	0	1
58 254 Light Grant	95,000	0.06%	194	0	194	25	219
59 262 Recovery Programs & Grants	30,000	0.02%	61	0	61	8	69
60 265-345 Public Safety	170,915	0.10%	348	0	348	45	393
61 271-724 Comm Dev	485,909	0.29%	991	0	991	127	1,118
64 285 Community Dev	6,750	0.00%	14	0	14	2	16
66 288 Economic Development	1,627,716	0.97%	3,318	0	3,318	425	3,744
67 289 Home Development	166,710	0.10%	340	0	340	44	383
68 299 CDBG	1,088,519	0.65%	2,219	0	2,219	285	2,504
72 590 Wastewater Fund	32,768,443	19.56%	66,803	0	66,803	8,566	75,369
73 591 Water Fund	26,812,065	16.00%	54,660	0	54,660	7,009	61,669
74 677-XXX Insurance Fund	12,113,311	7.23%	24,695	0	24,695	3,166	27,861
75 701-XXX General Trust Fund	80,275	0.05%	164	0	164	21	185
76 702-XXX Economic Dev	29,878	0.02%	61	0	61	8	69
77 709-XXX Brownfield Dev	1,884,948	1.12%	3,843	0	3,843	493	4,335
79 715 KMGA Fund	2,263,011	1.35%	4,613	0	4,613	592	5,205
80 731-XXX Pension Fund	2,258,563	1.35%	4,604	0	4,604	590	5,195
81 737-000 OPEB Trust Fund	412,801	0.25%	842	0	842	108	949
82 760 Foundation for Excellence	307,724	0.18%	627	0	627	80	708
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>341,610</b>	<b>0</b>	<b>341,610</b>	<b>40,466</b>	<b>382,076</b>
Direct Bills					0		0
<b>Total</b>					<b>\$341,610</b>		<b>\$382,076</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

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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	4.38	1.09%	\$149	\$0	\$149	\$0	\$149
7 101-191 Budget and Accounting	6.54	1.63%	223	0	223	0	223
8 101-215 City Clerk	3.00	0.75%	102	0	102	0	102
10 101-233 Purchasing	3.00	0.75%	102	0	102	0	102
11 101-261 311 Customer Service	4.86	1.21%	165	0	165	0	165
12 101-253 Treasury	6.81	1.70%	232	0	232	0	232
14 101-270 Human Resources	0.29	0.07%	10	0	10	1	11
15 101-345-01 Public Safety Admin	3.67	0.92%	125	0	125	16	141
16 101-640 Fleet	1.45	0.36%	49	0	49	6	56
21 101-345 Public Safety Ops	236.35	59.02%	8,043	0	8,043	1,026	9,069
22 101-441-00 PW General	4.62	1.15%	157	0	157	20	177
25 101-699.00 Code Enforcement	6.55	1.64%	223	0	223	28	251
26 101-699.01 Building Trades	6.29	1.57%	214	0	214	27	241
30 101-751-01 Parks & Rec Admin	6.27	1.57%	213	0	213	27	241
35 202 Act 51 Major Street	10.91	2.72%	371	0	371	47	419
36 203 Act 51 Local Street	11.03	2.75%	375	0	375	48	423
37 209 Cemeteries	1.11	0.28%	38	0	38	5	43
38 226 Solid Waste	4.23	1.06%	144	0	144	18	162
42 251 FFE Aspirational Projects	1.00	0.25%	34	0	34	4	38
45 252-345 Public Safety	1.88	0.47%	64	0	64	8	72
61 271-724 Comm Dev	3.46	0.86%	118	0	118	15	133
68 299 CDBG	0.22	0.05%	7	0	7	1	8
72 590 Wastewater Fund	43.39	10.84%	1,477	0	1,477	188	1,665
73 591 Water Fund	29.12	7.27%	991	0	991	126	1,117
<b>Subtotal</b>	<b>400.43</b>	<b>100.00%</b>	<b>13,627</b>	<b>0</b>	<b>13,627</b>	<b>1,614</b>	<b>15,241</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,627</b>		<b>\$15,241</b>

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
80 731-XXX Pension Fund	100	100.00%	\$13,627	\$0	\$13,627	\$1,614	\$15,241
<b>Subtotal</b>	100	100.00%	13,627	0	13,627	1,614	15,241
Direct Bills					0		0
<b>Total</b>					<b>\$13,627</b>		<b>\$15,241</b>
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
3 101-299 Non-Departmental	354	0.01%	\$4	\$0	\$4	\$0	\$4
4 101-635 City Maintenance	22,303	0.92%	271	0	271	0	271
5 101-172 City Manager	6,711	0.28%	81	0	81	0	81
6 101-636 Info Tech	6,103	0.25%	74	0	74	0	74
7 101-191 Budget and Accounting	6,266	0.26%	76	0	76	0	76
8 101-215 City Clerk	2,663	0.11%	32	0	32	0	32
9 101-223 Internal Auditor	464	0.02%	6	0	6	0	6
10 101-233 Purchasing	1,870	0.08%	23	0	23	0	23
11 101-261 311 Customer Service	2,404	0.10%	29	0	29	0	29
12 101-253 Treasury	3,097	0.13%	38	0	38	0	38
13 101-266 City Attorney	3,131	0.13%	38	0	38	0	38
14 101-270 Human Resources	3,280	0.14%	40	0	40	5	45
15 101-345-01 Public Safety Admin	82,234	3.39%	999	0	999	121	1,120
16 101-640 Fleet	27,347	1.13%	332	0	332	40	372
19 101-175 Diversity & Inclusion	791	0.03%	10	0	10	1	11
20 101-257 Assessing	136	0.01%	2	0	2	0	2
21 101-345 Public Safety Ops	1,291,748	53.31%	15,686	0	15,686	1,902	17,588
22 101-441-00 PW General	39,386	1.63%	478	0	478	58	536
25 101-699.00 Code Enforcement	10,381	0.43%	126	0	126	15	141
26 101-699.01 Building Trades	11,649	0.48%	141	0	141	17	159
27 101-721 Planning	2,095	0.09%	25	0	25	3	29
29 101-728 Econ Dev	2,231	0.09%	27	0	27	3	30
30 101-751-01 Parks & Rec Admin	34,042	1.40%	413	0	413	50	463
31 101-801 Emergency Recovery	625	0.03%	8	0	8	1	9
35 202 Act 51 Major Street	52,783	2.18%	641	0	641	78	719
36 203 Act 51 Local Street	59,179	2.44%	719	0	719	87	806
37 209 Cemeteries	2,225	0.09%	27	0	27	3	30
38 226 Solid Waste	12,906	0.53%	157	0	157	19	176
42 251 FFE Aspirational Projects	19,004	0.78%	231	0	231	28	259
45 252-345 Public Safety	30,833	1.27%	374	0	374	45	420
61 271-724 Comm Dev	5,206	0.21%	63	0	63	8	71
68 299 CDBG	1,089	0.04%	13	0	13	2	15
72 590 Wastewater Fund	208,955	8.62%	2,537	0	2,537	308	2,845
73 591 Water Fund	127,401	5.26%	1,547	0	1,547	188	1,735
74 677-XXX Insurance Fund	341,545	14.10%	4,147	0	4,147	503	4,650
76 702-XXX Economic Dev	120	0.00%	1	0	1	0	2
77 709-XXX Brownfield Dev	387	0.02%	5	0	5	1	5

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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
<hr/>							
<b>Subtotal</b>	2,422,944	100.00%	29,422	0	29,422	3,485	32,908
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$29,422</b>		<b>\$32,908</b>
<hr/>							
Basis Units: Worker's Comp Expenditures							
Source:							

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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
3 101-299 Non-Departmental	\$326	\$0	\$0	\$4	\$0	\$331
4 101-635 City Maintenance	2,749	149	0	271	0	3,169
5 101-172 City Manager	4,189	0	0	81	0	4,270
6 101-636 Info Tech	7,596	0	0	74	0	7,670
7 101-191 Budget and Accounting	3,091	223	0	76	0	3,390
8 101-215 City Clerk	1,831	102	0	32	0	1,965
9 101-223 Internal Auditor	200	0	0	6	0	205
10 101-233 Purchasing	846	102	0	23	0	970
11 101-261 311 Customer Service	1,146	165	0	29	0	1,340
12 101-253 Treasury	2,500	232	0	38	0	2,770
13 101-266 City Attorney	1,535	0	0	38	0	1,573
14 101-270 Human Resources	1,873	11	0	45	0	1,928
15 101-345-01 Public Safety Admin	4,207	141	0	1,120	0	5,467
16 101-640 Fleet	5,976	56	0	372	0	6,404
17 101-297 OPEB	1	0	0	0	0	1
18 101-101 City Commission	233	0	0	0	0	233
19 101-175 Diversity & Inclusion	643	0	0	11	0	654
20 101-257 Assessing	1,138	0	0	2	0	1,140
21 101-345 Public Safety Ops	70,678	9,069	0	17,588	0	97,335
22 101-441-00 PW General	2,087	177	0	536	0	2,800
23 101-448-31 Street Lights	3,245	0	0	0	0	3,245
25 101-699.00 Code Enforcement	1,964	251	0	141	0	2,357
26 101-699.01 Building Trades	2,060	241	0	159	0	2,460
27 101-721 Planning	1,877	0	0	29	0	1,906
28 101-724 Community Develop	1	0	0	0	0	1
29 101-728 Econ Dev	829	0	0	30	0	859
30 101-751-01 Parks & Rec Admin	6,003	241	0	463	0	6,707
31 101-801 Emergency Recovery	287	0	0	9	0	296
32 150-273 Cemeteries	46	0	0	0	0	46
33 155-751 Recreation	220	0	0	0	0	220
34 160-751 Mayor's Riverfront Pk	141	0	0	0	0	141
35 202 Act 51 Major Street	16,989	419	0	719	0	18,126
36 203 Act 51 Local Street	6,898	423	0	806	0	8,127
37 209 Cemeteries	1,108	43	0	30	0	1,181
38 226 Solid Waste	5,315	162	0	176	0	5,653
39 231-XXX Blight Abatement	288	0	0	0	0	288
42 251 FFE Aspirational Projects	27,040	38	0	259	0	27,337
45 252-345 Public Safety	1,903	72	0	420	0	2,395
46 252-441 Public Works	46	0	0	0	0	46
47 252-724 Public Safety Comm Dev	1,014	0	0	0	0	1,014
49 252-751 Recreation	1,912	0	0	0	0	1,912

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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
51 253-101 City Commission	\$6	\$0	\$0	\$0	\$0	\$6
53 253-345 Public Safety	34	0	0	0	0	34
55 253-724 Public Safety	10	0	0	0	0	10
56 253-751 Recreation	7	0	0	0	0	7
57 253-752 Parks	1	0	0	0	0	1
58 254 Light Grant	219	0	0	0	0	219
59 262 Recovery Programs & Grants	69	0	0	0	0	69
60 265-345 Public Safety	393	0	0	0	0	393
61 271-724 Comm Dev	1,118	133	0	71	0	1,321
64 285 Community Dev	16	0	0	0	0	16
66 288 Economic Development	3,744	0	0	0	0	3,744
67 289 Home Development	383	0	0	0	0	383
68 299 CDBG	2,504	8	0	15	0	2,527
72 590 Wastewater Fund	75,369	1,665	0	2,845	0	79,879
73 591 Water Fund	61,669	1,117	0	1,735	0	64,521
74 677-XXX Insurance Fund	27,861	0	0	4,650	0	32,511
75 701-XXX General Trust Fund	185	0	0	0	0	185
76 702-XXX Economic Dev	69	0	0	2	0	70
77 709-XXX Brownfield Dev	4,335	0	0	5	0	4,341
79 715 KMGA Fund	5,205	0	0	0	0	5,205
80 731-XXX Pension Fund	5,195	0	15,241	0	0	20,436
81 737-000 OPEB Trust Fund	949	0	0	0	0	949
82 760 Foundation for Excellence	708	0	0	0	0	708
<b>Total</b>	<b>\$382,076</b>	<b>\$15,241</b>	<b>\$15,241</b>	<b>\$32,908</b>	<b>\$0</b>	<b>\$445,467</b>



**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 are allocated to all of the covered departments based on the number of Union FTEs.
- **Pension** – Costs associated with the management of the Pension system by Human Resources staff are identified and allocated directly to the Pension Fund.

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

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

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**A. Department Costs**

Dept:14 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
<b>Personnel Costs</b>						
Salaries	S1	568,703	134,726	340,937	38,956	54,084
Salary % Split			23.69%	59.95%	6.85%	9.51%
Benefits	S	159,161	37,705	95,417	10,903	15,136
Subtotal - Personnel Costs		727,863	172,431	436,354	49,859	69,220
<b>Services &amp; Supplies Cost</b>						
728 Supplies	S	7,952	1,884	4,767	545	756
805 Travel & Training	S	17,224	4,080	10,326	1,180	1,638
815 Telephone	S	4,001	948	2,398	274	380
825 Insurance	S	9,696	2,297	5,813	664	922
845 Outside Contractual Service	S	20,095	4,761	12,047	1,377	1,911
860 Memberships and Dues	S	3,283	778	1,968	225	312
870 Employee Incentive Program	P	22,371	0	22,371	0	0
880 Rental/Lease Equipment	S	1,717	407	1,029	118	163
Subtotal - Services & Supplies		86,339	15,154	60,720	4,382	6,083
<b>Department Cost Total</b>		814,202	187,585	497,074	54,240	75,303
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		814,202	187,585	497,074	54,240	75,303
General Admin Distribution			(187,585)	147,369	16,839	23,377
<b>Grand Total</b>		<b>\$814,202</b>		<b>\$644,443</b>	<b>\$71,079</b>	<b>\$98,681</b>

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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	\$7,900	\$26	\$6,227	\$712	\$988
Subtotal - Building Depreciation	7,900	26	6,227	712	988
2 City Hall Equipment	780	8	618	71	98
2 Department Specific Equipment	1,500	15	1,190	136	189
2 Voice over IP System	190	2	151	17	24
Subtotal - Equipment Depreciation	2,470	24	1,959	224	311
3 Security	8,017	1,719	7,649	874	1,213
3 Parking	4,157	240	3,455	395	548
Subtotal - 101-299 Non-Departmental	12,174	1,959	11,103	1,269	1,761
4 Maintenance Admin	1,186	404	1,249	143	198
4 City Hall	47,408	9,501	44,709	5,109	7,092
Subtotal - 101-635 City Maintenance	48,595	9,905	45,958	5,251	7,290
5 Management & Leadership	18,757	3,173	17,228	1,969	2,733
Subtotal - 101-172 City Manager	18,757	3,173	17,228	1,969	2,733
6 PC / Network Support	22,923	2,064	19,630	2,243	3,114
6 App - Eden	6,675	1,716	6,592	753	1,046
6 App - BS & A	5,401	912	4,960	567	787
6 App - Kronos	3,111	251	2,641	302	419
6 NeoGov	996	0	782	89	124
6 City Hall	1,696	0	1,332	152	211
6 City Wide	2,873	0	2,257	258	358
Subtotal - 101-636 Info Tech	43,675	4,943	38,194	4,364	6,059
7 Accounts Payable	3,269	621	3,056	349	485
7 Payroll	1,841	344	1,717	196	272
7 Budgeting	1,244	227	1,156	132	183
7 Risk Management	103	19	96	11	15
7 Audit and Accounting	3,170	503	2,885	330	458
7 Cost Plan	1,039	0	817	93	130
Subtotal - 101-191 Budget and Accoun	10,667	1,715	9,727	1,111	1,543
8 Records Management	7,570	1,592	7,198	822	1,142

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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
8 Mailroom	\$130	\$25	\$122	\$14	\$19
Subtotal - 101-215 City Clerk	7,700	1,617	7,320	836	1,161
9 Internal Audit	555	78	497	57	79
Subtotal - 101-223 Internal Auditor	555	78	497	57	79
10 Purchasing	7,304	1,462	6,886	787	1,092
Subtotal - 101-233 Purchasing	7,304	1,462	6,886	787	1,092
11 Customer Service	13,290	2,579	12,467	1,425	1,978
Subtotal - 101-261 311 Customer Servi	13,290	2,579	12,467	1,425	1,978
13 Advise and Counsel	1,660	213	1,471	168	233
13 Labor Relations	10	1	9	1	1
13 Risk Management	40	5	35	4	6
Subtotal - 101-266 City Attorney	1,710	219	1,515	173	240
14 Human Resources	0	8,997	7,068	808	1,121
14 Labor Relations	0	63	49	6	8
Subtotal - 101-270 Human Resources	0	9,059	7,117	813	1,129
17 General Fund OPEB	0	72,678	57,097	6,524	9,057
Subtotal - 101-297 OPEB	0	72,678	57,097	6,524	9,057
<b>Total Incoming</b>	<b>174,797</b>	<b>109,438</b>	<b>223,298</b>	<b>25,514</b>	<b>35,422</b>
<b>C. Total Allocated</b>		<b>\$1,098,437</b>	<b>\$867,741</b>	<b>\$96,594</b>	<b>\$134,103</b>
			79.00%	8.79%	12.21%

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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
3 101-299 Non-Departmental	1.31	0.23%	\$1,783	\$0	\$1,783	\$0	\$1,783
4 101-635 City Maintenance	6.39	1.11%	8,697	0	8,697	0	8,697
5 101-172 City Manager	8.77	1.53%	11,936	0	11,936	0	11,936
6 101-636 Info Tech	13.00	2.26%	17,694	0	17,694	0	17,694
7 101-191 Budget and Accounting	13.72	2.39%	18,674	0	18,674	0	18,674
8 101-215 City Clerk	7.36	1.28%	10,017	0	10,017	0	10,017
9 101-223 Internal Auditor	1.00	0.17%	1,361	0	1,361	0	1,361
10 101-233 Purchasing	4.48	0.78%	6,098	0	6,098	0	6,098
11 101-261 311 Customer Service	8.38	1.46%	11,406	0	11,406	0	11,406
12 101-253 Treasury	8.74	1.52%	11,896	0	11,896	0	11,896
13 101-266 City Attorney	6.00	1.04%	8,166	0	8,166	0	8,166
14 101-270 Human Resources	6.61	1.15%	8,997	0	8,997	0	8,997
15 101-345-01 Public Safety Admin	8.68	1.51%	11,814	0	11,814	1,527	13,341
16 101-640 Fleet	3.64	0.63%	4,954	0	4,954	640	5,595
18 101-101 City Commission	1.76	0.31%	2,395	0	2,395	310	2,705
19 101-175 Diversity & Inclusion	1.15	0.20%	1,565	0	1,565	202	1,768
20 101-257 Assessing	0.44	0.08%	599	0	599	77	676
21 101-345 Public Safety Ops	242.76	42.26%	330,411	0	330,411	42,715	373,126
22 101-441-00 PW General	5.84	1.02%	7,949	0	7,949	1,028	8,976
25 101-699.00 Code Enforcement	8.38	1.46%	11,406	0	11,406	1,475	12,880
26 101-699.01 Building Trades	7.82	1.36%	10,643	0	10,643	1,376	12,019
27 101-721 Planning	4.29	0.75%	5,839	0	5,839	755	6,594
29 101-728 Econ Dev	1.40	0.24%	1,905	0	1,905	246	2,152
30 101-751-01 Parks & Rec Admin	21.56	3.75%	29,344	0	29,344	3,794	33,138
35 202 Act 51 Major Street	13.98	2.43%	19,028	0	19,028	2,460	21,487
36 203 Act 51 Local Street	13.85	2.41%	18,851	0	18,851	2,437	21,288
37 209 Cemeteries	1.20	0.21%	1,633	0	1,633	211	1,844
38 226 Solid Waste	4.61	0.80%	6,274	0	6,274	811	7,086
42 251 FFE Aspirational Projects	4.30	0.75%	5,853	0	5,853	757	6,609
45 252-345 Public Safety	1.88	0.33%	2,559	0	2,559	331	2,890
47 252-724 Public Safety Comm Dev	0.24	0.04%	327	0	327	42	369
49 252-751 Recreation	3.26	0.57%	4,437	0	4,437	574	5,011
61 271-724 Comm Dev	6.07	1.06%	8,262	0	8,262	1,068	9,330
68 299 CDBG	0.22	0.04%	299	0	299	39	338
72 590 Wastewater Fund	74.84	13.03%	101,862	0	101,862	13,169	115,030
73 591 Water Fund	55.31	9.63%	75,280	0	75,280	9,732	85,012
76 702-XXX Economic Dev	0.23	0.04%	313	0	313	40	354
77 709-XXX Brownfield Dev	0.91	0.16%	1,239	0	1,239	160	1,399

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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
<b>Subtotal</b>	574.38	100.00%	781,765	0	781,765	85,976	867,741
Direct Bills					0		0
<b>Total</b>					<b>\$781,765</b>		<b>\$867,741</b>
Basis Units: Full Time Equivalents							
Source: City Payroll Records							

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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	4.38	1.09%	\$949	\$0	\$949	\$0	\$949
7 101-191 Budget and Accounting	6.54	1.63%	1,417	0	1,417	0	1,417
8 101-215 City Clerk	3.00	0.75%	650	0	650	0	650
10 101-233 Purchasing	3.00	0.75%	650	0	650	0	650
11 101-261 311 Customer Service	4.86	1.21%	1,053	0	1,053	0	1,053
12 101-253 Treasury	6.81	1.70%	1,476	0	1,476	0	1,476
14 101-270 Human Resources	0.29	0.07%	63	0	63	0	63
15 101-345-01 Public Safety Admin	3.67	0.92%	795	0	795	97	892
16 101-640 Fleet	1.45	0.36%	314	0	314	38	353
21 101-345 Public Safety Ops	236.35	59.02%	51,215	0	51,215	6,249	57,464
22 101-441-00 PW General	4.62	1.15%	1,001	0	1,001	122	1,123
25 101-699.00 Code Enforcement	6.55	1.64%	1,419	0	1,419	173	1,593
26 101-699.01 Building Trades	6.29	1.57%	1,363	0	1,363	166	1,529
30 101-751-01 Parks & Rec Admin	6.27	1.57%	1,359	0	1,359	166	1,524
35 202 Act 51 Major Street	10.91	2.72%	2,364	0	2,364	288	2,653
36 203 Act 51 Local Street	11.03	2.75%	2,390	0	2,390	292	2,682
37 209 Cemeteries	1.11	0.28%	241	0	241	29	270
38 226 Solid Waste	4.23	1.06%	917	0	917	112	1,028
42 251 FFE Aspirational Projects	1.00	0.25%	217	0	217	26	243
45 252-345 Public Safety	1.88	0.47%	407	0	407	50	457
61 271-724 Comm Dev	3.46	0.86%	750	0	750	91	841
68 299 CDBG	0.22	0.05%	48	0	48	6	53
72 590 Wastewater Fund	43.39	10.84%	9,402	0	9,402	1,147	10,549
73 591 Water Fund	29.12	7.27%	6,310	0	6,310	770	7,080
<b>Subtotal</b>	400.43	100.00%	86,770	0	86,770	9,824	96,594
Direct Bills					0		0
<b>Total</b>					<b>\$86,770</b>		<b>\$96,594</b>

Basis Units: Union FTEs  
Source: Payroll Records

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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
80 731-XXX Pension Fund	100	100.00%	\$120,464	\$0	\$120,464	\$13,638	\$134,103
<b>Subtotal</b>	100	100.00%	120,464	0	120,464	13,638	134,103
Direct Bills					0		0
<b>Total</b>					<b>\$120,464</b>		<b>\$134,103</b>
Basis Units: Direct to Pension							
Source:							



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**Allocation Summary**

**Dept:14 101-270 Human Resources**

Department	Human Resources	Labor Relations	Pension	Total
3 101-299 Non-Departmental	\$1,783	\$0	\$0	\$1,783
4 101-635 City Maintenance	8,697	949	0	9,646
5 101-172 City Manager	11,936	0	0	11,936
6 101-636 Info Tech	17,694	0	0	17,694
7 101-191 Budget and Accounting	18,674	1,417	0	20,091
8 101-215 City Clerk	10,017	650	0	10,667
9 101-223 Internal Auditor	1,361	0	0	1,361
10 101-233 Purchasing	6,098	650	0	6,748
11 101-261 311 Customer Service	11,406	1,053	0	12,459
12 101-253 Treasury	11,896	1,476	0	13,371
13 101-266 City Attorney	8,166	0	0	8,166
14 101-270 Human Resources	8,997	63	0	9,059
15 101-345-01 Public Safety Admin	13,341	892	0	14,234
16 101-640 Fleet	5,595	353	0	5,947
18 101-101 City Commission	2,705	0	0	2,705
19 101-175 Diversity & Inclusion	1,768	0	0	1,768
20 101-257 Assessing	676	0	0	676
21 101-345 Public Safety Ops	373,126	57,464	0	430,590
22 101-441-00 PW General	8,976	1,123	0	10,099
25 101-699.00 Code Enforcement	12,880	1,593	0	14,473
26 101-699.01 Building Trades	12,019	1,529	0	13,549
27 101-721 Planning	6,594	0	0	6,594
29 101-728 Econ Dev	2,152	0	0	2,152
30 101-751-01 Parks & Rec Admin	33,138	1,524	0	34,662
35 202 Act 51 Major Street	21,487	2,653	0	24,140
36 203 Act 51 Local Street	21,288	2,682	0	23,969
37 209 Cemeteries	1,844	270	0	2,114
38 226 Solid Waste	7,086	1,028	0	8,114
42 251 FFE Aspirational Projects	6,609	243	0	6,852
45 252-345 Public Safety	2,890	457	0	3,347
47 252-724 Public Safety Comm Dev	369	0	0	369
49 252-751 Recreation	5,011	0	0	5,011
61 271-724 Comm Dev	9,330	841	0	10,171
68 299 CDBG	338	53	0	392
72 590 Wastewater Fund	115,030	10,549	0	125,580
73 591 Water Fund	85,012	7,080	0	92,092
76 702-XXX Economic Dev	354	0	0	354
77 709-XXX Brownfield Dev	1,399	0	0	1,399
80 731-XXX Pension Fund	0	0	134,103	134,103

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**Allocation Summary**

**Dept:14 101-270 Human Resources**

Department	Human Resources	Labor Relations	Pension	Total
<hr/>				
<b>Total</b>	\$867,741	\$96,594	\$134,103	\$1,098,437
<hr/>				

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

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

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

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

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

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**A. Department Costs**

Dept:15 101-345-01 Public Safety Admin

Description		Amount	General Admin	Management & Leadership
<b>Personnel Costs</b>				
Salaries	S1	1,338,680	0	1,338,680
Salary % Split			.00%	100.00%
Benefits	S	305,903	0	305,903
Subtotal - Personnel Costs		1,644,583	0	1,644,583
<b>Services &amp; Supplies Cost</b>				
728 Supplies	S	11,511	0	11,511
729 Other Supplies	S	25,033	0	25,033
805 Travel	S	2,095	0	2,095
845 Outside Contractual Services	S	145,369	0	145,369
860 Memberships & Dues	S	385	0	385
Subtotal - Services & Supplies		184,393	0	184,393
<b>Department Cost Total</b>		1,828,976	0	1,828,976
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		1,828,976	0	1,828,976
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$1,828,976</u>	<u>\$1,828,976</u>	

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

Dept:15 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership
2 Department Specific Equipment	\$1,417	\$14	\$1,431
2 Voice over IP System	1,540	15	1,555
Subtotal - Equipment Depreciation	2,957	29	2,985
5 Management & Leadership	24,631	4,166	28,797
Subtotal - 101-172 City Manager	24,631	4,166	28,797
6 PC / Network Support	612,673	55,156	667,829
6 App - Eden	8,158	2,097	10,256
6 App - BS & A	20,255	3,421	23,676
6 App - Kronos	74,654	6,022	80,677
6 KDPS	524,674	88,392	613,066
6 NeoGov	23,899	0	23,899
6 City Wide	3,773	0	3,773
Subtotal - 101-636 Info Tech	1,268,087	155,089	1,423,175
7 Accounts Payable	3,502	666	4,167
7 Payroll	2,418	452	2,870
7 Budgeting	2,794	510	3,304
7 Risk Managment	232	42	275
7 Audit and Accounting	2,578	409	2,987
7 Cost Plan	693	0	693
Subtotal - 101-191 Budget and Accoun	12,217	2,080	14,297
8 Records Management	24,408	5,132	29,540
8 Mailroom	867	169	1,037
Subtotal - 101-215 City Clerk	25,275	5,301	30,576
9 Internal Audit	1,247	175	1,422
Subtotal - 101-223 Internal Auditor	1,247	175	1,422
10 Purchasing	2,540	508	3,049
Subtotal - 101-233 Purchasing	2,540	508	3,049
11 Customer Service	1,693	329	2,022

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

Dept:15 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-261 311 Customer Servi	\$1,693	\$329	\$2,022
12 Non-Tax Revenue	1,325	356	1,680
12 Cashier	3	2	5
Subtotal - 101-253 Treasury	1,327	358	1,686
13 Advise and Counsel	3,729	478	4,207
13 Labor Relations	125	16	141
13 Risk Management	999	121	1,120
Subtotal - 101-266 City Attorney	4,852	615	5,467
14 Human Resources	11,814	1,527	13,341
14 Labor Relations	795	97	892
Subtotal - 101-270 Human Resources	12,609	1,624	14,234
15 Management & Leadership	0	109,182	109,182
Subtotal - 101-345-01 Public Safety Ad	0	109,182	109,182
16 Fleet Overhead (exc Pub Wrks)	0	737,923	737,923
16 Rent / Lease Vehicle Equip	0	250,119	250,119
Subtotal - 101-640 Fleet	0	988,042	988,042
17 General Fund OPEB	0	95,438	95,438
Subtotal - 101-297 OPEB	0	95,438	95,438
<b>Total Incoming</b>	<b>1,357,436</b>	<b>1,362,937</b>	<b>2,720,373</b>
<b>C. Total Allocated</b>		<b>\$4,549,349</b>	<b>\$4,549,349</b>
			100.00%

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**Management & Leadership Allocations**

Dept:15 101-345-01 Public Safety Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Admin	8.68	3.43%	\$109,182	\$0	\$109,182	\$0	\$109,182
21 101-345 Public Safety Ops	242.76	95.83%	3,053,582	0	3,053,582	1,352,463	4,406,045
45 252-345 Public Safety	1.88	0.74%	23,648	0	23,648	10,474	34,122
<b>Subtotal</b>	253.32	100.00%	3,186,412	0	3,186,412	1,362,937	4,549,349
Direct Bills					0		0
<b>Total</b>					<b>\$3,186,412</b>		<b>\$4,549,349</b>

Basis Units: Number of Positions Supervised

Source: Payroll Records

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**Allocation Summary**

Dept:15 101-345-01 Public Safety Admin

Department	Management & Leadership	Total
15 101-345-01 Public Safety Admin	\$109,182	\$109,182
21 101-345 Public Safety Ops	4,406,045	4,406,045
45 252-345 Public Safety	34,122	34,122
<b>Total</b>	<b>\$4,549,349</b>	<b>\$4,549,349</b>



**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 department. Direct billing credits are applied for equipment rental use and fleet maintenance services.

Costs are distributed to the following functions and allocated as described:

**Fleet Overhead (Exc Public Works)** - Fleet services overhead costs, excluding the share identified to Public Works based on the percentage of recorded maintenance costs, are identified in this function and allocated to the remaining divisions based on their recorded maintenance costs.

**Fleet Overhead (Public Works)** - The share of fleet services overhead costs identified to the Public Works division, based on the percentage of recorded maintenance costs, are identified in this function and allocated to the departments of the Public Works division based on Full-Time Equivalents (FTEs).

**Rent/Lease Vehicular Equipment** - Expenses of leased vehicular equipment, excluding the Public Works division share, are identified in this function. These costs are allocated to the remaining divisions based on their recorded maintenance costs, excluding the Water and Wastewater funds, as these funds pay for their leased equipment directly.

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

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

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

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**A. Department Costs**

Dept:16 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Personnel Costs						
Salaries	S1	486,554	0	333,581	152,973	0
Salary % Split			.00%	68.56%	31.44%	.00%
Benefits	S	217,614	0	149,196	68,418	0
Subtotal - Personnel Costs		704,168	0	482,777	221,390	0
Services & Supplies Cost						
727 Vehicle Supplies	S	643,221	0	440,992	202,229	0
729 Operating Supplies	S	517,306	0	354,665	162,641	0
805 Travel	S	1,366	0	936	429	0
815 Telephone	S	1,162	0	797	365	0
825 Insurance	S	17,196	0	11,790	5,406	0
840.009 Inventory Write-offs	S	15,532	0	10,648	4,883	0
845 Outside Contractors	S	76,313	0	52,320	23,993	0
850 Charges for Services	D	264,444	0	0	0	0
865 Subscriptions	S	1,239	0	849	390	0
875 Vehicle Maintenance	S	182	0	125	57	0
880.004 Rent/Lease Equip	S	2,160	0	1,481	679	0
880.005 Rent/Lease Vehicular Equip	P	530,645	0	0	248,923	281,722
885 Application Software	S	0	0	0	0	0
975 Machinery & Equipment	S	71,669	0	49,136	22,533	0
977 Vehicle Equipment	S	15,923	0	10,917	5,006	0
Subtotal - Services & Supplies		2,158,358	0	934,658	677,535	281,722
<b>Department Cost Total</b>		<b>2,862,526</b>	<b>0</b>	<b>1,417,435</b>	<b>898,925</b>	<b>281,722</b>
Adjustments to Cost						
850 Charges for Services	D	(264,444)	0	0	0	0
Subtotal - Adjustments		(264,444)	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>2,598,082</b>	<b>0</b>	<b>1,417,435</b>	<b>898,925</b>	<b>281,722</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$2,598,082</b>		<b>\$1,417,435</b>	<b>\$898,925</b>	<b>\$281,722</b>

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

**Dept:16 101-640 Fleet**

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
2 Voice over IP System	\$42	\$0	\$29	\$13	\$0
Subtotal - Equipment Depreciation	42	0	29	13	0
5 Management & Leadership	10,329	1,747	8,279	3,797	0
Subtotal - 101-172 City Manager	10,329	1,747	8,279	3,797	0
6 PC / Network Support	6,252	563	4,672	2,143	0
6 App - Eden	742	191	639	293	0
6 App - BS & A	1,350	228	1,082	496	0
6 App - Kronos	1,196	97	886	406	0
6 NeoGov	383	0	263	120	0
6 City Wide	1,582	0	1,085	497	0
6 Dept Specific Exp	65,227	0	44,719	20,507	0
Subtotal - 101-636 Info Tech	76,732	1,078	53,346	24,463	0
7 Accounts Payable	39,042	7,419	31,854	14,607	0
7 Payroll	1,014	190	825	378	0
7 Budgeting	3,969	725	3,218	1,476	0
7 Risk Managment	330	60	268	123	0
7 Audit and Accounting	109,070	17,319	86,652	39,737	0
7 Cost Plan	1,039	0	713	327	0
Subtotal - 101-191 Budget and Accoun	154,465	25,713	123,530	56,648	0
9 Internal Audit	1,771	248	1,385	635	0
Subtotal - 101-223 Internal Auditor	1,771	248	1,385	635	0
10 Purchasing	13,443	2,691	11,062	5,073	0
Subtotal - 101-233 Purchasing	13,443	2,691	11,062	5,073	0
12 Non-Tax Revenue	380	102	330	151	0
Subtotal - 101-253 Treasury	380	102	330	151	0
13 Advise and Counsel	5,297	679	4,097	1,879	0
13 Labor Relations	49	6	38	17	0
13 Risk Management	332	40	255	117	0

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

Dept:16 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Subtotal - 101-266 City Attorney	\$5,678	\$726	\$4,390	\$2,013	\$0
14 Human Resources	4,954	640	3,836	1,759	0
14 Labor Relations	314	38	242	111	0
Subtotal - 101-270 Human Resources	5,268	679	4,077	1,870	0
17 General Fund OPEB	0	40,022	27,439	12,583	0
Subtotal - 101-297 OPEB	0	40,022	27,439	12,583	0
<b>Total Incoming</b>	268,109	73,007	233,869	107,247	0
<b>C. Total Allocated</b>		<u>\$2,939,197</u>	<u>\$1,651,303</u>	<u>\$1,006,172</u>	<u>\$281,722</u>
			56.18%	34.23%	9.58%

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**Fleet Overhead (exc Pub Wrks) Allocations**

**Dept:16 101-640 Fleet**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Admin	491,861.34	46.08%	\$737,923	\$0	\$737,923	\$0	\$737,923
27 101-721 Planning	9,494.31	0.89%	14,244	0	14,244	826	15,070
30 101-751-01 Parks & Rec Admin	47,109.35	4.41%	70,677	0	70,677	4,098	74,774
72 590 Wastewater Fund	221,768.64	20.78%	332,712	(231,776)	100,935	19,290	120,225
73 591 Water Fund	291,534.06	27.31%	437,379	(268,926)	168,452	25,358	193,810
86 All Other	5,543.24	0.52%	8,316	0	8,316	482	8,798
<b>Subtotal</b>	<b>1,067,310.94</b>	<b>100.00%</b>	<b>1,601,250</b>	<b>(500,703)</b>	<b>1,100,547</b>	<b>50,053</b>	<b>1,150,601</b>
Direct Bills					500,703		500,703
<b>Total</b>					<b>\$1,601,250</b>		<b>\$1,651,303</b>

Basis Units: Fleet Charges

Source: Project Accounting Status Report

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

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**Fleet Overhead - Pub Wrks Allocations**

**Dept:16 101-640 Fleet**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 101-441-00 PW General	5.84	15.26%	\$150,000	\$0	\$150,000	\$3,502	\$153,502
35 202 Act 51 Major Street	13.98	36.52%	359,075	(310,981)	48,094	8,383	56,477
36 203 Act 51 Local Street	13.85	36.18%	355,736	(294,096)	61,640	8,305	69,945
38 226 Solid Waste	4.61	12.04%	118,407	(103,896)	14,511	2,764	17,276
<b>Subtotal</b>	<b>38.28</b>	<b>100.00%</b>	<b>983,218</b>	<b>(708,973)</b>	<b>274,245</b>	<b>22,953</b>	<b>297,199</b>
Direct Bills					708,973		708,973
<b>Total</b>					<b>\$983,218</b>		<b>\$1,006,172</b>

Basis Units: Department Total Expenditures  
Source: Financials

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**Rent / Lease Vehicle Equip Allocations**

**Dept:16 101-640 Fleet**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Admin	491,861.34	88.78%	\$250,119	\$0	\$250,119	\$0	\$250,119
27 101-721 Planning	9,494.31	1.71%	4,828	0	4,828	0	4,828
30 101-751-01 Parks & Rec Admin	47,109.35	8.50%	23,956	0	23,956	0	23,956
86 All Other	5,543.24	1.00%	2,819	0	2,819	0	2,819
<b>Subtotal</b>	<b>554,008.24</b>	<b>100.00%</b>	<b>281,722</b>	<b>0</b>	<b>281,722</b>	<b>0</b>	<b>281,722</b>
Direct Bills					0		0
<b>Total</b>					<b>\$281,722</b>		<b>\$281,722</b>

Basis Units: Fleet Charges  
Source: Project Accounting



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**Allocation Summary**

**Dept:16 101-640 Fleet**

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$500,703	\$708,973	\$0	\$1,209,676
15 101-345-01 Public Safety Admin	737,923	0	250,119	988,042
22 101-441-00 PW General	0	153,502	0	153,502
27 101-721 Planning	15,070	0	4,828	19,898
30 101-751-01 Parks & Rec Admin	74,774	0	23,956	98,730
35 202 Act 51 Major Street	0	56,477	0	56,477
36 203 Act 51 Local Street	0	69,945	0	69,945
38 226 Solid Waste	0	17,276	0	17,276
72 590 Wastewater Fund	120,225	0	0	120,225
73 591 Water Fund	193,810	0	0	193,810
86 All Other	8,798	0	2,819	11,617
<b>Total</b>	<b>\$1,651,303</b>	<b>\$1,006,172</b>	<b>\$281,722</b>	<b>\$2,939,197</b>

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

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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 is identified below and allocated to the benefitting departments in the General Fund based on full time equivalents (FTEs).

Description	Organization	Amount
OPEB Debt Service Fund	380-906	\$ 4,325,933
General Fund OPEB	101-297	6,321,301
<b>Total Expenditures</b>		<b>\$ 10,647,234</b>

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**  
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**A. Department Costs**

Dept:17 101-297 OPEB

Description		Amount	General Admin	General Fund OPEB
<b>Personnel Costs</b>				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<b>Services &amp; Supplies Cost</b>				
101-297-840 Bond Issuance Exp	P	0	0	0
101-297-872 Employer OPEB Contribu D		2,484,677	0	0
101-297-999 Transfer	D	3,836,624	0	0
380-906-840 Paying Agent Fees	P	500	0	500
380-906-991 OPEB Debt Service Princ P		1,618,270	0	1,618,270
380-906-995 OPEB Debt Service Inter P		2,707,163	0	2,707,163
Subtotal - Services & Supplies		10,647,234	0	4,325,933
<b>Department Cost Total</b>		10,647,234	0	4,325,933
<b>Adjustments to Cost</b>				
101-297-872 Employer OPEB Contribu D		(2,484,677)	0	0
101-297-999 Transfer	D	(3,836,624)	0	0
Subtotal - Adjustments		(6,321,301)	0	0
<b>Total Costs After Adjustments</b>		4,325,933	0	4,325,933
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$4,325,933</u>		<u>\$4,325,933</u>

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

Dept:17 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
7 Accounts Payable	\$11	\$2	\$13
7 Budgeting	1	0	1
7 Risk Managment	0	0	0
7 Audit and Accounting	87	14	100
7 Cost Plan	346	0	346
Subtotal - 101-191 Budget and Accoun	445	16	461
9 Internal Audit	0	0	0
Subtotal - 101-223 Internal Auditor	0	0	0
13 Advise and Counsel	1	0	1
Subtotal - 101-266 City Attorney	1	0	1
<b>Total Incoming</b>	446	16	463
<b>C. Total Allocated</b>		<u>\$4,326,396</u>	<u>\$4,326,396</u>
		100.00%	

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**General Fund OPEB Allocations**

**Dept:17 101-297 OPEB**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-299 Non-Departmental	1.31	0.33%	\$14,404	\$0	\$14,404	\$0	\$14,404
4 101-635 City Maintenance	6.39	1.62%	70,259	0	70,259	0	70,259
5 101-172 City Manager	8.77	2.23%	96,428	0	96,428	0	96,428
6 101-636 Info Tech	13.00	3.30%	142,937	0	142,937	0	142,937
7 101-191 Budget and Accounting	13.72	3.49%	150,854	0	150,854	0	150,854
8 101-215 City Clerk	7.36	1.87%	80,924	0	80,924	0	80,924
9 101-223 Internal Auditor	1.00	0.25%	10,995	0	10,995	0	10,995
10 101-233 Purchasing	4.48	1.14%	49,258	0	49,258	0	49,258
11 101-261 311 Customer Service	8.38	2.13%	92,140	0	92,140	0	92,140
12 101-253 Treasury	8.74	2.22%	96,098	0	96,098	0	96,098
13 101-266 City Attorney	6.00	1.52%	65,971	0	65,971	0	65,971
14 101-270 Human Resources	6.61	1.68%	72,678	0	72,678	0	72,678
15 101-345-01 Public Safety Admin	8.68	2.21%	95,438	0	95,438	0	95,438
16 101-640 Fleet	3.64	0.93%	40,022	0	40,022	0	40,022
18 101-101 City Commission	1.76	0.45%	19,352	0	19,352	0	19,352
19 101-175 Diversity & Inclusion	1.15	0.29%	12,644	0	12,644	0	12,644
20 101-257 Assessing	0.44	0.11%	4,838	0	4,838	0	4,838
21 101-345 Public Safety Ops	242.76	61.70%	2,669,188	0	2,669,188	13	2,669,201
22 101-441-00 PW General	5.84	1.48%	64,212	0	64,212	0	64,212
25 101-699.00 Code Enforcement	8.38	2.13%	92,140	0	92,140	0	92,140
26 101-699.01 Building Trades	7.82	1.99%	85,982	0	85,982	0	85,983
27 101-721 Planning	4.29	1.09%	47,169	0	47,169	0	47,170
29 101-728 Econ Dev	1.40	0.36%	15,393	0	15,393	0	15,393
30 101-751-01 Parks & Rec Admin	21.56	5.48%	237,056	0	237,056	1	237,057
<b>Subtotal</b>	<b>393.48</b>	<b>100.00%</b>	<b>4,326,380</b>	<b>0</b>	<b>4,326,380</b>	<b>16</b>	<b>4,326,396</b>
Direct Bills					0		0
<b>Total</b>					<b>\$4,326,380</b>		<b>\$4,326,396</b>

Basis Units: General Fund FTEs  
Source: Payroll Records

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**Allocation Summary**

**Dept:17 101-297 OPEB**

Department	General Fund OPEB	Total
3 101-299 Non-Departmental	\$14,404	\$14,404
4 101-635 City Maintenance	70,259	70,259
5 101-172 City Manager	96,428	96,428
6 101-636 Info Tech	142,937	142,937
7 101-191 Budget and Accounting	150,854	150,854
8 101-215 City Clerk	80,924	80,924
9 101-223 Internal Auditor	10,995	10,995
10 101-233 Purchasing	49,258	49,258
11 101-261 311 Customer Service	92,140	92,140
12 101-253 Treasury	96,098	96,098
13 101-266 City Attorney	65,971	65,971
14 101-270 Human Resources	72,678	72,678
15 101-345-01 Public Safety Admin	95,438	95,438
16 101-640 Fleet	40,022	40,022
18 101-101 City Commission	19,352	19,352
19 101-175 Diversity & Inclusion	12,645	12,645
20 101-257 Assessing	4,838	4,838
21 101-345 Public Safety Ops	2,669,201	2,669,201
22 101-441-00 PW General	64,212	64,212
25 101-699.00 Code Enforcement	92,140	92,140
26 101-699.01 Building Trades	85,983	85,983
27 101-721 Planning	47,170	47,170
29 101-728 Econ Dev	15,393	15,393
30 101-751-01 Parks & Rec Admin	237,057	237,057
<b>Total</b>	<b>\$4,326,396</b>	<b>\$4,326,396</b>