



# **City of Kalamazoo, Michigan**

## **Federal 2 CFR Part 200**

## **Cost Allocation Plan**

**Based on FY 2017 Actual Expenditures**

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# **Section 1**

## **Introduction**

## **Introduction**

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

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

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

**Section 2**  
**Certification of Cost Allocation Plan**



## Certificate of Cost Allocation Plan

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

- (1) All costs included in this proposal to establish cost allocation or billing rates for FY 2019 based on the fiscal year ending December 31, 2017 are allowable in accordance with the 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

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

Signature: \_\_\_\_\_

Name of Official: **Mr. James Ritsema**

Title: **City Manager / Acting CFO**

Date of Execution: \_\_\_\_\_

**9/10/18**

# **Section 3**

## **Organization Chart**

# City of Kalamazoo

## 2017 Organizational Chart

Citizens of Kalamazoo

**Commissioner**  
Shannon Sykes

**Commissioner**  
David Anderson

**Vice Mayor**  
Don Cooney

**Mayor**  
Bobby J. Hopewell

**Commissioner**  
Erin Knott

**Commissioner**  
Jack Urban

**Commissioner**  
Matt Milcarek

BOARDS,  
COMMISSIONS &  
COMMITTEES

**City Attorney**  
Clyde J. Robinson

**City Manager**  
James K. Ritsema

**City Clerk**  
Scott Borling

**Internal Auditor**  
Ann Videtich

**DCM-StratPlan/Admin**  
Jeff Chamberlain

**DCM-Operations Officer**  
Patsy Moore

**ACM-Econ Development**  
Jerome Kisscorni

**Comm. Plan & Dev. Dir.**  
Laura Lam

**HR/Labor Relations Dir.**  
Interim: Karianne Thomas

**Information Tech. Dir.**  
Tim Clark

**Management Svcs. Dir.**  
Thomas Skrobola

**Parks & Recreation Dir**  
Sean Fletcher

**Public Safety Chief**  
Jeff Hadley

**Public Services Dir.**  
James Baker

**Transportation Dir.**  
Sean McBride

**City Assessor**  
Aaron Power

**Section 4**  
**Reading a Cost Allocation Plan**

## Reading the Cost Allocation Plan

### **Overview**

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

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

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

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

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

### **Process**

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

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

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

## **Sections**

### Table of Contents

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

### Summary Schedule

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

### Detail Schedules

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

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

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

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

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

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

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

**Section 5**  
**Central Services Cost Allocation Plan**

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

| <b>Department</b>                         | <b>101-101 City<br/>Commission</b> | <b>101-257<br/>Assessing</b> | <b>101-299 Non-<br/>Departmental</b> | <b>101-345-02<br/>PS KVET</b> | <b>101-345-03<br/>PS<br/>Operations</b> | <b>101-345-04<br/>PS CID</b> | <b>101-345-05<br/>PS Service</b> | <b>101-345-06<br/>Grants</b> | <b>101-345-07<br/>Training</b> | <b>101-441-00<br/>PW General</b> |
|---|------------------------------------|------------------------------|--------------------------------------|-------------------------------|---|------------------------------|----------------------------------|------------------------------|--------------------------------|----------------------------------|
| 1 Building Depreciation                   | \$5,285                            | \$5,313                      | \$0                                  | \$0                           | \$0                                     | \$0                          | \$0                              | \$0                          | \$0                            | \$0                              |
| 2 Equipment Depreciation                  | 1,884                              | 2,462                        | 0                                    | 1,024                         | 10,127                                  | 1,707                        | 2,731                            | 455                          | 0                              | 0                                |
| 3 101-635 City Maintenance                | 36,454                             | 36,643                       | 0                                    | 0                             | 369,572                                 | 0                            | 0                                | 0                            | 0                              | 0                                |
| 4 101-172 City Manager                    | 0                                  | 1,161                        | 0                                    | 45,357                        | 434,227                                 | 72,218                       | 117,261                          | 19,100                       | 0                              | 13,007                           |
| 5 101-636 Info Tech                       | 1,055                              | 64,826                       | 0                                    | 49,313                        | 472,361                                 | 78,567                       | 126,911                          | 20,800                       | 0                              | 25,699                           |
| 6 101-191 Budget and Accounting           | 3,145                              | 6,872                        | 2,852                                | 8,285                         | 70,563                                  | 16,421                       | 91,887                           | 5,990                        | 0                              | 20,329                           |
| 7 101-215 City Clerk                      | 0                                  | 1,399                        | 0                                    | 0                             | 38,383                                  | 0                            | 0                                | 0                            | 0                              | 24                               |
| 8 101-223 Internal Auditor                | 68                                 | 461                          | 0                                    | 1,732                         | 15,424                                  | 2,940                        | 6,863                            | 723                          | 0                              | 851                              |
| 9 101-233 Purchasing                      | 1,053                              | 2,296                        | 766                                  | 0                             | 2,201                                   | 861                          | 27,179                           | 0                            | 0                              | 1,917                            |
| 10 101-253 Treasury                       | 2                                  | 108,705                      | 11                                   | 0                             | 8,200                                   | 0                            | 0                                | 0                            | 0                              | 3                                |
| 11 101-266 City Attorney                  | 205                                | 1,379                        | 0                                    | 5,565                         | 49,651                                  | 9,419                        | 21,365                           | 2,296                        | 0                              | 2,616                            |
| 12 101-270 Human Resources                | 0                                  | 428                          | 0                                    | 31,220                        | 296,110                                 | 50,715                       | 81,080                           | 11,680                       | 0                              | 6,973                            |
| 13 101-345-01 Public Safety Administratio | 0                                  | 0                            | 0                                    | 78,311                        | 749,713                                 | 124,688                      | 202,456                          | 32,977                       | 0                              | 0                                |
| 14 101-630 Engineer                       | 0                                  | 0                            | 0                                    | 0                             | 0                                       | 0                            | 0                                | 0                            | 0                              | 0                                |
| 15 101-640 Fleet                          | 0                                  | 0                            | 0                                    | 0                             | 0                                       | 0                            | 0                                | 0                            | 0                              | 0                                |
| 16 101-297 OPEB                           | 0                                  | 4,689                        | 0                                    | 183,270                       | 1,754,546                               | 291,806                      | 473,806                          | 77,177                       | 0                              | 52,558                           |
| <b>Total Current Allocations</b>          | <b>\$49,151</b>                    | <b>\$236,634</b>             | <b>\$3,629</b>                       | <b>\$404,077</b>              | <b>\$4,271,080</b>                      | <b>\$649,341</b>             | <b>\$1,151,538</b>               | <b>\$171,199</b>             | <b>\$0</b>                     | <b>\$123,977</b>                 |

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**Summary Schedule**

| Department                                | 101-448-31<br>Street Lights | 101-699.00<br>Code<br>Enforcement | 101-699.01<br>Building<br>Trades | 101-721<br>Planning | 101-724<br>Community<br>Develop | 101-728<br>Econ Dev | 101-751-01<br>Parks & Rec<br>Admin | 150-273<br>Cemetaries | 155-751<br>Recreation | 160-751<br>Mayor's<br>Riverfront Pk |
|---|-----------------------------|-----------------------------------|----------------------------------|---------------------|---------------------------------|---------------------|------------------------------------|-----------------------|-----------------------|-------------------------------------|
| 1 Building Depreciation                   | \$0                         | \$0                               | \$0                              | \$0                 | \$0                             | \$2,226             | \$0                                | \$0                   | \$0                   | \$0                                 |
| 2 Equipment Depreciation                  | 0                           | 1,365                             | 910                              | 1,934               | 0                               | 1,656               | 1,821                              | 0                     | 0                     | 0                                   |
| 3 101-635 City Maintenance                | 0                           | 0                                 | 0                                | 0                   | 0                               | 15,356              | 2,181                              | 0                     | 0                     | 37,567                              |
| 4 101-172 City Manager                    | 0                           | 21,252                            | 13,467                           | 8,946               | 0                               | 5,972               | 82,107                             | 0                     | 0                     | 0                                   |
| 5 101-636 Info Tech                       | 0                           | 66,931                            | 29,224                           | 50,232              | 0                               | 10,383              | 36,371                             | 0                     | 0                     | 0                                   |
| 6 101-191 Budget and Accounting           | 3,002                       | 10,980                            | 7,745                            | 8,992               | 674                             | 5,619               | 75,509                             | 391                   | 219                   | 149                                 |
| 7 101-215 City Clerk                      | 0                           | 1,773                             | 0                                | 28,397              | 0                               | 964                 | 934                                | 0                     | 0                     | 0                                   |
| 8 101-223 Internal Auditor                | 1,129                       | 722                               | 580                              | 546                 | 97                              | 202                 | 2,185                              | 21                    | 115                   | 78                                  |
| 9 101-233 Purchasing                      | 0                           | 2,826                             | 1,723                            | 3,101               | 0                               | 2,107               | 20,417                             | 0                     | 0                     | 0                                   |
| 10 101-253 Treasury                       | 0                           | 6,508                             | 3,631                            | 0                   | 11                              | 0                   | 477                                | 230                   | 5                     | 3                                   |
| 11 101-266 City Attorney                  | 3,380                       | 2,274                             | 1,814                            | 1,638               | 290                             | 605                 | 6,708                              | 64                    | 345                   | 233                                 |
| 12 101-270 Human Resources                | 0                           | 13,313                            | 8,611                            | 3,410               | 0                               | 2,204               | 37,833                             | 0                     | 0                     | 0                                   |
| 13 101-345-01 Public Safety Administratio | 0                           | 0                                 | 0                                | 0                   | 0                               | 0                   | 0                                  | 0                     | 0                     | 0                                   |
| 14 101-630 Engineer                       | 0                           | 0                                 | 0                                | 0                   | 0                               | 0                   | 0                                  | 0                     | 0                     | 0                                   |
| 15 101-640 Fleet                          | 0                           | 0                                 | 0                                | 0                   | 0                               | 0                   | 0                                  | 0                     | 0                     | 0                                   |
| 16 101-297 OPEB                           | 0                           | 85,871                            | 54,414                           | 36,146              | 0                               | 24,130              | 331,762                            | 0                     | 0                     | 0                                   |
| <b>Total Current Allocations</b>          | <b>\$7,510</b>              | <b>\$213,815</b>                  | <b>\$122,119</b>                 | <b>\$143,342</b>    | <b>\$1,072</b>                  | <b>\$71,424</b>     | <b>\$598,303</b>                   | <b>\$707</b>          | <b>\$684</b>          | <b>\$38,029</b>                     |

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**Summary Schedule**

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|---|----------------------------|----------------------------|-------------------|--------------------|--------------------------------|-------------------|------------------------|-------------------------------------|--------------------------|-----------------------------------|
| 1 Building Depreciation                   | \$0                        | \$0                        | \$0               | \$0                | \$0                            | \$0               | \$0                    | \$0                                 | \$0                      | \$0                               |
| 2 Equipment Depreciation                  | 0                          | 0                          | 0                 | 0                  | 0                              | 0                 | 0                      | 0                                   | 0                        | 0                                 |
| 3 101-635 City Maintenance                | 0                          | 0                          | 0                 | 0                  | 0                              | 0                 | 0                      | 0                                   | 0                        | 0                                 |
| 4 101-172 City Manager                    | 33,679                     | 23,984                     | 1,185             | 23,283             | 0                              | 0                 | 0                      | 0                                   | 30,802                   | 0                                 |
| 5 101-636 Info Tech                       | 26,619                     | 9,561                      | 6,336             | 3,768              | 0                              | 0                 | 0                      | 0                                   | 0                        | 0                                 |
| 6 101-191 Budget and Accounting           | 50,904                     | 31,094                     | 6,724             | 22,921             | 36                             | 347               | 160                    | 2,927                               | 6,499                    | 26                                |
| 7 101-215 City Clerk                      | 0                          | 0                          | 20                | 1,404              | 0                              | 0                 | 0                      | 0                                   | 0                        | 0                                 |
| 8 101-223 Internal Auditor                | 6,197                      | 2,612                      | 333               | 2,589              | 0                              | 68                | 0                      | 1,478                               | 1,099                    | 0                                 |
| 9 101-233 Purchasing                      | 9,475                      | 7,848                      | 2,491             | 3,828              | 191                            | 191               | 0                      | 0                                   | 96                       | 0                                 |
| 10 101-253 Treasury                       | 648                        | 1,562                      | 691               | 3,003              | 14                             | 8                 | 198                    | 231                                 | 83                       | 0                                 |
| 11 101-266 City Attorney                  | 18,741                     | 7,970                      | 1,004             | 7,933              | 1                              | 203               | 0                      | 4,425                               | 3,534                    | 0                                 |
| 12 101-270 Human Resources                | 19,686                     | 14,900                     | 848               | 15,556             | 0                              | 0                 | 0                      | 0                                   | 22,048                   | 0                                 |
| 13 101-345-01 Public Safety Administratio | 0                          | 0                          | 0                 | 0                  | 0                              | 0                 | 0                      | 0                                   | 53,181                   | 0                                 |
| 14 101-630 Engineer                       | 78,761                     | 19,599                     | 0                 | 0                  | 0                              | 0                 | 0                      | 0                                   | 0                        | 0                                 |
| 15 101-640 Fleet                          | 170,424                    | 143,493                    | 0                 | 238,316            | 0                              | 0                 | 0                      | 0                                   | 0                        | 0                                 |
| 16 101-297 OPEB                           | 0                          | 0                          | 0                 | 0                  | 0                              | 0                 | 0                      | 0                                   | 0                        | 0                                 |
| <b>Total Current Allocations</b>          | <b>\$415,133</b>           | <b>\$262,620</b>           | <b>\$19,632</b>   | <b>\$322,601</b>   | <b>\$243</b>                   | <b>\$817</b>      | <b>\$359</b>           | <b>\$9,061</b>                      | <b>\$117,343</b>         | <b>\$26</b>                       |

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| <b>Department</b>                         | <b>252-724<br/>Public Safety<br/>Comm Dev</b> | <b>252-728<br/>Econ<br/>Development</b> | <b>252-751<br/>Recreation</b> | <b>252-752<br/>Parks</b> | <b>253-101 City<br/>Commission</b> | <b>253-345<br/>Public Safety</b> | <b>253-724<br/>Public Safety</b> | <b>253-751<br/>Recreation</b> | <b>253-752<br/>Parks</b> | <b>262<br/>Community<br/>Dev</b> |
|---|---|---|-------------------------------|--------------------------|------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------|----------------------------------|
| 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                                |
| 3 101-635 City Maintenance                | 0   | 0                                       | 0                             | 0                        | 0                                  | 0                                | 0                                | 0                             | 0                        | 0                                |
| 4 101-172 City Manager                    | 0   | 0                                       | 3,312                         | 0                        | 0                                  | 0                                | 0                                | 338                           | 0                        | 0                                |
| 5 101-636 Info Tech                       | 0   | 0                                       | 0                             | 0                        | 0                                  | 0                                | 0                                | 0                             | 0                        | 0                                |
| 6 101-191 Budget and Accounting           | 225   | 0                                       | 4,622                         | 23                       | 695                                | 1,135                            | 2,071                            | 3,480                         | 716                      | 0                                |
| 7 101-215 City Clerk                      | 0   | 0                                       | 0                             | 0                        | 0                                  | 0                                | 0                                | 0                             | 0                        | 0                                |
| 8 101-223 Internal Auditor                | 20  | 0                                       | 863                           | 0                        | 5                                  | 39                               | 80                               | 18                            | 13                       | 0                                |
| 9 101-233 Purchasing                      | 287   | 0                                       | 1,436                         | 0                        | 766                                | 1,148                            | 1,340                            | 5,838                         | 191                      | 0                                |
| 10 101-253 Treasury                       | 25  | 0                                       | 150                           | 9                        | 39                                 | 110                              | 781                              | 76                            | 568                      | 0                                |
| 11 101-266 City Attorney                  | 59  | 0                                       | 2,585                         | 0                        | 15                                 | 117                              | 238                              | 55                            | 38                       | 0                                |
| 12 101-270 Human Resources                | 0   | 0                                       | 1,222                         | 0                        | 0                                  | 0                                | 0                                | 125                           | 0                        | 0                                |
| 13 101-345-01 Public Safety Administratio | 0   | 0                                       | 0                             | 0                        | 0                                  | 2,379                            | 0                                | 0                             | 0                        | 0                                |
| 14 101-630 Engineer                       | 0   | 0                                       | 0                             | 0                        | 0                                  | 0                                | 0                                | 0                             | 0                        | 0                                |
| 15 101-640 Fleet                          | 0   | 0                                       | 0                             | 0                        | 0                                  | 0                                | 0                                | 0                             | 0                        | 0                                |
| 16 101-297 OPEB                           | 0   | 0                                       | 0                             | 0                        | 0                                  | 0                                | 0                                | 0                             | 0                        | 0                                |
| <b>Total Current Allocations</b>          | <b>\$617</b>                                  | <b>\$0</b>                              | <b>\$14,191</b>               | <b>\$32</b>              | <b>\$1,520</b>                     | <b>\$4,929</b>                   | <b>\$4,510</b>                   | <b>\$9,930</b>                | <b>\$1,527</b>           | <b>\$0</b>                       |

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| <b>Department</b>                         | <b>264-345<br/>Public Safety</b> | <b>265-345<br/>Public Safety</b> | <b>271-724<br/>Comm Dev</b> | <b>280<br/>Community<br/>Dev</b> | <b>284<br/>Community<br/>Dev</b> | <b>285<br/>Community<br/>Dev</b> | <b>286<br/>Community<br/>Dev</b> | <b>287<br/>Community<br/>Dev</b> | <b>288<br/>Economic<br/>Development</b> | <b>289 Home<br/>Development</b> |
|---|----------------------------------|----------------------------------|-----------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---|---------------------------------|
| 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                               |
| 3 101-635 City Maintenance                | 0                                | 0                                | 0                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 4 101-172 City Manager                    | 0                                | 1,378                            | 22,292                      | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 5 101-636 Info Tech                       | 0                                | 0                                | 1,209                       | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 6 101-191 Budget and Accounting           | 0                                | 10,448                           | 11,921                      | 823                              | 232                              | 20                               | 121                              | 10                               | 3                                       | 846                             |
| 7 101-215 City Clerk                      | 0                                | 0                                | 0                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 8 101-223 Internal Auditor                | 0                                | 435                              | 782                         | 127                              | 0                                | 0                                | 0                                | 0                                | 0                                       | 99                              |
| 9 101-233 Purchasing                      | 0                                | 3,158                            | 957                         | 96                               | 0                                | 0                                | 0                                | 0                                | 0                                       | 96                              |
| 10 101-253 Treasury                       | 0                                | 542                              | 212                         | 85                               | 199                              | 8                                | 88                               | 3                                | 3                                       | 79                              |
| 11 101-266 City Attorney                  | 0                                | 1,307                            | 2,453                       | 380                              | 0                                | 0                                | 0                                | 0                                | 0                                       | 296                             |
| 12 101-270 Human Resources                | 0                                | 509                              | 13,462                      | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 13 101-345-01 Public Safety Administratio | 0                                | 0                                | 0                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 14 101-630 Engineer                       | 0                                | 0                                | 0                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 15 101-640 Fleet                          | 0                                | 20,930                           | 0                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| 16 101-297 OPEB                           | 0                                | 0                                | 0                           | 0                                | 0                                | 0                                | 0                                | 0                                | 0                                       | 0                               |
| <b>Total Current Allocations</b>          | <b>\$0</b>                       | <b>\$38,706</b>                  | <b>\$53,287</b>             | <b>\$1,511</b>                   | <b>\$431</b>                     | <b>\$28</b>                      | <b>\$209</b>                     | <b>\$13</b>                      | <b>\$6</b>                              | <b>\$1,416</b>                  |

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| Department                                | 299 CDBG        | 300 Debt Service | 400 Capital Projects | 551 Parks      | 567-345 Public Safety | 585 Metro Capital | 588 Metro Transit | 590 Wastewater Fund | 591 Water Fund     | 677-XXX Insurance Fund |
|---|-----------------|------------------|----------------------|----------------|-----------------------|-------------------|-------------------|---------------------|--------------------|------------------------|
| 1 Building Depreciation                   | \$0             | \$0              | \$0                  | \$0            | \$0                   | \$0               | \$0               | \$0                 | \$0                | \$0                    |
| 2 Equipment Depreciation                  | 0               | 0                | 0                    | 0              | 0                     | 0                 | 0                 | 6,827               | 3,072              | 0                      |
| 3 101-635 City Maintenance                | 0               | 0                | 0                    | 0              | 0                     | 0                 | 0                 | 0                   | 0                  | 0                      |
| 4 101-172 City Manager                    | 4,304           | 0                | 1,426                | 24             | 0                     | 0                 | 0                 | 206,451             | 134,934            | 0                      |
| 5 101-636 Info Tech                       | 0               | 0                | 0                    | 0              | 0                     | 0                 | 0                 | 368,295             | 307,656            | 0                      |
| 6 101-191 Budget and Accounting           | 4,759           | 580              | 8,293                | 1,849          | 0                     | 0                 | 0                 | 260,848             | 190,329            | 33,888                 |
| 7 101-215 City Clerk                      | 0               | 0                | 0                    | 0              | 0                     | 0                 | 0                 | 90                  | 42                 | 96                     |
| 8 101-223 Internal Auditor                | 588             | 0                | 0                    | 11             | 0                     | 0                 | 0                 | 20,375              | 15,156             | 13,229                 |
| 9 101-233 Purchasing                      | 1,148           | 0                | 10,144               | 0              | 0                     | 0                 | 0                 | 76,000              | 46,708             | 5,934                  |
| 10 101-253 Treasury                       | 777             | 117              | 556                  | 29             | 0                     | 0                 | 0                 | 439,307             | 555,625            | 1,571                  |
| 11 101-266 City Attorney                  | 1,816           | 0                | 10                   | 34             | 0                     | 0                 | 0                 | 62,079              | 46,039             | 42,265                 |
| 12 101-270 Human Resources                | 3,082           | 0                | 979                  | 9              | 0                     | 0                 | 0                 | 123,550             | 77,491             | 0                      |
| 13 101-345-01 Public Safety Administratio | 0               | 0                | 0                    | 0              | 0                     | 0                 | 0                 | 0                   | 0                  | 0                      |
| 14 101-630 Engineer                       | 0               | 0                | 7,033                | 0              | 0                     | 0                 | 0                 | 5,337               | 59,935             | 0                      |
| 15 101-640 Fleet                          | 0               | 0                | 0                    | 0              | 0                     | 0                 | 0                 | 390,088             | 627,462            | 0                      |
| 16 101-297 OPEB                           | 0               | 0                | 0                    | 0              | 0                     | 0                 | 0                 | 0                   | 0                  | 0                      |
| <b>Total Current Allocations</b>          | <b>\$16,474</b> | <b>\$697</b>     | <b>\$28,443</b>      | <b>\$1,957</b> | <b>\$0</b>            | <b>\$0</b>        | <b>\$0</b>        | <b>\$1,959,247</b>  | <b>\$2,064,449</b> | <b>\$96,982</b>        |

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| <b>Department</b>                         | <b>701-XXX<br/>General<br/>Trust Fund</b> | <b>702-XXX<br/>Economic<br/>Dev</b> | <b>709-XXX<br/>Brownfield<br/>Dev</b> | <b>712-XXX<br/>LFDA</b> | <b>731-XXX<br/>Pension<br/>Fund</b> | <b>737-000<br/>OPEB Trust<br/>Fund</b> | <b>737-531<br/>Wastewater<br/>OPEB</b> | <b>737-551<br/>Water OPEB</b> | <b>737-571<br/>Metro OPEB</b> | <b>888<br/>Kalamazoo<br/>County Trust</b> |
|---|---|-------------------------------------|---------------------------------------|-------------------------|-------------------------------------|--|--|-------------------------------|-------------------------------|---|
| 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   |
| 3 101-635 City Maintenance                | 0   | 0                                   | 0                                     | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 4 101-172 City Manager                    | 0   | 1,354                               | 7,543                                 | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 5 101-636 Info Tech                       | 0   | 0                                   | 0                                     | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 6 101-191 Budget and Accounting           | 23  | 1,480                               | 6,321                                 | 196                     | 176,862                             | 1,201                                  | 0                                      | 0                             | 0                             | 0   |
| 7 101-215 City Clerk                      | 0   | 0                                   | 0                                     | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 8 101-223 Internal Auditor                | 0   | 132                                 | 781                                   | 29                      | 1,841                               | 287                                    | 0                                      | 0                             | 0                             | 0   |
| 9 101-233 Purchasing                      | 0   | 287                                 | 2,584                                 | 96                      | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 10 101-253 Treasury                       | 11  | 14                                  | 220                                   | 4                       | 363                                 | 363                                    | 0                                      | 0                             | 0                             | 0   |
| 11 101-266 City Attorney                  | 0   | 397                                 | 2,341                                 | 87                      | 17,363                              | 860                                    | 0                                      | 0                             | 0                             | 0   |
| 12 101-270 Human Resources                | 0   | 500                                 | 2,784                                 | 0                       | 18,926                              | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 13 101-345-01 Public Safety Administratio | 0   | 2,338                               | 0                                     | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 14 101-630 Engineer                       | 0   | 0                                   | 0                                     | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 15 101-640 Fleet                          | 0   | 0                                   | 0                                     | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| 16 101-297 OPEB                           | 0   | 0                                   | 0                                     | 0                       | 0                                   | 0                                      | 0                                      | 0                             | 0                             | 0   |
| <b>Total Current Allocations</b>          | <b>\$34</b>                               | <b>\$6,502</b>                      | <b>\$22,575</b>                       | <b>\$412</b>            | <b>\$215,355</b>                    | <b>\$2,712</b>                         | <b>\$0</b>                             | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                                |

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| Department                                | 98X-XXX<br>GASB 34<br>Govt | CCTA            | Kalamazoo<br>County -<br>Space | All Other        | 2nd<br>Allocation<br>Orphans | Total               |
|---|----------------------------|-----------------|--------------------------------|------------------|------------------------------|---------------------|
| 1 Building Depreciation                   | \$0                        | \$0             | \$0                            | \$0              | \$0                          | \$12,824            |
| 2 Equipment Depreciation                  | 0                          | 0               | 0                              | 0                | 0                            | 37,975              |
| 3 101-635 City Maintenance                | 0                          | 0               | 144,540                        | 0                | 0                            | 642,313             |
| 4 101-172 City Manager                    | 0                          | 0               | 0                              | 0                | 0                            | 1,330,364           |
| 5 101-636 Info Tech                       | 0                          | 34,394          | 0                              | 2,075            | 0                            | 1,792,584           |
| 6 101-191 Budget and Accounting           | 403                        | 0               | 0                              | 45,859           | 0                            | 1,231,544           |
| 7 101-215 City Clerk                      | 0                          | 12,539          | 0                              | 215              | 0                            | 86,281              |
| 8 101-223 Internal Auditor                | 0                          | 0               | 0                              | 0                | 0                            | 104,024             |
| 9 101-233 Purchasing                      | 0                          | 0               | 0                              | 0                | 0                            | 248,781             |
| 10 101-253 Treasury                       | 8                          | 3               | 0                              | 11,076           | 0                            | 1,147,244           |
| 11 101-266 City Attorney                  | 0                          | 0               | 0                              | 476,634          | 0                            | 811,126             |
| 12 101-270 Human Resources                | 0                          | 0               | 0                              | 0                | 0                            | 859,254             |
| 13 101-345-01 Public Safety Administratio | 0                          | 0               | 0                              | 0                | 0                            | 1,246,044           |
| 14 101-630 Engineer                       | 0                          | 0               | 0                              | 0                | 0                            | 170,664             |
| 15 101-640 Fleet                          | 0                          | 0               | 0                              | 0                | 0                            | 1,590,713           |
| 16 101-297 OPEB                           | 0                          | 0               | 0                              | 0                | 0                            | 3,370,174           |
| <b>Total Current Allocations</b>          | <b>\$411</b>               | <b>\$46,936</b> | <b>\$144,540</b>               | <b>\$535,859</b> | <b>\$0</b>                   | <b>\$14,681,909</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.

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**A. Department Costs**

**Dept:1 Building Depreciation**

| Description                          |   | Amount               | General<br>Admin | City Hall            |
|--------------------------------------|---|----------------------|------------------|----------------------|
| <hr/>                                |   |                      |                  |                      |
| Personnel Costs                      |   |                      |                  |                      |
| Salaries                             | S | 0                    | 0                | 0                    |
| <i>Salary % Split</i>                |   |                      | <i>.00%</i>      | <i>.00%</i>          |
| Benefits                             | S | 0                    | 0                | 0                    |
| Subtotal - Personnel Costs           |   | <hr/> 0              | <hr/> 0          | <hr/> 0              |
| <br>                                 |   |                      |                  |                      |
| Services & Supplies Cost             |   |                      |                  |                      |
| Building Depreciation                | P | 81,779               | 0                | 81,779               |
| Subtotal - Services & Supplies       |   | <hr/> 81,779         | <hr/> 0          | <hr/> 81,779         |
| <b>Department Cost Total</b>         |   | 81,779               | 0                | 81,779               |
| <br>                                 |   |                      |                  |                      |
| Adjustments to Cost                  |   |                      |                  |                      |
| Subtotal - Adjustments               |   | <hr/> 0              | <hr/> 0          | <hr/> 0              |
| <b>Total Costs After Adjustments</b> |   | 81,779               | 0                | 81,779               |
| <br>                                 |   |                      |                  |                      |
| General Admin Distribution           |   |                      | 0                | 0                    |
| <b>Grand Total</b>                   |   | <hr/> <hr/> \$81,779 |                  | <hr/> <hr/> \$81,779 |

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

**Dept:1 Building Depreciation**

| <b>Department</b>                    | <b>First Incoming</b> | <b>Second Incoming</b> | <b>City Hall</b> |
|--------------------------------------|-----------------------|------------------------|------------------|
| 6 Cost Plan                          | \$0                   | \$1,760                | \$1,760          |
| Subtotal - 101-191 Budget and Accoun | 0                     | 1,760                  | 1,760            |
| <b>Total Incoming</b>                | 0                     | 1,760                  | 1,760            |
| <b>C. Total Allocated</b>            |                       | <b>\$83,539</b>        | <b>\$83,539</b>  |
|                                      |                       |                        | 100.00%          |

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**City Hall Allocations**

**Dept:1 Building Depreciation**

| Department                      | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4 101-172 City Manager          | 2,330         | 8.51%              | \$6,956          | \$0           | \$6,956               | \$150             | \$7,106         |
| 5 101-636 Info Tech             | 10,655        | 38.90%             | 31,811           | 0             | 31,811                | 685               | 32,495          |
| 6 101-191 Budget and Accounting | 1,520         | 5.55%              | 4,538            | 0             | 4,538                 | 98                | 4,636           |
| 7 101-215 City Clerk            | 1,362         | 4.97%              | 4,066            | 0             | 4,066                 | 88                | 4,154           |
| 8 101-223 Internal Auditor      | 132           | 0.48%              | 394              | 0             | 394                   | 8                 | 403             |
| 9 101-233 Purchasing            | 2,269         | 8.28%              | 6,774            | 0             | 6,774                 | 146               | 6,920           |
| 10 101-253 Treasury             | 1,988         | 7.26%              | 5,935            | 0             | 5,935                 | 128               | 6,063           |
| 11 101-266 City Attorney        | 1,357         | 4.95%              | 4,051            | 0             | 4,051                 | 87                | 4,139           |
| 12 101-270 Human Resources      | 1,574         | 5.75%              | 4,699            | 0             | 4,699                 | 101               | 4,800           |
| 17 101-101 City Commission      | 1,733         | 6.33%              | 5,174            | 0             | 5,174                 | 111               | 5,285           |
| 18 101-257 Assessing            | 1,742         | 6.36%              | 5,201            | 0             | 5,201                 | 112               | 5,313           |
| 32 101-728 Econ Dev             | 730           | 2.67%              | 2,179            | 0             | 2,179                 | 47                | 2,226           |
| <b>Subtotal</b>                 | <b>27,392</b> | <b>100.00%</b>     | <b>81,779</b>    | <b>0</b>      | <b>81,779</b>         | <b>1,760</b>      | <b>83,539</b>   |
| Direct Bills                    |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                    |               |                    |                  |               | <b>\$81,779</b>       |                   | <b>\$83,539</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Records

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Allocation Summary

Dept:1 Building Depreciation

| Department                      | City Hall       | Total           |
|---------------------------------|-----------------|-----------------|
| 4 101-172 City Manager          | \$7,106         | \$7,106         |
| 5 101-636 Info Tech             | 32,495          | 32,495          |
| 6 101-191 Budget and Accounting | 4,636           | 4,636           |
| 7 101-215 City Clerk            | 4,154           | 4,154           |
| 8 101-223 Internal Auditor      | 403             | 403             |
| 9 101-233 Purchasing            | 6,920           | 6,920           |
| 10 101-253 Treasury             | 6,063           | 6,063           |
| 11 101-266 City Attorney        | 4,139           | 4,139           |
| 12 101-270 Human Resources      | 4,800           | 4,800           |
| 17 101-101 City Commission      | 5,285           | 5,285           |
| 18 101-257 Assessing            | 5,313           | 5,313           |
| 32 101-728 Econ Dev             | 2,226           | 2,226           |
| <b>Total</b>                    | <b>\$83,539</b> | <b>\$83,539</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.
- **Management Services** - The Purchasing department and Budget and Accounting office share the use of a vehicle. The current depreciation cost of this vehicle is allocated to the user departments based on their FTEs.
- **Department Specific Equipment** - Equipment purchases for the specific use of an individual department are identified in this function, and the costs are allocated on the current year depreciation value of the equipment.
- **Voice over IP (VoIP) System** - In 2015, the city invested in a VoIP system. The depreciation costs of the system are allocated to all departments based on the number of extensions.

**Equipment Depreciation  
Nature and Extent of Services  
(Continued)**

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

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

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**A. Department Costs**

Dept:2 Equipment Depreciation

| Description                          |   | Amount           | General Admin | City Hall Equipment | IT Equipment    | Management Services | Department Specific Equipment | Voice over IP System |
|--------------------------------------|---|------------------|---------------|---------------------|-----------------|---------------------|-------------------------------|----------------------|
| <b>Personnel Costs</b>               |   |                  |               |                     |                 |                     |                               |                      |
| Salaries                             | S | 0                | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| <i>Salary % Split</i>                |   |                  | <i>.00%</i>   | <i>.00%</i>         | <i>.00%</i>     | <i>.00%</i>         | <i>.00%</i>                   | <i>.00%</i>          |
| Benefits                             | S | 0                | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| Subtotal - Personnel Costs           |   | 0                | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| <b>Services &amp; Supplies Cost</b>  |   |                  |               |                     |                 |                     |                               |                      |
| City Hall Equipment                  | P | 27,586           | 0             | 27,586              | 0               | 0                   | 0                             | 0                    |
| IT Equipment                         | P | 44,168           | 0             | 0                   | 44,168          | 0                   | 0                             | 0                    |
| Management Services vehicle          | P | 3,169            | 0             | 0                   | 0               | 3,169               | 0                             | 0                    |
| Treasury Security Camera             | P | 1,399            | 0             | 0                   | 0               | 0                   | 1,399                         | 0                    |
| City Maintenance Equipment           | P | 3,890            | 0             | 0                   | 0               | 0                   | 3,890                         | 0                    |
| VoIP System                          | P | 44,657           | 0             | 0                   | 0               | 0                   | 0                             | 44,657               |
| Subtotal - Services & Supplies       |   | 124,868          | 0             | 27,586              | 44,168          | 3,169               | 5,289                         | 44,657               |
| <b>Department Cost Total</b>         |   | 124,868          | 0             | 27,586              | 44,168          | 3,169               | 5,289                         | 44,657               |
| <b>Adjustments to Cost</b>           |   |                  |               |                     |                 |                     |                               |                      |
| Subtotal - Adjustments               |   | 0                | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| <b>Total Costs After Adjustments</b> |   | 124,868          | 0             | 27,586              | 44,168          | 3,169               | 5,289                         | 44,657               |
| General Admin Distribution           |   |                  | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| <b>Grand Total</b>                   |   | <b>\$124,868</b> |               | <b>\$27,586</b>     | <b>\$44,168</b> | <b>\$3,169</b>      | <b>\$5,289</b>                | <b>\$44,657</b>      |

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

Dept:2 Equipment Depreciation

| Department                           | First<br>Incoming | Second<br>Incoming | City Hall<br>Equipment | IT Equipment    | Management<br>Services | Department<br>Specific<br>Equipment | Voice over IP<br>System |
|--------------------------------------|-------------------|--------------------|------------------------|-----------------|------------------------|-------------------------------------|-------------------------|
| 6 Cost Plan                          | \$0               | \$1,760            | \$389                  | \$622           | \$45                   | \$75                                | \$629                   |
| Subtotal - 101-191 Budget and Accoun | 0                 | 1,760              | 389                    | 622             | 45                     | 75                                  | 629                     |
| <b>Total Incoming</b>                | <b>0</b>          | <b>1,760</b>       | <b>389</b>             | <b>622</b>      | <b>45</b>              | <b>75</b>                           | <b>629</b>              |
| <b>C. Total Allocated</b>            |                   | <b>\$126,628</b>   | <b>\$27,975</b>        | <b>\$44,790</b> | <b>\$3,213</b>         | <b>\$5,363</b>                      | <b>\$45,287</b>         |
|                                      |                   |                    | 22.09%                 | 35.37%          | 2.54%                  | 4.24%                               | 35.76%                  |

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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           |
|---------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4 101-172 City Manager          | 2,330         | 8.51%              | \$2,346          | \$0           | \$2,346               | \$33              | \$2,380         |
| 5 101-636 Info Tech             | 10,655        | 38.90%             | 10,730           | 0             | 10,730                | 151               | 10,882          |
| 6 101-191 Budget and Accounting | 1,520         | 5.55%              | 1,531            | 0             | 1,531                 | 22                | 1,552           |
| 7 101-215 City Clerk            | 1,362         | 4.97%              | 1,372            | 0             | 1,372                 | 19                | 1,391           |
| 8 101-223 Internal Auditor      | 132           | 0.48%              | 133              | 0             | 133                   | 2                 | 135             |
| 9 101-233 Purchasing            | 2,269         | 8.28%              | 2,285            | 0             | 2,285                 | 32                | 2,317           |
| 10 101-253 Treasury             | 1,988         | 7.26%              | 2,002            | 0             | 2,002                 | 28                | 2,030           |
| 11 101-266 City Attorney        | 1,357         | 4.95%              | 1,367            | 0             | 1,367                 | 19                | 1,386           |
| 12 101-270 Human Resources      | 1,574         | 5.75%              | 1,585            | 0             | 1,585                 | 22                | 1,607           |
| 17 101-101 City Commission      | 1,733         | 6.33%              | 1,745            | 0             | 1,745                 | 25                | 1,770           |
| 18 101-257 Assessing            | 1,742         | 6.36%              | 1,754            | 0             | 1,754                 | 25                | 1,779           |
| 32 101-728 Econ Dev             | 730           | 2.67%              | 735              | 0             | 735                   | 10                | 746             |
| <b>Subtotal</b>                 | <b>27,392</b> | <b>100.00%</b>     | <b>27,586</b>    | <b>0</b>      | <b>27,586</b>         | <b>389</b>        | <b>27,975</b>   |
| Direct Bills                    |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                    |               |                    |                  |               | <b>\$27,586</b>       |                   | <b>\$27,975</b> |

Basis Units: Assigned Square Footage  
Source:

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**IT Equipment Allocations**

**Dept:2 Equipment Depreciation**

| <b>Department</b>   | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b> |
|---------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|--------------|
| 5 101-636 Info Tech | 1            | 100.00%                   | \$44,168                | \$0                  | \$44,168                     | \$622                    | \$44,790     |
| <b>Subtotal</b>     | 1            | 100.00%                   | 44,168                  | 0                    | 44,168                       | 622                      | 44,790       |
| Direct Bills        |              |                           |                         |                      | 0                            |                          | 0            |
| <b>Total</b>        |              |                           |                         |                      | \$44,168                     |                          | \$44,790     |

Basis Units: Direct to IT  
Source: Fixed Asset records

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**Management Services Allocations**

**Dept:2 Equipment Depreciation**

| Department                      | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|---------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 6 101-191 Budget and Accounting | 12.93        | 82.04%             | \$2,600          | \$0           | \$2,600               | \$37              | \$2,636        |
| 9 101-233 Purchasing            | 2.83         | 17.96%             | 569              | 0             | 569                   | 8                 | 577            |
| <b>Subtotal</b>                 | <b>15.76</b> | <b>100.00%</b>     | <b>3,169</b>     | <b>0</b>      | <b>3,169</b>          | <b>45</b>         | <b>3,213</b>   |
| Direct Bills                    |              |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                    |              |                    |                  |               | <b>\$3,169</b>        |                   | <b>\$3,213</b> |

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

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**Department Specific Equipment Allocations**

**Dept:2 Equipment Depreciation**

| Department                 | Units    | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total          |
|----------------------------|----------|-----------------------|---------------------|---------------|--------------------------|----------------------|----------------|
| 3 101-635 City Maintenance | 3,890.00 | 73.55%                | \$3,890             | \$0           | \$3,890                  | \$55                 | \$3,945        |
| 10 101-253 Treasury        | 1,398.60 | 26.45%                | 1,399               | 0             | 1,399                    | 20                   | 1,418          |
| <b>Subtotal</b>            | 5,288.60 | 100.00%               | 5,289               | 0             | 5,289                    | 75                   | 5,363          |
| Direct Bills               |          |                       |                     |               | 0                        |                      | 0              |
| <b>Total</b>               |          |                       |                     |               | <b>\$5,289</b>           |                      | <b>\$5,363</b> |

Basis Units: \$ Depreciation  
 Source: Fixed Asset records

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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           |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4 101-172 City Manager                    | 16         | 4.02%              | \$1,795          | \$0           | \$1,795               | \$25              | \$1,821         |
| 5 101-636 Info Tech                       | 20         | 5.03%              | 2,244            | 0             | 2,244                 | 32                | 2,276           |
| 6 101-191 Budget and Accounting           | 15         | 3.77%              | 1,683            | 0             | 1,683                 | 24                | 1,707           |
| 7 101-215 City Clerk                      | 10         | 2.51%              | 1,122            | 0             | 1,122                 | 16                | 1,138           |
| 8 101-223 Internal Auditor                | 1          | 0.25%              | 112              | 0             | 112                   | 2                 | 114             |
| 9 101-233 Purchasing                      | 6          | 1.51%              | 673              | 0             | 673                   | 9                 | 683             |
| 10 101-253 Treasury                       | 14         | 3.52%              | 1,571            | 0             | 1,571                 | 22                | 1,593           |
| 11 101-266 City Attorney                  | 8          | 2.01%              | 898              | 0             | 898                   | 13                | 910             |
| 12 101-270 Human Resources                | 8          | 2.01%              | 898              | 0             | 898                   | 13                | 910             |
| 13 101-345-01 Public Safety Administratio | 4          | 1.01%              | 449              | 0             | 449                   | 6                 | 455             |
| 17 101-101 City Commission                | 1          | 0.25%              | 112              | 0             | 112                   | 2                 | 114             |
| 18 101-257 Assessing                      | 6          | 1.51%              | 673              | 0             | 673                   | 9                 | 683             |
| 20 101-345-02 PS KVET                     | 9          | 2.26%              | 1,010            | 0             | 1,010                 | 14                | 1,024           |
| 21 101-345-03 PS Operations               | 89         | 22.36%             | 9,986            | 0             | 9,986                 | 141               | 10,127          |
| 22 101-345-04 PS CID                      | 15         | 3.77%              | 1,683            | 0             | 1,683                 | 24                | 1,707           |
| 23 101-345-05 PS Service                  | 24         | 6.03%              | 2,693            | 0             | 2,693                 | 38                | 2,731           |
| 24 101-345-06 Grants                      | 4          | 1.01%              | 449              | 0             | 449                   | 6                 | 455             |
| 28 101-699.00 Code Enforcement            | 12         | 3.02%              | 1,346            | 0             | 1,346                 | 19                | 1,365           |
| 29 101-699.01 Building Trades             | 8          | 2.01%              | 898              | 0             | 898                   | 13                | 910             |
| 30 101-721 Planning                       | 17         | 4.27%              | 1,907            | 0             | 1,907                 | 27                | 1,934           |
| 32 101-728 Econ Dev                       | 8          | 2.01%              | 898              | 0             | 898                   | 13                | 910             |
| 33 101-751-01 Parks & Rec Admin           | 16         | 4.02%              | 1,795            | 0             | 1,795                 | 25                | 1,821           |
| 74 590 Wastewater Fund                    | 60         | 15.08%             | 6,732            | 0             | 6,732                 | 95                | 6,827           |
| 75 591 Water Fund                         | 27         | 6.78%              | 3,030            | 0             | 3,030                 | 43                | 3,072           |
| <b>Subtotal</b>                           | <b>398</b> | <b>100.00%</b>     | <b>44,657</b>    | <b>0</b>      | <b>44,657</b>         | <b>629</b>        | <b>45,287</b>   |
| Direct Bills                              |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                              |            |                    |                  |               | <b>\$44,657</b>       |                   | <b>\$45,287</b> |

Basis Units: Number of phone lines  
Source: Phone directory

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

| <b>Department</b>                         | <b>City Hall<br/>Equipment</b> | <b>IT Equipment</b> | <b>Management<br/>Services</b> | <b>Department<br/>Specific<br/>Equipment</b> | <b>Voice over IP<br/>System</b> | <b>Total</b>     |
|---|--------------------------------|---------------------|--------------------------------|--|---------------------------------|------------------|
| 3 101-635 City Maintenance                | \$0                            | \$0                 | \$0                            | \$3,945                                      | \$0                             | \$3,945          |
| 4 101-172 City Manager                    | 2,380                          | 0                   | 0                              | 0  | 1,821                           | 4,200            |
| 5 101-636 Info Tech                       | 10,882                         | 44,790              | 0                              | 0  | 2,276                           | 57,948           |
| 6 101-191 Budget and Accounting           | 1,552                          | 0                   | 2,636                          | 0  | 1,707                           | 5,895            |
| 7 101-215 City Clerk                      | 1,391                          | 0                   | 0                              | 0  | 1,138                           | 2,529            |
| 8 101-223 Internal Auditor                | 135                            | 0                   | 0                              | 0  | 114                             | 249              |
| 9 101-233 Purchasing                      | 2,317                          | 0                   | 577                            | 0  | 683                             | 3,577            |
| 10 101-253 Treasury                       | 2,030                          | 0                   | 0                              | 1,418  | 1,593                           | 5,042            |
| 11 101-266 City Attorney                  | 1,386                          | 0                   | 0                              | 0  | 910                             | 2,296            |
| 12 101-270 Human Resources                | 1,607                          | 0                   | 0                              | 0  | 910                             | 2,518            |
| 13 101-345-01 Public Safety Administratic | 0                              | 0                   | 0                              | 0  | 455                             | 455              |
| 17 101-101 City Commission                | 1,770                          | 0                   | 0                              | 0  | 114                             | 1,884            |
| 18 101-257 Assessing                      | 1,779                          | 0                   | 0                              | 0  | 683                             | 2,462            |
| 20 101-345-02 PS KVET                     | 0                              | 0                   | 0                              | 0  | 1,024                           | 1,024            |
| 21 101-345-03 PS Operations               | 0                              | 0                   | 0                              | 0  | 10,127                          | 10,127           |
| 22 101-345-04 PS CID                      | 0                              | 0                   | 0                              | 0  | 1,707                           | 1,707            |
| 23 101-345-05 PS Service                  | 0                              | 0                   | 0                              | 0  | 2,731                           | 2,731            |
| 24 101-345-06 Grants                      | 0                              | 0                   | 0                              | 0  | 455                             | 455              |
| 28 101-699.00 Code Enforcement            | 0                              | 0                   | 0                              | 0  | 1,365                           | 1,365            |
| 29 101-699.01 Building Trades             | 0                              | 0                   | 0                              | 0  | 910                             | 910              |
| 30 101-721 Planning                       | 0                              | 0                   | 0                              | 0  | 1,934                           | 1,934            |
| 32 101-728 Econ Dev                       | 746                            | 0                   | 0                              | 0  | 910                             | 1,656            |
| 33 101-751-01 Parks & Rec Admin           | 0                              | 0                   | 0                              | 0  | 1,821                           | 1,821            |
| 74 590 Wastewater Fund                    | 0                              | 0                   | 0                              | 0  | 6,827                           | 6,827            |
| 75 591 Water Fund                         | 0                              | 0                   | 0                              | 0  | 3,072                           | 3,072            |
| <b>Total</b>                              | <b>\$27,975</b>                | <b>\$44,790</b>     | <b>\$3,213</b>                 | <b>\$5,363</b>                               | <b>\$45,287</b>                 | <b>\$126,628</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:3 101-635 City Maintenance**

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

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

**Dept:3 101-635 City Maintenance**

| Department                           | First<br>Incoming | Second<br>Incoming | Maintenance<br>Admin | City Hall | Other<br>Maintenance |
|--------------------------------------|-------------------|--------------------|----------------------|-----------|----------------------|
| 2 Department Specific Equipment      | \$3,890           | \$55               | \$963                | \$1,505   | \$1,477              |
| Subtotal - Equipment Depreciation    | 3,890             | 55                 | 963                  | 1,505     | 1,477                |
| 4 Management & Leadership            | 0                 | 10,942             | 2,671                | 4,173     | 4,098                |
| Subtotal - 101-172 City Manager      | 0                 | 10,942             | 2,671                | 4,173     | 4,098                |
| 5 PC/Network Support                 | 0                 | 4,207              | 1,027                | 1,605     | 1,576                |
| 5 Application - Eden                 | 0                 | 5,435              | 1,327                | 2,073     | 2,036                |
| 5 Application - Intellitime          | 0                 | 529                | 129                  | 202       | 198                  |
| 5 NeoGov                             | 0                 | 534                | 130                  | 203       | 200                  |
| Subtotal - 101-636 Info Tech         | 0                 | 10,705             | 2,613                | 4,083     | 4,009                |
| 6 Accounts Payable                   | 0                 | 15,050             | 3,674                | 5,740     | 5,636                |
| 6 Payroll                            | 0                 | 891                | 217                  | 340       | 334                  |
| 6 Budgeting                          | 0                 | 1,676              | 409                  | 639       | 628                  |
| 6 Audit and Accounting               | 0                 | 11,712             | 2,859                | 4,467     | 4,386                |
| 6 Cost Plan                          | 0                 | 1,760              | 430                  | 671       | 659                  |
| Subtotal - 101-191 Budget and Accoun | 0                 | 31,088             | 7,589                | 11,857    | 11,643               |
| 8 Internal Audit                     | 0                 | 971                | 237                  | 370       | 364                  |
| Subtotal - 101-223 Internal Auditor  | 0                 | 971                | 237                  | 370       | 364                  |
| 9 Purchasing                         | 0                 | 16,277             | 3,973                | 6,208     | 6,096                |
| Subtotal - 101-233 Purchasing        | 0                 | 16,277             | 3,973                | 6,208     | 6,096                |
| 10 Cashier                           | 0                 | 1                  | 0                    | 0         | 0                    |
| Subtotal - 101-253 Treasury          | 0                 | 1                  | 0                    | 0         | 0                    |
| 11 Advise and Counsel                | 0                 | 2,962              | 723                  | 1,130     | 1,109                |
| 11 Labor Relations                   | 0                 | 52                 | 13                   | 20        | 20                   |
| 11 Risk Management                   | 0                 | 19                 | 5                    | 7         | 7                    |
| Subtotal - 101-266 City Attorney     | 0                 | 3,033              | 740                  | 1,157     | 1,136                |
| 12 Human Resources                   | 0                 | 4,104              | 1,002                | 1,565     | 1,537                |
| 12 Labor Relations                   | 0                 | 2,776              | 678                  | 1,059     | 1,040                |

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

**Dept:3 101-635 City Maintenance**

| Department                         | First<br>Incoming | Second<br>Incoming | Maintenance<br>Admin | City Hall        | Other<br>Maintenance |
|------------------------------------|-------------------|--------------------|----------------------|------------------|----------------------|
| Subtotal - 101-270 Human Resources | \$0               | \$6,880            | \$1,680              | \$2,624          | \$2,577              |
| 15 Fleet Overhead                  | 0                 | 889                | 217                  | 339              | 333                  |
| Subtotal - 101-640 Fleet           | 0                 | 889                | 217                  | 339              | 333                  |
| 16 General Fund OPEB               | 0                 | 49,914             | 12,184               | 19,037           | 18,693               |
| Subtotal - 101-297 OPEB            | 0                 | 49,914             | 12,184               | 19,037           | 18,693               |
| <b>Total Incoming</b>              | <b>3,890</b>      | <b>130,756</b>     | <b>32,867</b>        | <b>51,354</b>    | <b>50,425</b>        |
| <b>C. Total Allocated</b>          |                   | <b>\$1,270,057</b> | <b>\$138,664</b>     | <b>\$548,756</b> | <b>\$582,637</b>     |
|                                    |                   |                    | 10.92%               | 43.21%           | 45.87%               |

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**Maintenance Admin Allocations**

**Dept:3 101-635 City Maintenance**

| Department                       | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|----------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 101-172 City Manager           | 2,330   | 1.68%              | \$1,797          | \$0           | \$1,797               | \$537             | \$2,334          |
| 5 101-636 Info Tech              | 10,655  | 7.70%              | 8,217            | 0             | 8,217                 | 2,457             | 10,674           |
| 6 101-191 Budget and Accounting  | 1,520   | 1.10%              | 1,172            | 0             | 1,172                 | 350               | 1,523            |
| 7 101-215 City Clerk             | 1,362   | 0.98%              | 1,050            | 0             | 1,050                 | 314               | 1,364            |
| 8 101-223 Internal Auditor       | 132     | 0.10%              | 102              | 0             | 102                   | 30                | 132              |
| 9 101-233 Purchasing             | 2,269   | 1.64%              | 1,750            | 0             | 1,750                 | 523               | 2,273            |
| 10 101-253 Treasury              | 1,988   | 1.44%              | 1,533            | 0             | 1,533                 | 458               | 1,992            |
| 11 101-266 City Attorney         | 1,357   | 0.98%              | 1,047            | 0             | 1,047                 | 313               | 1,359            |
| 12 101-270 Human Resources       | 1,574   | 1.14%              | 1,214            | 0             | 1,214                 | 363               | 1,577            |
| 17 101-101 City Commission       | 1,733   | 1.25%              | 1,336            | 0             | 1,336                 | 400               | 1,736            |
| 18 101-257 Assessing             | 1,742   | 1.26%              | 1,343            | 0             | 1,343                 | 402               | 1,745            |
| 21 101-345-03 PS Operations      | 59,135  | 42.72%             | 45,605           | 0             | 45,605                | 13,636            | 59,241           |
| 32 101-728 Econ Dev              | 730     | 0.53%              | 563              | 0             | 563                   | 168               | 731              |
| 33 101-751-01 Parks & Rec Admin  | 349     | 0.25%              | 269              | 0             | 269                   | 80                | 350              |
| 36 160-751 Mayor's Riverfront Pk | 6,011   | 4.34%              | 4,636            | 0             | 4,636                 | 1,386             | 6,022            |
| 89 Kalamazoo County - Space      | 45,529  | 32.89%             | 35,112           | 0             | 35,112                | 10,499            | 45,611           |
| <b>Subtotal</b>                  | 138,416 | 100.00%            | 106,747          | 0             | 106,747               | 31,917            | 138,664          |
| Direct Bills                     |         |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                     |         |                    |                  |               | <b>\$106,747</b>      |                   | <b>\$138,664</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**City Hall Allocations**

**Dept:3 101-635 City Maintenance**

| Department                      | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 101-172 City Manager          | 2,330         | 8.51%              | \$42,436         | \$0           | \$42,436              | \$4,242           | \$46,678         |
| 5 101-636 Info Tech             | 10,655        | 38.90%             | 194,058          | 0             | 194,058               | 19,399            | 213,456          |
| 6 101-191 Budget and Accounting | 1,520         | 5.55%              | 27,684           | 0             | 27,684                | 2,767             | 30,451           |
| 7 101-215 City Clerk            | 1,362         | 4.97%              | 24,806           | 0             | 24,806                | 2,480             | 27,286           |
| 8 101-223 Internal Auditor      | 132           | 0.48%              | 2,404            | 0             | 2,404                 | 240               | 2,644            |
| 9 101-233 Purchasing            | 2,269         | 8.28%              | 41,325           | 0             | 41,325                | 4,131             | 45,456           |
| 10 101-253 Treasury             | 1,988         | 7.26%              | 36,207           | 0             | 36,207                | 3,619             | 39,827           |
| 11 101-266 City Attorney        | 1,357         | 4.95%              | 24,715           | 0             | 24,715                | 2,471             | 27,185           |
| 12 101-270 Human Resources      | 1,574         | 5.75%              | 28,667           | 0             | 28,667                | 2,866             | 31,533           |
| 17 101-101 City Commission      | 1,733         | 6.33%              | 31,563           | 0             | 31,563                | 3,155             | 34,718           |
| 18 101-257 Assessing            | 1,742         | 6.36%              | 31,727           | 0             | 31,727                | 3,172             | 34,898           |
| 32 101-728 Econ Dev             | 730           | 2.67%              | 13,295           | 0             | 13,295                | 1,329             | 14,624           |
| <b>Subtotal</b>                 | <b>27,392</b> | <b>100.00%</b>     | <b>498,886</b>   | <b>0</b>      | <b>498,886</b>        | <b>49,870</b>     | <b>548,756</b>   |
| Direct Bills                    |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                    |               |                    |                  |               | <b>\$498,886</b>      |                   | <b>\$548,756</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Other Maintenance Allocations**

**Dept:3 101-635 City Maintenance**

| <b>Department</b>                | <b>Units</b>   | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b>     |
|----------------------------------|----------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| 21 101-345-03 PS Operations      | 59,135         | 53.26%                    | \$284,249               | \$0                  | \$284,249                    | \$26,082                 | \$310,331        |
| 33 101-751-01 Parks & Rec Admin  | 349            | 0.31%                     | 1,678                   | 0                    | 1,678                        | 154                      | 1,831            |
| 36 160-751 Mayor's Riverfront Pk | 6,011          | 5.41%                     | 28,894                  | 0                    | 28,894                       | 2,651                    | 31,545           |
| 89 Kalamazoo County - Space      | 45,529         | 41.01%                    | 218,848                 | (140,000)            | 78,848                       | 20,081                   | 98,929           |
| <b>Subtotal</b>                  | <b>111,024</b> | <b>100.00%</b>            | <b>533,669</b>          | <b>(140,000)</b>     | <b>393,669</b>               | <b>48,968</b>            | <b>442,637</b>   |
| Direct Bills                     |                |                           |                         |                      | 140,000                      |                          | 140,000          |
| <b>Total</b>                     |                |                           |                         |                      | <b>\$533,669</b>             |                          | <b>\$582,637</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Allocation Summary**

**Dept:3 101-635 City Maintenance**

| <b>Department</b>                | <b>Maintenance Admin</b> | <b>City Hall</b> | <b>Other Maintenance</b> | <b>Total</b>       |
|----------------------------------|--------------------------|------------------|--------------------------|--------------------|
| 0 Direct Billed                  | \$0                      | \$0              | \$140,000                | \$140,000          |
| 4 101-172 City Manager           | 2,334                    | 46,678           | 0                        | 49,012             |
| 5 101-636 Info Tech              | 10,674                   | 213,456          | 0                        | 224,131            |
| 6 101-191 Budget and Accounting  | 1,523                    | 30,451           | 0                        | 31,974             |
| 7 101-215 City Clerk             | 1,364                    | 27,286           | 0                        | 28,650             |
| 8 101-223 Internal Auditor       | 132                      | 2,644            | 0                        | 2,777              |
| 9 101-233 Purchasing             | 2,273                    | 45,456           | 0                        | 47,729             |
| 10 101-253 Treasury              | 1,992                    | 39,827           | 0                        | 41,818             |
| 11 101-266 City Attorney         | 1,359                    | 27,185           | 0                        | 28,545             |
| 12 101-270 Human Resources       | 1,577                    | 31,533           | 0                        | 33,109             |
| 17 101-101 City Commission       | 1,736                    | 34,718           | 0                        | 36,454             |
| 18 101-257 Assessing             | 1,745                    | 34,898           | 0                        | 36,643             |
| 21 101-345-03 PS Operations      | 59,241                   | 0                | 310,331                  | 369,572            |
| 32 101-728 Econ Dev              | 731                      | 14,624           | 0                        | 15,356             |
| 33 101-751-01 Parks & Rec Admin  | 350                      | 0                | 1,831                    | 2,181              |
| 36 160-751 Mayor's Riverfront Pk | 6,022                    | 0                | 31,545                   | 37,567             |
| 89 Kalamazoo County - Space      | 45,611                   | 0                | 98,929                   | 144,540            |
| <b>Total</b>                     | <b>\$138,664</b>         | <b>\$548,756</b> | <b>\$582,637</b>         | <b>\$1,270,057</b> |

**City Manager  
Nature and Extent of Services**

The City Manager's Office is responsible for: effective and efficient management and delivery of City services within the guidelines and policies established by the City Commission; working with all City departments and divisions to identify ways in which they can enhance service efficiency and effectiveness in the most responsive manner; continuing to set a high priority for economic development and planning to see that development and redevelopment within the City occurs in an orderly and proper manner; and ensuring organizational responsiveness to City Commission priorities.

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

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

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

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

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**A. Department Costs**

Dept:4 101-172 City Manager

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

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

Dept:4 101-172 City Manager

| Department                           | First<br>Incoming | Second<br>Incoming | Management<br>& Leadership | General<br>Government |
|--------------------------------------|-------------------|--------------------|----------------------------|-----------------------|
| 1 City Hall                          | \$6,956           | \$150              | \$7,106                    | \$0                   |
| Subtotal - Building Depreciation     | 6,956             | 150                | 7,106                      | 0                     |
| 2 City Hall Equipment                | 2,346             | 33                 | 2,380                      | 0                     |
| 2 Voice over IP System               | 1,795             | 25                 | 1,821                      | 0                     |
| Subtotal - Equipment Depreciation    | 4,142             | 58                 | 4,200                      | 0                     |
| 3 Maintenance Admin                  | 1,797             | 537                | 2,334                      | 0                     |
| 3 City Hall                          | 42,436            | 4,242              | 46,678                     | 0                     |
| Subtotal - 101-635 City Maintenance  | 44,233            | 4,779              | 49,012                     | 0                     |
| 4 Management & Leadership            | 0                 | 17,987             | 17,987                     | 0                     |
| Subtotal - 101-172 City Manager      | 0                 | 17,987             | 17,987                     | 0                     |
| 5 PC/Network Support                 | 0                 | 13,673             | 13,673                     | 0                     |
| 5 Application - Eden                 | 0                 | 13,588             | 13,588                     | 0                     |
| 5 Application - BS & A               | 0                 | 4,489              | 4,489                      | 0                     |
| 5 Application - Intellitime          | 0                 | 1,190              | 1,190                      | 0                     |
| 5 NeoGov                             | 0                 | 2,668              | 2,668                      | 0                     |
| 5 Dept Specific Exp                  | 0                 | 976                | 976                        | 0                     |
| Subtotal - 101-636 Info Tech         | 0                 | 36,584             | 36,584                     | 0                     |
| 6 Accounts Payable                   | 0                 | 5,951              | 5,951                      | 0                     |
| 6 Payroll                            | 0                 | 1,465              | 1,465                      | 0                     |
| 6 Budgeting                          | 0                 | 2,300              | 2,300                      | 0                     |
| 6 Audit and Accounting               | 0                 | 3,097              | 3,097                      | 0                     |
| 6 Cost Plan                          | 0                 | 1,760              | 1,760                      | 0                     |
| Subtotal - 101-191 Budget and Accoun | 0                 | 14,573             | 14,573                     | 0                     |
| 7 Records Management                 | 0                 | 4,291              | 4,291                      | 0                     |
| 7 Mail                               | 0                 | 23                 | 23                         | 0                     |
| Subtotal - 101-215 City Clerk        | 0                 | 4,314              | 4,314                      | 0                     |
| 8 Internal Audit                     | 0                 | 1,332              | 1,332                      | 0                     |
| Subtotal - 101-223 Internal Auditor  | 0                 | 1,332              | 1,332                      | 0                     |
| 9 Purchasing                         | 0                 | 2,834              | 2,834                      | 0                     |

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

Dept:4 101-172 City Manager

| <b>Department</b>                  | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Management<br/>&amp; Leadership</b> | <b>General<br/>Government</b> |
|------------------------------------|---------------------------|----------------------------|--|-------------------------------|
| 9 Mail                             | \$0                       | \$3                        | \$3                                    | \$0                           |
| Subtotal - 101-233 Purchasing      | 0                         | 2,838                      | 2,838                                  | 0                             |
| 10 Cashier                         | 0                         | 2                          | 2                                      | 0                             |
| Subtotal - 101-253 Treasury        | 0                         | 2                          | 2                                      | 0                             |
| 11 Advise and Counsel              | 0                         | 4,066                      | 4,066                                  | 0                             |
| 11 Risk Management                 | 0                         | 5                          | 5                                      | 0                             |
| Subtotal - 101-266 City Attorney   | 0                         | 4,070                      | 4,070                                  | 0                             |
| 12 Human Resources                 | 0                         | 6,747                      | 6,747                                  | 0                             |
| Subtotal - 101-270 Human Resources | 0                         | 6,747                      | 6,747                                  | 0                             |
| 16 General Fund OPEB               | 0                         | 82,051                     | 82,051                                 | 0                             |
| Subtotal - 101-297 OPEB            | 0                         | 82,051                     | 82,051                                 | 0                             |
| <b>Total Incoming</b>              | 55,331                    | 175,485                    | 230,816                                | 0                             |
| <b>C. Total Allocated</b>          |                           | <b>\$1,789,005</b>         | <b>\$1,563,835</b>                     | <b>\$225,170</b>              |
|                                    |                           |                            | 87.41%                                 | 12.59%                        |

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**Management & Leadership Allocations**

Dept:4 101-172 City Manager

| Department                                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 101-635 City Maintenance                | 5.11   | 0.79%              | \$10,942         | \$0           | \$10,942              | \$0               | \$10,942 |
| 4 101-172 City Manager                    | 8.40   | 1.30%              | 17,987           | 0             | 17,987                | 0                 | 17,987   |
| 5 101-636 Info Tech                       | 9.83   | 1.52%              | 21,049           | 0             | 21,049                | 2,717             | 23,766   |
| 6 101-191 Budget and Accounting           | 12.93  | 1.99%              | 27,687           | 0             | 27,687                | 3,574             | 31,261   |
| 7 101-215 City Clerk                      | 5.37   | 0.83%              | 11,499           | 0             | 11,499                | 1,484             | 12,983   |
| 8 101-223 Internal Auditor                | 0.96   | 0.15%              | 2,056            | 0             | 2,056                 | 265               | 2,321    |
| 9 101-233 Purchasing                      | 2.83   | 0.44%              | 6,060            | 0             | 6,060                 | 782               | 6,842    |
| 10 101-253 Treasury                       | 12.51  | 1.93%              | 26,788           | 0             | 26,788                | 3,458             | 30,246   |
| 11 101-266 City Attorney                  | 6.05   | 0.93%              | 12,955           | 0             | 12,955                | 1,672             | 14,627   |
| 12 101-270 Human Resources                | 6.86   | 1.06%              | 14,689           | 0             | 14,689                | 1,896             | 16,586   |
| 13 101-345-01 Public Safety Administratic | 7.10   | 1.10%              | 15,203           | 0             | 15,203                | 1,963             | 17,166   |
| 14 101-630 Engineer                       | 12.23  | 1.89%              | 26,188           | 0             | 26,188                | 3,381             | 29,569   |
| 15 101-640 Fleet                          | 7.93   | 1.22%              | 16,981           | 0             | 16,981                | 2,192             | 19,173   |
| 18 101-257 Assessing                      | 0.48   | 0.07%              | 1,028            | 0             | 1,028                 | 133               | 1,161    |
| 20 101-345-02 PS KVET                     | 18.76  | 2.89%              | 40,171           | 0             | 40,171                | 5,186             | 45,357   |
| 21 101-345-03 PS Operations               | 179.60 | 27.70%             | 384,582          | 0             | 384,582               | 49,645            | 434,227  |
| 22 101-345-04 PS CID                      | 29.87  | 4.61%              | 63,961           | 0             | 63,961                | 8,257             | 72,218   |
| 23 101-345-05 PS Service                  | 48.50  | 7.48%              | 103,854          | 0             | 103,854               | 13,406            | 117,261  |
| 24 101-345-06 Grants                      | 7.90   | 1.22%              | 16,916           | 0             | 16,916                | 2,184             | 19,100   |
| 26 101-441-00 PW General                  | 5.38   | 0.83%              | 11,520           | 0             | 11,520                | 1,487             | 13,007   |
| 28 101-699.00 Code Enforcement            | 8.79   | 1.36%              | 18,822           | 0             | 18,822                | 2,430             | 21,252   |
| 29 101-699.01 Building Trades             | 5.57   | 0.86%              | 11,927           | 0             | 11,927                | 1,540             | 13,467   |
| 30 101-721 Planning                       | 3.70   | 0.57%              | 7,923            | 0             | 7,923                 | 1,023             | 8,946    |
| 32 101-728 Econ Dev                       | 2.47   | 0.38%              | 5,289            | 0             | 5,289                 | 683               | 5,972    |
| 33 101-751-01 Parks & Rec Admin           | 33.96  | 5.24%              | 72,719           | 0             | 72,719                | 9,387             | 82,107   |
| 37 202 Act 51 Major Street                | 13.93  | 2.15%              | 29,829           | 0             | 29,829                | 3,851             | 33,679   |
| 38 203 Act 51 Local Street                | 9.92   | 1.53%              | 21,242           | 0             | 21,242                | 2,742             | 23,984   |
| 39 209 Cemeteries                         | 0.49   | 0.08%              | 1,049            | 0             | 1,049                 | 135               | 1,185    |
| 40 226 Solid Waste                        | 9.63   | 1.49%              | 20,621           | 0             | 20,621                | 2,662             | 23,283   |
| 45 252-345 Public Safety                  | 12.74  | 1.96%              | 27,280           | 0             | 27,280                | 3,522             | 30,802   |
| 49 252-751 Recreation                     | 1.37   | 0.21%              | 2,934            | 0             | 2,934                 | 379               | 3,312    |
| 54 253-751 Recreation                     | 0.14   | 0.02%              | 300              | 0             | 300                   | 39                | 338      |
| 58 265-345 Public Safety                  | 0.57   | 0.09%              | 1,221            | 0             | 1,221                 | 158               | 1,378    |
| 59 271-724 Comm Dev                       | 9.22   | 1.42%              | 19,743           | 0             | 19,743                | 2,549             | 22,292   |
| 67 299 CDBG                               | 1.78   | 0.27%              | 3,812            | 0             | 3,812                 | 492               | 4,304    |
| 69 400 Capital Projects                   | 0.59   | 0.09%              | 1,263            | 0             | 1,263                 | 163               | 1,426    |
| 70 551 Parks                              | 0.01   | 0.00%              | 21               | 0             | 21                    | 3                 | 24       |
| 74 590 Wastewater Fund                    | 85.39  | 13.17%             | 182,848          | 0             | 182,848               | 23,603            | 206,451  |
| 75 591 Water Fund                         | 55.81  | 8.61%              | 119,507          | 0             | 119,507               | 15,427            | 134,934  |
| 78 702-XXX Economic Dev                   | 0.56   | 0.09%              | 1,199            | 0             | 1,199                 | 155               | 1,354    |
| 79 709-XXX Brownfield Dev                 | 3.12   | 0.48%              | 6,681            | 0             | 6,681                 | 862               | 7,543    |

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**Management & Leadership Allocations**

Dept:4 101-172 City Manager

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| <b>Subtotal</b> | 648.36 | 100.00%            | 1,388,350        | 0             | 1,388,350             | 175,485           | 1,563,835          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |        |                    |                  |               | <b>\$1,388,350</b>    |                   | <b>\$1,563,835</b> |

Basis Units: Full Time Equivalents  
Source: City Payroll Records

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**Allocation Summary**

Dept:4 101-172 City Manager

| <b>Department</b>                         | <b>Management<br/>&amp; Leadership</b> | <b>General<br/>Government</b> | <b>Total</b> |
|---|--|-------------------------------|--------------|
| 3 101-635 City Maintenance                | \$10,942                               | \$0                           | \$10,942     |
| 4 101-172 City Manager                    | 17,987                                 | 0                             | 17,987       |
| 5 101-636 Info Tech                       | 23,766                                 | 0                             | 23,766       |
| 6 101-191 Budget and Accounting           | 31,261                                 | 0                             | 31,261       |
| 7 101-215 City Clerk                      | 12,983                                 | 0                             | 12,983       |
| 8 101-223 Internal Auditor                | 2,321                                  | 0                             | 2,321        |
| 9 101-233 Purchasing                      | 6,842                                  | 0                             | 6,842        |
| 10 101-253 Treasury                       | 30,246                                 | 0                             | 30,246       |
| 11 101-266 City Attorney                  | 14,627                                 | 0                             | 14,627       |
| 12 101-270 Human Resources                | 16,586                                 | 0                             | 16,586       |
| 13 101-345-01 Public Safety Administratic | 17,166                                 | 0                             | 17,166       |
| 14 101-630 Engineer                       | 29,569                                 | 0                             | 29,569       |
| 15 101-640 Fleet                          | 19,173                                 | 0                             | 19,173       |
| 18 101-257 Assessing                      | 1,161                                  | 0                             | 1,161        |
| 20 101-345-02 PS KVET                     | 45,357                                 | 0                             | 45,357       |
| 21 101-345-03 PS Operations               | 434,227                                | 0                             | 434,227      |
| 22 101-345-04 PS CID                      | 72,218                                 | 0                             | 72,218       |
| 23 101-345-05 PS Service                  | 117,261                                | 0                             | 117,261      |
| 24 101-345-06 Grants                      | 19,100                                 | 0                             | 19,100       |
| 26 101-441-00 PW General                  | 13,007                                 | 0                             | 13,007       |
| 28 101-699.00 Code Enforcement            | 21,252                                 | 0                             | 21,252       |
| 29 101-699.01 Building Trades             | 13,467                                 | 0                             | 13,467       |
| 30 101-721 Planning                       | 8,946                                  | 0                             | 8,946        |
| 32 101-728 Econ Dev                       | 5,972                                  | 0                             | 5,972        |
| 33 101-751-01 Parks & Rec Admin           | 82,107                                 | 0                             | 82,107       |
| 37 202 Act 51 Major Street                | 33,679                                 | 0                             | 33,679       |
| 38 203 Act 51 Local Street                | 23,984                                 | 0                             | 23,984       |
| 39 209 Cemeteries                         | 1,185                                  | 0                             | 1,185        |
| 40 226 Solid Waste                        | 23,283                                 | 0                             | 23,283       |
| 45 252-345 Public Safety                  | 30,802                                 | 0                             | 30,802       |
| 49 252-751 Recreation                     | 3,312                                  | 0                             | 3,312        |
| 54 253-751 Recreation                     | 338                                    | 0                             | 338          |
| 58 265-345 Public Safety                  | 1,378                                  | 0                             | 1,378        |
| 59 271-724 Comm Dev                       | 22,292                                 | 0                             | 22,292       |
| 67 299 CDBG                               | 4,304                                  | 0                             | 4,304        |
| 69 400 Capital Projects                   | 1,426                                  | 0                             | 1,426        |
| 70 551 Parks                              | 24                                     | 0                             | 24           |
| 74 590 Wastewater Fund                    | 206,451                                | 0                             | 206,451      |
| 75 591 Water Fund                         | 134,934                                | 0                             | 134,934      |
| 78 702-XXX Economic Dev                   | 1,354                                  | 0                             | 1,354        |
| 79 709-XXX Brownfield Dev                 | 7,543                                  | 0                             | 7,543        |

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Allocation Summary

Dept:4 101-172 City Manager

| Department | Management<br>& Leadership | General<br>Government | Total       |
|------------|----------------------------|-----------------------|-------------|
| Total      | \$1,563,835                | \$0                   | \$1,563,835 |

**Information Technology  
Nature and Extent of Services**

The Information Technology (IT) Department supports informed business decisions through timely access to accurate and relevant information as well as enabling ongoing improvements through effective selection, development, deployment and use of cost-effective technology resources.

The IT Department is responsible for the City's computer infrastructure including hardware and software, voice and data communication infrastructure, Geographic Information Systems (GIS), the City website, cable administration, and the INET (Institutional Network) fiber rings throughout the City of Kalamazoo.

For cost plan purposes the cost for the IT department is segregated into the following functions:

- **PC/Network Support** – Costs associated with the support of the network, infrastructure, hardware, common software, internet connectivity, and telecom service are allocated to all users of the services based on the number of users assigned by department.
- **EDEN Software** – The City's financial software is separated and the cost allocated to those departments based on the number of users with sign-ons.
- **BS & A** – The City has several modules of specialized accounting and financial management software provided by the BS & A vendor. These costs are allocated to all user departments based on the cumulative number of sign-ons.

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

- **INTELLITIME** – The City maintains accurate employee time tracking through an Intellitime system. Costs associated with the implementation and maintenance of the system are allocated to departments based on the number of users.
- **KDPS** - The IT department provides specific support services to the City's Public Safety department. Costs associated with these services are identified and allocated to Public Safety departments on the number of PCs.
- **Water / Wastewater** - The City's IT department provides specific support services to the Water and Wastewater departments. Costs associated with these services are identified and allocated 50% to Water and 50% to Wastewater.
- **NeoGov** - The cost of this software is allocated based on the number of users.
- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.

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

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

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**A. Department Costs**

Dept:5 101-636 Info Tech

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

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**A. Department Costs**

Dept:5 101-636 Info Tech

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

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

Dept:5 101-636 Info Tech

| Department                           | First<br>Incoming | Second<br>Incoming | PC/Network<br>Support | Application -<br>Eden | Application -<br>BS & A | Application -<br>Intellitime | KDPS    | Water /<br>Wastewater | NeoGov | Dept Specific<br>Exp |
|--------------------------------------|-------------------|--------------------|-----------------------|-----------------------|-------------------------|------------------------------|---------|-----------------------|--------|----------------------|
| 1 City Hall                          | \$31,811          | \$685              | \$9,119               | \$3,366               | \$4,227                 | \$1,072                      | \$6,225 | \$6,418               | \$625  | \$1,443              |
| Subtotal - Building Depreciation     | 31,811            | 685                | 9,119                 | 3,366                 | 4,227                   | 1,072                        | 6,225   | 6,418                 | 625    | 1,443                |
| 2 City Hall Equipment                | 10,730            | 151                | 3,054                 | 1,127                 | 1,415                   | 359                          | 2,085   | 2,149                 | 209    | 483                  |
| 2 IT Equipment                       | 44,168            | 622                | 12,569                | 4,640                 | 5,826                   | 1,478                        | 8,580   | 8,847                 | 861    | 1,989                |
| 2 Voice over IP System               | 2,244             | 32                 | 639                   | 236                   | 296                     | 75                           | 436     | 449                   | 44     | 101                  |
| Subtotal - Equipment Depreciation    | 57,142            | 805                | 16,262                | 6,002                 | 7,537                   | 1,912                        | 11,101  | 11,446                | 1,114  | 2,574                |
| 3 Maintenance Admin                  | 8,217             | 2,457              | 2,995                 | 1,106                 | 1,388                   | 352                          | 2,045   | 2,108                 | 205    | 474                  |
| 3 City Hall                          | 194,058           | 19,399             | 59,902                | 22,111                | 27,765                  | 7,044                        | 40,891  | 42,161                | 4,103  | 9,481                |
| Subtotal - 101-635 City Maintenance  | 202,275           | 21,856             | 62,897                | 23,216                | 29,154                  | 7,396                        | 42,935  | 44,270                | 4,308  | 9,955                |
| 4 Management & Leadership            | 21,049            | 2,717              | 6,670                 | 2,462                 | 3,091                   | 784                          | 4,553   | 4,694                 | 457    | 1,056                |
| Subtotal - 101-172 City Manager      | 21,049            | 2,717              | 6,670                 | 2,462                 | 3,091                   | 784                          | 4,553   | 4,694                 | 457    | 1,056                |
| 5 PC/Network Support                 | 0                 | 36,813             | 10,331                | 3,813                 | 4,788                   | 1,215                        | 7,052   | 7,271                 | 708    | 1,635                |
| 5 Application - Eden                 | 0                 | 10,871             | 3,051                 | 1,126                 | 1,414                   | 359                          | 2,082   | 2,147                 | 209    | 483                  |
| 5 Application - BS & A               | 0                 | 6,733              | 1,889                 | 697                   | 876                     | 222                          | 1,290   | 1,330                 | 129    | 299                  |
| 5 Application - Intellitime          | 0                 | 1,190              | 334                   | 123                   | 155                     | 39                           | 228     | 235                   | 23     | 53                   |
| 5 NeoGov                             | 0                 | 2,668              | 749                   | 276                   | 347                     | 88                           | 511     | 527                   | 51     | 118                  |
| Subtotal - 101-636 Info Tech         | 0                 | 58,274             | 16,353                | 6,036                 | 7,580                   | 1,923                        | 11,163  | 11,510                | 1,120  | 2,588                |
| 6 Accounts Payable                   | 0                 | 7,385              | 2,072                 | 765                   | 961                     | 244                          | 1,415   | 1,459                 | 142    | 328                  |
| 6 Payroll                            | 0                 | 1,714              | 481                   | 178                   | 223                     | 57                           | 328     | 339                   | 33     | 76                   |
| 6 Budgeting                          | 0                 | 2,519              | 707                   | 261                   | 328                     | 83                           | 483     | 498                   | 48     | 112                  |
| 6 Audit and Accounting               | 0                 | 4,916              | 1,380                 | 509                   | 639                     | 162                          | 942     | 971                   | 94     | 218                  |
| 6 Cost Plan                          | 0                 | 1,760              | 494                   | 182                   | 229                     | 58                           | 337     | 348                   | 34     | 78                   |
| Subtotal - 101-191 Budget and Accoun | 0                 | 18,294             | 5,134                 | 1,895                 | 2,380                   | 604                          | 3,504   | 3,613                 | 352    | 813                  |
| 7 Records Management                 | 0                 | 27,194             | 7,631                 | 2,817                 | 3,537                   | 897                          | 5,209   | 5,371                 | 523    | 1,208                |
| 7 Mail                               | 0                 | 4                  | 1                     | 0                     | 1                       | 0                            | 1       | 1                     | 0      | 0                    |
| Subtotal - 101-215 City Clerk        | 0                 | 27,198             | 7,632                 | 2,817                 | 3,538                   | 897                          | 5,210   | 5,372                 | 523    | 1,208                |
| 8 Internal Audit                     | 0                 | 1,460              | 410                   | 151                   | 190                     | 48                           | 280     | 288                   | 28     | 65                   |
| Subtotal - 101-223 Internal Auditor  | 0                 | 1,460              | 410                   | 151                   | 190                     | 48                           | 280     | 288                   | 28     | 65                   |
| 9 Purchasing                         | 0                 | 16,763             | 4,704                 | 1,736                 | 2,180                   | 553                          | 3,211   | 3,311                 | 322    | 745                  |

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

Dept:5 101-636 Info Tech

| Department                         | First Incoming | Second Incoming    | PC/Network Support | Application - Eden | Application - BS & A | Application - Intellitime | KDPS             | Water / Wastewater | NeoGov          | Dept Specific Exp |
|------------------------------------|----------------|--------------------|--------------------|--------------------|----------------------|---------------------------|------------------|--------------------|-----------------|-------------------|
| 9 Mail                             | \$0            | \$1                | \$0                | \$0                | \$0                  | \$0                       | \$0              | \$0                | \$0             | \$0               |
| Subtotal - 101-233 Purchasing      | 0              | 16,763             | 4,704              | 1,736              | 2,180                | 553                       | 3,211            | 3,311              | 322             | 745               |
| 10 Cashier                         | 0              | 2                  | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0               | 0                 |
| Subtotal - 101-253 Treasury        | 0              | 2                  | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0               | 0                 |
| 11 Advise and Counsel              | 0              | 4,453              | 1,250              | 461                | 579                  | 147                       | 853              | 880                | 86              | 198               |
| 11 Risk Management                 | 0              | 4                  | 1                  | 0                  | 1                    | 0                         | 1                | 1                  | 0               | 0                 |
| Subtotal - 101-266 City Attorney   | 0              | 4,458              | 1,251              | 462                | 580                  | 147                       | 854              | 880                | 86              | 198               |
| 12 Human Resources                 | 0              | 7,896              | 2,216              | 818                | 1,027                | 261                       | 1,513            | 1,560              | 152             | 351               |
| Subtotal - 101-270 Human Resources | 0              | 7,896              | 2,216              | 818                | 1,027                | 261                       | 1,513            | 1,560              | 152             | 351               |
| 16 General Fund OPEB               | 0              | 96,019             | 26,946             | 9,946              | 12,490               | 3,168                     | 18,394           | 18,965             | 1,846           | 4,265             |
| Subtotal - 101-297 OPEB            | 0              | 96,019             | 26,946             | 9,946              | 12,490               | 3,168                     | 18,394           | 18,965             | 1,846           | 4,265             |
| <b>Total Incoming</b>              | <b>312,277</b> | <b>256,425</b>     | <b>159,594</b>     | <b>58,908</b>      | <b>73,974</b>        | <b>18,766</b>             | <b>108,943</b>   | <b>112,328</b>     | <b>10,931</b>   | <b>25,259</b>     |
| <b>C. Total Allocated</b>          |                | <b>\$2,171,674</b> | <b>\$609,433</b>   | <b>\$224,949</b>   | <b>\$282,479</b>     | <b>\$71,660</b>           | <b>\$416,015</b> | <b>\$428,942</b>   | <b>\$41,742</b> | <b>\$96,454</b>   |
|                                    |                |                    | 28.06%             | 10.36%             | 13.01%               | 3.30%                     | 19.16%           | 19.75%             | 1.92%           | 4.44%             |

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**PC/Network Support Allocations**

**Dept:5 101-636 Info Tech**

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 101-635 City Maintenance                | 4.00          | 0.78%              | \$4,207          | \$0           | \$4,207               | \$0               | \$4,207          |
| 4 101-172 City Manager                    | 13.00         | 2.54%              | 13,673           | 0             | 13,673                | 0                 | 13,673           |
| 5 101-636 Info Tech                       | 35.00         | 6.85%              | 36,813           | 0             | 36,813                | 0                 | 36,813           |
| 6 101-191 Budget and Accounting           | 14.00         | 2.74%              | 14,725           | 0             | 14,725                | 2,195             | 16,920           |
| 7 101-215 City Clerk                      | 8.00          | 1.57%              | 8,414            | 0             | 8,414                 | 1,254             | 9,669            |
| 8 101-223 Internal Auditor                | 1.00          | 0.20%              | 1,052            | 0             | 1,052                 | 157               | 1,209            |
| 9 101-233 Purchasing                      | 4.00          | 0.78%              | 4,207            | 0             | 4,207                 | 627               | 4,834            |
| 10 101-253 Treasury                       | 14.00         | 2.74%              | 14,725           | 0             | 14,725                | 2,195             | 16,920           |
| 11 101-266 City Attorney                  | 6.00          | 1.17%              | 6,311            | 0             | 6,311                 | 941               | 7,251            |
| 12 101-270 Human Resources                | 8.00          | 1.57%              | 8,414            | 0             | 8,414                 | 1,254             | 9,669            |
| 13 101-345-01 Public Safety Administratio | 5.16          | 1.01%              | 5,427            | 0             | 5,427                 | 809               | 6,236            |
| 15 101-640 Fleet                          | 9.00          | 1.76%              | 9,466            | 0             | 9,466                 | 1,411             | 10,877           |
| 18 101-257 Assessing                      | 3.00          | 0.59%              | 3,155            | 0             | 3,155                 | 470               | 3,626            |
| 20 101-345-02 PS KVET                     | 13.64         | 2.67%              | 14,347           | 0             | 14,347                | 2,138             | 16,485           |
| 21 101-345-03 PS Operations               | 130.63        | 25.56%             | 137,397          | 0             | 137,397               | 20,480            | 157,877          |
| 22 101-345-04 PS CID                      | 21.73         | 4.25%              | 22,856           | 0             | 22,856                | 3,407             | 26,262           |
| 23 101-345-05 PS Service                  | 35.09         | 6.87%              | 36,908           | 0             | 36,908                | 5,501             | 42,409           |
| 24 101-345-06 Grants                      | 5.75          | 1.13%              | 6,048            | 0             | 6,048                 | 901               | 6,949            |
| 26 101-441-00 PW General                  | 5.00          | 0.98%              | 5,259            | 0             | 5,259                 | 784               | 6,043            |
| 28 101-699.00 Code Enforcement            | 12.24         | 2.40%              | 12,874           | 0             | 12,874                | 1,919             | 14,793           |
| 29 101-699.01 Building Trades             | 7.76          | 1.52%              | 8,162            | 0             | 8,162                 | 1,217             | 9,379            |
| 30 101-721 Planning                       | 11.00         | 2.15%              | 11,570           | 0             | 11,570                | 1,725             | 13,294           |
| 32 101-728 Econ Dev                       | 2.00          | 0.39%              | 2,104            | 0             | 2,104                 | 314               | 2,417            |
| 33 101-751-01 Parks & Rec Admin           | 20.00         | 3.91%              | 21,036           | 0             | 21,036                | 3,136             | 24,172           |
| 37 202 Act 51 Major Street                | 13.00         | 2.54%              | 13,673           | 0             | 13,673                | 2,038             | 15,712           |
| 38 203 Act 51 Local Street                | 2.00          | 0.39%              | 2,104            | 0             | 2,104                 | 314               | 2,417            |
| 39 209 Cemeteries                         | 3.00          | 0.59%              | 3,155            | 0             | 3,155                 | 470               | 3,626            |
| 40 226 Solid Waste                        | 1.00          | 0.20%              | 1,052            | 0             | 1,052                 | 157               | 1,209            |
| 59 271-724 Comm Dev                       | 1.00          | 0.20%              | 1,052            | 0             | 1,052                 | 157               | 1,209            |
| 74 590 Wastewater Fund                    | 66.00         | 12.92%             | 69,419           | 0             | 69,419                | 10,347            | 79,766           |
| 75 591 Water Fund                         | 36.00         | 7.05%              | 37,865           | 0             | 37,865                | 5,644             | 43,509           |
| <b>Subtotal</b>                           | <b>511.00</b> | <b>100.00%</b>     | <b>537,473</b>   | <b>0</b>      | <b>537,473</b>        | <b>71,960</b>     | <b>609,433</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                              |               |                    |                  |               | <b>\$537,473</b>      |                   | <b>\$609,433</b> |

Basis Units: Number of PCs  
Source: IT Log

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

CY 2017  
09/05/18

**Application - Eden Allocations**

Dept:5 101-636 Info Tech

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 101-635 City Maintenance                | 4.00          | 2.74%              | \$5,435          | \$0           | \$5,435               | \$0               | \$5,435          |
| 4 101-172 City Manager                    | 10.00         | 6.85%              | 13,588           | 0             | 13,588                | 0                 | 13,588           |
| 5 101-636 Info Tech                       | 8.00          | 5.48%              | 10,871           | 0             | 10,871                | 0                 | 10,871           |
| 6 101-191 Budget and Accounting           | 12.00         | 8.22%              | 16,306           | 0             | 16,306                | 2,570             | 18,876           |
| 7 101-215 City Clerk                      | 5.00          | 3.42%              | 6,794            | 0             | 6,794                 | 1,071             | 7,865            |
| 8 101-223 Internal Auditor                | 1.00          | 0.68%              | 1,359            | 0             | 1,359                 | 214               | 1,573            |
| 9 101-233 Purchasing                      | 4.00          | 2.74%              | 5,435            | 0             | 5,435                 | 857               | 6,292            |
| 10 101-253 Treasury                       | 4.00          | 2.74%              | 5,435            | 0             | 5,435                 | 857               | 6,292            |
| 11 101-266 City Attorney                  | 3.00          | 2.05%              | 4,076            | 0             | 4,076                 | 643               | 4,719            |
| 12 101-270 Human Resources                | 8.00          | 5.48%              | 10,871           | 0             | 10,871                | 1,714             | 12,584           |
| 13 101-345-01 Public Safety Administratic | 0.25          | 0.17%              | 340              | 0             | 340                   | 54                | 393              |
| 15 101-640 Fleet                          | 2.00          | 1.37%              | 2,718            | 0             | 2,718                 | 428               | 3,146            |
| 18 101-257 Assessing                      | 1.00          | 0.68%              | 1,359            | 0             | 1,359                 | 214               | 1,573            |
| 20 101-345-02 PS KVET                     | 0.64          | 0.44%              | 870              | 0             | 870                   | 137               | 1,007            |
| 21 101-345-03 PS Operations               | 6.16          | 4.22%              | 8,370            | 0             | 8,370                 | 1,319             | 9,690            |
| 22 101-345-04 PS CID                      | 1.02          | 0.70%              | 1,386            | 0             | 1,386                 | 218               | 1,604            |
| 23 101-345-05 PS Service                  | 1.66          | 1.14%              | 2,256            | 0             | 2,256                 | 356               | 2,611            |
| 24 101-345-06 Grants                      | 0.27          | 0.18%              | 367              | 0             | 367                   | 58                | 425              |
| 26 101-441-00 PW General                  | 3.00          | 2.05%              | 4,076            | 0             | 4,076                 | 643               | 4,719            |
| 28 101-699.00 Code Enforcement            | 1.84          | 1.26%              | 2,500            | 0             | 2,500                 | 394               | 2,894            |
| 29 101-699.01 Building Trades             | 1.16          | 0.79%              | 1,576            | 0             | 1,576                 | 248               | 1,825            |
| 30 101-721 Planning                       | 7.00          | 4.79%              | 9,512            | 0             | 9,512                 | 1,499             | 11,011           |
| 32 101-728 Econ Dev                       | 4.00          | 2.74%              | 5,435            | 0             | 5,435                 | 857               | 6,292            |
| 33 101-751-01 Parks & Rec Admin           | 4.00          | 2.74%              | 5,435            | 0             | 5,435                 | 857               | 6,292            |
| 37 202 Act 51 Major Street                | 3.00          | 2.05%              | 4,076            | 0             | 4,076                 | 643               | 4,719            |
| 38 203 Act 51 Local Street                | 1.00          | 0.68%              | 1,359            | 0             | 1,359                 | 214               | 1,573            |
| 74 590 Wastewater Fund                    | 30.00         | 20.55%             | 40,765           | 0             | 40,765                | 6,426             | 47,191           |
| 75 591 Water Fund                         | 19.00         | 13.01%             | 25,818           | 0             | 25,818                | 4,070             | 29,887           |
| <b>Subtotal</b>                           | <b>146.00</b> | <b>100.00%</b>     | <b>198,388</b>   | <b>0</b>      | <b>198,388</b>        | <b>26,561</b>     | <b>224,949</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                              |               |                    |                  |               | <b>\$198,388</b>      |                   | <b>\$224,949</b> |

Basis Units: Number of Users  
Source: IT Log

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

CY 2017  
09/05/18

Application - BS & A Allocations

Dept:5 101-636 Info Tech

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 101-172 City Manager                    | 2.00          | 1.80%              | \$4,489          | \$0           | \$4,489               | \$0               | \$4,489          |
| 5 101-636 Info Tech                       | 3.00          | 2.70%              | 6,733            | 0             | 6,733                 | 0                 | 6,733            |
| 6 101-191 Budget and Accounting           | 9.00          | 8.11%              | 20,199           | 0             | 20,199                | 2,832             | 23,031           |
| 8 101-223 Internal Auditor                | 1.00          | 0.90%              | 2,244            | 0             | 2,244                 | 315               | 2,559            |
| 10 101-253 Treasury                       | 12.00         | 10.81%             | 26,932           | 0             | 26,932                | 3,776             | 30,708           |
| 12 101-270 Human Resources                | 1.00          | 0.90%              | 2,244            | 0             | 2,244                 | 315               | 2,559            |
| 13 101-345-01 Public Safety Administratio | 0.29          | 0.26%              | 651              | 0             | 651                   | 91                | 742              |
| 18 101-257 Assessing                      | 23.00         | 20.72%             | 51,620           | 0             | 51,620                | 7,237             | 58,858           |
| 20 101-345-02 PS KVET                     | 0.77          | 0.69%              | 1,728            | 0             | 1,728                 | 242               | 1,970            |
| 21 101-345-03 PS Operations               | 7.39          | 6.66%              | 16,586           | 0             | 16,586                | 2,325             | 18,911           |
| 22 101-345-04 PS CID                      | 1.23          | 1.11%              | 2,761            | 0             | 2,761                 | 387               | 3,148            |
| 23 101-345-05 PS Service                  | 1.99          | 1.79%              | 4,466            | 0             | 4,466                 | 626               | 5,092            |
| 24 101-345-06 Grants                      | 0.33          | 0.30%              | 741              | 0             | 741                   | 104               | 844              |
| 26 101-441-00 PW General                  | 5.00          | 4.50%              | 11,222           | 0             | 11,222                | 1,573             | 12,795           |
| 28 101-699.00 Code Enforcement            | 9.79          | 8.82%              | 21,972           | 0             | 21,972                | 3,081             | 25,053           |
| 29 101-699.01 Building Trades             | 6.21          | 5.59%              | 13,938           | 0             | 13,938                | 1,954             | 15,892           |
| 30 101-721 Planning                       | 9.00          | 8.11%              | 20,199           | 0             | 20,199                | 2,832             | 23,031           |
| 33 101-751-01 Parks & Rec Admin           | 1.00          | 0.90%              | 2,244            | 0             | 2,244                 | 315               | 2,559            |
| 37 202 Act 51 Major Street                | 2.00          | 1.80%              | 4,489            | 0             | 4,489                 | 629               | 5,118            |
| 38 203 Act 51 Local Street                | 2.00          | 1.80%              | 4,489            | 0             | 4,489                 | 629               | 5,118            |
| 39 209 Cemeteries                         | 1.00          | 0.90%              | 2,244            | 0             | 2,244                 | 315               | 2,559            |
| 40 226 Solid Waste                        | 1.00          | 0.90%              | 2,244            | 0             | 2,244                 | 315               | 2,559            |
| 74 590 Wastewater Fund                    | 5.00          | 4.50%              | 11,222           | 0             | 11,222                | 1,573             | 12,795           |
| 75 591 Water Fund                         | 6.00          | 5.41%              | 13,466           | 0             | 13,466                | 1,888             | 15,354           |
| <b>Subtotal</b>                           | <b>111.00</b> | <b>100.00%</b>     | <b>249,125</b>   | <b>0</b>      | <b>249,125</b>        | <b>33,354</b>     | <b>282,479</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                              |               |                    |                  |               | <b>\$249,125</b>      |                   | <b>\$282,479</b> |

Basis Units: Number of Users  
Source: IT Log

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

CY 2017  
09/05/18

**Application - Intellitime Allocations**

**Dept:5 101-636 Info Tech**

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 3 101-635 City Maintenance                | 4.00          | 0.84%              | \$529            | \$0           | \$529                 | \$0               | \$529           |
| 4 101-172 City Manager                    | 9.00          | 1.88%              | 1,190            | 0             | 1,190                 | 0                 | 1,190           |
| 5 101-636 Info Tech                       | 9.00          | 1.88%              | 1,190            | 0             | 1,190                 | 0                 | 1,190           |
| 6 101-191 Budget and Accounting           | 13.00         | 2.72%              | 1,719            | 0             | 1,719                 | 241               | 1,960           |
| 7 101-215 City Clerk                      | 6.00          | 1.26%              | 793              | 0             | 793                   | 111               | 905             |
| 8 101-223 Internal Auditor                | 1.00          | 0.21%              | 132              | 0             | 132                   | 19                | 151             |
| 9 101-233 Purchasing                      | 3.00          | 0.63%              | 397              | 0             | 397                   | 56                | 452             |
| 10 101-253 Treasury                       | 13.00         | 2.72%              | 1,719            | 0             | 1,719                 | 241               | 1,960           |
| 11 101-266 City Attorney                  | 6.00          | 1.26%              | 793              | 0             | 793                   | 111               | 905             |
| 12 101-270 Human Resources                | 7.00          | 1.46%              | 926              | 0             | 926                   | 130               | 1,055           |
| 13 101-345-01 Public Safety Administratic | 6.75          | 1.41%              | 892              | 0             | 892                   | 125               | 1,018           |
| 15 101-640 Fleet                          | 4.00          | 0.84%              | 529              | 0             | 529                   | 74                | 603             |
| 17 101-101 City Commission                | 7.00          | 1.46%              | 926              | 0             | 926                   | 130               | 1,055           |
| 18 101-257 Assessing                      | 1.00          | 0.21%              | 132              | 0             | 132                   | 19                | 151             |
| 20 101-345-02 PS KVET                     | 17.83         | 3.73%              | 2,357            | 0             | 2,357                 | 331               | 2,688           |
| 21 101-345-03 PS Operations               | 170.68        | 35.71%             | 22,567           | 0             | 22,567                | 3,167             | 25,734          |
| 22 101-345-04 PS CID                      | 28.39         | 5.94%              | 3,754            | 0             | 3,754                 | 527               | 4,280           |
| 23 101-345-05 PS Service                  | 45.85         | 9.59%              | 6,062            | 0             | 6,062                 | 851               | 6,913           |
| 24 101-345-06 Grants                      | 7.50          | 1.57%              | 992              | 0             | 992                   | 139               | 1,131           |
| 26 101-441-00 PW General                  | 6.00          | 1.26%              | 793              | 0             | 793                   | 111               | 905             |
| 28 101-699.00 Code Enforcement            | 12.24         | 2.56%              | 1,618            | 0             | 1,618                 | 227               | 1,845           |
| 29 101-699.01 Building Trades             | 7.76          | 1.62%              | 1,026            | 0             | 1,026                 | 144               | 1,170           |
| 30 101-721 Planning                       | 11.00         | 2.30%              | 1,454            | 0             | 1,454                 | 204               | 1,658           |
| 32 101-728 Econ Dev                       | 7.00          | 1.46%              | 926              | 0             | 926                   | 130               | 1,055           |
| 33 101-751-01 Parks & Rec Admin           | 14.00         | 2.93%              | 1,851            | 0             | 1,851                 | 260               | 2,111           |
| 37 202 Act 51 Major Street                | 3.00          | 0.63%              | 397              | 0             | 397                   | 56                | 452             |
| 38 203 Act 51 Local Street                | 3.00          | 0.63%              | 397              | 0             | 397                   | 56                | 452             |
| 39 209 Cemeteries                         | 1.00          | 0.21%              | 132              | 0             | 132                   | 19                | 151             |
| 74 590 Wastewater Fund                    | 40.00         | 8.37%              | 5,289            | 0             | 5,289                 | 742               | 6,031           |
| 75 591 Water Fund                         | 13.00         | 2.72%              | 1,719            | 0             | 1,719                 | 241               | 1,960           |
| <b>Subtotal</b>                           | <b>478.00</b> | <b>100.00%</b>     | <b>63,199</b>    | <b>0</b>      | <b>63,199</b>         | <b>8,461</b>      | <b>71,660</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                              |               |                    |                  |               | <b>\$63,199</b>       |                   | <b>\$71,660</b> |

Basis Units: Number of Users  
Source: IT Log

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

CY 2017  
09/05/18

**KDPS Allocations**

Dept:5 101-636 Info Tech

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 13 101-345-01 Public Safety Administratio | 5.16          | 2.43%              | \$8,930          | \$0           | \$8,930               | \$1,196           | \$10,126         |
| 20 101-345-02 PS KVET                     | 13.64         | 6.43%              | 23,606           | 0             | 23,606                | 3,160             | 26,766           |
| 21 101-345-03 PS Operations               | 130.63        | 61.62%             | 226,072          | 0             | 226,072               | 30,268            | 256,340          |
| 22 101-345-04 PS CID                      | 21.73         | 10.25%             | 37,607           | 0             | 37,607                | 5,035             | 42,642           |
| 23 101-345-05 PS Service                  | 35.09         | 16.55%             | 60,728           | 0             | 60,728                | 8,131             | 68,858           |
| 24 101-345-06 Grants                      | 5.75          | 2.71%              | 9,951            | 0             | 9,951                 | 1,332             | 11,283           |
| <b>Subtotal</b>                           | <b>212.00</b> | <b>100.00%</b>     | <b>366,893</b>   | <b>0</b>      | <b>366,893</b>        | <b>49,122</b>     | <b>416,015</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                              |               |                    |                  |               | <b>\$366,893</b>      |                   | <b>\$416,015</b> |

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

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

CY 2017  
09/05/18

**Water / Wastewater Allocations**

Dept:5 101-636 Info Tech

| Department             | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 74 590 Wastewater Fund | 50    | 50.00%             | \$189,147        | \$0           | \$189,147             | \$25,324          | \$214,471        |
| 75 591 Water Fund      | 50    | 50.00%             | 189,147          | 0             | 189,147               | 25,324            | 214,471          |
| <b>Subtotal</b>        | 100   | 100.00%            | 378,294          | 0             | 378,294               | 50,648            | 428,942          |
| Direct Bills           |       |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>           |       |                    |                  |               | <b>\$378,294</b>      |                   | <b>\$428,942</b> |

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

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

CY 2017  
09/05/18

NeoGov Allocations

Dept:5 101-636 Info Tech

| Department                                | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 3 101-635 City Maintenance                | 1.00         | 1.45%              | \$534            | \$0           | \$534                 | \$0               | \$534           |
| 4 101-172 City Manager                    | 5.00         | 7.25%              | 2,668            | 0             | 2,668                 | 0                 | 2,668           |
| 5 101-636 Info Tech                       | 5.00         | 7.25%              | 2,668            | 0             | 2,668                 | 0                 | 2,668           |
| 6 101-191 Budget and Accounting           | 4.00         | 5.80%              | 2,134            | 0             | 2,134                 | 340               | 2,474           |
| 7 101-215 City Clerk                      | 2.00         | 2.90%              | 1,067            | 0             | 1,067                 | 170               | 1,237           |
| 9 101-233 Purchasing                      | 1.00         | 1.45%              | 534              | 0             | 534                   | 85                | 619             |
| 10 101-253 Treasury                       | 2.00         | 2.90%              | 1,067            | 0             | 1,067                 | 170               | 1,237           |
| 11 101-266 City Attorney                  | 1.00         | 1.45%              | 534              | 0             | 534                   | 85                | 619             |
| 12 101-270 Human Resources                | 8.00         | 11.59%             | 4,268            | 0             | 4,268                 | 680               | 4,948           |
| 13 101-345-01 Public Safety Administratio | 0.25         | 0.36%              | 133              | 0             | 133                   | 21                | 155             |
| 18 101-257 Assessing                      | 1.00         | 1.45%              | 534              | 0             | 534                   | 85                | 619             |
| 20 101-345-02 PS KVET                     | 0.64         | 0.93%              | 341              | 0             | 341                   | 54                | 396             |
| 21 101-345-03 PS Operations               | 6.16         | 8.93%              | 3,286            | 0             | 3,286                 | 523               | 3,810           |
| 22 101-345-04 PS CID                      | 1.02         | 1.48%              | 544              | 0             | 544                   | 87                | 631             |
| 23 101-345-05 PS Service                  | 1.66         | 2.41%              | 886              | 0             | 886                   | 141               | 1,027           |
| 24 101-345-06 Grants                      | 0.27         | 0.39%              | 144              | 0             | 144                   | 23                | 167             |
| 26 101-441-00 PW General                  | 2.00         | 2.90%              | 1,067            | 0             | 1,067                 | 170               | 1,237           |
| 28 101-699.00 Code Enforcement            | 2.45         | 3.55%              | 1,307            | 0             | 1,307                 | 208               | 1,515           |
| 29 101-699.01 Building Trades             | 1.55         | 2.25%              | 827              | 0             | 827                   | 132               | 959             |
| 30 101-721 Planning                       | 2.00         | 2.90%              | 1,067            | 0             | 1,067                 | 170               | 1,237           |
| 32 101-728 Econ Dev                       | 1.00         | 1.45%              | 534              | 0             | 534                   | 85                | 619             |
| 33 101-751-01 Parks & Rec Admin           | 2.00         | 2.90%              | 1,067            | 0             | 1,067                 | 170               | 1,237           |
| 37 202 Act 51 Major Street                | 1.00         | 1.45%              | 534              | 0             | 534                   | 85                | 619             |
| 74 590 Wastewater Fund                    | 13.00        | 18.84%             | 6,936            | 0             | 6,936                 | 1,105             | 8,041           |
| 75 591 Water Fund                         | 4.00         | 5.80%              | 2,134            | 0             | 2,134                 | 340               | 2,474           |
| <b>Subtotal</b>                           | <b>69.00</b> | <b>100.00%</b>     | <b>36,813</b>    | <b>0</b>      | <b>36,813</b>         | <b>4,929</b>      | <b>41,742</b>   |
| Direct Bills                              |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                              |              |                    |                  |               | <b>\$36,813</b>       |                   | <b>\$41,742</b> |

Basis Units: Number of Users  
Source: IT Log

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

CY 2017  
 09/05/18

**Dept Specific Exp Allocations**

**Dept:5 101-636 Info Tech**

| Department                      | Units            | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total           |
|---------------------------------|------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 4 101-172 City Manager          | 599.88           | 1.15%                 | \$976               | \$0           | \$976                    | \$0                  | \$976           |
| 6 101-191 Budget and Accounting | 20,675.00        | 39.53%                | 33,625              | 0             | 33,625                   | 4,554                | 38,180          |
| 28 101-699.00 Code Enforcement  | 11,280.00        | 21.57%                | 18,346              | 0             | 18,346                   | 2,485                | 20,830          |
| 88 CCTA                         | 18,625.00        | 35.61%                | 30,291              | 0             | 30,291                   | 4,103                | 34,394          |
| 90 All Other                    | 1,123.77         | 2.15%                 | 1,828               | 0             | 1,828                    | 248                  | 2,075           |
| <b>Subtotal</b>                 | <b>52,303.65</b> | <b>100.00%</b>        | <b>85,065</b>       | <b>0</b>      | <b>85,065</b>            | <b>11,389</b>        | <b>96,454</b>   |
| Direct Bills                    |                  |                       |                     |               | 0                        |                      | 0               |
| <b>Total</b>                    |                  |                       |                     |               | <b>\$85,065</b>          |                      | <b>\$96,454</b> |

Basis Units: \$ Expenditures  
 Source: IT Log

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

CY 2017  
09/05/18

**Allocation Summary**

**Dept:5 101-636 Info Tech**

| <b>Department</b>                         | <b>PC/Network Support</b> | <b>Application - Eden</b> | <b>Application - BS &amp; A</b> | <b>Application - Intellitime</b> | <b>KDPS</b>      | <b>Water / Wastewater</b> | <b>NeoGov</b>   | <b>Dept Specific Exp</b> | <b>Total</b>       |
|---|---------------------------|---------------------------|---------------------------------|----------------------------------|------------------|---------------------------|-----------------|--------------------------|--------------------|
| 3 101-635 City Maintenance                | \$4,207                   | \$5,435                   | \$0                             | \$529                            | \$0              | \$0                       | \$534           | \$0                      | \$10,705           |
| 4 101-172 City Manager                    | 13,673                    | 13,588                    | 4,489                           | 1,190                            | 0                | 0                         | 2,668           | 976                      | 36,584             |
| 5 101-636 Info Tech                       | 36,813                    | 10,871                    | 6,733                           | 1,190                            | 0                | 0                         | 2,668           | 0                        | 58,274             |
| 6 101-191 Budget and Accounting           | 16,920                    | 18,876                    | 23,031                          | 1,960                            | 0                | 0                         | 2,474           | 38,180                   | 101,441            |
| 7 101-215 City Clerk                      | 9,669                     | 7,865                     | 0                               | 905                              | 0                | 0                         | 1,237           | 0                        | 19,675             |
| 8 101-223 Internal Auditor                | 1,209                     | 1,573                     | 2,559                           | 151                              | 0                | 0                         | 0               | 0                        | 5,491              |
| 9 101-233 Purchasing                      | 4,834                     | 6,292                     | 0                               | 452                              | 0                | 0                         | 619             | 0                        | 12,197             |
| 10 101-253 Treasury                       | 16,920                    | 6,292                     | 30,708                          | 1,960                            | 0                | 0                         | 1,237           | 0                        | 57,118             |
| 11 101-266 City Attorney                  | 7,251                     | 4,719                     | 0                               | 905                              | 0                | 0                         | 619             | 0                        | 13,494             |
| 12 101-270 Human Resources                | 9,669                     | 12,584                    | 2,559                           | 1,055                            | 0                | 0                         | 4,948           | 0                        | 30,815             |
| 13 101-345-01 Public Safety Administratio | 6,236                     | 393                       | 742                             | 1,018                            | 10,126           | 0                         | 155             | 0                        | 18,670             |
| 15 101-640 Fleet                          | 10,877                    | 3,146                     | 0                               | 603                              | 0                | 0                         | 0               | 0                        | 14,626             |
| 17 101-101 City Commission                | 0                         | 0                         | 0                               | 1,055                            | 0                | 0                         | 0               | 0                        | 1,055              |
| 18 101-257 Assessing                      | 3,626                     | 1,573                     | 58,858                          | 151                              | 0                | 0                         | 619             | 0                        | 64,826             |
| 20 101-345-02 PS KVET                     | 16,485                    | 1,007                     | 1,970                           | 2,688                            | 26,766           | 0                         | 396             | 0                        | 49,313             |
| 21 101-345-03 PS Operations               | 157,877                   | 9,690                     | 18,911                          | 25,734                           | 256,340          | 0                         | 3,810           | 0                        | 472,361            |
| 22 101-345-04 PS CID                      | 26,262                    | 1,604                     | 3,148                           | 4,280                            | 42,642           | 0                         | 631             | 0                        | 78,567             |
| 23 101-345-05 PS Service                  | 42,409                    | 2,611                     | 5,092                           | 6,913                            | 68,858           | 0                         | 1,027           | 0                        | 126,911            |
| 24 101-345-06 Grants                      | 6,949                     | 425                       | 844                             | 1,131                            | 11,283           | 0                         | 167             | 0                        | 20,800             |
| 26 101-441-00 PW General                  | 6,043                     | 4,719                     | 12,795                          | 905                              | 0                | 0                         | 1,237           | 0                        | 25,699             |
| 28 101-699.00 Code Enforcement            | 14,793                    | 2,894                     | 25,053                          | 1,845                            | 0                | 0                         | 1,515           | 20,830                   | 66,931             |
| 29 101-699.01 Building Trades             | 9,379                     | 1,825                     | 15,892                          | 1,170                            | 0                | 0                         | 959             | 0                        | 29,224             |
| 30 101-721 Planning                       | 13,294                    | 11,011                    | 23,031                          | 1,658                            | 0                | 0                         | 1,237           | 0                        | 50,232             |
| 32 101-728 Econ Dev                       | 2,417                     | 6,292                     | 0                               | 1,055                            | 0                | 0                         | 619             | 0                        | 10,383             |
| 33 101-751-01 Parks & Rec Admin           | 24,172                    | 6,292                     | 2,559                           | 2,111                            | 0                | 0                         | 1,237           | 0                        | 36,371             |
| 37 202 Act 51 Major Street                | 15,712                    | 4,719                     | 5,118                           | 452                              | 0                | 0                         | 619             | 0                        | 26,619             |
| 38 203 Act 51 Local Street                | 2,417                     | 1,573                     | 5,118                           | 452                              | 0                | 0                         | 0               | 0                        | 9,561              |
| 39 209 Cemeteries                         | 3,626                     | 0                         | 2,559                           | 151                              | 0                | 0                         | 0               | 0                        | 6,336              |
| 40 226 Solid Waste                        | 1,209                     | 0                         | 2,559                           | 0                                | 0                | 0                         | 0               | 0                        | 3,768              |
| 59 271-724 Comm Dev                       | 1,209                     | 0                         | 0                               | 0                                | 0                | 0                         | 0               | 0                        | 1,209              |
| 74 590 Wastewater Fund                    | 79,766                    | 47,191                    | 12,795                          | 6,031                            | 0                | 214,471                   | 8,041           | 0                        | 368,295            |
| 75 591 Water Fund                         | 43,509                    | 29,887                    | 15,354                          | 1,960                            | 0                | 214,471                   | 2,474           | 0                        | 307,656            |
| 88 CCTA                                   | 0                         | 0                         | 0                               | 0                                | 0                | 0                         | 0               | 34,394                   | 34,394             |
| 90 All Other                              | 0                         | 0                         | 0                               | 0                                | 0                | 0                         | 0               | 2,075                    | 2,075              |
| <b>Total</b>                              | <b>\$609,433</b>          | <b>\$224,949</b>          | <b>\$282,479</b>                | <b>\$71,660</b>                  | <b>\$416,015</b> | <b>\$428,942</b>          | <b>\$41,742</b> | <b>\$96,454</b>          | <b>\$2,171,674</b> |

**Budget & Accounting**  
**Nature and Extent of Services**

The Budget & Accounting Division is responsible for the administration and control of the City's various financial operations, ensuring the securing and proper disbursement of funds in accordance with budgetary and legal requirements. The department oversees accounts payable, payroll, pension, and other financial statement information.

Costs for the Budget and Accounting Division have been separated and allocated as described below:

- **Accounts Payable** – Costs associated with the processing of accounts payable transactions including the verification of the invoices, identification of the charges to the proper account and the preparation of the payable check are identified within this function. These costs are allocated to all benefitting departments based on the number of invoices processed by the staff as identified in the General Ledger detail.
- **Payroll** – Costs related to the preparation of the various payrolls, withholdings, tax reporting and benefit deductions is identified within this function. These costs have been allocated to the various user departments based on the number of Full-Time Equivalent employees as determined by the number of hours reimbursed through the payroll for each funds and programs.
- **Budgeting** – The staff work to develop and maintain the City's budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs associated with this function are allocated to all benefitting departments based on the dollar of expenditures, excluding transfers. NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Funds 980, 982 and 985 GASB34 funds have been excluded from the allocation.

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

- **Pension** – Costs associated with the management of the Pension system by Budget and Accounting staff are identified and allocated directly to the Pension Fund.
- **Audit & Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, the recording of journal entries, the reconciliation of accounts, the development of the periodic financial statements and the work related to the City’s annual audit. The costs for this function are allocated to all departments and programs based on the number of transactions posted to the General Ledger during the year.
- **Cost Allocation Plan** - The cost of the 2016 annual cost plan is identified in this function and allocated equally to the central service departments.

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

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

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**A. Department Costs**

Dept:6 101-191 Budget and Accounting

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

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

Dept:6 101-191 Budget and Accounting

| Department                           | First<br>Incoming | Second<br>Incoming | Accounts<br>Payable | Payroll | Budgeting | Pension | Audit and<br>Accounting | Cost Plan |
|--------------------------------------|-------------------|--------------------|---------------------|---------|-----------|---------|-------------------------|-----------|
| 1 City Hall                          | \$4,538           | \$98               | \$1,334             | \$399   | \$634     | \$526   | \$1,625                 | \$118     |
| Subtotal - Building Depreciation     | 4,538             | 98                 | 1,334               | 399     | 634       | 526     | 1,625                   | 118       |
| 2 City Hall Equipment                | 1,531             | 22                 | 447                 | 134     | 212       | 176     | 544                     | 40        |
| 2 Management Services                | 2,600             | 37                 | 759                 | 227     | 361       | 299     | 924                     | 67        |
| 2 Voice over IP System               | 1,683             | 24                 | 491                 | 147     | 233       | 193     | 598                     | 43        |
| Subtotal - Equipment Depreciation    | 5,814             | 82                 | 1,696               | 508     | 806       | 668     | 2,066                   | 150       |
| 3 Maintenance Admin                  | 1,172             | 350                | 438                 | 131     | 208       | 173     | 534                     | 39        |
| 3 City Hall                          | 27,684            | 2,767              | 8,762               | 2,622   | 4,165     | 3,452   | 10,674                  | 776       |
| Subtotal - 101-635 City Maintenance  | 28,856            | 3,118              | 9,201               | 2,753   | 4,373     | 3,625   | 11,207                  | 814       |
| 4 Management & Leadership            | 27,687            | 3,574              | 8,996               | 2,692   | 4,276     | 3,544   | 10,958                  | 796       |
| Subtotal - 101-172 City Manager      | 27,687            | 3,574              | 8,996               | 2,692   | 4,276     | 3,544   | 10,958                  | 796       |
| 5 PC/Network Support                 | 14,725            | 2,195              | 4,869               | 1,457   | 2,314     | 1,918   | 5,931                   | 431       |
| 5 Application - Eden                 | 16,306            | 2,570              | 5,432               | 1,625   | 2,582     | 2,140   | 6,617                   | 481       |
| 5 Application - BS & A               | 20,199            | 2,832              | 6,627               | 1,983   | 3,150     | 2,611   | 8,073                   | 587       |
| 5 Application - Intellitime          | 1,719             | 241                | 564                 | 169     | 268       | 222     | 687                     | 50        |
| 5 NeoGov                             | 2,134             | 340                | 712                 | 213     | 338       | 280     | 867                     | 63        |
| 5 Dept Specific Exp                  | 33,625            | 4,554              | 10,986              | 3,288   | 5,222     | 4,328   | 13,383                  | 972       |
| Subtotal - 101-636 Info Tech         | 88,709            | 12,733             | 29,190              | 8,735   | 13,875    | 11,500  | 35,557                  | 2,584     |
| 6 Accounts Payable                   | 0                 | 4,646              | 1,337               | 400     | 636       | 527     | 1,629                   | 118       |
| 6 Payroll                            | 0                 | 2,255              | 649                 | 194     | 308       | 256     | 790                     | 57        |
| 6 Budgeting                          | 0                 | 1,860              | 535                 | 160     | 254       | 211     | 652                     | 47        |
| 6 Audit and Accounting               | 0                 | 4,661              | 1,341               | 401     | 638       | 528     | 1,634                   | 119       |
| 6 Cost Plan                          | 0                 | 1,760              | 506                 | 152     | 241       | 200     | 617                     | 45        |
| Subtotal - 101-191 Budget and Accoun | 0                 | 15,183             | 4,369               | 1,307   | 2,077     | 1,721   | 5,322                   | 387       |
| 7 Records Management                 | 0                 | 28,723             | 8,265               | 2,473   | 3,929     | 3,256   | 10,068                  | 732       |
| 7 Mail                               | 0                 | 499                | 144                 | 43      | 68        | 57      | 175                     | 13        |
| Subtotal - 101-215 City Clerk        | 0                 | 29,222             | 8,409               | 2,516   | 3,997     | 3,313   | 10,243                  | 744       |
| 8 Internal Audit                     | 0                 | 1,078              | 310                 | 93      | 147       | 122     | 378                     | 27        |

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

Dept:6 101-191 Budget and Accounting

| Department                          | First<br>Incoming | Second<br>Incoming | Accounts<br>Payable | Payroll          | Budgeting        | Pension          | Audit and<br>Accounting | Cost Plan       |
|-------------------------------------|-------------------|--------------------|---------------------|------------------|------------------|------------------|-------------------------|-----------------|
| Subtotal - 101-223 Internal Auditor | \$0               | \$1,078            | \$310               | \$93             | \$147            | \$122            | \$378                   | \$27            |
| 9 Purchasing                        | 0                 | 1,620              | 466                 | 139              | 222              | 184              | 568                     | 41              |
| 9 Mail                              | 0                 | 72                 | 21                  | 6                | 10               | 8                | 25                      | 2               |
| Subtotal - 101-233 Purchasing       | 0                 | 1,692              | 487                 | 146              | 231              | 192              | 593                     | 43              |
| 10 Cashier                          | 0                 | 1                  | 0                   | 0                | 0                | 0                | 0                       | 0               |
| Subtotal - 101-253 Treasury         | 0                 | 1                  | 0                   | 0                | 0                | 0                | 0                       | 0               |
| 11 Advise and Counsel               | 0                 | 3,289              | 946                 | 283              | 450              | 373              | 1,153                   | 84              |
| 11 Labor Relations                  | 0                 | 88                 | 25                  | 8                | 12               | 10               | 31                      | 2               |
| 11 Risk Management                  | 0                 | 5                  | 2                   | 0                | 1                | 1                | 2                       | 0               |
| Subtotal - 101-266 City Attorney    | 0                 | 3,382              | 973                 | 291              | 463              | 383              | 1,186                   | 86              |
| 12 Human Resources                  | 0                 | 10,386             | 2,989               | 894              | 1,421            | 1,177            | 3,640                   | 265             |
| 12 Labor Relations                  | 0                 | 4,703              | 1,353               | 405              | 643              | 533              | 1,648                   | 120             |
| Subtotal - 101-270 Human Resources  | 0                 | 15,088             | 4,342               | 1,299            | 2,064            | 1,710            | 5,289                   | 384             |
| 16 General Fund OPEB                | 0                 | 126,299            | 36,343              | 10,876           | 17,275           | 14,318           | 44,271                  | 3,217           |
| Subtotal - 101-297 OPEB             | 0                 | 126,299            | 36,343              | 10,876           | 17,275           | 14,318           | 44,271                  | 3,217           |
| <b>Total Incoming</b>               | <b>155,603</b>    | <b>211,549</b>     | <b>105,651</b>      | <b>31,615</b>    | <b>50,219</b>    | <b>41,621</b>    | <b>128,695</b>          | <b>9,351</b>    |
| <b>C. Total Allocated</b>           |                   | <b>\$1,524,446</b> | <b>\$438,670</b>    | <b>\$131,269</b> | <b>\$208,514</b> | <b>\$172,814</b> | <b>\$534,353</b>        | <b>\$38,826</b> |
|                                     |                   |                    | 28.78%              | 8.61%            | 13.68%           | 11.34%           | 35.05%                  | 2.55%           |

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**Accounts Payable Allocations**

Dept:6 101-191 Budget and Accounting

| Department                                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 101-635 City Maintenance                | 1,396 | 3.98%              | \$15,050         | \$0           | \$15,050              | \$0               | \$15,050 |
| 4 101-172 City Manager                    | 552   | 1.58%              | 5,951            | 0             | 5,951                 | 0                 | 5,951    |
| 5 101-636 Info Tech                       | 685   | 1.95%              | 7,385            | 0             | 7,385                 | 0                 | 7,385    |
| 6 101-191 Budget and Accounting           | 431   | 1.23%              | 4,646            | 0             | 4,646                 | 0                 | 4,646    |
| 7 101-215 City Clerk                      | 551   | 1.57%              | 5,940            | 0             | 5,940                 | 1,049             | 6,989    |
| 8 101-223 Internal Auditor                | 52    | 0.15%              | 561              | 0             | 561                   | 99                | 660      |
| 9 101-233 Purchasing                      | 129   | 0.37%              | 1,391            | 0             | 1,391                 | 246               | 1,636    |
| 10 101-253 Treasury                       | 217   | 0.62%              | 2,339            | 0             | 2,339                 | 413               | 2,752    |
| 11 101-266 City Attorney                  | 157   | 0.45%              | 1,693            | 0             | 1,693                 | 299               | 1,991    |
| 12 101-270 Human Resources                | 332   | 0.95%              | 3,579            | 0             | 3,579                 | 632               | 4,211    |
| 13 101-345-01 Public Safety Administratic | 391   | 1.12%              | 4,215            | 0             | 4,215                 | 744               | 4,959    |
| 14 101-630 Engineer                       | 298   | 0.85%              | 3,213            | 0             | 3,213                 | 567               | 3,780    |
| 15 101-640 Fleet                          | 4,215 | 12.03%             | 45,440           | 0             | 45,440                | 8,023             | 53,464   |
| 17 101-101 City Commission                | 40    | 0.11%              | 431              | 0             | 431                   | 76                | 507      |
| 18 101-257 Assessing                      | 147   | 0.42%              | 1,585            | 0             | 1,585                 | 280               | 1,865    |
| 19 101-299 Non-Departmental               | 25    | 0.07%              | 270              | 0             | 270                   | 48                | 317      |
| 21 101-345-03 PS Operations               | 278   | 0.79%              | 2,997            | 0             | 2,997                 | 529               | 3,526    |
| 22 101-345-04 PS CID                      | 226   | 0.64%              | 2,436            | 0             | 2,436                 | 430               | 2,867    |
| 23 101-345-05 PS Service                  | 3,857 | 11.01%             | 41,581           | 0             | 41,581                | 7,342             | 48,923   |
| 26 101-441-00 PW General                  | 563   | 1.61%              | 6,069            | 0             | 6,069                 | 1,072             | 7,141    |
| 27 101-448-31 Street Lights               | 60    | 0.17%              | 647              | 0             | 647                   | 114               | 761      |
| 28 101-699.00 Code Enforcement            | 291   | 0.83%              | 3,137            | 0             | 3,137                 | 554               | 3,691    |
| 29 101-699.01 Building Trades             | 219   | 0.62%              | 2,361            | 0             | 2,361                 | 417               | 2,778    |
| 30 101-721 Planning                       | 326   | 0.93%              | 3,514            | 0             | 3,514                 | 621               | 4,135    |
| 31 101-724 Community Develop              | 24    | 0.07%              | 259              | 0             | 259                   | 46                | 304      |
| 32 101-728 Econ Dev                       | 198   | 0.57%              | 2,135            | 0             | 2,135                 | 377               | 2,511    |
| 33 101-751-01 Parks & Rec Admin           | 2,655 | 7.58%              | 28,622           | 0             | 28,622                | 5,054             | 33,676   |
| 34 150-273 Cemeteries                     | 2     | 0.01%              | 22               | 0             | 22                    | 4                 | 25       |
| 37 202 Act 51 Major Street                | 1,071 | 3.06%              | 11,546           | 0             | 11,546                | 2,039             | 13,585   |
| 38 203 Act 51 Local Street                | 759   | 2.17%              | 8,182            | 0             | 8,182                 | 1,445             | 9,627    |
| 39 209 Cemeteries                         | 233   | 0.66%              | 2,512            | 0             | 2,512                 | 444               | 2,955    |
| 40 226 Solid Waste                        | 311   | 0.89%              | 3,353            | 0             | 3,353                 | 592               | 3,945    |
| 41 231-XXX Blight Abatement               | 1     | 0.00%              | 11               | 0             | 11                    | 2                 | 13       |
| 42 243 Brownfield                         | 1     | 0.00%              | 11               | 0             | 11                    | 2                 | 13       |
| 45 252-345 Public Safety                  | 46    | 0.13%              | 496              | 0             | 496                   | 88                | 583      |
| 46 252-451 Major Streets Admin            | 1     | 0.00%              | 11               | 0             | 11                    | 2                 | 13       |
| 47 252-724 Public Safety Comm Dev         | 8     | 0.02%              | 86               | 0             | 86                    | 15                | 101      |
| 49 252-751 Recreation                     | 88    | 0.25%              | 949              | 0             | 949                   | 168               | 1,116    |
| 51 253-101 City Commission                | 37    | 0.11%              | 399              | 0             | 399                   | 70                | 469      |
| 52 253-345 Public Safety                  | 53    | 0.15%              | 571              | 0             | 571                   | 101               | 672      |
| 53 253-724 Public Safety                  | 54    | 0.15%              | 582              | 0             | 582                   | 103               | 685      |
| 54 253-751 Recreation                     | 157   | 0.45%              | 1,693            | 0             | 1,693                 | 299               | 1,991    |

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

Dept:6 101-191 Budget and Accounting

| Department                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 55 253-752 Parks          | 2             | 0.01%              | \$22             | \$0           | \$22                  | \$4               | \$25             |
| 58 265-345 Public Safety  | 477           | 1.36%              | 5,142            | 0             | 5,142                 | 908               | 6,050            |
| 59 271-724 Comm Dev       | 159           | 0.45%              | 1,714            | 0             | 1,714                 | 303               | 2,017            |
| 60 280 Community Dev      | 24            | 0.07%              | 259              | 0             | 259                   | 46                | 304              |
| 66 289 Home Development   | 28            | 0.08%              | 302              | 0             | 302                   | 53                | 355              |
| 67 299 CDBG               | 58            | 0.17%              | 625              | 0             | 625                   | 110               | 736              |
| 68 300 Debt Service       | 15            | 0.04%              | 162              | 0             | 162                   | 29                | 190              |
| 69 400 Capital Projects   | 323           | 0.92%              | 3,482            | 0             | 3,482                 | 615               | 4,097            |
| 70 551 Parks              | 47            | 0.13%              | 507              | 0             | 507                   | 89                | 596              |
| 74 590 Wastewater Fund    | 7,304         | 20.84%             | 78,741           | 0             | 78,741                | 13,903            | 92,645           |
| 75 591 Water Fund         | 4,780         | 13.64%             | 51,531           | 0             | 51,531                | 9,099             | 60,630           |
| 76 677-XXX Insurance Fund | 392           | 1.12%              | 4,226            | 0             | 4,226                 | 746               | 4,972            |
| 78 702-XXX Economic Dev   | 10            | 0.03%              | 108              | 0             | 108                   | 19                | 127              |
| 79 709-XXX Brownfield Dev | 155           | 0.44%              | 1,671            | 0             | 1,671                 | 295               | 1,966            |
| 80 712-XXX LFDA           | 1             | 0.00%              | 11               | 0             | 11                    | 2                 | 13               |
| 90 All Other              | 132           | 0.38%              | 1,423            | 0             | 1,423                 | 251               | 1,674            |
| <b>Subtotal</b>           | <b>35,044</b> | <b>100.00%</b>     | <b>377,795</b>   | <b>0</b>      | <b>377,795</b>        | <b>60,875</b>     | <b>438,670</b>   |
| Direct Bills              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>              |               |                    |                  |               | <b>\$377,795</b>      |                   | <b>\$438,670</b> |

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

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**Payroll Allocations**

Dept:6 101-191 Budget and Accounting

| Department                                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 3 101-635 City Maintenance                | 5.11   | 0.79%              | \$891            | \$0           | \$891                 | \$0               | \$891  |
| 4 101-172 City Manager                    | 8.40   | 1.30%              | 1,465            | 0             | 1,465                 | 0                 | 1,465  |
| 5 101-636 Info Tech                       | 9.83   | 1.52%              | 1,714            | 0             | 1,714                 | 0                 | 1,714  |
| 6 101-191 Budget and Accounting           | 12.93  | 1.99%              | 2,255            | 0             | 2,255                 | 0                 | 2,255  |
| 7 101-215 City Clerk                      | 5.37   | 0.83%              | 936              | 0             | 936                   | 160               | 1,096  |
| 8 101-223 Internal Auditor                | 0.96   | 0.15%              | 167              | 0             | 167                   | 29                | 196    |
| 9 101-233 Purchasing                      | 2.83   | 0.44%              | 493              | 0             | 493                   | 84                | 578    |
| 10 101-253 Treasury                       | 12.51  | 1.93%              | 2,181            | 0             | 2,181                 | 372               | 2,554  |
| 11 101-266 City Attorney                  | 6.05   | 0.93%              | 1,055            | 0             | 1,055                 | 180               | 1,235  |
| 12 101-270 Human Resources                | 6.86   | 1.06%              | 1,196            | 0             | 1,196                 | 204               | 1,400  |
| 13 101-345-01 Public Safety Administratic | 7.10   | 1.10%              | 1,238            | 0             | 1,238                 | 211               | 1,449  |
| 14 101-630 Engineer                       | 12.23  | 1.89%              | 2,133            | 0             | 2,133                 | 364               | 2,496  |
| 15 101-640 Fleet                          | 7.93   | 1.22%              | 1,383            | 0             | 1,383                 | 236               | 1,619  |
| 18 101-257 Assessing                      | 0.48   | 0.07%              | 84               | 0             | 84                    | 14                | 98     |
| 20 101-345-02 PS KVET                     | 18.76  | 2.89%              | 3,271            | 0             | 3,271                 | 558               | 3,829  |
| 21 101-345-03 PS Operations               | 179.60 | 27.70%             | 31,316           | 0             | 31,316                | 5,345             | 36,661 |
| 22 101-345-04 PS CID                      | 29.87  | 4.61%              | 5,208            | 0             | 5,208                 | 889               | 6,097  |
| 23 101-345-05 PS Service                  | 48.50  | 7.48%              | 8,457            | 0             | 8,457                 | 1,443             | 9,900  |
| 24 101-345-06 Grants                      | 7.90   | 1.22%              | 1,378            | 0             | 1,378                 | 235               | 1,613  |
| 26 101-441-00 PW General                  | 5.38   | 0.83%              | 938              | 0             | 938                   | 160               | 1,098  |
| 28 101-699.00 Code Enforcement            | 8.79   | 1.36%              | 1,533            | 0             | 1,533                 | 262               | 1,794  |
| 29 101-699.01 Building Trades             | 5.57   | 0.86%              | 971              | 0             | 971                   | 166               | 1,137  |
| 30 101-721 Planning                       | 3.70   | 0.57%              | 645              | 0             | 645                   | 110               | 755    |
| 32 101-728 Econ Dev                       | 2.47   | 0.38%              | 431              | 0             | 431                   | 74                | 504    |
| 33 101-751-01 Parks & Rec Admin           | 33.96  | 5.24%              | 5,922            | 0             | 5,922                 | 1,011             | 6,932  |
| 37 202 Act 51 Major Street                | 13.93  | 2.15%              | 2,429            | 0             | 2,429                 | 415               | 2,844  |
| 38 203 Act 51 Local Street                | 9.92   | 1.53%              | 1,730            | 0             | 1,730                 | 295               | 2,025  |
| 39 209 Cemeteries                         | 0.49   | 0.08%              | 85               | 0             | 85                    | 15                | 100    |
| 40 226 Solid Waste                        | 9.63   | 1.49%              | 1,679            | 0             | 1,679                 | 287               | 1,966  |
| 45 252-345 Public Safety                  | 12.74  | 1.96%              | 2,221            | 0             | 2,221                 | 379               | 2,601  |
| 49 252-751 Recreation                     | 1.37   | 0.21%              | 239              | 0             | 239                   | 41                | 280    |
| 54 253-751 Recreation                     | 0.14   | 0.02%              | 24               | 0             | 24                    | 4                 | 29     |
| 58 265-345 Public Safety                  | 0.57   | 0.09%              | 99               | 0             | 99                    | 17                | 116    |
| 59 271-724 Comm Dev                       | 9.22   | 1.42%              | 1,608            | 0             | 1,608                 | 274               | 1,882  |
| 67 299 CDBG                               | 1.78   | 0.27%              | 310              | 0             | 310                   | 53                | 363    |
| 69 400 Capital Projects                   | 0.59   | 0.09%              | 103              | 0             | 103                   | 18                | 120    |
| 70 551 Parks                              | 0.01   | 0.00%              | 2                | 0             | 2                     | 0                 | 2      |
| 74 590 Wastewater Fund                    | 85.39  | 13.17%             | 14,889           | 0             | 14,889                | 2,541             | 17,431 |
| 75 591 Water Fund                         | 55.81  | 8.61%              | 9,731            | 0             | 9,731                 | 1,661             | 11,392 |
| 78 702-XXX Economic Dev                   | 0.56   | 0.09%              | 98               | 0             | 98                    | 17                | 114    |
| 79 709-XXX Brownfield Dev                 | 3.12   | 0.48%              | 544              | 0             | 544                   | 93                | 637    |

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**Payroll Allocations**

Dept:6 101-191 Budget and Accounting

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| <b>Subtotal</b> | 648.36 | 100.00%            | 113,053          | 0             | 113,053               | 18,216            | 131,269          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |        |                    |                  |               | <b>\$113,053</b>      |                   | <b>\$131,269</b> |

Basis Units: Full Time Equivalents  
Source: City Payroll Records

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

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**Budgeting Allocations**

Dept:6 101-191 Budget and Accounting

| Department                                | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-635 City Maintenance                | 1,135,412  | 0.93%              | \$1,676          | \$0           | \$1,676               | \$0               | \$1,676 |
| 4 101-172 City Manager                    | 1,558,189  | 1.28%              | 2,300            | 0             | 2,300                 | 0                 | 2,300   |
| 5 101-636 Info Tech                       | 1,706,812  | 1.40%              | 2,519            | 0             | 2,519                 | 0                 | 2,519   |
| 6 101-191 Budget and Accounting           | 1,260,393  | 1.04%              | 1,860            | 0             | 1,860                 | 0                 | 1,860   |
| 7 101-215 City Clerk                      | 534,581    | 0.44%              | 789              | 0             | 789                   | 133               | 922     |
| 8 101-223 Internal Auditor                | 90,482     | 0.07%              | 134              | 0             | 134                   | 23                | 156     |
| 9 101-233 Purchasing                      | 250,746    | 0.21%              | 370              | 0             | 370                   | 63                | 433     |
| 10 101-253 Treasury                       | 1,253,452  | 1.03%              | 1,850            | 0             | 1,850                 | 313               | 2,163   |
| 11 101-266 City Attorney                  | 689,239    | 0.57%              | 1,017            | 0             | 1,017                 | 172               | 1,189   |
| 12 101-270 Human Resources                | 893,015    | 0.73%              | 1,318            | 0             | 1,318                 | 223               | 1,541   |
| 13 101-345-01 Public Safety Administratio | 1,191,294  | 0.98%              | 1,758            | 0             | 1,758                 | 297               | 2,056   |
| 14 101-630 Engineer                       | 1,125,211  | 0.92%              | 1,661            | 0             | 1,661                 | 281               | 1,942   |
| 15 101-640 Fleet                          | 2,176,923  | 1.79%              | 3,213            | 0             | 3,213                 | 543               | 3,756   |
| 17 101-101 City Commission                | 70,941     | 0.06%              | 105              | 0             | 105                   | 18                | 122     |
| 18 101-257 Assessing                      | 477,259    | 0.39%              | 704              | 0             | 704                   | 119               | 824     |
| 19 101-299 Non-Departmental               | 129        | 0.00%              | 0                | 0             | 0                     | 0                 | 0       |
| 20 101-345-02 PS KVET                     | 1,794,824  | 1.48%              | 2,649            | 0             | 2,649                 | 448               | 3,097   |
| 21 101-345-03 PS Operations               | 15,983,000 | 13.14%             | 23,592           | 0             | 23,592                | 3,987             | 27,580  |
| 22 101-345-04 PS CID                      | 3,046,461  | 2.50%              | 4,497            | 0             | 4,497                 | 760               | 5,257   |
| 23 101-345-05 PS Service                  | 7,111,460  | 5.85%              | 10,497           | 0             | 10,497                | 1,774             | 12,271  |
| 24 101-345-06 Grants                      | 749,688    | 0.62%              | 1,107            | 0             | 1,107                 | 187               | 1,294   |
| 26 101-441-00 PW General                  | 881,605    | 0.72%              | 1,301            | 0             | 1,301                 | 220               | 1,521   |
| 27 101-448-31 Street Lights               | 1,169,484  | 0.96%              | 1,726            | 0             | 1,726                 | 292               | 2,018   |
| 28 101-699.00 Code Enforcement            | 748,053    | 0.61%              | 1,104            | 0             | 1,104                 | 187               | 1,291   |
| 29 101-699.01 Building Trades             | 601,387    | 0.49%              | 888              | 0             | 888                   | 150               | 1,038   |
| 30 101-721 Planning                       | 565,361    | 0.46%              | 835              | 0             | 835                   | 141               | 976     |
| 31 101-724 Community Develop              | 100,355    | 0.08%              | 148              | 0             | 148                   | 25                | 173     |
| 32 101-728 Econ Dev                       | 209,175    | 0.17%              | 309              | 0             | 309                   | 52                | 361     |
| 33 101-751-01 Parks & Rec Admin           | 2,263,922  | 1.86%              | 3,342            | 0             | 3,342                 | 565               | 3,907   |
| 34 150-273 Cemeteries                     | 22,200     | 0.02%              | 33               | 0             | 33                    | 6                 | 38      |
| 35 155-751 Recreation                     | 119,225    | 0.10%              | 176              | 0             | 176                   | 30                | 206     |
| 36 160-751 Mayor's Riverfront Pk          | 80,625     | 0.07%              | 119              | 0             | 119                   | 20                | 139     |
| 37 202 Act 51 Major Street                | 6,421,425  | 5.28%              | 9,479            | 0             | 9,479                 | 1,602             | 11,081  |
| 38 203 Act 51 Local Street                | 2,706,210  | 2.22%              | 3,995            | 0             | 3,995                 | 675               | 4,670   |
| 39 209 Cemeteries                         | 344,711    | 0.28%              | 509              | 0             | 509                   | 86                | 595     |
| 40 226 Solid Waste                        | 2,682,564  | 2.21%              | 3,960            | 0             | 3,960                 | 669               | 4,629   |
| 41 231-XXX Blight Abatement               | 350        | 0.00%              | 1                | 0             | 1                     | 0                 | 1       |
| 42 243 Brownfield                         | 70,212     | 0.06%              | 104              | 0             | 104                   | 18                | 121     |
| 44 251 FFE Aspirational Projects          | 1,531,142  | 1.26%              | 2,260            | 0             | 2,260                 | 382               | 2,642   |
| 45 252-345 Public Safety                  | 1,139,193  | 0.94%              | 1,682            | 0             | 1,682                 | 284               | 1,966   |
| 47 252-724 Public Safety Comm Dev         | 20,545     | 0.02%              | 30               | 0             | 30                    | 5                 | 35      |
| 49 252-751 Recreation                     | 894,519    | 0.74%              | 1,320            | 0             | 1,320                 | 223               | 1,544   |

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**Budgeting Allocations**

Dept:6 101-191 Budget and Accounting

| Department                 | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|----------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 51 253-101 City Commission | 5,327              | 0.00%              | \$8              | \$0           | \$8                   | \$1               | \$9              |
| 52 253-345 Public Safety   | 40,558             | 0.03%              | 60               | 0             | 60                    | 10                | 70               |
| 53 253-724 Public Safety   | 82,450             | 0.07%              | 122              | 0             | 122                   | 21                | 142              |
| 54 253-751 Recreation      | 18,914             | 0.02%              | 28               | 0             | 28                    | 5                 | 33               |
| 55 253-752 Parks           | 13,277             | 0.01%              | 20               | 0             | 20                    | 3                 | 23               |
| 58 265-345 Public Safety   | 450,850            | 0.37%              | 665              | 0             | 665                   | 112               | 778              |
| 59 271-724 Comm Dev        | 810,598            | 0.67%              | 1,197            | 0             | 1,197                 | 202               | 1,399            |
| 60 280 Community Dev       | 131,642            | 0.11%              | 194              | 0             | 194                   | 33                | 227              |
| 66 289 Home Development    | 102,539            | 0.08%              | 151              | 0             | 151                   | 26                | 177              |
| 67 299 CDBG                | 609,095            | 0.50%              | 899              | 0             | 899                   | 152               | 1,051            |
| 70 551 Parks               | 11,684             | 0.01%              | 17               | 0             | 17                    | 3                 | 20               |
| 74 590 Wastewater Fund     | 21,113,094         | 17.35%             | 31,165           | 0             | 31,165                | 5,267             | 36,432           |
| 75 591 Water Fund          | 15,704,670         | 12.91%             | 23,182           | 0             | 23,182                | 3,918             | 27,099           |
| 76 677-XXX Insurance Fund  | 13,708,567         | 11.27%             | 20,235           | 0             | 20,235                | 3,420             | 23,655           |
| 78 702-XXX Economic Dev    | 137,271            | 0.11%              | 203              | 0             | 203                   | 34                | 237              |
| 79 709-XXX Brownfield Dev  | 809,739            | 0.67%              | 1,195            | 0             | 1,195                 | 202               | 1,397            |
| 80 712-XXX LFDA            | 30,129             | 0.02%              | 44               | 0             | 44                    | 8                 | 52               |
| 81 731-XXX Pension Fund    | 1,907,685          | 1.57%              | 2,816            | 0             | 2,816                 | 476               | 3,292            |
| 82 737-000 OPEB Trust Fund | 297,621            | 0.24%              | 439              | 0             | 439                   | 74                | 514              |
| <b>Subtotal</b>            | <b>121,657,484</b> | <b>100.00%</b>     | <b>179,578</b>   | <b>0</b>      | <b>179,578</b>        | <b>28,936</b>     | <b>208,514</b>   |
| Direct Bills               |                    |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>               |                    |                    |                  |               | <b>\$179,578</b>      |                   | <b>\$208,514</b> |

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo  
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CY 2017  
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**Pension Allocations**

Dept:6 101-191 Budget and Accounting

| Department              | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|-------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 81 731-XXX Pension Fund | 100   | 100.00%            | \$148,832        | \$0           | \$148,832             | \$23,982          | \$172,814 |
| <b>Subtotal</b>         | 100   | 100.00%            | 148,832          | 0             | 148,832               | 23,982            | 172,814   |
| Direct Bills            |       |                    |                  |               | 0                     |                   | 0         |
| <b>Total</b>            |       |                    |                  |               | \$148,832             |                   | \$172,814 |

Basis Units: Direct to Pension  
Source:

**City of Kalamazoo**  
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**Audit and Accounting Allocations**

Dept:6 101-191 Budget and Accounting

| Department                                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 101-635 City Maintenance                | 4,186  | 2.54%              | \$11,712         | \$0           | \$11,712              | \$0               | \$11,712 |
| 4 101-172 City Manager                    | 1,107  | 0.67%              | 3,097            | 0             | 3,097                 | 0                 | 3,097    |
| 5 101-636 Info Tech                       | 1,757  | 1.07%              | 4,916            | 0             | 4,916                 | 0                 | 4,916    |
| 6 101-191 Budget and Accounting           | 1,666  | 1.01%              | 4,661            | 0             | 4,661                 | 0                 | 4,661    |
| 7 101-215 City Clerk                      | 1,981  | 1.20%              | 5,543            | 0             | 5,543                 | 943               | 6,486    |
| 8 101-223 Internal Auditor                | 329    | 0.20%              | 920              | 0             | 920                   | 157               | 1,077    |
| 9 101-233 Purchasing                      | 663    | 0.40%              | 1,855            | 0             | 1,855                 | 316               | 2,171    |
| 10 101-253 Treasury                       | 817    | 0.50%              | 2,286            | 0             | 2,286                 | 389               | 2,675    |
| 11 101-266 City Attorney                  | 642    | 0.39%              | 1,796            | 0             | 1,796                 | 306               | 2,102    |
| 12 101-270 Human Resources                | 805    | 0.49%              | 2,252            | 0             | 2,252                 | 383               | 2,635    |
| 13 101-345-01 Public Safety Administratic | 904    | 0.55%              | 2,529            | 0             | 2,529                 | 430               | 2,960    |
| 14 101-630 Engineer                       | 4,683  | 2.85%              | 13,102           | 0             | 13,102                | 2,229             | 15,332   |
| 15 101-640 Fleet                          | 13,977 | 8.50%              | 39,105           | 0             | 39,105                | 6,654             | 45,759   |
| 16 101-297 OPEB                           | 25     | 0.02%              | 70               | 0             | 70                    | 12                | 82       |
| 17 101-101 City Commission                | 104    | 0.06%              | 291              | 0             | 291                   | 50                | 340      |
| 18 101-257 Assessing                      | 584    | 0.36%              | 1,634            | 0             | 1,634                 | 278               | 1,912    |
| 19 101-299 Non-Departmental               | 110    | 0.07%              | 308              | 0             | 308                   | 52                | 360      |
| 20 101-345-02 PS KVET                     | 415    | 0.25%              | 1,161            | 0             | 1,161                 | 198               | 1,359    |
| 21 101-345-03 PS Operations               | 854    | 0.52%              | 2,389            | 0             | 2,389                 | 407               | 2,796    |
| 22 101-345-04 PS CID                      | 672    | 0.41%              | 1,880            | 0             | 1,880                 | 320               | 2,200    |
| 23 101-345-05 PS Service                  | 6,351  | 3.86%              | 17,769           | 0             | 17,769                | 3,023             | 20,792   |
| 24 101-345-06 Grants                      | 942    | 0.57%              | 2,636            | 0             | 2,636                 | 448               | 3,084    |
| 26 101-441-00 PW General                  | 3,228  | 1.96%              | 9,031            | 0             | 9,031                 | 1,537             | 10,568   |
| 27 101-448-31 Street Lights               | 68     | 0.04%              | 190              | 0             | 190                   | 32                | 223      |
| 28 101-699.00 Code Enforcement            | 1,284  | 0.78%              | 3,592            | 0             | 3,592                 | 611               | 4,204    |
| 29 101-699.01 Building Trades             | 853    | 0.52%              | 2,387            | 0             | 2,387                 | 406               | 2,793    |
| 30 101-721 Planning                       | 955    | 0.58%              | 2,672            | 0             | 2,672                 | 455               | 3,127    |
| 31 101-724 Community Develop              | 60     | 0.04%              | 168              | 0             | 168                   | 29                | 196      |
| 32 101-728 Econ Dev                       | 685    | 0.42%              | 1,917            | 0             | 1,917                 | 326               | 2,243    |
| 33 101-751-01 Parks & Rec Admin           | 9,467  | 5.76%              | 26,487           | 0             | 26,487                | 4,507             | 30,994   |
| 34 150-273 Cemeteries                     | 100    | 0.06%              | 280              | 0             | 280                   | 48                | 327      |
| 35 155-751 Recreation                     | 4      | 0.00%              | 11               | 0             | 11                    | 2                 | 13       |
| 36 160-751 Mayor's Riverfront Pk          | 3      | 0.00%              | 8                | 0             | 8                     | 1                 | 10       |
| 37 202 Act 51 Major Street                | 7,146  | 4.34%              | 19,993           | 0             | 19,993                | 3,402             | 23,395   |
| 38 203 Act 51 Local Street                | 4,512  | 2.74%              | 12,624           | 0             | 12,624                | 2,148             | 14,772   |
| 39 209 Cemeteries                         | 939    | 0.57%              | 2,627            | 0             | 2,627                 | 447               | 3,074    |
| 40 226 Solid Waste                        | 3,782  | 2.30%              | 10,581           | 0             | 10,581                | 1,800             | 12,382   |
| 41 231-XXX Blight Abatement               | 7      | 0.00%              | 20               | 0             | 20                    | 3                 | 23       |
| 42 243 Brownfield                         | 65     | 0.04%              | 182              | 0             | 182                   | 31                | 213      |
| 43 244 Econ Initiative                    | 49     | 0.03%              | 137              | 0             | 137                   | 23                | 160      |
| 44 251 FFE Aspirational Projects          | 87     | 0.05%              | 243              | 0             | 243                   | 41                | 285      |
| 45 252-345 Public Safety                  | 412    | 0.25%              | 1,153            | 0             | 1,153                 | 196               | 1,349    |

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**Audit and Accounting Allocations**

Dept:6 101-191 Budget and Accounting

| Department                        | Units          | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 46 252-451 Major Streets Admin    | 4              | 0.00%              | \$11             | \$0           | \$11                  | \$2               | \$13             |
| 47 252-724 Public Safety Comm Dev | 27             | 0.02%              | 76               | 0             | 76                    | 13                | 88               |
| 49 252-751 Recreation             | 514            | 0.31%              | 1,438            | 0             | 1,438                 | 245               | 1,683            |
| 50 252-752 Parks                  | 7              | 0.00%              | 20               | 0             | 20                    | 3                 | 23               |
| 51 253-101 City Commission        | 66             | 0.04%              | 185              | 0             | 185                   | 31                | 216              |
| 52 253-345 Public Safety          | 120            | 0.07%              | 336              | 0             | 336                   | 57                | 393              |
| 53 253-724 Public Safety          | 380            | 0.23%              | 1,063            | 0             | 1,063                 | 181               | 1,244            |
| 54 253-751 Recreation             | 436            | 0.27%              | 1,220            | 0             | 1,220                 | 208               | 1,427            |
| 55 253-752 Parks                  | 204            | 0.12%              | 571              | 0             | 571                   | 97                | 668              |
| 58 265-345 Public Safety          | 1,070          | 0.65%              | 2,994            | 0             | 2,994                 | 509               | 3,503            |
| 59 271-724 Comm Dev               | 2,023          | 1.23%              | 5,660            | 0             | 5,660                 | 963               | 6,623            |
| 60 280 Community Dev              | 89             | 0.05%              | 249              | 0             | 249                   | 42                | 291              |
| 61 284 Community Dev              | 71             | 0.04%              | 199              | 0             | 199                   | 34                | 232              |
| 62 285 Community Dev              | 6              | 0.00%              | 17               | 0             | 17                    | 3                 | 20               |
| 63 286 Community Dev              | 37             | 0.02%              | 104              | 0             | 104                   | 18                | 121              |
| 64 287 Community Dev              | 3              | 0.00%              | 8                | 0             | 8                     | 1                 | 10               |
| 65 288 Economic Development       | 1              | 0.00%              | 3                | 0             | 3                     | 0                 | 3                |
| 66 289 Home Development           | 96             | 0.06%              | 269              | 0             | 269                   | 46                | 314              |
| 67 299 CDBG                       | 797            | 0.48%              | 2,230            | 0             | 2,230                 | 379               | 2,609            |
| 68 300 Debt Service               | 119            | 0.07%              | 333              | 0             | 333                   | 57                | 390              |
| 69 400 Capital Projects           | 1,245          | 0.76%              | 3,483            | 0             | 3,483                 | 593               | 4,076            |
| 70 551 Parks                      | 376            | 0.23%              | 1,052            | 0             | 1,052                 | 179               | 1,231            |
| 74 590 Wastewater Fund            | 34,925         | 21.23%             | 97,715           | 0             | 97,715                | 16,626            | 114,341          |
| 75 591 Water Fund                 | 27,859         | 16.94%             | 77,945           | 0             | 77,945                | 13,262            | 91,207           |
| 76 677-XXX Insurance Fund         | 1,607          | 0.98%              | 4,496            | 0             | 4,496                 | 765               | 5,261            |
| 77 701-XXX General Trust Fund     | 7              | 0.00%              | 20               | 0             | 20                    | 3                 | 23               |
| 78 702-XXX Economic Dev           | 306            | 0.19%              | 856              | 0             | 856                   | 146               | 1,002            |
| 79 709-XXX Brownfield Dev         | 709            | 0.43%              | 1,984            | 0             | 1,984                 | 338               | 2,321            |
| 80 712-XXX LFDA                   | 40             | 0.02%              | 112              | 0             | 112                   | 19                | 131              |
| 81 731-XXX Pension Fund           | 231            | 0.14%              | 646              | 0             | 646                   | 110               | 756              |
| 82 737-000 OPEB Trust Fund        | 210            | 0.13%              | 588              | 0             | 588                   | 100               | 688              |
| 87 98X-XXX GASB 34 Govt           | 123            | 0.07%              | 344              | 0             | 344                   | 59                | 403              |
| 90 All Other                      | 13,496         | 8.21%              | 37,760           | 0             | 37,760                | 6,425             | 44,184           |
| <b>Subtotal</b>                   | <b>164,484</b> | <b>100.00%</b>     | <b>460,200</b>   | <b>0</b>      | <b>460,200</b>        | <b>74,153</b>     | <b>534,353</b>   |
| Direct Bills                      |                |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |                |                    |                  |               | <b>\$460,200</b>      |                   | <b>\$534,353</b> |

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

**City of Kalamazoo  
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**Cost Plan Allocations**

Dept:6 101-191 Budget and Accounting

| Department                                | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 1 Building Depreciation                   | 1         | 5.26%              | \$1,760          | \$0           | \$1,760               | \$0               | \$1,760         |
| 2 Equipment Depreciation                  | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 0                 | 1,760           |
| 3 101-635 City Maintenance                | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 0                 | 1,760           |
| 4 101-172 City Manager                    | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 0                 | 1,760           |
| 5 101-636 Info Tech                       | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 0                 | 1,760           |
| 6 101-191 Budget and Accounting           | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 0                 | 1,760           |
| 7 101-215 City Clerk                      | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 8 101-223 Internal Auditor                | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 9 101-233 Purchasing                      | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 10 101-253 Treasury                       | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 11 101-266 City Attorney                  | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 12 101-270 Human Resources                | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 13 101-345-01 Public Safety Administratic | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 14 101-630 Engineer                       | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 15 101-640 Fleet                          | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 16 101-297 OPEB                           | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 17 101-101 City Commission                | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 18 101-257 Assessing                      | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| 19 101-299 Non-Departmental               | 1         | 5.26%              | 1,760            | 0             | 1,760                 | 414               | 2,174           |
| <b>Subtotal</b>                           | <b>19</b> | <b>100.00%</b>     | <b>33,438</b>    | <b>0</b>      | <b>33,438</b>         | <b>5,388</b>      | <b>38,826</b>   |
| Direct Bills                              |           |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                              |           |                    |                  |               | <b>\$33,438</b>       |                   | <b>\$38,826</b> |

Basis Units: Central Service Departments  
Source: 2016 Year Plan

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

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09/05/18

**Allocation Summary**

Dept:6 101-191 Budget and Accounting

| <b>Department</b>                         | <b>Accounts Payable</b> | <b>Payroll</b> | <b>Budgeting</b> | <b>Pension</b> | <b>Audit and Accounting</b> | <b>Cost Plan</b> | <b>Total</b> |
|---|-------------------------|----------------|------------------|----------------|-----------------------------|------------------|--------------|
| 1 Building Depreciation                   | \$0                     | \$0            | \$0              | \$0            | \$0                         | \$1,760          | \$1,760      |
| 2 Equipment Depreciation                  | 0                       | 0              | 0                | 0              | 0                           | 1,760            | 1,760        |
| 3 101-635 City Maintenance                | 15,050                  | 891            | 1,676            | 0              | 11,712                      | 1,760            | 31,088       |
| 4 101-172 City Manager                    | 5,951                   | 1,465          | 2,300            | 0              | 3,097                       | 1,760            | 14,573       |
| 5 101-636 Info Tech                       | 7,385                   | 1,714          | 2,519            | 0              | 4,916                       | 1,760            | 18,294       |
| 6 101-191 Budget and Accounting           | 4,646                   | 2,255          | 1,860            | 0              | 4,661                       | 1,760            | 15,183       |
| 7 101-215 City Clerk                      | 6,989                   | 1,096          | 922              | 0              | 6,486                       | 2,174            | 17,667       |
| 8 101-223 Internal Auditor                | 660                     | 196            | 156              | 0              | 1,077                       | 2,174            | 4,263        |
| 9 101-233 Purchasing                      | 1,636                   | 578            | 433              | 0              | 2,171                       | 2,174            | 6,992        |
| 10 101-253 Treasury                       | 2,752                   | 2,554          | 2,163            | 0              | 2,675                       | 2,174            | 12,318       |
| 11 101-266 City Attorney                  | 1,991                   | 1,235          | 1,189            | 0              | 2,102                       | 2,174            | 8,692        |
| 12 101-270 Human Resources                | 4,211                   | 1,400          | 1,541            | 0              | 2,635                       | 2,174            | 11,962       |
| 13 101-345-01 Public Safety Administratic | 4,959                   | 1,449          | 2,056            | 0              | 2,960                       | 2,174            | 13,598       |
| 14 101-630 Engineer                       | 3,780                   | 2,496          | 1,942            | 0              | 15,332                      | 2,174            | 25,724       |
| 15 101-640 Fleet                          | 53,464                  | 1,619          | 3,756            | 0              | 45,759                      | 2,174            | 106,772      |
| 16 101-297 OPEB                           | 0                       | 0              | 0                | 0              | 82                          | 2,174            | 2,256        |
| 17 101-101 City Commission                | 507                     | 0              | 122              | 0              | 340                         | 2,174            | 3,145        |
| 18 101-257 Assessing                      | 1,865                   | 98             | 824              | 0              | 1,912                       | 2,174            | 6,872        |
| 19 101-299 Non-Departmental               | 317                     | 0              | 0                | 0              | 360                         | 2,174            | 2,852        |
| 20 101-345-02 PS KVET                     | 0                       | 3,829          | 3,097            | 0              | 1,359                       | 0                | 8,285        |
| 21 101-345-03 PS Operations               | 3,526                   | 36,661         | 27,580           | 0              | 2,796                       | 0                | 70,563       |
| 22 101-345-04 PS CID                      | 2,867                   | 6,097          | 5,257            | 0              | 2,200                       | 0                | 16,421       |
| 23 101-345-05 PS Service                  | 48,923                  | 9,900          | 12,271           | 0              | 20,792                      | 0                | 91,887       |
| 24 101-345-06 Grants                      | 0                       | 1,613          | 1,294            | 0              | 3,084                       | 0                | 5,990        |
| 26 101-441-00 PW General                  | 7,141                   | 1,098          | 1,521            | 0              | 10,568                      | 0                | 20,329       |
| 27 101-448-31 Street Lights               | 761                     | 0              | 2,018            | 0              | 223                         | 0                | 3,002        |
| 28 101-699.00 Code Enforcement            | 3,691                   | 1,794          | 1,291            | 0              | 4,204                       | 0                | 10,980       |
| 29 101-699.01 Building Trades             | 2,778                   | 1,137          | 1,038            | 0              | 2,793                       | 0                | 7,745        |
| 30 101-721 Planning                       | 4,135                   | 755            | 976              | 0              | 3,127                       | 0                | 8,992        |
| 31 101-724 Community Develop              | 304                     | 0              | 173              | 0              | 196                         | 0                | 674          |
| 32 101-728 Econ Dev                       | 2,511                   | 504            | 361              | 0              | 2,243                       | 0                | 5,619        |
| 33 101-751-01 Parks & Rec Admin           | 33,676                  | 6,932          | 3,907            | 0              | 30,994                      | 0                | 75,509       |
| 34 150-273 Cemeteries                     | 25                      | 0              | 38               | 0              | 327                         | 0                | 391          |
| 35 155-751 Recreation                     | 0                       | 0              | 206              | 0              | 13                          | 0                | 219          |
| 36 160-751 Mayor's Riverfront Pk          | 0                       | 0              | 139              | 0              | 10                          | 0                | 149          |
| 37 202 Act 51 Major Street                | 13,585                  | 2,844          | 11,081           | 0              | 23,395                      | 0                | 50,904       |
| 38 203 Act 51 Local Street                | 9,627                   | 2,025          | 4,670            | 0              | 14,772                      | 0                | 31,094       |
| 39 209 Cemeteries                         | 2,955                   | 100            | 595              | 0              | 3,074                       | 0                | 6,724        |
| 40 226 Solid Waste                        | 3,945                   | 1,966          | 4,629            | 0              | 12,382                      | 0                | 22,921       |
| 41 231-XXX Blight Abatement               | 13                      | 0              | 1                | 0              | 23                          | 0                | 36           |
| 42 243 Brownfield                         | 13                      | 0              | 121              | 0              | 213                         | 0                | 347          |

**City of Kalamazoo  
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**Allocation Summary**

Dept:6 101-191 Budget and Accounting

| <b>Department</b>                 | <b>Accounts Payable</b> | <b>Payroll</b>   | <b>Budgeting</b> | <b>Pension</b>   | <b>Audit and Accounting</b> | <b>Cost Plan</b> | <b>Total</b>       |
|-----------------------------------|-------------------------|------------------|------------------|------------------|-----------------------------|------------------|--------------------|
| 43 244 Econ Initiative            | \$0                     | \$0              | \$0              | \$0              | \$160                       | \$0              | \$160              |
| 44 251 FFE Aspirational Projects  | 0                       | 0                | 2,642            | 0                | 285                         | 0                | 2,927              |
| 45 252-345 Public Safety          | 583                     | 2,601            | 1,966            | 0                | 1,349                       | 0                | 6,499              |
| 46 252-451 Major Streets Admin    | 13                      | 0                | 0                | 0                | 13                          | 0                | 26                 |
| 47 252-724 Public Safety Comm Dev | 101                     | 0                | 35               | 0                | 88                          | 0                | 225                |
| 49 252-751 Recreation             | 1,116                   | 280              | 1,544            | 0                | 1,683                       | 0                | 4,622              |
| 50 252-752 Parks                  | 0                       | 0                | 0                | 0                | 23                          | 0                | 23                 |
| 51 253-101 City Commission        | 469                     | 0                | 9                | 0                | 216                         | 0                | 695                |
| 52 253-345 Public Safety          | 672                     | 0                | 70               | 0                | 393                         | 0                | 1,135              |
| 53 253-724 Public Safety          | 685                     | 0                | 142              | 0                | 1,244                       | 0                | 2,071              |
| 54 253-751 Recreation             | 1,991                   | 29               | 33               | 0                | 1,427                       | 0                | 3,480              |
| 55 253-752 Parks                  | 25                      | 0                | 23               | 0                | 668                         | 0                | 716                |
| 58 265-345 Public Safety          | 6,050                   | 116              | 778              | 0                | 3,503                       | 0                | 10,448             |
| 59 271-724 Comm Dev               | 2,017                   | 1,882            | 1,399            | 0                | 6,623                       | 0                | 11,921             |
| 60 280 Community Dev              | 304                     | 0                | 227              | 0                | 291                         | 0                | 823                |
| 61 284 Community Dev              | 0                       | 0                | 0                | 0                | 232                         | 0                | 232                |
| 62 285 Community Dev              | 0                       | 0                | 0                | 0                | 20                          | 0                | 20                 |
| 63 286 Community Dev              | 0                       | 0                | 0                | 0                | 121                         | 0                | 121                |
| 64 287 Community Dev              | 0                       | 0                | 0                | 0                | 10                          | 0                | 10                 |
| 65 288 Economic Development       | 0                       | 0                | 0                | 0                | 3                           | 0                | 3                  |
| 66 289 Home Development           | 355                     | 0                | 177              | 0                | 314                         | 0                | 846                |
| 67 299 CDBG                       | 736                     | 363              | 1,051            | 0                | 2,609                       | 0                | 4,759              |
| 68 300 Debt Service               | 190                     | 0                | 0                | 0                | 390                         | 0                | 580                |
| 69 400 Capital Projects           | 4,097                   | 120              | 0                | 0                | 4,076                       | 0                | 8,293              |
| 70 551 Parks                      | 596                     | 2                | 20               | 0                | 1,231                       | 0                | 1,849              |
| 74 590 Wastewater Fund            | 92,645                  | 17,431           | 36,432           | 0                | 114,341                     | 0                | 260,848            |
| 75 591 Water Fund                 | 60,630                  | 11,392           | 27,099           | 0                | 91,207                      | 0                | 190,329            |
| 76 677-XXX Insurance Fund         | 4,972                   | 0                | 23,655           | 0                | 5,261                       | 0                | 33,888             |
| 77 701-XXX General Trust Fund     | 0                       | 0                | 0                | 0                | 23                          | 0                | 23                 |
| 78 702-XXX Economic Dev           | 127                     | 114              | 237              | 0                | 1,002                       | 0                | 1,480              |
| 79 709-XXX Brownfield Dev         | 1,966                   | 637              | 1,397            | 0                | 2,321                       | 0                | 6,321              |
| 80 712-XXX LFDA                   | 13                      | 0                | 52               | 0                | 131                         | 0                | 196                |
| 81 731-XXX Pension Fund           | 0                       | 0                | 3,292            | 172,814          | 756                         | 0                | 176,862            |
| 82 737-000 OPEB Trust Fund        | 0                       | 0                | 514              | 0                | 688                         | 0                | 1,201              |
| 87 98X-XXX GASB 34 Govt           | 0                       | 0                | 0                | 0                | 403                         | 0                | 403                |
| 90 All Other                      | 1,674                   | 0                | 0                | 0                | 44,184                      | 0                | 45,859             |
| <b>Total</b>                      | <b>\$438,670</b>        | <b>\$131,269</b> | <b>\$208,514</b> | <b>\$172,814</b> | <b>\$534,353</b>            | <b>\$38,826</b>  | <b>\$1,524,446</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. NOTE: The mail room functions were transferred into the Clerk's office from the Purchasing department mid-year. Expenses and allocations are reported in both departments to account for the costs expended in each.
- **Elections** - The City of Kalamazoo Election Division within the City Clerk's Office is responsible for voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws. These costs are not allocated.
- **City Clerk** – The balance of the Clerk's activities are considered General Government in nature and are not allocated.

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

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

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

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

Dept:7 101-215 City Clerk

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

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

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

Dept:7 101-215 City Clerk

| Department                           | First<br>Incoming | Second<br>Incoming | Records<br>Management | Mail  | Elections | City Clerk |
|--------------------------------------|-------------------|--------------------|-----------------------|-------|-----------|------------|
| 1 City Hall                          | \$4,066           | \$88               | \$1,090               | \$218 | \$1,762   | \$1,083    |
| Subtotal - Building Depreciation     | 4,066             | 88                 | 1,090                 | 218   | 1,762     | 1,083      |
| 2 City Hall Equipment                | 1,372             | 19                 | 365                   | 73    | 590       | 363        |
| 2 Voice over IP System               | 1,122             | 16                 | 299                   | 60    | 483       | 297        |
| Subtotal - Equipment Depreciation    | 2,494             | 35                 | 664                   | 133   | 1,073     | 660        |
| 3 Maintenance Admin                  | 1,050             | 314                | 358                   | 72    | 579       | 356        |
| 3 City Hall                          | 24,806            | 2,480              | 7,162                 | 1,433 | 11,574    | 7,116      |
| Subtotal - 101-635 City Maintenance  | 25,856            | 2,794              | 7,520                 | 1,504 | 12,153    | 7,472      |
| 4 Management & Leadership            | 11,499            | 1,484              | 3,408                 | 682   | 5,507     | 3,386      |
| Subtotal - 101-172 City Manager      | 11,499            | 1,484              | 3,408                 | 682   | 5,507     | 3,386      |
| 5 PC/Network Support                 | 8,414             | 1,254              | 2,538                 | 508   | 4,101     | 2,522      |
| 5 Application - Eden                 | 6,794             | 1,071              | 2,064                 | 413   | 3,336     | 2,051      |
| 5 Application - Intellitime          | 793               | 111                | 237                   | 48    | 384       | 236        |
| 5 NeoGov                             | 1,067             | 170                | 325                   | 65    | 525       | 323        |
| Subtotal - 101-636 Info Tech         | 17,069            | 2,607              | 5,165                 | 1,033 | 8,346     | 5,132      |
| 6 Accounts Payable                   | 5,940             | 1,049              | 1,834                 | 367   | 2,965     | 1,823      |
| 6 Payroll                            | 936               | 160                | 288                   | 58    | 465       | 286        |
| 6 Budgeting                          | 789               | 133                | 242                   | 48    | 391       | 241        |
| 6 Audit and Accounting               | 5,543             | 943                | 1,702                 | 341   | 2,751     | 1,692      |
| 6 Cost Plan                          | 1,760             | 414                | 571                   | 114   | 922       | 567        |
| Subtotal - 101-191 Budget and Accoun | 14,968            | 2,700              | 4,637                 | 928   | 7,494     | 4,608      |
| 7 Records Management                 | 0                 | 18,473             | 4,849                 | 970   | 7,836     | 4,818      |
| 7 Mail                               | 0                 | 815                | 214                   | 43    | 346       | 213        |
| Subtotal - 101-215 City Clerk        | 0                 | 19,289             | 5,063                 | 1,013 | 8,182     | 5,031      |
| 8 Internal Audit                     | 0                 | 457                | 120                   | 24    | 194       | 119        |
| Subtotal - 101-223 Internal Auditor  | 0                 | 457                | 120                   | 24    | 194       | 119        |
| 9 Purchasing                         | 0                 | 3,158              | 829                   | 166   | 1,340     | 824        |

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

Dept:7 101-215 City Clerk

| Department                         | First<br>Incoming | Second<br>Incoming | Records<br>Management | Mail            | Elections        | City Clerk       |
|------------------------------------|-------------------|--------------------|-----------------------|-----------------|------------------|------------------|
| 9 Mail                             | \$0               | \$118              | \$31                  | \$6             | \$50             | \$31             |
| Subtotal - 101-233 Purchasing      | 0                 | 3,276              | 860                   | 172             | 1,390            | 854              |
| 10 Non-Tax Revenue                 | 0                 | 119                | 31                    | 6               | 51               | 31               |
| 10 Cashier                         | 0                 | 5                  | 1                     | 0               | 2                | 1                |
| Subtotal - 101-253 Treasury        | 0                 | 124                | 33                    | 7               | 53               | 32               |
| 11 Advise and Counsel              | 0                 | 1,395              | 366                   | 73              | 592              | 364              |
| 11 Labor Relations                 | 0                 | 28                 | 7                     | 1               | 12               | 7                |
| 11 Risk Management                 | 0                 | 1                  | 0                     | 0               | 1                | 0                |
| Subtotal - 101-266 City Attorney   | 0                 | 1,424              | 374                   | 75              | 604              | 371              |
| 12 Human Resources                 | 0                 | 4,313              | 1,132                 | 226             | 1,830            | 1,125            |
| 12 Labor Relations                 | 0                 | 1,464              | 384                   | 77              | 621              | 382              |
| Subtotal - 101-270 Human Resources | 0                 | 5,777              | 1,516                 | 303             | 2,451            | 1,507            |
| 16 General Fund OPEB               | 0                 | 52,454             | 13,768                | 2,754           | 22,251           | 13,680           |
| Subtotal - 101-297 OPEB            | 0                 | 52,454             | 13,768                | 2,754           | 22,251           | 13,680           |
| <b>Total Incoming</b>              | 75,952            | 92,507             | 44,218                | 8,846           | 71,459           | 43,936           |
| <b>C. Total Allocated</b>          |                   | <u>\$698,206</u>   | <u>\$222,921</u>      | <u>\$26,819</u> | <u>\$263,805</u> | <u>\$184,661</u> |
|                                    |                   |                    | 31.93%                | 3.84%           | 37.78%           | 26.45%           |

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**Records Management Allocations**

Dept:7 101-215 City Clerk

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 101-172 City Manager                    | 2.16          | 2.16%              | \$4,291          | \$0           | \$4,291               | \$0               | \$4,291          |
| 5 101-636 Info Tech                       | 13.69         | 13.69%             | 27,194           | 0             | 27,194                | 0                 | 27,194           |
| 6 101-191 Budget and Accounting           | 14.46         | 14.46%             | 28,723           | 0             | 28,723                | 0                 | 28,723           |
| 7 101-215 City Clerk                      | 9.30          | 9.30%              | 18,473           | 0             | 18,473                | 0                 | 18,473           |
| 8 101-223 Internal Auditor                | 0.01          | 0.01%              | 20               | 0             | 20                    | 4                 | 24               |
| 11 101-266 City Attorney                  | 8.80          | 8.80%              | 17,480           | 0             | 17,480                | 3,538             | 21,019           |
| 12 101-270 Human Resources                | 8.29          | 8.29%              | 16,467           | 0             | 16,467                | 3,333             | 19,800           |
| 13 101-345-01 Public Safety Administratio | 9.38          | 9.38%              | 18,632           | 0             | 18,632                | 3,772             | 22,404           |
| 21 101-345-03 PS Operations               | 16.07         | 16.07%             | 31,921           | 0             | 31,921                | 6,461             | 38,383           |
| 30 101-721 Planning                       | 11.77         | 11.77%             | 23,380           | 0             | 23,380                | 4,733             | 28,112           |
| 32 101-728 Econ Dev                       | 0.40          | 0.40%              | 795              | 0             | 795                   | 161               | 955              |
| 33 101-751-01 Parks & Rec Admin           | 0.29          | 0.29%              | 576              | 0             | 576                   | 117               | 693              |
| 76 677-XXX Insurance Fund                 | 0.04          | 0.04%              | 79               | 0             | 79                    | 16                | 96               |
| 88 CCTA                                   | 5.25          | 5.25%              | 10,429           | 0             | 10,429                | 2,111             | 12,539           |
| 90 All Other                              | 0.09          | 0.09%              | 179              | 0             | 179                   | 36                | 215              |
| <b>Subtotal</b>                           | <b>100.00</b> | <b>100.00%</b>     | <b>198,639</b>   | <b>0</b>      | <b>198,639</b>        | <b>24,282</b>     | <b>222,921</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                              |               |                    |                  |               | <b>\$198,639</b>      |                   | <b>\$222,921</b> |

Basis Units: Pro-rated Services  
Source: Records Log

**City of Kalamazoo  
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**Mail Allocations**

Dept:7 101-215 City Clerk

| Department                                | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4 101-172 City Manager                    | 207.62            | 0.11%              | \$23             | \$0           | \$23                  | \$0               | \$23            |
| 5 101-636 Info Tech                       | 36.93             | 0.02%              | 4                | 0             | 4                     | 0                 | 4               |
| 6 101-191 Budget and Accounting           | 4,441.39          | 2.27%              | 499              | 0             | 499                   | 0                 | 499             |
| 7 101-215 City Clerk                      | 7,258.36          | 3.71%              | 815              | 0             | 815                   | 0                 | 815             |
| 9 101-233 Purchasing                      | 3,131.73          | 1.60%              | 352              | 0             | 352                   | 83                | 435             |
| 10 101-253 Treasury                       | 130,167.77        | 66.57%             | 14,620           | 0             | 14,620                | 3,444             | 18,064          |
| 11 101-266 City Attorney                  | 542.21            | 0.28%              | 61               | 0             | 61                    | 14                | 75              |
| 12 101-270 Human Resources                | 1,246.56          | 0.64%              | 140              | 0             | 140                   | 33                | 173             |
| 13 101-345-01 Public Safety Administratio | 9,374.81          | 4.79%              | 1,053            | 0             | 1,053                 | 248               | 1,301           |
| 14 101-630 Engineer                       | 1,021.86          | 0.52%              | 115              | 0             | 115                   | 27                | 142             |
| 18 101-257 Assessing                      | 10,080.04         | 5.16%              | 1,132            | 0             | 1,132                 | 267               | 1,399           |
| 26 101-441-00 PW General                  | 172.89            | 0.09%              | 19               | 0             | 19                    | 5                 | 24              |
| 28 101-699.00 Code Enforcement            | 12,777.96         | 6.53%              | 1,435            | 0             | 1,435                 | 338               | 1,773           |
| 30 101-721 Planning                       | 2,050.40          | 1.05%              | 230              | 0             | 230                   | 54                | 285             |
| 32 101-728 Econ Dev                       | 64.89             | 0.03%              | 7                | 0             | 7                     | 2                 | 9               |
| 33 101-751-01 Parks & Rec Admin           | 1,737.11          | 0.89%              | 195              | 0             | 195                   | 46                | 241             |
| 39 209 Cemeteries                         | 145.82            | 0.07%              | 16               | 0             | 16                    | 4                 | 20              |
| 40 226 Solid Waste                        | 10,117.64         | 5.17%              | 1,136            | 0             | 1,136                 | 268               | 1,404           |
| 74 590 Wastewater Fund                    | 650.36            | 0.33%              | 73               | 0             | 73                    | 17                | 90              |
| 75 591 Water Fund                         | 305.42            | 0.16%              | 34               | 0             | 34                    | 8                 | 42              |
| <b>Subtotal</b>                           | <b>195,531.77</b> | <b>100.00%</b>     | <b>21,961</b>    | <b>0</b>      | <b>21,961</b>         | <b>4,858</b>      | <b>26,819</b>   |
| Direct Bills                              |                   |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                              |                   |                    |                  |               | <b>\$21,961</b>       |                   | <b>\$26,819</b> |

Basis Units: Postage Expenditures by Department

Source: Financial Statements

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**Allocation Summary**

Dept:7 101-215 City Clerk

| <b>Department</b>                         | <b>Records Management</b> | <b>Mail</b>     | <b>Elections</b> | <b>City Clerk</b> | <b>Total</b>     |
|---|---------------------------|-----------------|------------------|-------------------|------------------|
| 4 101-172 City Manager                    | \$4,291                   | \$23            | \$0              | \$0               | \$4,314          |
| 5 101-636 Info Tech                       | 27,194                    | 4               | 0                | 0                 | 27,198           |
| 6 101-191 Budget and Accounting           | 28,723                    | 499             | 0                | 0                 | 29,222           |
| 7 101-215 City Clerk                      | 18,473                    | 815             | 0                | 0                 | 19,289           |
| 8 101-223 Internal Auditor                | 24                        | 0               | 0                | 0                 | 24               |
| 9 101-233 Purchasing                      | 0                         | 435             | 0                | 0                 | 435              |
| 10 101-253 Treasury                       | 0                         | 18,064          | 0                | 0                 | 18,064           |
| 11 101-266 City Attorney                  | 21,019                    | 75              | 0                | 0                 | 21,094           |
| 12 101-270 Human Resources                | 19,800                    | 173             | 0                | 0                 | 19,973           |
| 13 101-345-01 Public Safety Administratio | 22,404                    | 1,301           | 0                | 0                 | 23,705           |
| 14 101-630 Engineer                       | 0                         | 142             | 0                | 0                 | 142              |
| 18 101-257 Assessing                      | 0                         | 1,399           | 0                | 0                 | 1,399            |
| 21 101-345-03 PS Operations               | 38,383                    | 0               | 0                | 0                 | 38,383           |
| 26 101-441-00 PW General                  | 0                         | 24              | 0                | 0                 | 24               |
| 28 101-699.00 Code Enforcement            | 0                         | 1,773           | 0                | 0                 | 1,773            |
| 30 101-721 Planning                       | 28,112                    | 285             | 0                | 0                 | 28,397           |
| 32 101-728 Econ Dev                       | 955                       | 9               | 0                | 0                 | 964              |
| 33 101-751-01 Parks & Rec Admin           | 693                       | 241             | 0                | 0                 | 934              |
| 39 209 Cemeteries                         | 0                         | 20              | 0                | 0                 | 20               |
| 40 226 Solid Waste                        | 0                         | 1,404           | 0                | 0                 | 1,404            |
| 74 590 Wastewater Fund                    | 0                         | 90              | 0                | 0                 | 90               |
| 75 591 Water Fund                         | 0                         | 42              | 0                | 0                 | 42               |
| 76 677-XXX Insurance Fund                 | 96                        | 0               | 0                | 0                 | 96               |
| 88 CCTA                                   | 12,539                    | 0               | 0                | 0                 | 12,539           |
| 90 All Other                              | 215                       | 0               | 0                | 0                 | 215              |
| <b>Total</b>                              | <b>\$222,921</b>          | <b>\$26,819</b> | <b>\$0</b>       | <b>\$0</b>        | <b>\$249,740</b> |

**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**  
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**A. Department Costs**

Dept:8 101-223 Internal Auditor

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

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

**Dept:8 101-223 Internal Auditor**

| Department                           | First<br>Incoming | Second<br>Incoming | Internal Audit |
|--------------------------------------|-------------------|--------------------|----------------|
| 1 City Hall                          | \$394             | \$8                | \$403          |
| Subtotal - Building Depreciation     | 394               | 8                  | 403            |
| 2 City Hall Equipment                | 133               | 2                  | 135            |
| 2 Voice over IP System               | 112               | 2                  | 114            |
| Subtotal - Equipment Depreciation    | 245               | 3                  | 249            |
| 3 Maintenance Admin                  | 102               | 30                 | 132            |
| 3 City Hall                          | 2,404             | 240                | 2,644          |
| Subtotal - 101-635 City Maintenance  | 2,506             | 271                | 2,777          |
| 4 Management & Leadership            | 2,056             | 265                | 2,321          |
| Subtotal - 101-172 City Manager      | 2,056             | 265                | 2,321          |
| 5 PC/Network Support                 | 1,052             | 157                | 1,209          |
| 5 Application - Eden                 | 1,359             | 214                | 1,573          |
| 5 Application - BS & A               | 2,244             | 315                | 2,559          |
| 5 Application - Intellitime          | 132               | 19                 | 151            |
| Subtotal - 101-636 Info Tech         | 4,787             | 704                | 5,491          |
| 6 Accounts Payable                   | 561               | 99                 | 660            |
| 6 Payroll                            | 167               | 29                 | 196            |
| 6 Budgeting                          | 134               | 23                 | 156            |
| 6 Audit and Accounting               | 920               | 157                | 1,077          |
| 6 Cost Plan                          | 1,760             | 414                | 2,174          |
| Subtotal - 101-191 Budget and Accoun | 3,542             | 721                | 4,263          |
| 7 Records Management                 | 20                | 4                  | 24             |
| Subtotal - 101-215 City Clerk        | 20                | 4                  | 24             |
| 8 Internal Audit                     | 0                 | 77                 | 77             |
| Subtotal - 101-223 Internal Auditor  | 0                 | 77                 | 77             |
| 9 Purchasing                         | 0                 | 243                | 243            |
| Subtotal - 101-233 Purchasing        | 0                 | 243                | 243            |
| 11 Advise and Counsel                | 0                 | 236                | 236            |

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

Dept:8 101-223 Internal Auditor

| <b>Department</b>                  | <b>First Incoming</b> | <b>Second Incoming</b> | <b>Internal Audit</b> |
|------------------------------------|-----------------------|------------------------|-----------------------|
| 11 Risk Management                 | \$0                   | \$0                    | \$0                   |
| Subtotal - 101-266 City Attorney   | 0                     | 237                    | 237                   |
| 12 Human Resources                 | 0                     | 771                    | 771                   |
| Subtotal - 101-270 Human Resources | 0                     | 771                    | 771                   |
| 16 General Fund OPEB               | 0                     | 9,377                  | 9,377                 |
| Subtotal - 101-297 OPEB            | 0                     | 9,377                  | 9,377                 |
| <b>Total Incoming</b>              | <b>13,550</b>         | <b>12,683</b>          | <b>26,232</b>         |
| <b>C. Total Allocated</b>          |                       | <b>\$116,714</b>       | <b>\$116,714</b>      |
|                                    |                       |                        | 100.00%               |

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**Internal Audit Allocations**

**Dept:8 101-223 Internal Auditor**

| Department                                | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 3 101-635 City Maintenance                | 1,135,412  | 0.93%              | \$971            | \$0           | \$971                 | \$0               | \$971  |
| 4 101-172 City Manager                    | 1,558,189  | 1.28%              | 1,332            | 0             | 1,332                 | 0                 | 1,332  |
| 5 101-636 Info Tech                       | 1,706,812  | 1.40%              | 1,460            | 0             | 1,460                 | 0                 | 1,460  |
| 6 101-191 Budget and Accounting           | 1,260,393  | 1.04%              | 1,078            | 0             | 1,078                 | 0                 | 1,078  |
| 7 101-215 City Clerk                      | 534,581    | 0.44%              | 457              | 0             | 457                   | 0                 | 457    |
| 8 101-223 Internal Auditor                | 90,482     | 0.07%              | 77               | 0             | 77                    | 0                 | 77     |
| 9 101-233 Purchasing                      | 250,746    | 0.21%              | 214              | 0             | 214                   | 28                | 242    |
| 10 101-253 Treasury                       | 1,253,452  | 1.03%              | 1,072            | 0             | 1,072                 | 138               | 1,210  |
| 11 101-266 City Attorney                  | 689,239    | 0.57%              | 589              | 0             | 589                   | 76                | 665    |
| 12 101-270 Human Resources                | 893,015    | 0.73%              | 764              | 0             | 764                   | 98                | 862    |
| 13 101-345-01 Public Safety Administratic | 1,191,294  | 0.98%              | 1,019            | 0             | 1,019                 | 131               | 1,150  |
| 14 101-630 Engineer                       | 1,125,211  | 0.92%              | 962              | 0             | 962                   | 124               | 1,086  |
| 15 101-640 Fleet                          | 2,176,923  | 1.79%              | 1,862            | 0             | 1,862                 | 239               | 2,101  |
| 17 101-101 City Commission                | 70,941     | 0.06%              | 61               | 0             | 61                    | 8                 | 68     |
| 18 101-257 Assessing                      | 477,259    | 0.39%              | 408              | 0             | 408                   | 52                | 461    |
| 19 101-299 Non-Departmental               | 129        | 0.00%              | 0                | 0             | 0                     | 0                 | 0      |
| 20 101-345-02 PS KVET                     | 1,794,824  | 1.48%              | 1,535            | 0             | 1,535                 | 197               | 1,732  |
| 21 101-345-03 PS Operations               | 15,983,000 | 13.14%             | 13,667           | 0             | 13,667                | 1,757             | 15,424 |
| 22 101-345-04 PS CID                      | 3,046,461  | 2.50%              | 2,605            | 0             | 2,605                 | 335               | 2,940  |
| 23 101-345-05 PS Service                  | 7,111,460  | 5.85%              | 6,081            | 0             | 6,081                 | 782               | 6,863  |
| 24 101-345-06 Grants                      | 749,688    | 0.62%              | 641              | 0             | 641                   | 82                | 723    |
| 26 101-441-00 PW General                  | 881,605    | 0.72%              | 754              | 0             | 754                   | 97                | 851    |
| 27 101-448-31 Street Lights               | 1,169,484  | 0.96%              | 1,000            | 0             | 1,000                 | 129               | 1,129  |
| 28 101-699.00 Code Enforcement            | 748,053    | 0.61%              | 640              | 0             | 640                   | 82                | 722    |
| 29 101-699.01 Building Trades             | 601,387    | 0.49%              | 514              | 0             | 514                   | 66                | 580    |
| 30 101-721 Planning                       | 565,361    | 0.46%              | 483              | 0             | 483                   | 62                | 546    |
| 31 101-724 Community Develop              | 100,355    | 0.08%              | 86               | 0             | 86                    | 11                | 97     |
| 32 101-728 Econ Dev                       | 209,175    | 0.17%              | 179              | 0             | 179                   | 23                | 202    |
| 33 101-751-01 Parks & Rec Admin           | 2,263,922  | 1.86%              | 1,936            | 0             | 1,936                 | 249               | 2,185  |
| 34 150-273 Cemeteries                     | 22,200     | 0.02%              | 19               | 0             | 19                    | 2                 | 21     |
| 35 155-751 Recreation                     | 119,225    | 0.10%              | 102              | 0             | 102                   | 13                | 115    |
| 36 160-751 Mayor's Riverfront Pk          | 80,625     | 0.07%              | 69               | 0             | 69                    | 9                 | 78     |
| 37 202 Act 51 Major Street                | 6,421,425  | 5.28%              | 5,491            | 0             | 5,491                 | 706               | 6,197  |
| 38 203 Act 51 Local Street                | 2,706,210  | 2.22%              | 2,314            | 0             | 2,314                 | 297               | 2,612  |
| 39 209 Cemeteries                         | 344,711    | 0.28%              | 295              | 0             | 295                   | 38                | 333    |
| 40 226 Solid Waste                        | 2,682,564  | 2.21%              | 2,294            | 0             | 2,294                 | 295               | 2,589  |
| 41 231-XXX Blight Abatement               | 350        | 0.00%              | 0                | 0             | 0                     | 0                 | 0      |
| 42 243 Brownfield                         | 70,212     | 0.06%              | 60               | 0             | 60                    | 8                 | 68     |
| 44 251 FFE Aspirational Projects          | 1,531,142  | 1.26%              | 1,309            | 0             | 1,309                 | 168               | 1,478  |
| 45 252-345 Public Safety                  | 1,139,193  | 0.94%              | 974              | 0             | 974                   | 125               | 1,099  |
| 47 252-724 Public Safety Comm Dev         | 20,545     | 0.02%              | 18               | 0             | 18                    | 2                 | 20     |
| 49 252-751 Recreation                     | 894,519    | 0.74%              | 765              | 0             | 765                   | 98                | 863    |

**City of Kalamazoo**  
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**Internal Audit Allocations**

**Dept:8 101-223 Internal Auditor**

| Department                 | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|----------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 51 253-101 City Commission | 5,327              | 0.00%              | \$5              | \$0           | \$5                   | \$1               | \$5              |
| 52 253-345 Public Safety   | 40,558             | 0.03%              | 35               | 0             | 35                    | 4                 | 39               |
| 53 253-724 Public Safety   | 82,450             | 0.07%              | 71               | 0             | 71                    | 9                 | 80               |
| 54 253-751 Recreation      | 18,914             | 0.02%              | 16               | 0             | 16                    | 2                 | 18               |
| 55 253-752 Parks           | 13,277             | 0.01%              | 11               | 0             | 11                    | 1                 | 13               |
| 58 265-345 Public Safety   | 450,850            | 0.37%              | 386              | 0             | 386                   | 50                | 435              |
| 59 271-724 Comm Dev        | 810,598            | 0.67%              | 693              | 0             | 693                   | 89                | 782              |
| 60 280 Community Dev       | 131,642            | 0.11%              | 113              | 0             | 113                   | 14                | 127              |
| 66 289 Home Development    | 102,539            | 0.08%              | 88               | 0             | 88                    | 11                | 99               |
| 67 299 CDBG                | 609,095            | 0.50%              | 521              | 0             | 521                   | 67                | 588              |
| 70 551 Parks               | 11,684             | 0.01%              | 10               | 0             | 10                    | 1                 | 11               |
| 74 590 Wastewater Fund     | 21,113,094         | 17.35%             | 18,054           | 0             | 18,054                | 2,321             | 20,375           |
| 75 591 Water Fund          | 15,704,670         | 12.91%             | 13,429           | 0             | 13,429                | 1,726             | 15,156           |
| 76 677-XXX Insurance Fund  | 13,708,567         | 11.27%             | 11,722           | 0             | 11,722                | 1,507             | 13,229           |
| 78 702-XXX Economic Dev    | 137,271            | 0.11%              | 117              | 0             | 117                   | 15                | 132              |
| 79 709-XXX Brownfield Dev  | 809,739            | 0.67%              | 692              | 0             | 692                   | 89                | 781              |
| 80 712-XXX LFDA            | 30,129             | 0.02%              | 26               | 0             | 26                    | 3                 | 29               |
| 81 731-XXX Pension Fund    | 1,907,685          | 1.57%              | 1,631            | 0             | 1,631                 | 210               | 1,841            |
| 82 737-000 OPEB Trust Fund | 297,621            | 0.24%              | 255              | 0             | 255                   | 33                | 287              |
| <b>Subtotal</b>            | <b>121,657,484</b> | <b>100.00%</b>     | <b>104,032</b>   | <b>0</b>      | <b>104,032</b>        | <b>12,683</b>     | <b>116,714</b>   |
| Direct Bills               |                    |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>               |                    |                    |                  |               | <b>\$104,032</b>      |                   | <b>\$116,714</b> |

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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

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**Allocation Summary**

**Dept:8 101-223 Internal Auditor**

| Department                                | Internal Audit | Total  |
|---|----------------|--------|
| 3 101-635 City Maintenance                | \$971          | \$971  |
| 4 101-172 City Manager                    | 1,332          | 1,332  |
| 5 101-636 Info Tech                       | 1,460          | 1,460  |
| 6 101-191 Budget and Accounting           | 1,078          | 1,078  |
| 7 101-215 City Clerk                      | 457            | 457    |
| 8 101-223 Internal Auditor                | 77             | 77     |
| 9 101-233 Purchasing                      | 242            | 242    |
| 10 101-253 Treasury                       | 1,210          | 1,210  |
| 11 101-266 City Attorney                  | 665            | 665    |
| 12 101-270 Human Resources                | 862            | 862    |
| 13 101-345-01 Public Safety Administratio | 1,150          | 1,150  |
| 14 101-630 Engineer                       | 1,086          | 1,086  |
| 15 101-640 Fleet                          | 2,101          | 2,101  |
| 17 101-101 City Commission                | 68             | 68     |
| 18 101-257 Assessing                      | 461            | 461    |
| 19 101-299 Non-Departmental               | 0              | 0      |
| 20 101-345-02 PS KVET                     | 1,732          | 1,732  |
| 21 101-345-03 PS Operations               | 15,424         | 15,424 |
| 22 101-345-04 PS CID                      | 2,940          | 2,940  |
| 23 101-345-05 PS Service                  | 6,863          | 6,863  |
| 24 101-345-06 Grants                      | 723            | 723    |
| 26 101-441-00 PW General                  | 851            | 851    |
| 27 101-448-31 Street Lights               | 1,129          | 1,129  |
| 28 101-699.00 Code Enforcement            | 722            | 722    |
| 29 101-699.01 Building Trades             | 580            | 580    |
| 30 101-721 Planning                       | 546            | 546    |
| 31 101-724 Community Develop              | 97             | 97     |
| 32 101-728 Econ Dev                       | 202            | 202    |
| 33 101-751-01 Parks & Rec Admin           | 2,185          | 2,185  |
| 34 150-273 Cemeteries                     | 21             | 21     |
| 35 155-751 Recreation                     | 115            | 115    |
| 36 160-751 Mayor's Riverfront Pk          | 78             | 78     |
| 37 202 Act 51 Major Street                | 6,197          | 6,197  |
| 38 203 Act 51 Local Street                | 2,612          | 2,612  |
| 39 209 Cemeteries                         | 333            | 333    |
| 40 226 Solid Waste                        | 2,589          | 2,589  |
| 41 231-XXX Blight Abatement               | 0              | 0      |
| 42 243 Brownfield                         | 68             | 68     |
| 44 251 FFE Aspirational Projects          | 1,478          | 1,478  |
| 45 252-345 Public Safety                  | 1,099          | 1,099  |
| 47 252-724 Public Safety Comm Dev         | 20             | 20     |

**City of Kalamazoo  
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**Allocation Summary**

**Dept:8 101-223 Internal Auditor**

| <b>Department</b>          | <b>Internal Audit</b> | <b>Total</b>     |
|----------------------------|-----------------------|------------------|
| 49 252-751 Recreation      | \$863                 | \$863            |
| 51 253-101 City Commission | 5                     | 5                |
| 52 253-345 Public Safety   | 39                    | 39               |
| 53 253-724 Public Safety   | 80                    | 80               |
| 54 253-751 Recreation      | 18                    | 18               |
| 55 253-752 Parks           | 13                    | 13               |
| 58 265-345 Public Safety   | 435                   | 435              |
| 59 271-724 Comm Dev        | 782                   | 782              |
| 60 280 Community Dev       | 127                   | 127              |
| 66 289 Home Development    | 99                    | 99               |
| 67 299 CDBG                | 588                   | 588              |
| 70 551 Parks               | 11                    | 11               |
| 74 590 Wastewater Fund     | 20,375                | 20,375           |
| 75 591 Water Fund          | 15,156                | 15,156           |
| 76 677-XXX Insurance Fund  | 13,229                | 13,229           |
| 78 702-XXX Economic Dev    | 132                   | 132              |
| 79 709-XXX Brownfield Dev  | 781                   | 781              |
| 80 712-XXX LFDA            | 29                    | 29               |
| 81 731-XXX Pension Fund    | 1,841                 | 1,841            |
| 82 737-000 OPEB Trust Fund | 287                   | 287              |
| <b>Total</b>               | <b>\$116,714</b>      | <b>\$116,714</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. The Purchasing Department is also responsible for the processing of mail. It is responsible for the coordination of special programs such as outreach to minority and women business enterprises, prevailing wage compliance, vendor relations, auction of surplus property, and State cooperative purchasing.

For cost allocation purposes the expenditures of the Department have been functionalized into the following categories and allocated as described:

- **Purchasing** – Costs associated with the actual processing of purchase orders, bid processing, specification development and bulk purchase negotiations are identified in this function. The costs are allocated to all users based on the number of purchase orders processed.
- **Mail** – The administrative costs for handling the City’s mailings are identified within this function. These costs are allocated to all users based on the actual postage charges recorded during the year. NOTE: Mail services transferred to the Clerk's office mid year.

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

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

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**A. Department Costs**

Dept:9 101-233 Purchasing

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

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

Dept:9 101-233 Purchasing

| Department                           | First<br>Incoming | Second<br>Incoming | Purchasing | Mail |
|--------------------------------------|-------------------|--------------------|------------|------|
| 1 City Hall                          | \$6,774           | \$146              | \$6,840    | \$80 |
| Subtotal - Building Depreciation     | 6,774             | 146                | 6,840      | 80   |
| 2 City Hall Equipment                | 2,285             | 32                 | 2,291      | 27   |
| 2 Management Services                | 569               | 8                  | 570        | 7    |
| 2 Voice over IP System               | 673               | 9                  | 675        | 8    |
| Subtotal - Equipment Depreciation    | 3,527             | 50                 | 3,536      | 41   |
| 3 Maintenance Admin                  | 1,750             | 523                | 2,247      | 26   |
| 3 City Hall                          | 41,325            | 4,131              | 44,932     | 524  |
| Subtotal - 101-635 City Maintenance  | 43,075            | 4,654              | 47,179     | 550  |
| 4 Management & Leadership            | 6,060             | 782                | 6,763      | 79   |
| Subtotal - 101-172 City Manager      | 6,060             | 782                | 6,763      | 79   |
| 5 PC/Network Support                 | 4,207             | 627                | 4,779      | 56   |
| 5 Application - Eden                 | 5,435             | 857                | 6,220      | 72   |
| 5 Application - Intellitime          | 397               | 56                 | 447        | 5    |
| 5 NeoGov                             | 534               | 85                 | 611        | 7    |
| Subtotal - 101-636 Info Tech         | 10,573            | 1,625              | 12,057     | 140  |
| 6 Accounts Payable                   | 1,391             | 246                | 1,617      | 19   |
| 6 Payroll                            | 493               | 84                 | 571        | 7    |
| 6 Budgeting                          | 370               | 63                 | 428        | 5    |
| 6 Audit and Accounting               | 1,855             | 316                | 2,146      | 25   |
| 6 Cost Plan                          | 1,760             | 414                | 2,149      | 25   |
| Subtotal - 101-191 Budget and Accoun | 5,869             | 1,122              | 6,911      | 81   |
| 7 Mail                               | 352               | 83                 | 430        | 5    |
| Subtotal - 101-215 City Clerk        | 352               | 83                 | 430        | 5    |
| 8 Internal Audit                     | 214               | 28                 | 239        | 3    |
| Subtotal - 101-223 Internal Auditor  | 214               | 28                 | 239        | 3    |
| 9 Purchasing                         | 0                 | 1,701              | 1,681      | 20   |

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

**Dept:9 101-233 Purchasing**

| Department                         | First<br>Incoming | Second<br>Incoming | Purchasing       | Mail           |
|------------------------------------|-------------------|--------------------|------------------|----------------|
| 9 Mail                             | \$0               | \$51               | \$50             | \$1            |
| Subtotal - 101-233 Purchasing      | 0                 | 1,751              | 1,731            | 20             |
| 11 Advise and Counsel              | 0                 | 654                | 647              | 8              |
| 11 Labor Relations                 | 0                 | 26                 | 26               | 0              |
| 11 Risk Management                 | 0                 | 1                  | 1                | 0              |
| Subtotal - 101-266 City Attorney   | 0                 | 681                | 674              | 8              |
| 12 Human Resources                 | 0                 | 2,273              | 2,247            | 26             |
| 12 Labor Relations                 | 0                 | 1,388              | 1,372            | 16             |
| Subtotal - 101-270 Human Resources | 0                 | 3,661              | 3,619            | 42             |
| 16 General Fund OPEB               | 0                 | 27,643             | 27,325           | 318            |
| Subtotal - 101-297 OPEB            | 0                 | 27,643             | 27,325           | 318            |
| <b>Total Incoming</b>              | <b>76,444</b>     | <b>42,226</b>      | <b>117,304</b>   | <b>1,367</b>   |
| <b>C. Total Allocated</b>          |                   | <b>\$317,568</b>   | <b>\$313,911</b> | <b>\$3,658</b> |
|                                    |                   | 98.85%             | 1.15%            |                |

**City of Kalamazoo**  
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**Purchasing Allocations**

Dept:9 101-233 Purchasing

| Department                                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 101-635 City Maintenance                | 201   | 5.98%              | \$16,277         | \$0           | \$16,277              | \$0               | \$16,277 |
| 4 101-172 City Manager                    | 35    | 1.04%              | 2,834            | 0             | 2,834                 | 0                 | 2,834    |
| 5 101-636 Info Tech                       | 207   | 6.16%              | 16,763           | 0             | 16,763                | 0                 | 16,763   |
| 6 101-191 Budget and Accounting           | 20    | 0.60%              | 1,620            | 0             | 1,620                 | 0                 | 1,620    |
| 7 101-215 City Clerk                      | 39    | 1.16%              | 3,158            | 0             | 3,158                 | 0                 | 3,158    |
| 8 101-223 Internal Auditor                | 3     | 0.09%              | 243              | 0             | 243                   | 0                 | 243      |
| 9 101-233 Purchasing                      | 21    | 0.62%              | 1,701            | 0             | 1,701                 | 0                 | 1,701    |
| 10 101-253 Treasury                       | 21    | 0.62%              | 1,701            | 0             | 1,701                 | 309               | 2,010    |
| 11 101-266 City Attorney                  | 10    | 0.30%              | 810              | 0             | 810                   | 147               | 957      |
| 12 101-270 Human Resources                | 21    | 0.62%              | 1,701            | 0             | 1,701                 | 309               | 2,010    |
| 13 101-345-01 Public Safety Administratic | 33    | 0.98%              | 2,672            | 0             | 2,672                 | 486               | 3,158    |
| 14 101-630 Engineer                       | 13    | 0.39%              | 1,053            | 0             | 1,053                 | 191               | 1,244    |
| 15 101-640 Fleet                          | 145   | 4.31%              | 11,742           | 0             | 11,742                | 2,135             | 13,877   |
| 17 101-101 City Commission                | 11    | 0.33%              | 891              | 0             | 891                   | 162               | 1,053    |
| 18 101-257 Assessing                      | 22    | 0.65%              | 1,782            | 0             | 1,782                 | 324               | 2,105    |
| 19 101-299 Non-Departmental               | 8     | 0.24%              | 648              | 0             | 648                   | 118               | 766      |
| 21 101-345-03 PS Operations               | 23    | 0.68%              | 1,863            | 0             | 1,863                 | 339               | 2,201    |
| 22 101-345-04 PS CID                      | 9     | 0.27%              | 729              | 0             | 729                   | 133               | 861      |
| 23 101-345-05 PS Service                  | 284   | 8.45%              | 22,998           | 0             | 22,998                | 4,181             | 27,179   |
| 26 101-441-00 PW General                  | 20    | 0.60%              | 1,620            | 0             | 1,620                 | 294               | 1,914    |
| 28 101-699.00 Code Enforcement            | 27    | 0.80%              | 2,186            | 0             | 2,186                 | 398               | 2,584    |
| 29 101-699.01 Building Trades             | 18    | 0.54%              | 1,458            | 0             | 1,458                 | 265               | 1,723    |
| 30 101-721 Planning                       | 32    | 0.95%              | 2,591            | 0             | 2,591                 | 471               | 3,062    |
| 32 101-728 Econ Dev                       | 22    | 0.65%              | 1,782            | 0             | 1,782                 | 324               | 2,105    |
| 33 101-751-01 Parks & Rec Admin           | 213   | 6.34%              | 17,249           | 0             | 17,249                | 3,136             | 20,385   |
| 37 202 Act 51 Major Street                | 99    | 2.95%              | 8,017            | 0             | 8,017                 | 1,458             | 9,475    |
| 38 203 Act 51 Local Street                | 82    | 2.44%              | 6,640            | 0             | 6,640                 | 1,207             | 7,848    |
| 39 209 Cemeteries                         | 26    | 0.77%              | 2,105            | 0             | 2,105                 | 383               | 2,488    |
| 40 226 Solid Waste                        | 38    | 1.13%              | 3,077            | 0             | 3,077                 | 559               | 3,637    |
| 41 231-XXX Blight Abatement               | 2     | 0.06%              | 162              | 0             | 162                   | 29                | 191      |
| 42 243 Brownfield                         | 2     | 0.06%              | 162              | 0             | 162                   | 29                | 191      |
| 45 252-345 Public Safety                  | 1     | 0.03%              | 81               | 0             | 81                    | 15                | 96       |
| 47 252-724 Public Safety Comm Dev         | 3     | 0.09%              | 243              | 0             | 243                   | 44                | 287      |
| 49 252-751 Recreation                     | 15    | 0.45%              | 1,215            | 0             | 1,215                 | 221               | 1,436    |
| 51 253-101 City Commission                | 8     | 0.24%              | 648              | 0             | 648                   | 118               | 766      |
| 52 253-345 Public Safety                  | 12    | 0.36%              | 972              | 0             | 972                   | 177               | 1,148    |
| 53 253-724 Public Safety                  | 14    | 0.42%              | 1,134            | 0             | 1,134                 | 206               | 1,340    |
| 54 253-751 Recreation                     | 61    | 1.81%              | 4,940            | 0             | 4,940                 | 898               | 5,838    |
| 55 253-752 Parks                          | 2     | 0.06%              | 162              | 0             | 162                   | 29                | 191      |
| 58 265-345 Public Safety                  | 33    | 0.98%              | 2,672            | 0             | 2,672                 | 486               | 3,158    |
| 59 271-724 Comm Dev                       | 10    | 0.30%              | 810              | 0             | 810                   | 147               | 957      |
| 60 280 Community Dev                      | 1     | 0.03%              | 81               | 0             | 81                    | 15                | 96       |

**City of Kalamazoo  
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**Purchasing Allocations**

Dept:9 101-233 Purchasing

| Department                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 66 289 Home Development   | 1     | 0.03%              | \$81             | \$0           | \$81                  | \$15              | \$96             |
| 67 299 CDBG               | 12    | 0.36%              | 972              | 0             | 972                   | 177               | 1,148            |
| 69 400 Capital Projects   | 106   | 3.15%              | 8,584            | 0             | 8,584                 | 1,561             | 10,144           |
| 74 590 Wastewater Fund    | 794   | 23.62%             | 64,297           | 0             | 64,297                | 11,690            | 75,988           |
| 75 591 Water Fund         | 488   | 14.52%             | 39,518           | 0             | 39,518                | 7,185             | 46,703           |
| 76 677-XXX Insurance Fund | 62    | 1.84%              | 5,021            | 0             | 5,021                 | 913               | 5,934            |
| 78 702-XXX Economic Dev   | 3     | 0.09%              | 243              | 0             | 243                   | 44                | 287              |
| 79 709-XXX Brownfield Dev | 27    | 0.80%              | 2,186            | 0             | 2,186                 | 398               | 2,584            |
| 80 712-XXX LFDA           | 1     | 0.03%              | 81               | 0             | 81                    | 15                | 96               |
| <b>Subtotal</b>           | 3,361 | 100.00%            | 272,171          | 0             | 272,171               | 41,740            | 313,911          |
| Direct Bills              |       |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>              |       |                    |                  |               | <b>\$272,171</b>      |                   | <b>\$313,911</b> |

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

**City of Kalamazoo  
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**Mail Allocations**

**Dept:9 101-233 Purchasing**

| Department                                | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|---|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 4 101-172 City Manager                    | 207.62            | 0.11%              | \$3              | \$0           | \$3                   | \$0               | \$3            |
| 5 101-636 Info Tech                       | 36.93             | 0.02%              | 1                | 0             | 1                     | 0                 | 1              |
| 6 101-191 Budget and Accounting           | 4,441.39          | 2.27%              | 72               | 0             | 72                    | 0                 | 72             |
| 7 101-215 City Clerk                      | 7,258.36          | 3.71%              | 118              | 0             | 118                   | 0                 | 118            |
| 9 101-233 Purchasing                      | 3,131.73          | 1.60%              | 51               | 0             | 51                    | 0                 | 51             |
| 10 101-253 Treasury                       | 130,167.77        | 66.57%             | 2,111            | 0             | 2,111                 | 351               | 2,462          |
| 11 101-266 City Attorney                  | 542.21            | 0.28%              | 9                | 0             | 9                     | 1                 | 10             |
| 12 101-270 Human Resources                | 1,246.56          | 0.64%              | 20               | 0             | 20                    | 3                 | 24             |
| 13 101-345-01 Public Safety Administratio | 9,374.81          | 4.79%              | 152              | 0             | 152                   | 25                | 177            |
| 14 101-630 Engineer                       | 1,021.86          | 0.52%              | 17               | 0             | 17                    | 3                 | 19             |
| 18 101-257 Assessing                      | 10,080.04         | 5.16%              | 163              | 0             | 163                   | 27                | 191            |
| 26 101-441-00 PW General                  | 172.89            | 0.09%              | 3                | 0             | 3                     | 0                 | 3              |
| 28 101-699.00 Code Enforcement            | 12,777.96         | 6.53%              | 207              | 0             | 207                   | 34                | 242            |
| 30 101-721 Planning                       | 2,050.40          | 1.05%              | 33               | 0             | 33                    | 6                 | 39             |
| 32 101-728 Econ Dev                       | 64.89             | 0.03%              | 1                | 0             | 1                     | 0                 | 1              |
| 33 101-751-01 Parks & Rec Admin           | 1,737.11          | 0.89%              | 28               | 0             | 28                    | 5                 | 33             |
| 39 209 Cemeteries                         | 145.82            | 0.07%              | 2                | 0             | 2                     | 0                 | 3              |
| 40 226 Solid Waste                        | 10,117.64         | 5.17%              | 164              | 0             | 164                   | 27                | 191            |
| 74 590 Wastewater Fund                    | 650.36            | 0.33%              | 11               | 0             | 11                    | 2                 | 12             |
| 75 591 Water Fund                         | 305.42            | 0.16%              | 5                | 0             | 5                     | 1                 | 6              |
| <b>Subtotal</b>                           | <b>195,531.77</b> | <b>100.00%</b>     | <b>3,171</b>     | <b>0</b>      | <b>3,171</b>          | <b>486</b>        | <b>3,658</b>   |
| Direct Bills                              |                   |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                              |                   |                    |                  |               | <b>\$3,171</b>        |                   | <b>\$3,658</b> |

Basis Units: Postage Expenditures by Department  
Source: Financial Statements

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

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**Allocation Summary**

**Dept:9 101-233 Purchasing**

| <b>Department</b>                         | <b>Purchasing</b> | <b>Mail</b> | <b>Total</b> |
|---|-------------------|-------------|--------------|
| 3 101-635 City Maintenance                | \$16,277          | \$0         | \$16,277     |
| 4 101-172 City Manager                    | 2,834             | 3           | 2,838        |
| 5 101-636 Info Tech                       | 16,763            | 1           | 16,763       |
| 6 101-191 Budget and Accounting           | 1,620             | 72          | 1,692        |
| 7 101-215 City Clerk                      | 3,158             | 118         | 3,276        |
| 8 101-223 Internal Auditor                | 243               | 0           | 243          |
| 9 101-233 Purchasing                      | 1,701             | 51          | 1,751        |
| 10 101-253 Treasury                       | 2,010             | 2,462       | 4,472        |
| 11 101-266 City Attorney                  | 957               | 10          | 967          |
| 12 101-270 Human Resources                | 2,010             | 24          | 2,033        |
| 13 101-345-01 Public Safety Administratic | 3,158             | 177         | 3,335        |
| 14 101-630 Engineer                       | 1,244             | 19          | 1,263        |
| 15 101-640 Fleet                          | 13,877            | 0           | 13,877       |
| 17 101-101 City Commission                | 1,053             | 0           | 1,053        |
| 18 101-257 Assessing                      | 2,105             | 191         | 2,296        |
| 19 101-299 Non-Departmental               | 766               | 0           | 766          |
| 21 101-345-03 PS Operations               | 2,201             | 0           | 2,201        |
| 22 101-345-04 PS CID                      | 861               | 0           | 861          |
| 23 101-345-05 PS Service                  | 27,179            | 0           | 27,179       |
| 26 101-441-00 PW General                  | 1,914             | 3           | 1,917        |
| 28 101-699.00 Code Enforcement            | 2,584             | 242         | 2,826        |
| 29 101-699.01 Building Trades             | 1,723             | 0           | 1,723        |
| 30 101-721 Planning                       | 3,062             | 39          | 3,101        |
| 32 101-728 Econ Dev                       | 2,105             | 1           | 2,107        |
| 33 101-751-01 Parks & Rec Admin           | 20,385            | 33          | 20,417       |
| 37 202 Act 51 Major Street                | 9,475             | 0           | 9,475        |
| 38 203 Act 51 Local Street                | 7,848             | 0           | 7,848        |
| 39 209 Cemeteries                         | 2,488             | 3           | 2,491        |
| 40 226 Solid Waste                        | 3,637             | 191         | 3,828        |
| 41 231-XXX Blight Abatement               | 191               | 0           | 191          |
| 42 243 Brownfield                         | 191               | 0           | 191          |
| 45 252-345 Public Safety                  | 96                | 0           | 96           |
| 47 252-724 Public Safety Comm Dev         | 287               | 0           | 287          |
| 49 252-751 Recreation                     | 1,436             | 0           | 1,436        |
| 51 253-101 City Commission                | 766               | 0           | 766          |
| 52 253-345 Public Safety                  | 1,148             | 0           | 1,148        |
| 53 253-724 Public Safety                  | 1,340             | 0           | 1,340        |
| 54 253-751 Recreation                     | 5,838             | 0           | 5,838        |
| 55 253-752 Parks                          | 191               | 0           | 191          |
| 58 265-345 Public Safety                  | 3,158             | 0           | 3,158        |
| 59 271-724 Comm Dev                       | 957               | 0           | 957          |

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**Allocation Summary**

**Dept:9 101-233 Purchasing**

| Department                | Purchasing       | Mail           | Total            |
|---------------------------|------------------|----------------|------------------|
| 60 280 Community Dev      | \$96             | \$0            | \$96             |
| 66 289 Home Development   | 96               | 0              | 96               |
| 67 299 CDBG               | 1,148            | 0              | 1,148            |
| 69 400 Capital Projects   | 10,144           | 0              | 10,144           |
| 74 590 Wastewater Fund    | 75,988           | 12             | 76,000           |
| 75 591 Water Fund         | 46,703           | 6              | 46,708           |
| 76 677-XXX Insurance Fund | 5,934            | 0              | 5,934            |
| 78 702-XXX Economic Dev   | 287              | 0              | 287              |
| 79 709-XXX Brownfield Dev | 2,584            | 0              | 2,584            |
| 80 712-XXX LFDA           | 96               | 0              | 96               |
| <b>Total</b>              | <b>\$313,911</b> | <b>\$3,658</b> | <b>\$317,568</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 due to the City, and the management and prudent investment of idle funds. The Treasurer operations have been separated into the following functions for allocation:

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

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

- **Utility Billing** - The Treasurer's Office provides support for Water and Wastewater through billing, collection of payments, and coordination of meter reading. The costs related to this function are allocated to the Water and Wastewater Funds based on the percentage of bills processed.

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

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

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**A. Department Costs**

Dept:10 101-253 Treasury

| Description                               |    | Amount             | General<br>Admin | Assessor         | Non-Tax<br>Revenue | Tax<br>Collection -<br>General Fund | Tax<br>Collection -<br>Solid Waste | Cashier          | Utility Billing  |
|---|----|--------------------|------------------|------------------|--------------------|-------------------------------------|------------------------------------|------------------|------------------|
| <b>Personnel Costs</b>                    |    |                    |                  |                  |                    |                                     |                                    |                  |                  |
| Salaries                                  | S1 | 543,938            | 47,649           | 41,938           | 14,686             | 83,658                              | 7,833                              | 181,458          | 166,717          |
| <i>Salary % Split</i>                     |    |                    | <i>8.76%</i>     | <i>7.71%</i>     | <i>2.70%</i>       | <i>15.38%</i>                       | <i>1.44%</i>                       | <i>33.36%</i>    | <i>30.65%</i>    |
| Benefits                                  | S  | 242,718            | 21,262           | 18,714           | 6,553              | 37,330                              | 3,495                              | 80,971           | 74,393           |
| <b>Subtotal - Personnel Costs</b>         |    | <b>786,656</b>     | <b>68,911</b>    | <b>60,651</b>    | <b>21,240</b>      | <b>120,988</b>                      | <b>11,328</b>                      | <b>262,428</b>   | <b>241,110</b>   |
| <b>Services &amp; Supplies Cost</b>       |    |                    |                  |                  |                    |                                     |                                    |                  |                  |
| 728 Supplies                              | S  | 140,539            | 12,311           | 10,836           | 3,795              | 21,615                              | 2,024                              | 46,884           | 43,075           |
| 805 Education and Training                | S  | 375                | 33               | 29               | 10                 | 58                                  | 5                                  | 125              | 115              |
| 810 Fees                                  | S  | 8,395              | 735              | 647              | 227                | 1,291                               | 121                                | 2,800            | 2,573            |
| 815 Telephone                             | S  | 2,546              | 223              | 196              | 69                 | 392                                 | 37                                 | 849              | 780              |
| 825 Insurance                             | S  | 17,448             | 1,528            | 1,345            | 471                | 2,684                               | 251                                | 5,821            | 5,348            |
| 845 Outside Contractual Service           | S  | 291,984            | 25,578           | 22,512           | 7,884              | 44,907                              | 4,205                              | 97,406           | 89,493           |
| 860 Memberships & Dues                    | S  | 210                | 18               | 16               | 6                  | 32                                  | 3                                  | 70               | 64               |
| 880 Rental/Lease of Equipment             | S  | 2,520              | 221              | 194              | 68                 | 388                                 | 36                                 | 841              | 772              |
| 976 Office Equip & Furniture              | S  | 2,780              | 244              | 214              | 75                 | 428                                 | 40                                 | 927              | 852              |
| CCTA Admin Services Contract              | P  | (32,833)           | (32,833)         | 0                | 0                  | 0                                   | 0                                  | 0                | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>433,963</b>     | <b>8,058</b>     | <b>35,990</b>    | <b>12,604</b>      | <b>71,793</b>                       | <b>6,722</b>                       | <b>155,723</b>   | <b>143,073</b>   |
| <b>Department Cost Total</b>              |    | <b>1,220,619</b>   | <b>76,969</b>    | <b>96,641</b>    | <b>33,843</b>      | <b>192,781</b>                      | <b>18,050</b>                      | <b>418,152</b>   | <b>384,183</b>   |
| Adjustments to Cost                       |    |                    |                  |                  |                    |                                     |                                    |                  |                  |
| Subtotal - Adjustments                    |    | 0                  | 0                | 0                | 0                  | 0                                   | 0                                  | 0                | 0                |
| <b>Total Costs After Adjustments</b>      |    | <b>1,220,619</b>   | <b>76,969</b>    | <b>96,641</b>    | <b>33,843</b>      | <b>192,781</b>                      | <b>18,050</b>                      | <b>418,152</b>   | <b>384,183</b>   |
| General Admin Distribution                |    |                    | (76,969)         | 6,504            | 2,278              | 12,974                              | 1,215                              | 28,142           | 25,856           |
| <b>Grand Total</b>                        |    | <b>\$1,220,619</b> |                  | <b>\$103,145</b> | <b>\$36,121</b>    | <b>\$205,755</b>                    | <b>\$19,264</b>                    | <b>\$446,294</b> | <b>\$410,039</b> |
|   |    |                    |                  |                  |                    | not allocated                       | not allocated                      |                  |                  |

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

Dept:10 101-253 Treasury

| Department                           | First<br>Incoming | Second<br>Incoming | Assessor | Non-Tax<br>Revenue | Tax<br>Collection -<br>General Fund | Tax<br>Collection -<br>Solid Waste | Cashier | Utility Billing |
|--------------------------------------|-------------------|--------------------|----------|--------------------|-------------------------------------|------------------------------------|---------|-----------------|
| 1 City Hall                          | \$5,935           | \$128              | \$512    | \$179              | \$1,022                             | \$96                               | \$2,217 | \$2,037         |
| Subtotal - Building Depreciation     | 5,935             | 128                | 512      | 179                | 1,022                               | 96                                 | 2,217   | 2,037           |
| 2 City Hall Equipment                | 2,002             | 28                 | 172      | 60                 | 342                                 | 32                                 | 742     | 682             |
| 2 Department Specific Equipment      | 1,399             | 20                 | 120      | 42                 | 239                                 | 22                                 | 519     | 476             |
| 2 Voice over IP System               | 1,571             | 22                 | 135      | 47                 | 269                                 | 25                                 | 582     | 535             |
| Subtotal - Equipment Depreciation    | 4,972             | 70                 | 426      | 149                | 850                                 | 80                                 | 1,843   | 1,694           |
| 3 Maintenance Admin                  | 1,533             | 458                | 168      | 59                 | 336                                 | 31                                 | 728     | 669             |
| 3 City Hall                          | 36,207            | 3,619              | 3,365    | 1,179              | 6,713                               | 629                                | 14,562  | 13,379          |
| Subtotal - 101-635 City Maintenance  | 37,740            | 4,078              | 3,534    | 1,237              | 7,049                               | 660                                | 15,290  | 14,048          |
| 4 Management & Leadership            | 26,788            | 3,458              | 2,556    | 895                | 5,098                               | 477                                | 11,059  | 10,160          |
| Subtotal - 101-172 City Manager      | 26,788            | 3,458              | 2,556    | 895                | 5,098                               | 477                                | 11,059  | 10,160          |
| 5 PC/Network Support                 | 14,725            | 2,195              | 1,430    | 501                | 2,852                               | 267                                | 6,186   | 5,684           |
| 5 Application - Eden                 | 5,435             | 857                | 532      | 186                | 1,061                               | 99                                 | 2,301   | 2,114           |
| 5 Application - BS & A               | 26,932            | 3,776              | 2,595    | 909                | 5,176                               | 485                                | 11,228  | 10,316          |
| 5 Application - Intellitime          | 1,719             | 241                | 166      | 58                 | 330                                 | 31                                 | 717     | 658             |
| 5 NeoGov                             | 1,067             | 170                | 105      | 37                 | 209                                 | 20                                 | 452     | 416             |
| Subtotal - 101-636 Info Tech         | 49,879            | 7,239              | 4,827    | 1,690              | 9,628                               | 901                                | 20,884  | 19,187          |
| 6 Accounts Payable                   | 2,339             | 413                | 233      | 81                 | 464                                 | 43                                 | 1,006   | 925             |
| 6 Payroll                            | 2,181             | 372                | 216      | 76                 | 430                                 | 40                                 | 934     | 858             |
| 6 Budgeting                          | 1,850             | 313                | 183      | 64                 | 365                                 | 34                                 | 791     | 727             |
| 6 Audit and Accounting               | 2,286             | 389                | 226      | 79                 | 451                                 | 42                                 | 978     | 899             |
| 6 Cost Plan                          | 1,760             | 414                | 184      | 64                 | 367                                 | 34                                 | 795     | 730             |
| Subtotal - 101-191 Budget and Accoun | 10,417            | 1,901              | 1,041    | 365                | 2,076                               | 194                                | 4,504   | 4,138           |
| 7 Mail                               | 14,620            | 3,444              | 1,526    | 535                | 3,045                               | 285                                | 6,605   | 6,068           |
| Subtotal - 101-215 City Clerk        | 14,620            | 3,444              | 1,526    | 535                | 3,045                               | 285                                | 6,605   | 6,068           |
| 8 Internal Audit                     | 1,072             | 138                | 102      | 36                 | 204                                 | 19                                 | 442     | 406             |
| Subtotal - 101-223 Internal Auditor  | 1,072             | 138                | 102      | 36                 | 204                                 | 19                                 | 442     | 406             |
| 9 Purchasing                         | 1,701             | 309                | 170      | 59                 | 339                                 | 32                                 | 735     | 675             |

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

Dept:10 101-253 Treasury

| Department                         | First<br>Incoming | Second<br>Incoming | Assessor         | Non-Tax<br>Revenue | Tax<br>Collection -<br>General Fund | Tax<br>Collection -<br>Solid Waste | Cashier          | Utility Billing  |
|------------------------------------|-------------------|--------------------|------------------|--------------------|-------------------------------------|------------------------------------|------------------|------------------|
| 9 Mail                             | \$2,111           | \$351              | \$208            | \$73               | \$415                               | \$39                               | \$900            | \$827            |
| Subtotal - 101-233 Purchasing      | 3,812             | 660                | 378              | 132                | 754                                 | 71                                 | 1,635            | 1,502            |
| 10 Non-Tax Revenue                 | 0                 | 1,837              | 155              | 54                 | 310                                 | 29                                 | 672              | 617              |
| 10 Cashier                         | 0                 | 310,381            | 26,228           | 9,185              | 52,320                              | 4,899                              | 113,484          | 104,265          |
| Subtotal - 101-253 Treasury        | 0                 | 312,218            | 26,383           | 9,239              | 52,629                              | 4,928                              | 114,156          | 104,882          |
| 11 Advise and Counsel              | 0                 | 3,270              | 276              | 97                 | 551                                 | 52                                 | 1,196            | 1,099            |
| 11 Labor Relations                 | 0                 | 142                | 12               | 4                  | 24                                  | 2                                  | 52               | 48               |
| 11 Risk Management                 | 0                 | 4                  | 0                | 0                  | 1                                   | 0                                  | 1                | 1                |
| Subtotal - 101-266 City Attorney   | 0                 | 3,416              | 289              | 101                | 576                                 | 54                                 | 1,249            | 1,148            |
| 12 Human Resources                 | 0                 | 10,048             | 849              | 297                | 1,694                               | 159                                | 3,674            | 3,375            |
| 12 Labor Relations                 | 0                 | 7,562              | 639              | 224                | 1,275                               | 119                                | 2,765            | 2,540            |
| Subtotal - 101-270 Human Resources | 0                 | 17,610             | 1,488            | 521                | 2,968                               | 278                                | 6,439            | 5,916            |
| 16 General Fund OPEB               | 0                 | 122,197            | 10,326           | 3,616              | 20,598                              | 1,929                              | 44,679           | 41,049           |
| Subtotal - 101-297 OPEB            | 0                 | 122,197            | 10,326           | 3,616              | 20,598                              | 1,929                              | 44,679           | 41,049           |
| <b>Total Incoming</b>              | <b>155,234</b>    | <b>476,557</b>     | <b>53,388</b>    | <b>18,696</b>      | <b>106,499</b>                      | <b>9,971</b>                       | <b>231,001</b>   | <b>212,236</b>   |
| <b>C. Total Allocated</b>          |                   | <b>\$1,852,410</b> | <b>\$156,533</b> | <b>\$54,817</b>    | <b>\$312,254</b>                    | <b>\$29,236</b>                    | <b>\$677,295</b> | <b>\$622,275</b> |
|                                    |                   |                    | 8.45%            | 2.96%              | 16.86%                              | 1.58%                              | 36.56%           | 33.59%           |

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**Assessor Allocations**

Dept:10 101-253 Treasury

| Department           | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|----------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 18 101-257 Assessing | 1     | 100.00%            | \$116,263        | \$(47,828)    | \$68,435              | \$40,270          | \$108,705 |
| <b>Subtotal</b>      | 1     | 100.00%            | 116,263          | (47,828)      | 68,435                | 40,270            | 108,705   |
| Direct Bills         |       |                    |                  |               | 47,828                |                   | 47,828    |
| <b>Total</b>         |       |                    |                  |               | \$116,263             |                   | \$156,533 |

Basis Units: Direct to Assessor  
Source:

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**Non-Tax Revenue Allocations**

Dept:10 101-253 Treasury

| Department                                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 7 101-215 City Clerk                      | 60    | 0.29%              | \$119            | \$0           | \$119                 | \$0               | \$119 |
| 10 101-253 Treasury                       | 924   | 4.51%              | 1,837            | 0             | 1,837                 | 0                 | 1,837 |
| 13 101-345-01 Public Safety Administratio | 589   | 2.88%              | 1,171            | 0             | 1,171                 | 426               | 1,597 |
| 14 101-630 Engineer                       | 45    | 0.22%              | 89               | 0             | 89                    | 33                | 122   |
| 16 101-297 OPEB                           | 12    | 0.06%              | 24               | 0             | 24                    | 9                 | 33    |
| 19 101-299 Non-Departmental               | 4     | 0.02%              | 8                | 0             | 8                     | 3                 | 11    |
| 21 101-345-03 PS Operations               | 3,024 | 14.77%             | 6,012            | 0             | 6,012                 | 2,188             | 8,200 |
| 26 101-441-00 PW General                  | 1     | 0.00%              | 2                | 0             | 2                     | 1                 | 3     |
| 28 101-699.00 Code Enforcement            | 2,397 | 11.71%             | 4,766            | 0             | 4,766                 | 1,734             | 6,500 |
| 29 101-699.01 Building Trades             | 1,334 | 6.51%              | 2,652            | 0             | 2,652                 | 965               | 3,617 |
| 31 101-724 Community Develop              | 4     | 0.02%              | 8                | 0             | 8                     | 3                 | 11    |
| 33 101-751-01 Parks & Rec Admin           | 168   | 0.82%              | 334              | 0             | 334                   | 122               | 456   |
| 34 150-273 Cemeteries                     | 85    | 0.42%              | 169              | 0             | 169                   | 61                | 230   |
| 35 155-751 Recreation                     | 2     | 0.01%              | 4                | 0             | 4                     | 1                 | 5     |
| 36 160-751 Mayor's Riverfront Pk          | 1     | 0.00%              | 2                | 0             | 2                     | 1                 | 3     |
| 37 202 Act 51 Major Street                | 229   | 1.12%              | 455              | 0             | 455                   | 166               | 621   |
| 38 203 Act 51 Local Street                | 571   | 2.79%              | 1,135            | 0             | 1,135                 | 413               | 1,548 |
| 39 209 Cemeteries                         | 245   | 1.20%              | 487              | 0             | 487                   | 177               | 664   |
| 40 226 Solid Waste                        | 785   | 3.83%              | 1,561            | 0             | 1,561                 | 568               | 2,129 |
| 41 231-XXX Blight Abatement               | 1     | 0.00%              | 2                | 0             | 2                     | 1                 | 3     |
| 42 243 Brownfield                         | 3     | 0.01%              | 6                | 0             | 6                     | 2                 | 8     |
| 43 244 Econ Initiative                    | 48    | 0.23%              | 95               | 0             | 95                    | 35                | 130   |
| 44 251 FFE Aspirational Projects          | 43    | 0.21%              | 85               | 0             | 85                    | 31                | 117   |
| 45 252-345 Public Safety                  | 30    | 0.15%              | 60               | 0             | 60                    | 22                | 81    |
| 47 252-724 Public Safety Comm Dev         | 7     | 0.03%              | 14               | 0             | 14                    | 5                 | 19    |
| 49 252-751 Recreation                     | 52    | 0.25%              | 103              | 0             | 103                   | 38                | 141   |
| 50 252-752 Parks                          | 3     | 0.01%              | 6                | 0             | 6                     | 2                 | 8     |
| 51 253-101 City Commission                | 11    | 0.05%              | 22               | 0             | 22                    | 8                 | 30    |
| 52 253-345 Public Safety                  | 39    | 0.19%              | 78               | 0             | 78                    | 28                | 106   |
| 53 253-724 Public Safety                  | 258   | 1.26%              | 513              | 0             | 513                   | 187               | 700   |
| 54 253-751 Recreation                     | 27    | 0.13%              | 54               | 0             | 54                    | 20                | 73    |
| 55 253-752 Parks                          | 196   | 0.96%              | 390              | 0             | 390                   | 142               | 531   |
| 58 265-345 Public Safety                  | 187   | 0.91%              | 372              | 0             | 372                   | 135               | 507   |
| 59 271-724 Comm Dev                       | 74    | 0.36%              | 147              | 0             | 147                   | 54                | 201   |
| 60 280 Community Dev                      | 29    | 0.14%              | 58               | 0             | 58                    | 21                | 79    |
| 61 284 Community Dev                      | 56    | 0.27%              | 111              | 0             | 111                   | 41                | 152   |
| 62 285 Community Dev                      | 3     | 0.01%              | 6                | 0             | 6                     | 2                 | 8     |
| 63 286 Community Dev                      | 26    | 0.13%              | 52               | 0             | 52                    | 19                | 71    |
| 64 287 Community Dev                      | 1     | 0.00%              | 2                | 0             | 2                     | 1                 | 3     |
| 65 288 Economic Development               | 1     | 0.00%              | 2                | 0             | 2                     | 1                 | 3     |
| 66 289 Home Development                   | 26    | 0.13%              | 52               | 0             | 52                    | 19                | 71    |
| 67 299 CDBG                               | 229   | 1.12%              | 455              | 0             | 455                   | 166               | 621   |

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**Non-Tax Revenue Allocations**

Dept:10 101-253 Treasury

| Department                    | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total           |
|-------------------------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 68 300 Debt Service           | 41            | 0.20%                 | \$82                | \$0           | \$82                     | \$30                 | \$111           |
| 69 400 Capital Projects       | 197           | 0.96%                 | 392                 | 0             | 392                      | 143                  | 534             |
| 70 551 Parks                  | 6             | 0.03%                 | 12                  | 0             | 12                       | 4                    | 16              |
| 74 590 Wastewater Fund        | 1,452         | 7.09%                 | 2,887               | 0             | 2,887                    | 1,050                | 3,937           |
| 75 591 Water Fund             | 2,155         | 10.52%                | 4,285               | 0             | 4,285                    | 1,559                | 5,844           |
| 76 677-XXX Insurance Fund     | 472           | 2.30%                 | 938                 | 0             | 938                      | 341                  | 1,280           |
| 77 701-XXX General Trust Fund | 3             | 0.01%                 | 6                   | 0             | 6                        | 2                    | 8               |
| 78 702-XXX Economic Dev       | 4             | 0.02%                 | 8                   | 0             | 8                        | 3                    | 11              |
| 79 709-XXX Brownfield Dev     | 60            | 0.29%                 | 119                 | 0             | 119                      | 43                   | 163             |
| 81 731-XXX Pension Fund       | 134           | 0.65%                 | 266                 | 0             | 266                      | 97                   | 363             |
| 82 737-000 OPEB Trust Fund    | 134           | 0.65%                 | 266                 | 0             | 266                      | 97                   | 363             |
| 87 98X-XXX GASB 34 Govt       | 3             | 0.01%                 | 6                   | 0             | 6                        | 2                    | 8               |
| 90 All Other                  | 3,987         | 19.47%                | 7,927               | 0             | 7,927                    | 2,884                | 10,811          |
| <b>Subtotal</b>               | <b>20,478</b> | <b>100.00%</b>        | <b>40,715</b>       | <b>0</b>      | <b>40,715</b>            | <b>14,102</b>        | <b>54,817</b>   |
| Direct Bills                  |               |                       |                     |               | 0                        |                      | 0               |
| <b>Total</b>                  |               |                       |                     |               | <b>\$40,715</b>          |                      | <b>\$54,817</b> |

Basis Units: Number of Receipts Processed

Source: Detailed Revenue Report

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**Cashier Allocations**

Dept:10 101-253 Treasury

| Department                                | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|---------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-635 City Maintenance                | 2       | 0.00%              | \$1              | \$0           | \$1                   | \$0               | \$1     |
| 4 101-172 City Manager                    | 4       | 0.00%              | 2                | 0             | 2                     | 0                 | 2       |
| 5 101-636 Info Tech                       | 3       | 0.00%              | 2                | 0             | 2                     | 0                 | 2       |
| 6 101-191 Budget and Accounting           | 2       | 0.00%              | 1                | 0             | 1                     | 0                 | 1       |
| 7 101-215 City Clerk                      | 9       | 0.00%              | 5                | 0             | 5                     | 0                 | 5       |
| 10 101-253 Treasury                       | 581,382 | 61.70%             | 310,381          | 0             | 310,381               | 0                 | 310,381 |
| 13 101-345-01 Public Safety Administratio | 1,719   | 0.18%              | 918              | 0             | 918                   | 830               | 1,748   |
| 15 101-640 Fleet                          | 1       | 0.00%              | 1                | 0             | 1                     | 0                 | 1       |
| 17 101-101 City Commission                | 2       | 0.00%              | 1                | 0             | 1                     | 1                 | 2       |
| 28 101-699.00 Code Enforcement            | 8       | 0.00%              | 4                | 0             | 4                     | 4                 | 8       |
| 29 101-699.01 Building Trades             | 13      | 0.00%              | 7                | 0             | 7                     | 6                 | 13      |
| 33 101-751-01 Parks & Rec Admin           | 21      | 0.00%              | 11               | 0             | 11                    | 10                | 21      |
| 37 202 Act 51 Major Street                | 27      | 0.00%              | 14               | 0             | 14                    | 13                | 27      |
| 38 203 Act 51 Local Street                | 13      | 0.00%              | 7                | 0             | 7                     | 6                 | 13      |
| 39 209 Cemeteries                         | 26      | 0.00%              | 14               | 0             | 14                    | 13                | 26      |
| 40 226 Solid Waste                        | 860     | 0.09%              | 459              | 0             | 459                   | 415               | 874     |
| 41 231-XXX Blight Abatement               | 11      | 0.00%              | 6                | 0             | 6                     | 5                 | 11      |
| 43 244 Econ Initiative                    | 67      | 0.01%              | 36               | 0             | 36                    | 32                | 68      |
| 44 251 FFE Aspirational Projects          | 113     | 0.01%              | 60               | 0             | 60                    | 55                | 115     |
| 45 252-345 Public Safety                  | 2       | 0.00%              | 1                | 0             | 1                     | 1                 | 2       |
| 47 252-724 Public Safety Comm Dev         | 6       | 0.00%              | 3                | 0             | 3                     | 3                 | 6       |
| 49 252-751 Recreation                     | 9       | 0.00%              | 5                | 0             | 5                     | 4                 | 9       |
| 50 252-752 Parks                          | 1       | 0.00%              | 1                | 0             | 1                     | 0                 | 1       |
| 51 253-101 City Commission                | 9       | 0.00%              | 5                | 0             | 5                     | 4                 | 9       |
| 52 253-345 Public Safety                  | 4       | 0.00%              | 2                | 0             | 2                     | 2                 | 4       |
| 53 253-724 Public Safety                  | 80      | 0.01%              | 43               | 0             | 43                    | 39                | 81      |
| 54 253-751 Recreation                     | 3       | 0.00%              | 2                | 0             | 2                     | 1                 | 3       |
| 55 253-752 Parks                          | 36      | 0.00%              | 19               | 0             | 19                    | 17                | 37      |
| 58 265-345 Public Safety                  | 34      | 0.00%              | 18               | 0             | 18                    | 16                | 35      |
| 59 271-724 Comm Dev                       | 11      | 0.00%              | 6                | 0             | 6                     | 5                 | 11      |
| 60 280 Community Dev                      | 6       | 0.00%              | 3                | 0             | 3                     | 3                 | 6       |
| 61 284 Community Dev                      | 46      | 0.00%              | 25               | 0             | 25                    | 22                | 47      |
| 63 286 Community Dev                      | 17      | 0.00%              | 9                | 0             | 9                     | 8                 | 17      |
| 66 289 Home Development                   | 8       | 0.00%              | 4                | 0             | 4                     | 4                 | 8       |
| 67 299 CDBG                               | 153     | 0.02%              | 82               | 0             | 82                    | 74                | 156     |
| 68 300 Debt Service                       | 6       | 0.00%              | 3                | 0             | 3                     | 3                 | 6       |
| 69 400 Capital Projects                   | 21      | 0.00%              | 11               | 0             | 11                    | 10                | 21      |
| 70 551 Parks                              | 13      | 0.00%              | 7                | 0             | 7                     | 6                 | 13      |
| 74 590 Wastewater Fund                    | 158,120 | 16.78%             | 84,415           | 0             | 84,415                | 76,345            | 160,760 |
| 75 591 Water Fund                         | 198,797 | 21.10%             | 106,131          | 0             | 106,131               | 95,985            | 202,116 |
| 76 677-XXX Insurance Fund                 | 286     | 0.03%              | 153              | 0             | 153                   | 138               | 291     |
| 77 701-XXX General Trust Fund             | 3       | 0.00%              | 2                | 0             | 2                     | 1                 | 3       |

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**Cashier Allocations**

Dept:10 101-253 Treasury

| Department                | Units          | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|---------------------------|----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 78 702-XXX Economic Dev   | 3              | 0.00%                 | \$2                 | \$0           | \$2                      | \$1                  | \$3              |
| 79 709-XXX Brownfield Dev | 56             | 0.01%                 | 30                  | 0             | 30                       | 27                   | 57               |
| 80 712-XXX LFDA           | 4              | 0.00%                 | 2                   | 0             | 2                        | 2                    | 4                |
| 88 CCTA                   | 3              | 0.00%                 | 2                   | 0             | 2                        | 1                    | 3                |
| 90 All Other              | 260            | 0.03%                 | 139                 | 0             | 139                      | 126                  | 264              |
| <b>Subtotal</b>           | <b>942,280</b> | <b>100.00%</b>        | <b>503,052</b>      | <b>0</b>      | <b>503,052</b>           | <b>174,243</b>       | <b>677,295</b>   |
| Direct Bills              |                |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>              |                |                       |                     |               | <b>\$503,052</b>         |                      | <b>\$677,295</b> |

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

Source: Receipts

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**Utility Billing Allocations**

Dept:10 101-253 Treasury

| Department             | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 74 590 Wastewater Fund | 44.13  | 44.13%             | \$203,963        | \$0           | \$203,963             | \$70,647          | \$274,610 |
| 75 591 Water Fund      | 55.87  | 55.87%             | 258,224          | 0             | 258,224               | 89,441            | 347,665   |
| <b>Subtotal</b>        | 100.00 | 100.00%            | 462,187          | 0             | 462,187               | 160,088           | 622,275   |
| Direct Bills           |        |                    |                  |               | 0                     |                   | 0         |
| <b>Total</b>           |        |                    |                  |               | \$462,187             |                   | \$622,275 |

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

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**Allocation Summary**

Dept:10 101-253 Treasury

| Department                                | Assessor | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier | Utility Billing | Total    |
|---|----------|-----------------|-------------------------------|------------------------------|---------|-----------------|----------|
| 0 Direct Billed                           | \$47,828 | \$0             | \$0                           | \$0                          | \$0     | \$0             | \$47,828 |
| 3 101-635 City Maintenance                | 0        | 0               | 0                             | 0                            | 1       | 0               | 1        |
| 4 101-172 City Manager                    | 0        | 0               | 0                             | 0                            | 2       | 0               | 2        |
| 5 101-636 Info Tech                       | 0        | 0               | 0                             | 0                            | 2       | 0               | 2        |
| 6 101-191 Budget and Accounting           | 0        | 0               | 0                             | 0                            | 1       | 0               | 1        |
| 7 101-215 City Clerk                      | 0        | 119             | 0                             | 0                            | 5       | 0               | 124      |
| 10 101-253 Treasury                       | 0        | 1,837           | 0                             | 0                            | 310,381 | 0               | 312,218  |
| 13 101-345-01 Public Safety Administratic | 0        | 1,597           | 0                             | 0                            | 1,748   | 0               | 3,345    |
| 14 101-630 Engineer                       | 0        | 122             | 0                             | 0                            | 0       | 0               | 122      |
| 15 101-640 Fleet                          | 0        | 0               | 0                             | 0                            | 1       | 0               | 1        |
| 16 101-297 OPEB                           | 0        | 33              | 0                             | 0                            | 0       | 0               | 33       |
| 17 101-101 City Commission                | 0        | 0               | 0                             | 0                            | 2       | 0               | 2        |
| 18 101-257 Assessing                      | 108,705  | 0               | 0                             | 0                            | 0       | 0               | 108,705  |
| 19 101-299 Non-Departmental               | 0        | 11              | 0                             | 0                            | 0       | 0               | 11       |
| 21 101-345-03 PS Operations               | 0        | 8,200           | 0                             | 0                            | 0       | 0               | 8,200    |
| 26 101-441-00 PW General                  | 0        | 3               | 0                             | 0                            | 0       | 0               | 3        |
| 28 101-699.00 Code Enforcement            | 0        | 6,500           | 0                             | 0                            | 8       | 0               | 6,508    |
| 29 101-699.01 Building Trades             | 0        | 3,617           | 0                             | 0                            | 13      | 0               | 3,631    |
| 31 101-724 Community Develop              | 0        | 11              | 0                             | 0                            | 0       | 0               | 11       |
| 33 101-751-01 Parks & Rec Admin           | 0        | 456             | 0                             | 0                            | 21      | 0               | 477      |
| 34 150-273 Cemeteries                     | 0        | 230             | 0                             | 0                            | 0       | 0               | 230      |
| 35 155-751 Recreation                     | 0        | 5               | 0                             | 0                            | 0       | 0               | 5        |
| 36 160-751 Mayor's Riverfront Pk          | 0        | 3               | 0                             | 0                            | 0       | 0               | 3        |
| 37 202 Act 51 Major Street                | 0        | 621             | 0                             | 0                            | 27      | 0               | 648      |
| 38 203 Act 51 Local Street                | 0        | 1,548           | 0                             | 0                            | 13      | 0               | 1,562    |
| 39 209 Cemeteries                         | 0        | 664             | 0                             | 0                            | 26      | 0               | 691      |
| 40 226 Solid Waste                        | 0        | 2,129           | 0                             | 0                            | 874     | 0               | 3,003    |
| 41 231-XXX Blight Abatement               | 0        | 3               | 0                             | 0                            | 11      | 0               | 14       |
| 42 243 Brownfield                         | 0        | 8               | 0                             | 0                            | 0       | 0               | 8        |
| 43 244 Econ Initiative                    | 0        | 130             | 0                             | 0                            | 68      | 0               | 198      |
| 44 251 FFE Aspirational Projects          | 0        | 117             | 0                             | 0                            | 115     | 0               | 231      |
| 45 252-345 Public Safety                  | 0        | 81              | 0                             | 0                            | 2       | 0               | 83       |
| 47 252-724 Public Safety Comm Dev         | 0        | 19              | 0                             | 0                            | 6       | 0               | 25       |
| 49 252-751 Recreation                     | 0        | 141             | 0                             | 0                            | 9       | 0               | 150      |
| 50 252-752 Parks                          | 0        | 8               | 0                             | 0                            | 1       | 0               | 9        |
| 51 253-101 City Commission                | 0        | 30              | 0                             | 0                            | 9       | 0               | 39       |
| 52 253-345 Public Safety                  | 0        | 106             | 0                             | 0                            | 4       | 0               | 110      |
| 53 253-724 Public Safety                  | 0        | 700             | 0                             | 0                            | 81      | 0               | 781      |
| 54 253-751 Recreation                     | 0        | 73              | 0                             | 0                            | 3       | 0               | 76       |
| 55 253-752 Parks                          | 0        | 531             | 0                             | 0                            | 37      | 0               | 568      |
| 58 265-345 Public Safety                  | 0        | 507             | 0                             | 0                            | 35      | 0               | 542      |

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**Allocation Summary**

Dept:10 101-253 Treasury

| Department                    | Assessor | Non-Tax Revenue  | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier    | Utility Billing  | Total            |                    |
|-------------------------------|----------|------------------|-------------------------------|------------------------------|------------|------------------|------------------|--------------------|
| 59 271-724 Comm Dev           |          | \$0              | \$201                         | \$0                          | \$0        | \$11             | \$0              | \$212              |
| 60 280 Community Dev          |          | 0                | 79                            | 0                            | 0          | 6                | 0                | 85                 |
| 61 284 Community Dev          |          | 0                | 152                           | 0                            | 0          | 47               | 0                | 199                |
| 62 285 Community Dev          |          | 0                | 8                             | 0                            | 0          | 0                | 0                | 8                  |
| 63 286 Community Dev          |          | 0                | 71                            | 0                            | 0          | 17               | 0                | 88                 |
| 64 287 Community Dev          |          | 0                | 3                             | 0                            | 0          | 0                | 0                | 3                  |
| 65 288 Economic Development   |          | 0                | 3                             | 0                            | 0          | 0                | 0                | 3                  |
| 66 289 Home Development       |          | 0                | 71                            | 0                            | 0          | 8                | 0                | 79                 |
| 67 299 CDBG                   |          | 0                | 621                           | 0                            | 0          | 156              | 0                | 777                |
| 68 300 Debt Service           |          | 0                | 111                           | 0                            | 0          | 6                | 0                | 117                |
| 69 400 Capital Projects       |          | 0                | 534                           | 0                            | 0          | 21               | 0                | 556                |
| 70 551 Parks                  |          | 0                | 16                            | 0                            | 0          | 13               | 0                | 29                 |
| 74 590 Wastewater Fund        |          | 0                | 3,937                         | 0                            | 0          | 160,760          | 274,610          | 439,307            |
| 75 591 Water Fund             |          | 0                | 5,844                         | 0                            | 0          | 202,116          | 347,665          | 555,625            |
| 76 677-XXX Insurance Fund     |          | 0                | 1,280                         | 0                            | 0          | 291              | 0                | 1,571              |
| 77 701-XXX General Trust Fund |          | 0                | 8                             | 0                            | 0          | 3                | 0                | 11                 |
| 78 702-XXX Economic Dev       |          | 0                | 11                            | 0                            | 0          | 3                | 0                | 14                 |
| 79 709-XXX Brownfield Dev     |          | 0                | 163                           | 0                            | 0          | 57               | 0                | 220                |
| 80 712-XXX LFDA               |          | 0                | 0                             | 0                            | 0          | 4                | 0                | 4                  |
| 81 731-XXX Pension Fund       |          | 0                | 363                           | 0                            | 0          | 0                | 0                | 363                |
| 82 737-000 OPEB Trust Fund    |          | 0                | 363                           | 0                            | 0          | 0                | 0                | 363                |
| 87 98X-XXX GASB 34 Govt       |          | 0                | 8                             | 0                            | 0          | 0                | 0                | 8                  |
| 88 CCTA                       |          | 0                | 0                             | 0                            | 0          | 3                | 0                | 3                  |
| 90 All Other                  |          | 0                | 10,811                        | 0                            | 0          | 264              | 0                | 11,076             |
| <b>Total</b>                  |          | <b>\$156,533</b> | <b>\$54,817</b>               | <b>\$0</b>                   | <b>\$0</b> | <b>\$677,295</b> | <b>\$622,275</b> | <b>\$1,510,920</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.

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

- **Labor Relations** – Costs associated with the negotiations, interpretation, and mediation of labor agreements is identified. The cost is allocated to all departments based on the union wages paid during the year.
- **Pension Fund** – Costs associated with the counsel provided to the City’s pension fund is separately identified and is allocated directly to the Pension Fund.
- **Risk Management** - The Risk Management operation costs are identified in this function and allocated to all user departments and programs based on the Workers' Compensation billings made during the year.
- **General Government** – The balance of the activities of the City Attorney is considered General Government in nature and is not allocate in this plan.

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

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

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**A. Department Costs**

Dept:11 101-266 City Attorney

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

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

Dept:11 101-266 City Attorney

| Department                           | First Incoming | Second Incoming | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | General Government |
|--------------------------------------|----------------|-----------------|--------------------|-----------------|------------------|-----------------|--------------------|
| 1 City Hall                          | \$4,051        | \$87            | \$1,701            | \$35            | \$58             | \$23            | \$2,322            |
| Subtotal - Building Depreciation     | 4,051          | 87              | 1,701              | 35              | 58               | 23              | 2,322              |
| 2 City Hall Equipment                | 1,367          | 19              | 570                | 12              | 19               | 8               | 778                |
| 2 Voice over IP System               | 898            | 13              | 374                | 8               | 13               | 5               | 511                |
| Subtotal - Equipment Depreciation    | 2,264          | 32              | 944                | 19              | 32               | 13              | 1,288              |
| 3 Maintenance Admin                  | 1,047          | 313             | 559                | 11              | 19               | 8               | 763                |
| 3 City Hall                          | 24,715         | 2,471           | 11,174             | 228             | 379              | 152             | 15,253             |
| Subtotal - 101-635 City Maintenance  | 25,761         | 2,783           | 11,733             | 239             | 398              | 159             | 16,016             |
| 4 Management & Leadership            | 12,955         | 1,672           | 6,012              | 122             | 204              | 82              | 8,207              |
| Subtotal - 101-172 City Manager      | 12,955         | 1,672           | 6,012              | 122             | 204              | 82              | 8,207              |
| 5 PC/Network Support                 | 6,311          | 941             | 2,981              | 61              | 101              | 40              | 4,069              |
| 5 Application - Eden                 | 4,076          | 643             | 1,940              | 39              | 66               | 26              | 2,648              |
| 5 Application - Intellitime          | 793            | 111             | 372                | 8               | 13               | 5               | 508                |
| 5 NeoGov                             | 534            | 85              | 254                | 5               | 9                | 3               | 347                |
| Subtotal - 101-636 Info Tech         | 11,714         | 1,780           | 5,546              | 113             | 188              | 75              | 7,571              |
| 6 Accounts Payable                   | 1,693          | 299             | 819                | 17              | 28               | 11              | 1,117              |
| 6 Payroll                            | 1,055          | 180             | 508                | 10              | 17               | 7               | 693                |
| 6 Budgeting                          | 1,017          | 172             | 489                | 10              | 17               | 7               | 667                |
| 6 Audit and Accounting               | 1,796          | 306             | 864                | 18              | 29               | 12              | 1,179              |
| 6 Cost Plan                          | 1,760          | 414             | 894                | 18              | 30               | 12              | 1,220              |
| Subtotal - 101-191 Budget and Accoun | 7,321          | 1,371           | 3,573              | 73              | 121              | 48              | 4,877              |
| 7 Records Management                 | 17,480         | 3,538           | 8,639              | 176             | 293              | 117             | 11,793             |
| 7 Mail                               | 61             | 14              | 31                 | 1               | 1                | 0               | 42                 |
| Subtotal - 101-215 City Clerk        | 17,541         | 3,553           | 8,670              | 177             | 294              | 118             | 11,835             |
| 8 Internal Audit                     | 589            | 76              | 273                | 6               | 9                | 4               | 373                |
| Subtotal - 101-223 Internal Auditor  | 589            | 76              | 273                | 6               | 9                | 4               | 373                |
| 9 Purchasing                         | 810            | 147             | 393                | 8               | 13               | 5               | 537                |

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

**Dept:11 101-266 City Attorney**

| Department                         | First<br>Incoming | Second<br>Incoming | Advise and<br>Counsel | Labor<br>Relations | Pension<br>Fund 731 | Risk<br>Management | General<br>Government |
|------------------------------------|-------------------|--------------------|-----------------------|--------------------|---------------------|--------------------|-----------------------|
| 9 Mail                             | \$9               | \$1                | \$4                   | \$0                | \$0                 | \$0                | \$6                   |
| Subtotal - 101-233 Purchasing      | 819               | 149                | 398                   | 8                  | 13                  | 5                  | 543                   |
| 11 Advise and Counsel              | 0                 | 1,798              | 739                   | 15                 | 25                  | 10                 | 1,009                 |
| 11 Risk Management                 | 0                 | 3                  | 1                     | 0                  | 0                   | 0                  | 2                     |
| Subtotal - 101-266 City Attorney   | 0                 | 1,801              | 740                   | 15                 | 25                  | 10                 | 1,011                 |
| 12 Human Resources                 | 0                 | 4,859              | 1,997                 | 41                 | 68                  | 27                 | 2,726                 |
| Subtotal - 101-270 Human Resources | 0                 | 4,859              | 1,997                 | 41                 | 68                  | 27                 | 2,726                 |
| 16 General Fund OPEB               | 0                 | 59,096             | 24,291                | 495                | 824                 | 330                | 33,157                |
| Subtotal - 101-297 OPEB            | 0                 | 59,096             | 24,291                | 495                | 824                 | 330                | 33,157                |
| <b>Total Incoming</b>              | <b>83,016</b>     | <b>77,259</b>      | <b>65,879</b>         | <b>1,341</b>       | <b>2,236</b>        | <b>894</b>         | <b>89,925</b>         |
| <b>C. Total Allocated</b>          |                   | <b>\$849,515</b>   | <b>\$349,181</b>      | <b>\$7,110</b>     | <b>\$11,850</b>     | <b>\$4,740</b>     | <b>\$476,634</b>      |
|                                    |                   |                    | 41.10%                | 0.84%              | 1.39%               | 0.56%              | 56.11%                |

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**Advise and Counsel Allocations**

**Dept:11 101-266 City Attorney**

| Department                                | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-635 City Maintenance                | 1,135,412  | 0.93%              | \$2,962          | \$0           | \$2,962               | \$0               | \$2,962 |
| 4 101-172 City Manager                    | 1,558,189  | 1.28%              | 4,066            | 0             | 4,066                 | 0                 | 4,066   |
| 5 101-636 Info Tech                       | 1,706,812  | 1.40%              | 4,453            | 0             | 4,453                 | 0                 | 4,453   |
| 6 101-191 Budget and Accounting           | 1,260,393  | 1.04%              | 3,289            | 0             | 3,289                 | 0                 | 3,289   |
| 7 101-215 City Clerk                      | 534,581    | 0.44%              | 1,395            | 0             | 1,395                 | 0                 | 1,395   |
| 8 101-223 Internal Auditor                | 90,482     | 0.07%              | 236              | 0             | 236                   | 0                 | 236     |
| 9 101-233 Purchasing                      | 250,746    | 0.21%              | 654              | 0             | 654                   | 0                 | 654     |
| 10 101-253 Treasury                       | 1,253,452  | 1.03%              | 3,270            | 0             | 3,270                 | 0                 | 3,270   |
| 11 101-266 City Attorney                  | 689,239    | 0.57%              | 1,798            | 0             | 1,798                 | 0                 | 1,798   |
| 12 101-270 Human Resources                | 893,015    | 0.73%              | 2,330            | 0             | 2,330                 | 251               | 2,581   |
| 13 101-345-01 Public Safety Administratic | 1,191,294  | 0.98%              | 3,108            | 0             | 3,108                 | 334               | 3,443   |
| 14 101-630 Engineer                       | 1,125,211  | 0.92%              | 2,936            | 0             | 2,936                 | 316               | 3,252   |
| 15 101-640 Fleet                          | 2,176,923  | 1.79%              | 5,680            | 0             | 5,680                 | 611               | 6,291   |
| 17 101-101 City Commission                | 70,941     | 0.06%              | 185              | 0             | 185                   | 20                | 205     |
| 18 101-257 Assessing                      | 477,259    | 0.39%              | 1,245            | 0             | 1,245                 | 134               | 1,379   |
| 19 101-299 Non-Departmental               | 129        | 0.00%              | 0                | 0             | 0                     | 0                 | 0       |
| 20 101-345-02 PS KVET                     | 1,794,824  | 1.48%              | 4,683            | 0             | 4,683                 | 504               | 5,187   |
| 21 101-345-03 PS Operations               | 15,983,000 | 13.14%             | 41,702           | 0             | 41,702                | 4,485             | 46,187  |
| 22 101-345-04 PS CID                      | 3,046,461  | 2.50%              | 7,949            | 0             | 7,949                 | 855               | 8,804   |
| 23 101-345-05 PS Service                  | 7,111,460  | 5.85%              | 18,555           | 0             | 18,555                | 1,995             | 20,550  |
| 24 101-345-06 Grants                      | 749,688    | 0.62%              | 1,956            | 0             | 1,956                 | 210               | 2,166   |
| 26 101-441-00 PW General                  | 881,605    | 0.72%              | 2,300            | 0             | 2,300                 | 247               | 2,548   |
| 27 101-448-31 Street Lights               | 1,169,484  | 0.96%              | 3,051            | 0             | 3,051                 | 328               | 3,380   |
| 28 101-699.00 Code Enforcement            | 748,053    | 0.61%              | 1,952            | 0             | 1,952                 | 210               | 2,162   |
| 29 101-699.01 Building Trades             | 601,387    | 0.49%              | 1,569            | 0             | 1,569                 | 169               | 1,738   |
| 30 101-721 Planning                       | 565,361    | 0.46%              | 1,475            | 0             | 1,475                 | 159               | 1,634   |
| 31 101-724 Community Develop              | 100,355    | 0.08%              | 262              | 0             | 262                   | 28                | 290     |
| 32 101-728 Econ Dev                       | 209,175    | 0.17%              | 546              | 0             | 546                   | 59                | 604     |
| 33 101-751-01 Parks & Rec Admin           | 2,263,922  | 1.86%              | 5,907            | 0             | 5,907                 | 635               | 6,542   |
| 34 150-273 Cemeteries                     | 22,200     | 0.02%              | 58               | 0             | 58                    | 6                 | 64      |
| 35 155-751 Recreation                     | 119,225    | 0.10%              | 311              | 0             | 311                   | 33                | 345     |
| 36 160-751 Mayor's Riverfront Pk          | 80,625     | 0.07%              | 210              | 0             | 210                   | 23                | 233     |
| 37 202 Act 51 Major Street                | 6,421,425  | 5.28%              | 16,755           | 0             | 16,755                | 1,802             | 18,556  |
| 38 203 Act 51 Local Street                | 2,706,210  | 2.22%              | 7,061            | 0             | 7,061                 | 759               | 7,820   |
| 39 209 Cemeteries                         | 344,711    | 0.28%              | 899              | 0             | 899                   | 97                | 996     |
| 40 226 Solid Waste                        | 2,682,564  | 2.21%              | 6,999            | 0             | 6,999                 | 753               | 7,752   |
| 41 231-XXX Blight Abatement               | 350        | 0.00%              | 1                | 0             | 1                     | 0                 | 1       |
| 42 243 Brownfield                         | 70,212     | 0.06%              | 183              | 0             | 183                   | 20                | 203     |
| 44 251 FFE Aspirational Projects          | 1,531,142  | 1.26%              | 3,995            | 0             | 3,995                 | 430               | 4,425   |
| 45 252-345 Public Safety                  | 1,139,193  | 0.94%              | 2,972            | 0             | 2,972                 | 320               | 3,292   |
| 47 252-724 Public Safety Comm Dev         | 20,545     | 0.02%              | 54               | 0             | 54                    | 6                 | 59      |
| 49 252-751 Recreation                     | 894,519    | 0.74%              | 2,334            | 0             | 2,334                 | 251               | 2,585   |

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**Advise and Counsel Allocations**

Dept:11 101-266 City Attorney

| Department                 | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|----------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 51 253-101 City Commission | 5,327              | 0.00%              | \$14             | \$0           | \$14                  | \$1               | \$15             |
| 52 253-345 Public Safety   | 40,558             | 0.03%              | 106              | 0             | 106                   | 11                | 117              |
| 53 253-724 Public Safety   | 82,450             | 0.07%              | 215              | 0             | 215                   | 23                | 238              |
| 54 253-751 Recreation      | 18,914             | 0.02%              | 49               | 0             | 49                    | 5                 | 55               |
| 55 253-752 Parks           | 13,277             | 0.01%              | 35               | 0             | 35                    | 4                 | 38               |
| 58 265-345 Public Safety   | 450,850            | 0.37%              | 1,176            | 0             | 1,176                 | 127               | 1,303            |
| 59 271-724 Comm Dev        | 810,598            | 0.67%              | 2,115            | 0             | 2,115                 | 227               | 2,342            |
| 60 280 Community Dev       | 131,642            | 0.11%              | 343              | 0             | 343                   | 37                | 380              |
| 66 289 Home Development    | 102,539            | 0.08%              | 268              | 0             | 268                   | 29                | 296              |
| 67 299 CDBG                | 609,095            | 0.50%              | 1,589            | 0             | 1,589                 | 171               | 1,760            |
| 70 551 Parks               | 11,684             | 0.01%              | 30               | 0             | 30                    | 3                 | 34               |
| 74 590 Wastewater Fund     | 21,113,094         | 17.35%             | 55,088           | 0             | 55,088                | 5,924             | 61,012           |
| 75 591 Water Fund          | 15,704,670         | 12.91%             | 40,976           | 0             | 40,976                | 4,407             | 45,383           |
| 76 677-XXX Insurance Fund  | 13,708,567         | 11.27%             | 35,768           | 0             | 35,768                | 3,846             | 39,614           |
| 78 702-XXX Economic Dev    | 137,271            | 0.11%              | 358              | 0             | 358                   | 39                | 397              |
| 79 709-XXX Brownfield Dev  | 809,739            | 0.67%              | 2,113            | 0             | 2,113                 | 227               | 2,340            |
| 80 712-XXX LFDA            | 30,129             | 0.02%              | 79               | 0             | 79                    | 8                 | 87               |
| 81 731-XXX Pension Fund    | 1,907,685          | 1.57%              | 4,977            | 0             | 4,977                 | 535               | 5,513            |
| 82 737-000 OPEB Trust Fund | 297,621            | 0.24%              | 777              | 0             | 777                   | 84                | 860              |
| <b>Subtotal</b>            | <b>121,657,484</b> | <b>100.00%</b>     | <b>317,424</b>   | <b>0</b>      | <b>317,424</b>        | <b>31,756</b>     | <b>349,181</b>   |
| Direct Bills               |                    |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>               |                    |                    |                  |               | <b>\$317,424</b>      |                   | <b>\$349,181</b> |

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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**Labor Relations Allocations**

**Dept:11 101-266 City Attorney**

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 3 101-635 City Maintenance                | 3.66          | 0.81%              | \$52             | \$0           | \$52                  | \$0               | \$52           |
| 6 101-191 Budget and Accounting           | 6.20          | 1.37%              | 88               | 0             | 88                    | 0                 | 88             |
| 7 101-215 City Clerk                      | 1.93          | 0.43%              | 28               | 0             | 28                    | 0                 | 28             |
| 9 101-233 Purchasing                      | 1.83          | 0.40%              | 26               | 0             | 26                    | 0                 | 26             |
| 10 101-253 Treasury                       | 9.97          | 2.20%              | 142              | 0             | 142                   | 0                 | 142            |
| 13 101-345-01 Public Safety Administratic | 1.79          | 0.39%              | 26               | 0             | 26                    | 3                 | 28             |
| 14 101-630 Engineer                       | 5.43          | 1.20%              | 77               | 0             | 77                    | 8                 | 86             |
| 15 101-640 Fleet                          | 6.14          | 1.35%              | 88               | 0             | 88                    | 9                 | 97             |
| 20 101-345-02 PS KVET                     | 17.26         | 3.81%              | 246              | 0             | 246                   | 26                | 272            |
| 21 101-345-03 PS Operations               | 161.93        | 35.72%             | 2,309            | 0             | 2,309                 | 244               | 2,552          |
| 22 101-345-04 PS CID                      | 28.68         | 6.33%              | 409              | 0             | 409                   | 43                | 452            |
| 23 101-345-05 PS Service                  | 45.06         | 9.94%              | 642              | 0             | 642                   | 68                | 710            |
| 24 101-345-06 Grants                      | 5.52          | 1.22%              | 79               | 0             | 79                    | 8                 | 87             |
| 26 101-441-00 PW General                  | 2.59          | 0.57%              | 37               | 0             | 37                    | 4                 | 41             |
| 28 101-699.00 Code Enforcement            | 6.52          | 1.44%              | 93               | 0             | 93                    | 10                | 103            |
| 29 101-699.01 Building Trades             | 4.34          | 0.96%              | 62               | 0             | 62                    | 7                 | 68             |
| 30 101-721 Planning                       | 0.13          | 0.03%              | 2                | 0             | 2                     | 0                 | 2              |
| 33 101-751-01 Parks & Rec Admin           | 8.98          | 1.98%              | 128              | 0             | 128                   | 14                | 142            |
| 37 202 Act 51 Major Street                | 8.65          | 1.91%              | 123              | 0             | 123                   | 13                | 136            |
| 38 203 Act 51 Local Street                | 7.21          | 1.59%              | 103              | 0             | 103                   | 11                | 114            |
| 39 209 Cemeteries                         | 0.49          | 0.11%              | 7                | 0             | 7                     | 1                 | 8              |
| 40 226 Solid Waste                        | 8.30          | 1.83%              | 118              | 0             | 118                   | 12                | 131            |
| 45 252-345 Public Safety                  | 12.73         | 2.81%              | 181              | 0             | 181                   | 19                | 201            |
| 59 271-724 Comm Dev                       | 6.24          | 1.38%              | 89               | 0             | 89                    | 9                 | 98             |
| 67 299 CDBG                               | 1.78          | 0.39%              | 25               | 0             | 25                    | 3                 | 28             |
| 69 400 Capital Projects                   | 0.54          | 0.12%              | 8                | 0             | 8                     | 1                 | 9              |
| 74 590 Wastewater Fund                    | 56.45         | 12.45%             | 805              | 0             | 805                   | 85                | 890            |
| 75 591 Water Fund                         | 33.01         | 7.28%              | 471              | 0             | 471                   | 50                | 520            |
| <b>Subtotal</b>                           | <b>453.36</b> | <b>100.00%</b>     | <b>6,463</b>     | <b>0</b>      | <b>6,463</b>          | <b>647</b>        | <b>7,110</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                              |               |                    |                  |               | <b>\$6,463</b>        |                   | <b>\$7,110</b> |

Basis Units: Union FTEs  
Source: Payroll Records

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**Pension Fund 731 Allocations**

**Dept:11 101-266 City Attorney**

| Department                          | Units | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total           |
|-------------------------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 81 731-XXX Pension Fund             | 100   | 100.00%               | \$10,772            | \$0           | \$10,772                 | \$1,078              | \$11,850        |
| <b>Subtotal</b>                     | 100   | 100.00%               | 10,772              | 0             | 10,772                   | 1,078                | 11,850          |
| Direct Bills                        |       |                       |                     |               | 0                        |                      | 0               |
| <b>Total</b>                        |       |                       |                     |               | <b>\$10,772</b>          |                      | <b>\$11,850</b> |
| Basis Units: Direct to Pension Fund |       |                       |                     |               |                          |                      |                 |
| Source:                             |       |                       |                     |               |                          |                      |                 |

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**Risk Management Allocations**

Dept:11 101-266 City Attorney

| Department                                | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|---|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-635 City Maintenance                | 21,804    | 0.43%              | \$19             | \$0           | \$19                  | \$0               | \$19  |
| 4 101-172 City Manager                    | 5,669     | 0.11%              | 5                | 0             | 5                     | 0                 | 5     |
| 5 101-636 Info Tech                       | 5,099     | 0.10%              | 4                | 0             | 4                     | 0                 | 4     |
| 6 101-191 Budget and Accounting           | 6,436     | 0.13%              | 5                | 0             | 5                     | 0                 | 5     |
| 7 101-215 City Clerk                      | 1,738     | 0.03%              | 1                | 0             | 1                     | 0                 | 1     |
| 8 101-223 Internal Auditor                | 519       | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 9 101-233 Purchasing                      | 1,288     | 0.03%              | 1                | 0             | 1                     | 0                 | 1     |
| 10 101-253 Treasury                       | 4,180     | 0.08%              | 4                | 0             | 4                     | 0                 | 4     |
| 11 101-266 City Attorney                  | 3,318     | 0.07%              | 3                | 0             | 3                     | 0                 | 3     |
| 12 101-270 Human Resources                | 7,710     | 0.15%              | 7                | 0             | 7                     | 1                 | 7     |
| 13 101-345-01 Public Safety Administratic | 59,877    | 1.18%              | 51               | 0             | 51                    | 5                 | 56    |
| 14 101-630 Engineer                       | 20,471    | 0.40%              | 17               | 0             | 17                    | 2                 | 19    |
| 15 101-640 Fleet                          | 29,313    | 0.58%              | 25               | 0             | 25                    | 3                 | 27    |
| 18 101-257 Assessing                      | 294       | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 20 101-345-02 PS KVET                     | 113,654   | 2.24%              | 97               | 0             | 97                    | 10                | 106   |
| 21 101-345-03 PS Operations               | 974,331   | 19.22%             | 828              | 0             | 828                   | 84                | 912   |
| 22 101-345-04 PS CID                      | 174,518   | 3.44%              | 148              | 0             | 148                   | 15                | 163   |
| 23 101-345-05 PS Service                  | 111,209   | 2.19%              | 95               | 0             | 95                    | 10                | 104   |
| 24 101-345-06 Grants                      | 45,687    | 0.90%              | 39               | 0             | 39                    | 4                 | 43    |
| 26 101-441-00 PW General                  | 28,913    | 0.57%              | 25               | 0             | 25                    | 2                 | 27    |
| 28 101-699.00 Code Enforcement            | 9,710     | 0.19%              | 8                | 0             | 8                     | 1                 | 9     |
| 29 101-699.01 Building Trades             | 8,307     | 0.16%              | 7                | 0             | 7                     | 1                 | 8     |
| 30 101-721 Planning                       | 1,944     | 0.04%              | 2                | 0             | 2                     | 0                 | 2     |
| 32 101-728 Econ Dev                       | 832       | 0.02%              | 1                | 0             | 1                     | 0                 | 1     |
| 33 101-751-01 Parks & Rec Admin           | 25,652    | 0.51%              | 22               | 0             | 22                    | 2                 | 24    |
| 37 202 Act 51 Major Street                | 51,213    | 1.01%              | 44               | 0             | 44                    | 4                 | 48    |
| 38 203 Act 51 Local Street                | 38,088    | 0.75%              | 32               | 0             | 32                    | 3                 | 36    |
| 39 209 Cemeteries                         | 161       | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 40 226 Solid Waste                        | 53,639    | 1.06%              | 46               | 0             | 46                    | 5                 | 50    |
| 45 252-345 Public Safety                  | 44,600    | 0.88%              | 38               | 0             | 38                    | 4                 | 42    |
| 49 252-751 Recreation                     | 5         | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 58 265-345 Public Safety                  | 4,540     | 0.09%              | 4                | 0             | 4                     | 0                 | 4     |
| 59 271-724 Comm Dev                       | 12,841    | 0.25%              | 11               | 0             | 11                    | 1                 | 12    |
| 67 299 CDBG                               | 30,208    | 0.60%              | 26               | 0             | 26                    | 3                 | 28    |
| 69 400 Capital Projects                   | 1,858     | 0.04%              | 2                | 0             | 2                     | 0                 | 2     |
| 70 551 Parks                              | 7         | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 74 590 Wastewater Fund                    | 190,263   | 3.75%              | 162              | 0             | 162                   | 16                | 178   |
| 75 591 Water Fund                         | 145,068   | 2.86%              | 123              | 0             | 123                   | 12                | 136   |
| 76 677-XXX Insurance Fund                 | 2,831,888 | 55.87%             | 2,407            | 0             | 2,407                 | 243               | 2,651 |
| 78 702-XXX Economic Dev                   | 530       | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 79 709-XXX Brownfield Dev                 | 1,590     | 0.03%              | 1                | 0             | 1                     | 0                 | 1     |

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**Risk Management Allocations**

Dept:11 101-266 City Attorney

| Department                              | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|---|-----------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| <b>Subtotal</b>                         | 5,068,972 | 100.00%            | 4,309            | 0             | 4,309                 | 431               | 4,740          |
| Direct Bills                            |           |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                            |           |                    |                  |               | <b>\$4,309</b>        |                   | <b>\$4,740</b> |
| Basis Units: Worker's Comp Expenditures |           |                    |                  |               |                       |                   |                |
| Source:                                 |           |                    |                  |               |                       |                   |                |

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**General Government Allocations**

**Dept:11 101-266 City Attorney**

| Department      | Units | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-----------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 90 All Other    | 100   | 100.00%               | \$433,287           | \$0           | \$433,287                | \$43,347             | \$476,634        |
| <b>Subtotal</b> | 100   | 100.00%               | 433,287             | 0             | 433,287                  | 43,347               | 476,634          |
| Direct Bills    |       |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>    |       |                       |                     |               | <b>\$433,287</b>         |                      | <b>\$476,634</b> |

Basis Units: Direct to Other  
 Source:

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**Allocation Summary**

**Dept:11 101-266 City Attorney**

| <b>Department</b>                         | <b>Advise and Counsel</b> | <b>Labor Relations</b> | <b>Pension Fund 731</b> | <b>Risk Management</b> | <b>General Government</b> | <b>Total</b> |
|---|---------------------------|------------------------|-------------------------|------------------------|---------------------------|--------------|
| 3 101-635 City Maintenance                | \$2,962                   | \$52                   | \$0                     | \$19                   | \$0                       | \$3,033      |
| 4 101-172 City Manager                    | 4,066                     | 0                      | 0                       | 5                      | 0                         | 4,070        |
| 5 101-636 Info Tech                       | 4,453                     | 0                      | 0                       | 4                      | 0                         | 4,458        |
| 6 101-191 Budget and Accounting           | 3,289                     | 88                     | 0                       | 5                      | 0                         | 3,382        |
| 7 101-215 City Clerk                      | 1,395                     | 28                     | 0                       | 1                      | 0                         | 1,424        |
| 8 101-223 Internal Auditor                | 236                       | 0                      | 0                       | 0                      | 0                         | 237          |
| 9 101-233 Purchasing                      | 654                       | 26                     | 0                       | 1                      | 0                         | 681          |
| 10 101-253 Treasury                       | 3,270                     | 142                    | 0                       | 4                      | 0                         | 3,416        |
| 11 101-266 City Attorney                  | 1,798                     | 0                      | 0                       | 3                      | 0                         | 1,801        |
| 12 101-270 Human Resources                | 2,581                     | 0                      | 0                       | 7                      | 0                         | 2,588        |
| 13 101-345-01 Public Safety Administratic | 3,443                     | 28                     | 0                       | 56                     | 0                         | 3,527        |
| 14 101-630 Engineer                       | 3,252                     | 86                     | 0                       | 19                     | 0                         | 3,356        |
| 15 101-640 Fleet                          | 6,291                     | 97                     | 0                       | 27                     | 0                         | 6,415        |
| 17 101-101 City Commission                | 205                       | 0                      | 0                       | 0                      | 0                         | 205          |
| 18 101-257 Assessing                      | 1,379                     | 0                      | 0                       | 0                      | 0                         | 1,379        |
| 19 101-299 Non-Departmental               | 0                         | 0                      | 0                       | 0                      | 0                         | 0            |
| 20 101-345-02 PS KVET                     | 5,187                     | 272                    | 0                       | 106                    | 0                         | 5,565        |
| 21 101-345-03 PS Operations               | 46,187                    | 2,552                  | 0                       | 912                    | 0                         | 49,651       |
| 22 101-345-04 PS CID                      | 8,804                     | 452                    | 0                       | 163                    | 0                         | 9,419        |
| 23 101-345-05 PS Service                  | 20,550                    | 710                    | 0                       | 104                    | 0                         | 21,365       |
| 24 101-345-06 Grants                      | 2,166                     | 87                     | 0                       | 43                     | 0                         | 2,296        |
| 26 101-441-00 PW General                  | 2,548                     | 41                     | 0                       | 27                     | 0                         | 2,616        |
| 27 101-448-31 Street Lights               | 3,380                     | 0                      | 0                       | 0                      | 0                         | 3,380        |
| 28 101-699.00 Code Enforcement            | 2,162                     | 103                    | 0                       | 9                      | 0                         | 2,274        |
| 29 101-699.01 Building Trades             | 1,738                     | 68                     | 0                       | 8                      | 0                         | 1,814        |
| 30 101-721 Planning                       | 1,634                     | 2                      | 0                       | 2                      | 0                         | 1,638        |
| 31 101-724 Community Develop              | 290                       | 0                      | 0                       | 0                      | 0                         | 290          |
| 32 101-728 Econ Dev                       | 604                       | 0                      | 0                       | 1                      | 0                         | 605          |
| 33 101-751-01 Parks & Rec Admin           | 6,542                     | 142                    | 0                       | 24                     | 0                         | 6,708        |
| 34 150-273 Cemeteries                     | 64                        | 0                      | 0                       | 0                      | 0                         | 64           |
| 35 155-751 Recreation                     | 345                       | 0                      | 0                       | 0                      | 0                         | 345          |
| 36 160-751 Mayor's Riverfront Pk          | 233                       | 0                      | 0                       | 0                      | 0                         | 233          |
| 37 202 Act 51 Major Street                | 18,556                    | 136                    | 0                       | 48                     | 0                         | 18,741       |
| 38 203 Act 51 Local Street                | 7,820                     | 114                    | 0                       | 36                     | 0                         | 7,970        |
| 39 209 Cemeteries                         | 996                       | 8                      | 0                       | 0                      | 0                         | 1,004        |
| 40 226 Solid Waste                        | 7,752                     | 131                    | 0                       | 50                     | 0                         | 7,933        |
| 41 231-XXX Blight Abatement               | 1                         | 0                      | 0                       | 0                      | 0                         | 1            |
| 42 243 Brownfield                         | 203                       | 0                      | 0                       | 0                      | 0                         | 203          |
| 44 251 FFE Aspirational Projects          | 4,425                     | 0                      | 0                       | 0                      | 0                         | 4,425        |
| 45 252-345 Public Safety                  | 3,292                     | 201                    | 0                       | 42                     | 0                         | 3,534        |
| 47 252-724 Public Safety Comm Dev         | 59                        | 0                      | 0                       | 0                      | 0                         | 59           |

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**Allocation Summary**

**Dept:11 101-266 City Attorney**

| Department                 | Advise and<br>Counsel | Labor<br>Relations | Pension<br>Fund 731 | Risk<br>Management | General<br>Government | Total            |
|----------------------------|-----------------------|--------------------|---------------------|--------------------|-----------------------|------------------|
| 49 252-751 Recreation      | \$2,585               | \$0                | \$0                 | \$0                | \$0                   | \$2,585          |
| 51 253-101 City Commission | 15                    | 0                  | 0                   | 0                  | 0                     | 15               |
| 52 253-345 Public Safety   | 117                   | 0                  | 0                   | 0                  | 0                     | 117              |
| 53 253-724 Public Safety   | 238                   | 0                  | 0                   | 0                  | 0                     | 238              |
| 54 253-751 Recreation      | 55                    | 0                  | 0                   | 0                  | 0                     | 55               |
| 55 253-752 Parks           | 38                    | 0                  | 0                   | 0                  | 0                     | 38               |
| 58 265-345 Public Safety   | 1,303                 | 0                  | 0                   | 4                  | 0                     | 1,307            |
| 59 271-724 Comm Dev        | 2,342                 | 98                 | 0                   | 12                 | 0                     | 2,453            |
| 60 280 Community Dev       | 380                   | 0                  | 0                   | 0                  | 0                     | 380              |
| 66 289 Home Development    | 296                   | 0                  | 0                   | 0                  | 0                     | 296              |
| 67 299 CDBG                | 1,760                 | 28                 | 0                   | 28                 | 0                     | 1,816            |
| 69 400 Capital Projects    | 0                     | 9                  | 0                   | 2                  | 0                     | 10               |
| 70 551 Parks               | 34                    | 0                  | 0                   | 0                  | 0                     | 34               |
| 74 590 Wastewater Fund     | 61,012                | 890                | 0                   | 178                | 0                     | 62,079           |
| 75 591 Water Fund          | 45,383                | 520                | 0                   | 136                | 0                     | 46,039           |
| 76 677-XXX Insurance Fund  | 39,614                | 0                  | 0                   | 2,651              | 0                     | 42,265           |
| 78 702-XXX Economic Dev    | 397                   | 0                  | 0                   | 0                  | 0                     | 397              |
| 79 709-XXX Brownfield Dev  | 2,340                 | 0                  | 0                   | 1                  | 0                     | 2,341            |
| 80 712-XXX LFDA            | 87                    | 0                  | 0                   | 0                  | 0                     | 87               |
| 81 731-XXX Pension Fund    | 5,513                 | 0                  | 11,850              | 0                  | 0                     | 17,363           |
| 82 737-000 OPEB Trust Fund | 860                   | 0                  | 0                   | 0                  | 0                     | 860              |
| 90 All Other               | 0                     | 0                  | 0                   | 0                  | 476,634               | 476,634          |
| <b>Total</b>               | <b>\$349,181</b>      | <b>\$7,110</b>     | <b>\$11,850</b>     | <b>\$4,740</b>     | <b>\$476,634</b>      | <b>\$849,515</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 is allocated to all of the covered departments based on the number of Union FTEs.
- **Pension** – Costs associated with the management of the Pension system by Human Resources staff are identified and allocated directly to the Pension Fund.

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

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

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**A. Department Costs**

**Dept:12 101-270 Human Resources**

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

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

Dept:12 101-270 Human Resources

| <b>Department</b>                    | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Human<br/>Resources</b> | <b>Labor<br/>Relations</b> | <b>Pension</b> |
|--------------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|----------------|
| 1 City Hall                          | \$4,699                   | \$101                      | \$2,810                    | \$1,896                    | \$95           |
| Subtotal - Building Depreciation     | 4,699                     | 101                        | 2,810                      | 1,896                      | 95             |
| 2 City Hall Equipment                | 1,585                     | 22                         | 941                        | 635                        | 32             |
| 2 Voice over IP System               | 898                       | 13                         | 533                        | 360                        | 18             |
| Subtotal - Equipment Depreciation    | 2,483                     | 35                         | 1,474                      | 994                        | 50             |
| 3 Maintenance Admin                  | 1,214                     | 363                        | 923                        | 623                        | 31             |
| 3 City Hall                          | 28,667                    | 2,866                      | 18,456                     | 12,454                     | 623            |
| Subtotal - 101-635 City Maintenance  | 29,881                    | 3,229                      | 19,379                     | 13,077                     | 654            |
| 4 Management & Leadership            | 14,689                    | 1,896                      | 9,708                      | 6,551                      | 328            |
| Subtotal - 101-172 City Manager      | 14,689                    | 1,896                      | 9,708                      | 6,551                      | 328            |
| 5 PC/Network Support                 | 8,414                     | 1,254                      | 5,659                      | 3,819                      | 191            |
| 5 Application - Eden                 | 10,871                    | 1,714                      | 7,366                      | 4,970                      | 249            |
| 5 Application - BS & A               | 2,244                     | 315                        | 1,498                      | 1,011                      | 51             |
| 5 Application - Intellitime          | 926                       | 130                        | 618                        | 417                        | 21             |
| 5 NeoGov                             | 4,268                     | 680                        | 2,896                      | 1,954                      | 98             |
| Subtotal - 101-636 Info Tech         | 26,723                    | 4,092                      | 18,036                     | 12,170                     | 609            |
| 6 Accounts Payable                   | 3,579                     | 632                        | 2,465                      | 1,663                      | 83             |
| 6 Payroll                            | 1,196                     | 204                        | 820                        | 553                        | 28             |
| 6 Budgeting                          | 1,318                     | 223                        | 902                        | 609                        | 30             |
| 6 Audit and Accounting               | 2,252                     | 383                        | 1,543                      | 1,041                      | 52             |
| 6 Cost Plan                          | 1,760                     | 414                        | 1,273                      | 859                        | 43             |
| Subtotal - 101-191 Budget and Accoun | 10,106                    | 1,857                      | 7,002                      | 4,724                      | 236            |
| 7 Records Management                 | 16,467                    | 3,333                      | 11,589                     | 7,820                      | 391            |
| 7 Mail                               | 140                       | 33                         | 101                        | 68                         | 3              |
| Subtotal - 101-215 City Clerk        | 16,607                    | 3,366                      | 11,691                     | 7,888                      | 394            |
| 8 Internal Audit                     | 764                       | 98                         | 504                        | 340                        | 17             |
| Subtotal - 101-223 Internal Auditor  | 764                       | 98                         | 504                        | 340                        | 17             |
| 9 Purchasing                         | 1,701                     | 309                        | 1,176                      | 794                        | 40             |

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

**Dept:12 101-270 Human Resources**

| <b>Department</b>                  | <b>First Incoming</b> | <b>Second Incoming</b> | <b>Human Resources</b> | <b>Labor Relations</b> | <b>Pension</b>  |
|------------------------------------|-----------------------|------------------------|------------------------|------------------------|-----------------|
| 9 Mail                             | \$20                  | \$3                    | \$14                   | \$9                    | \$0             |
| Subtotal - 101-233 Purchasing      | 1,721                 | 313                    | 1,190                  | 803                    | 40              |
| 11 Advise and Counsel              | 2,330                 | 251                    | 1,510                  | 1,019                  | 51              |
| 11 Risk Management                 | 7                     | 1                      | 4                      | 3                      | 0               |
| Subtotal - 101-266 City Attorney   | 2,337                 | 251                    | 1,515                  | 1,022                  | 51              |
| 12 Human Resources                 | 0                     | 5,510                  | 3,225                  | 2,176                  | 109             |
| Subtotal - 101-270 Human Resources | 0                     | 5,510                  | 3,225                  | 2,176                  | 109             |
| 16 General Fund OPEB               | 0                     | 67,008                 | 39,220                 | 26,465                 | 1,323           |
| Subtotal - 101-297 OPEB            | 0                     | 67,008                 | 39,220                 | 26,465                 | 1,323           |
| <b>Total Incoming</b>              | <b>110,009</b>        | <b>87,756</b>          | <b>115,753</b>         | <b>78,107</b>          | <b>3,905</b>    |
| <b>C. Total Allocated</b>          |                       | <b>\$969,585</b>       | <b>\$572,135</b>       | <b>\$378,524</b>       | <b>\$18,926</b> |
|                                    |                       |                        | 59.01%                 | 39.04%                 | 1.95%           |

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**Human Resources Allocations**

**Dept:12 101-270 Human Resources**

| Department                                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-635 City Maintenance                | 5.11   | 0.79%              | \$4,104          | \$0           | \$4,104               | \$0               | \$4,104 |
| 4 101-172 City Manager                    | 8.40   | 1.30%              | 6,747            | 0             | 6,747                 | 0                 | 6,747   |
| 5 101-636 Info Tech                       | 9.83   | 1.52%              | 7,896            | 0             | 7,896                 | 0                 | 7,896   |
| 6 101-191 Budget and Accounting           | 12.93  | 1.99%              | 10,386           | 0             | 10,386                | 0                 | 10,386  |
| 7 101-215 City Clerk                      | 5.37   | 0.83%              | 4,313            | 0             | 4,313                 | 0                 | 4,313   |
| 8 101-223 Internal Auditor                | 0.96   | 0.15%              | 771              | 0             | 771                   | 0                 | 771     |
| 9 101-233 Purchasing                      | 2.83   | 0.44%              | 2,273            | 0             | 2,273                 | 0                 | 2,273   |
| 10 101-253 Treasury                       | 12.51  | 1.93%              | 10,048           | 0             | 10,048                | 0                 | 10,048  |
| 11 101-266 City Attorney                  | 6.05   | 0.93%              | 4,859            | 0             | 4,859                 | 0                 | 4,859   |
| 12 101-270 Human Resources                | 6.86   | 1.06%              | 5,510            | 0             | 5,510                 | 0                 | 5,510   |
| 13 101-345-01 Public Safety Administratic | 7.10   | 1.10%              | 5,703            | 0             | 5,703                 | 631               | 6,334   |
| 14 101-630 Engineer                       | 12.23  | 1.89%              | 9,823            | 0             | 9,823                 | 1,088             | 10,911  |
| 15 101-640 Fleet                          | 7.93   | 1.22%              | 6,369            | 0             | 6,369                 | 705               | 7,075   |
| 18 101-257 Assessing                      | 0.48   | 0.07%              | 386              | 0             | 386                   | 43                | 428     |
| 20 101-345-02 PS KVET                     | 18.76  | 2.89%              | 15,068           | 0             | 15,068                | 1,669             | 16,737  |
| 21 101-345-03 PS Operations               | 179.60 | 27.70%             | 144,257          | 0             | 144,257               | 15,974            | 160,231 |
| 22 101-345-04 PS CID                      | 29.87  | 4.61%              | 23,992           | 0             | 23,992                | 2,657             | 26,649  |
| 23 101-345-05 PS Service                  | 48.50  | 7.48%              | 38,956           | 0             | 38,956                | 4,314             | 43,269  |
| 24 101-345-06 Grants                      | 7.90   | 1.22%              | 6,345            | 0             | 6,345                 | 703               | 7,048   |
| 26 101-441-00 PW General                  | 5.38   | 0.83%              | 4,321            | 0             | 4,321                 | 478               | 4,800   |
| 28 101-699.00 Code Enforcement            | 8.79   | 1.36%              | 7,060            | 0             | 7,060                 | 782               | 7,842   |
| 29 101-699.01 Building Trades             | 5.57   | 0.86%              | 4,474            | 0             | 4,474                 | 495               | 4,969   |
| 30 101-721 Planning                       | 3.70   | 0.57%              | 2,972            | 0             | 2,972                 | 329               | 3,301   |
| 32 101-728 Econ Dev                       | 2.47   | 0.38%              | 1,984            | 0             | 1,984                 | 220               | 2,204   |
| 33 101-751-01 Parks & Rec Admin           | 33.96  | 5.24%              | 27,277           | 0             | 27,277                | 3,020             | 30,298  |
| 37 202 Act 51 Major Street                | 13.93  | 2.15%              | 11,189           | 0             | 11,189                | 1,239             | 12,428  |
| 38 203 Act 51 Local Street                | 9.92   | 1.53%              | 7,968            | 0             | 7,968                 | 882               | 8,850   |
| 39 209 Cemeteries                         | 0.49   | 0.08%              | 394              | 0             | 394                   | 44                | 437     |
| 40 226 Solid Waste                        | 9.63   | 1.49%              | 7,735            | 0             | 7,735                 | 856               | 8,591   |
| 45 252-345 Public Safety                  | 12.74  | 1.96%              | 10,233           | 0             | 10,233                | 1,133             | 11,366  |
| 49 252-751 Recreation                     | 1.37   | 0.21%              | 1,100            | 0             | 1,100                 | 122               | 1,222   |
| 54 253-751 Recreation                     | 0.14   | 0.02%              | 112              | 0             | 112                   | 12                | 125     |
| 58 265-345 Public Safety                  | 0.57   | 0.09%              | 458              | 0             | 458                   | 51                | 509     |
| 59 271-724 Comm Dev                       | 9.22   | 1.42%              | 7,406            | 0             | 7,406                 | 820               | 8,226   |
| 67 299 CDBG                               | 1.78   | 0.27%              | 1,430            | 0             | 1,430                 | 158               | 1,588   |
| 69 400 Capital Projects                   | 0.59   | 0.09%              | 474              | 0             | 474                   | 52                | 526     |
| 70 551 Parks                              | 0.01   | 0.00%              | 8                | 0             | 8                     | 1                 | 9       |
| 74 590 Wastewater Fund                    | 85.39  | 13.17%             | 68,586           | 0             | 68,586                | 7,595             | 76,181  |
| 75 591 Water Fund                         | 55.81  | 8.61%              | 44,827           | 0             | 44,827                | 4,964             | 49,791  |
| 78 702-XXX Economic Dev                   | 0.56   | 0.09%              | 450              | 0             | 450                   | 50                | 500     |
| 79 709-XXX Brownfield Dev                 | 3.12   | 0.48%              | 2,506            | 0             | 2,506                 | 277               | 2,784   |

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**Human Resources Allocations**

**Dept:12 101-270 Human Resources**

| <b>Department</b> | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b>     |
|-------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| <b>Subtotal</b>   | 648.36       | 100.00%                   | 520,771                 | 0                    | 520,771                      | 51,364                   | 572,135          |
| Direct Bills      |              |                           |                         |                      | 0                            |                          | 0                |
| <b>Total</b>      |              |                           |                         |                      | <b>\$520,771</b>             |                          | <b>\$572,135</b> |

Basis Units: Full Time Equivalents  
Source: City Payroll Records

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Labor Relations Allocations

Dept:12 101-270 Human Resources

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 101-635 City Maintenance                | 3.66          | 0.81%              | \$2,776          | \$0           | \$2,776               | \$0               | \$2,776          |
| 6 101-191 Budget and Accounting           | 6.20          | 1.37%              | 4,703            | 0             | 4,703                 | 0                 | 4,703            |
| 7 101-215 City Clerk                      | 1.93          | 0.43%              | 1,464            | 0             | 1,464                 | 0                 | 1,464            |
| 9 101-233 Purchasing                      | 1.83          | 0.40%              | 1,388            | 0             | 1,388                 | 0                 | 1,388            |
| 10 101-253 Treasury                       | 9.97          | 2.20%              | 7,562            | 0             | 7,562                 | 0                 | 7,562            |
| 13 101-345-01 Public Safety Administratic | 1.79          | 0.39%              | 1,358            | 0             | 1,358                 | 144               | 1,502            |
| 14 101-630 Engineer                       | 5.43          | 1.20%              | 4,119            | 0             | 4,119                 | 438               | 4,556            |
| 15 101-640 Fleet                          | 6.14          | 1.35%              | 4,657            | 0             | 4,657                 | 495               | 5,152            |
| 20 101-345-02 PS KVET                     | 17.26         | 3.81%              | 13,091           | 0             | 13,091                | 1,392             | 14,483           |
| 21 101-345-03 PS Operations               | 161.93        | 35.72%             | 122,821          | 0             | 122,821               | 13,059            | 135,880          |
| 22 101-345-04 PS CID                      | 28.68         | 6.33%              | 21,753           | 0             | 21,753                | 2,313             | 24,066           |
| 23 101-345-05 PS Service                  | 45.06         | 9.94%              | 34,177           | 0             | 34,177                | 3,634             | 37,811           |
| 24 101-345-06 Grants                      | 5.52          | 1.22%              | 4,187            | 0             | 4,187                 | 445               | 4,632            |
| 26 101-441-00 PW General                  | 2.59          | 0.57%              | 1,964            | 0             | 1,964                 | 209               | 2,173            |
| 28 101-699.00 Code Enforcement            | 6.52          | 1.44%              | 4,945            | 0             | 4,945                 | 526               | 5,471            |
| 29 101-699.01 Building Trades             | 4.34          | 0.96%              | 3,292            | 0             | 3,292                 | 350               | 3,642            |
| 30 101-721 Planning                       | 0.13          | 0.03%              | 99               | 0             | 99                    | 10                | 109              |
| 33 101-751-01 Parks & Rec Admin           | 8.98          | 1.98%              | 6,811            | 0             | 6,811                 | 724               | 7,535            |
| 37 202 Act 51 Major Street                | 8.65          | 1.91%              | 6,561            | 0             | 6,561                 | 698               | 7,258            |
| 38 203 Act 51 Local Street                | 7.21          | 1.59%              | 5,469            | 0             | 5,469                 | 581               | 6,050            |
| 39 209 Cemeteries                         | 0.49          | 0.11%              | 372              | 0             | 372                   | 40                | 411              |
| 40 226 Solid Waste                        | 8.30          | 1.83%              | 6,295            | 0             | 6,295                 | 669               | 6,965            |
| 45 252-345 Public Safety                  | 12.73         | 2.81%              | 9,655            | 0             | 9,655                 | 1,027             | 10,682           |
| 59 271-724 Comm Dev                       | 6.24          | 1.38%              | 4,733            | 0             | 4,733                 | 503               | 5,236            |
| 67 299 CDBG                               | 1.78          | 0.39%              | 1,350            | 0             | 1,350                 | 144               | 1,494            |
| 69 400 Capital Projects                   | 0.54          | 0.12%              | 410              | 0             | 410                   | 44                | 453              |
| 74 590 Wastewater Fund                    | 56.45         | 12.45%             | 42,816           | 0             | 42,816                | 4,552             | 47,369           |
| 75 591 Water Fund                         | 33.01         | 7.28%              | 25,037           | 0             | 25,037                | 2,662             | 27,700           |
| <b>Subtotal</b>                           | <b>453.36</b> | <b>100.00%</b>     | <b>343,865</b>   | <b>0</b>      | <b>343,865</b>        | <b>34,659</b>     | <b>378,524</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                              |               |                    |                  |               | <b>\$343,865</b>      |                   | <b>\$378,524</b> |

Basis Units: Union FTEs  
Source: Payroll Records

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**Pension Allocations**

Dept:12 101-270 Human Resources

| Department              | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 81 731-XXX Pension Fund | 100   | 100.00%            | \$17,193         | \$0           | \$17,193              | \$1,733           | \$18,926 |
| <b>Subtotal</b>         | 100   | 100.00%            | 17,193           | 0             | 17,193                | 1,733             | 18,926   |
| Direct Bills            |       |                    |                  |               | 0                     |                   | 0        |
| <b>Total</b>            |       |                    |                  |               | \$17,193              |                   | \$18,926 |

Basis Units: Direct to Pension  
Source:

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**Allocation Summary**

**Dept:12 101-270 Human Resources**

| <b>Department</b>                         | <b>Human Resources</b> | <b>Labor Relations</b> | <b>Pension</b> | <b>Total</b> |
|---|------------------------|------------------------|----------------|--------------|
| 3 101-635 City Maintenance                | \$4,104                | \$2,776                | \$0            | \$6,880      |
| 4 101-172 City Manager                    | 6,747                  | 0                      | 0              | 6,747        |
| 5 101-636 Info Tech                       | 7,896                  | 0                      | 0              | 7,896        |
| 6 101-191 Budget and Accounting           | 10,386                 | 4,703                  | 0              | 15,088       |
| 7 101-215 City Clerk                      | 4,313                  | 1,464                  | 0              | 5,777        |
| 8 101-223 Internal Auditor                | 771                    | 0                      | 0              | 771          |
| 9 101-233 Purchasing                      | 2,273                  | 1,388                  | 0              | 3,661        |
| 10 101-253 Treasury                       | 10,048                 | 7,562                  | 0              | 17,610       |
| 11 101-266 City Attorney                  | 4,859                  | 0                      | 0              | 4,859        |
| 12 101-270 Human Resources                | 5,510                  | 0                      | 0              | 5,510        |
| 13 101-345-01 Public Safety Administratic | 6,334                  | 1,502                  | 0              | 7,836        |
| 14 101-630 Engineer                       | 10,911                 | 4,556                  | 0              | 15,467       |
| 15 101-640 Fleet                          | 7,075                  | 5,152                  | 0              | 12,227       |
| 18 101-257 Assessing                      | 428                    | 0                      | 0              | 428          |
| 20 101-345-02 PS KVET                     | 16,737                 | 14,483                 | 0              | 31,220       |
| 21 101-345-03 PS Operations               | 160,231                | 135,880                | 0              | 296,110      |
| 22 101-345-04 PS CID                      | 26,649                 | 24,066                 | 0              | 50,715       |
| 23 101-345-05 PS Service                  | 43,269                 | 37,811                 | 0              | 81,080       |
| 24 101-345-06 Grants                      | 7,048                  | 4,632                  | 0              | 11,680       |
| 26 101-441-00 PW General                  | 4,800                  | 2,173                  | 0              | 6,973        |
| 28 101-699.00 Code Enforcement            | 7,842                  | 5,471                  | 0              | 13,313       |
| 29 101-699.01 Building Trades             | 4,969                  | 3,642                  | 0              | 8,611        |
| 30 101-721 Planning                       | 3,301                  | 109                    | 0              | 3,410        |
| 32 101-728 Econ Dev                       | 2,204                  | 0                      | 0              | 2,204        |
| 33 101-751-01 Parks & Rec Admin           | 30,298                 | 7,535                  | 0              | 37,833       |
| 37 202 Act 51 Major Street                | 12,428                 | 7,258                  | 0              | 19,686       |
| 38 203 Act 51 Local Street                | 8,850                  | 6,050                  | 0              | 14,900       |
| 39 209 Cemeteries                         | 437                    | 411                    | 0              | 848          |
| 40 226 Solid Waste                        | 8,591                  | 6,965                  | 0              | 15,556       |
| 45 252-345 Public Safety                  | 11,366                 | 10,682                 | 0              | 22,048       |
| 49 252-751 Recreation                     | 1,222                  | 0                      | 0              | 1,222        |
| 54 253-751 Recreation                     | 125                    | 0                      | 0              | 125          |
| 58 265-345 Public Safety                  | 509                    | 0                      | 0              | 509          |
| 59 271-724 Comm Dev                       | 8,226                  | 5,236                  | 0              | 13,462       |
| 67 299 CDBG                               | 1,588                  | 1,494                  | 0              | 3,082        |
| 69 400 Capital Projects                   | 526                    | 453                    | 0              | 979          |
| 70 551 Parks                              | 9                      | 0                      | 0              | 9            |
| 74 590 Wastewater Fund                    | 76,181                 | 47,369                 | 0              | 123,550      |
| 75 591 Water Fund                         | 49,791                 | 27,700                 | 0              | 77,491       |
| 78 702-XXX Economic Dev                   | 500                    | 0                      | 0              | 500          |
| 79 709-XXX Brownfield Dev                 | 2,784                  | 0                      | 0              | 2,784        |

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Allocation Summary

Dept:12 101-270 Human Resources

| Department              | Human Resources  | Labor Relations  | Pension         | Total            |
|-------------------------|------------------|------------------|-----------------|------------------|
| 81 731-XXX Pension Fund | \$0              | \$0              | \$18,926        | \$18,926         |
| <b>Total</b>            | <b>\$572,135</b> | <b>\$378,524</b> | <b>\$18,926</b> | <b>\$969,585</b> |

**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:13 101-345-01 Public Safety Administration

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

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

Dept:13 101-345-01 Public Safety Administration

| Department                           | First<br>Incoming | Second<br>Incoming | Management<br>& Leadership | General<br>Gov't |
|--------------------------------------|-------------------|--------------------|----------------------------|------------------|
| 2 Voice over IP System               | \$449             | \$6                | \$455                      | \$0              |
| Subtotal - Equipment Depreciation    | 449               | 6                  | 455                        | 0                |
| 4 Management & Leadership            | 15,203            | 1,963              | 17,166                     | 0                |
| Subtotal - 101-172 City Manager      | 15,203            | 1,963              | 17,166                     | 0                |
| 5 PC/Network Support                 | 5,427             | 809                | 6,236                      | 0                |
| 5 Application - Eden                 | 340               | 54                 | 393                        | 0                |
| 5 Application - BS & A               | 651               | 91                 | 742                        | 0                |
| 5 Application - Intellitime          | 892               | 125                | 1,018                      | 0                |
| 5 KDPS                               | 8,930             | 1,196              | 10,126                     | 0                |
| 5 NeoGov                             | 133               | 21                 | 155                        | 0                |
| Subtotal - 101-636 Info Tech         | 16,374            | 2,296              | 18,670                     | 0                |
| 6 Accounts Payable                   | 4,215             | 744                | 4,959                      | 0                |
| 6 Payroll                            | 1,238             | 211                | 1,449                      | 0                |
| 6 Budgeting                          | 1,758             | 297                | 2,056                      | 0                |
| 6 Audit and Accounting               | 2,529             | 430                | 2,960                      | 0                |
| 6 Cost Plan                          | 1,760             | 414                | 2,174                      | 0                |
| Subtotal - 101-191 Budget and Accoun | 11,501            | 2,098              | 13,598                     | 0                |
| 7 Records Management                 | 18,632            | 3,772              | 22,404                     | 0                |
| 7 Mail                               | 1,053             | 248                | 1,301                      | 0                |
| Subtotal - 101-215 City Clerk        | 19,685            | 4,020              | 23,705                     | 0                |
| 8 Internal Audit                     | 1,019             | 131                | 1,150                      | 0                |
| Subtotal - 101-223 Internal Auditor  | 1,019             | 131                | 1,150                      | 0                |
| 9 Purchasing                         | 2,672             | 486                | 3,158                      | 0                |
| 9 Mail                               | 152               | 25                 | 177                        | 0                |
| Subtotal - 101-233 Purchasing        | 2,824             | 511                | 3,335                      | 0                |
| 10 Non-Tax Revenue                   | 1,171             | 426                | 1,597                      | 0                |
| 10 Cashier                           | 918               | 830                | 1,748                      | 0                |
| Subtotal - 101-253 Treasury          | 2,089             | 1,256              | 3,345                      | 0                |
| 11 Advise and Counsel                | 3,108             | 334                | 3,443                      | 0                |

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

Dept:13 101-345-01 Public Safety Administration

| Department                             | First<br>Incoming | Second<br>Incoming | Management<br>& Leadership | General<br>Gov't |
|--|-------------------|--------------------|----------------------------|------------------|
| 11 Labor Relations                     | \$26              | \$3                | \$28                       | \$0              |
| 11 Risk Management                     | 51                | 5                  | 56                         | 0                |
| Subtotal - 101-266 City Attorney       | 3,185             | 342                | 3,527                      | 0                |
| 12 Human Resources                     | 5,703             | 631                | 6,334                      | 0                |
| 12 Labor Relations                     | 1,358             | 144                | 1,502                      | 0                |
| Subtotal - 101-270 Human Resources     | 7,060             | 776                | 7,836                      | 0                |
| 13 Management & Leadership             | 0                 | 27,027             | 27,027                     | 0                |
| Subtotal - 101-345-01 Public Safety Ad | 0                 | 27,027             | 27,027                     | 0                |
| 16 General Fund OPEB                   | 0                 | 69,352             | 69,352                     | 0                |
| Subtotal - 101-297 OPEB                | 0                 | 69,352             | 69,352                     | 0                |
| <b>Total Incoming</b>                  | <b>79,389</b>     | <b>109,777</b>     | <b>189,166</b>             | <b>0</b>         |
| <b>C. Total Allocated</b>              |                   | <b>\$1,380,460</b> | <b>\$1,273,071</b>         | <b>\$107,389</b> |
|  |                   | 92.22%             | 7.78%                      |                  |

**City of Kalamazoo**  
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**Management & Leadership Allocations**

**Dept:13 101-345-01 Public Safety Administration**

| Department                                | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total              |
|---|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 13 101-345-01 Public Safety Administratio | 7.10          | 2.32%                 | \$27,027            | \$0           | \$27,027                 | \$0                  | \$27,027           |
| 20 101-345-02 PS KVET                     | 18.76         | 6.14%                 | 71,412              | 0             | 71,412                   | 6,899                | 78,311             |
| 21 101-345-03 PS Operations               | 179.60        | 58.77%                | 683,663             | 0             | 683,663                  | 66,050               | 749,713            |
| 22 101-345-04 PS CID                      | 29.87         | 9.77%                 | 113,703             | 0             | 113,703                  | 10,985               | 124,688            |
| 23 101-345-05 PS Service                  | 48.50         | 15.87%                | 184,620             | 0             | 184,620                  | 17,836               | 202,456            |
| 24 101-345-06 Grants                      | 7.90          | 2.59%                 | 30,072              | 0             | 30,072                   | 2,905                | 32,977             |
| 45 252-345 Public Safety                  | 12.74         | 4.17%                 | 48,496              | 0             | 48,496                   | 4,685                | 53,181             |
| 52 253-345 Public Safety                  | 0.57          | 0.19%                 | 2,170               | 0             | 2,170                    | 210                  | 2,379              |
| 78 702-XXX Economic Dev                   | 0.56          | 0.18%                 | 2,132               | 0             | 2,132                    | 206                  | 2,338              |
| <b>Subtotal</b>                           | <b>305.60</b> | <b>100.00%</b>        | <b>1,163,294</b>    | <b>0</b>      | <b>1,163,294</b>         | <b>109,777</b>       | <b>1,273,071</b>   |
| Direct Bills                              |               |                       |                     |               | 0                        |                      | 0                  |
| <b>Total</b>                              |               |                       |                     |               | <b>\$1,163,294</b>       |                      | <b>\$1,273,071</b> |

Basis Units: Number of Positions Supervised  
Source: Payroll Records

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

**Dept:13 101-345-01 Public Safety Administration**

| Department                                | Management<br>& Leadership | General<br>Gov't | Total              |
|---|----------------------------|------------------|--------------------|
| 13 101-345-01 Public Safety Administratio | \$27,027                   | \$0              | \$27,027           |
| 20 101-345-02 PS KVET                     | 78,311                     | 0                | 78,311             |
| 21 101-345-03 PS Operations               | 749,713                    | 0                | 749,713            |
| 22 101-345-04 PS CID                      | 124,688                    | 0                | 124,688            |
| 23 101-345-05 PS Service                  | 202,456                    | 0                | 202,456            |
| 24 101-345-06 Grants                      | 32,977                     | 0                | 32,977             |
| 45 252-345 Public Safety                  | 53,181                     | 0                | 53,181             |
| 52 253-345 Public Safety                  | 2,379                      | 0                | 2,379              |
| 78 702-XXX Economic Dev                   | 2,338                      | 0                | 2,338              |
| <b>Total</b>                              | <b>\$1,273,071</b>         | <b>\$0</b>       | <b>\$1,273,071</b> |

**Engineering  
Nature and Extent of Services**

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

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

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

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

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

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

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**A. Department Costs**

Dept:14 101-630 Engineer

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

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

Dept:14 101-630 Engineer

| <b>Department</b>                    | <b>First Incoming</b> | <b>Second Incoming</b> | <b>Engineering</b> |
|--------------------------------------|-----------------------|------------------------|--------------------|
| 4 Management & Leadership            | \$26,188              | \$3,381                | \$29,569           |
| Subtotal - 101-172 City Manager      | 26,188                | 3,381                  | 29,569             |
| 6 Accounts Payable                   | 3,213                 | 567                    | 3,780              |
| 6 Payroll                            | 2,133                 | 364                    | 2,496              |
| 6 Budgeting                          | 1,661                 | 281                    | 1,942              |
| 6 Audit and Accounting               | 13,102                | 2,229                  | 15,332             |
| 6 Cost Plan                          | 1,760                 | 414                    | 2,174              |
| Subtotal - 101-191 Budget and Accoun | 21,868                | 3,856                  | 25,724             |
| 7 Mail                               | 115                   | 27                     | 142                |
| Subtotal - 101-215 City Clerk        | 115                   | 27                     | 142                |
| 8 Internal Audit                     | 962                   | 124                    | 1,086              |
| Subtotal - 101-223 Internal Auditor  | 962                   | 124                    | 1,086              |
| 9 Purchasing                         | 1,053                 | 191                    | 1,244              |
| 9 Mail                               | 17                    | 3                      | 19                 |
| Subtotal - 101-233 Purchasing        | 1,069                 | 194                    | 1,263              |
| 10 Non-Tax Revenue                   | 89                    | 33                     | 122                |
| Subtotal - 101-253 Treasury          | 89                    | 33                     | 122                |
| 11 Advise and Counsel                | 2,936                 | 316                    | 3,252              |
| 11 Labor Relations                   | 77                    | 8                      | 86                 |
| 11 Risk Management                   | 17                    | 2                      | 19                 |
| Subtotal - 101-266 City Attorney     | 3,031                 | 326                    | 3,356              |
| 12 Human Resources                   | 9,823                 | 1,088                  | 10,911             |
| 12 Labor Relations                   | 4,119                 | 438                    | 4,556              |
| Subtotal - 101-270 Human Resources   | 13,942                | 1,526                  | 15,467             |
| 16 General Fund OPEB                 | 0                     | 119,462                | 119,462            |
| Subtotal - 101-297 OPEB              | 0                     | 119,462                | 119,462            |
| <b>Total Incoming</b>                | <b>67,265</b>         | <b>128,927</b>         | <b>196,192</b>     |
| <b>C. Total Allocated</b>            |                       | <b>\$1,321,403</b>     | <b>\$1,321,403</b> |
|                                      |                       |                        | 100.00%            |

**City of Kalamazoo**  
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**Engineering Allocations**

Dept:14 101-630 Engineer

| Department                 | Units            | Allocation<br>Percent | First<br>Allocation | Direct Billed      | Department<br>Allocation | Second<br>Allocation | Total              |
|----------------------------|------------------|-----------------------|---------------------|--------------------|--------------------------|----------------------|--------------------|
| 37 202 Act 51 Major Street | 531,061          | 46.15%                | \$550,322           | \$(531,061)        | \$19,261                 | \$59,499             | \$78,761           |
| 38 203 Act 51 Local Street | 132,148          | 11.48%                | 136,941             | (132,148)          | 4,793                    | 14,806               | 19,599             |
| 69 400 Capital Projects    | 47,424           | 4.12%                 | 49,144              | (47,424)           | 1,720                    | 5,313                | 7,033              |
| 74 590 Wastewater Fund     | 35,984           | 3.13%                 | 37,289              | (35,984)           | 1,305                    | 4,032                | 5,337              |
| 75 591 Water Fund          | 404,122          | 35.12%                | 418,779             | (404,122)          | 14,657                   | 45,277               | 59,935             |
| <b>Subtotal</b>            | <b>1,150,739</b> | <b>100.00%</b>        | <b>1,192,476</b>    | <b>(1,150,739)</b> | <b>41,737</b>            | <b>128,927</b>       | <b>170,664</b>     |
| Direct Bills               |                  |                       |                     |                    | 1,150,739                |                      | 1,150,739          |
| <b>Total</b>               |                  |                       |                     |                    | <b>\$1,192,476</b>       |                      | <b>\$1,321,403</b> |

Basis Units: Actual Charges by Department  
Source: Detail Ledger

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Dept:14 101-630 Engineer

| Department                 | Engineering        | Total              |
|----------------------------|--------------------|--------------------|
| 0 Direct Billed            | \$1,150,739        | \$1,150,739        |
| 37 202 Act 51 Major Street | 78,761             | 78,761             |
| 38 203 Act 51 Local Street | 19,599             | 19,599             |
| 69 400 Capital Projects    | 7,033              | 7,033              |
| 74 590 Wastewater Fund     | 5,337              | 5,337              |
| 75 591 Water Fund          | 59,935             | 59,935             |
| <b>Total</b>               | <b>\$1,321,403</b> | <b>\$1,321,403</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 function. Direct billing credits are applied for equipment rental use and fleet maintenance services.

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

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

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**A. Department Costs**

Dept:15 101-640 Fleet

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

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

Dept:15 101-640 Fleet

| Department                           | First<br>Incoming | Second<br>Incoming | Fleet<br>Overhead  |
|--------------------------------------|-------------------|--------------------|--------------------|
| 4 Management & Leadership            | \$16,981          | \$2,192            | \$19,173           |
| Subtotal - 101-172 City Manager      | 16,981            | 2,192              | 19,173             |
| 5 PC/Network Support                 | 9,466             | 1,411              | 10,877             |
| 5 Application - Eden                 | 2,718             | 428                | 3,146              |
| 5 Application - Intellitime          | 529               | 74                 | 603                |
| Subtotal - 101-636 Info Tech         | 12,713            | 1,914              | 14,626             |
| 6 Accounts Payable                   | 45,440            | 8,023              | 53,464             |
| 6 Payroll                            | 1,383             | 236                | 1,619              |
| 6 Budgeting                          | 3,213             | 543                | 3,756              |
| 6 Audit and Accounting               | 39,105            | 6,654              | 45,759             |
| 6 Cost Plan                          | 1,760             | 414                | 2,174              |
| Subtotal - 101-191 Budget and Accoun | 90,902            | 15,871             | 106,772            |
| 8 Internal Audit                     | 1,862             | 239                | 2,101              |
| Subtotal - 101-223 Internal Auditor  | 1,862             | 239                | 2,101              |
| 9 Purchasing                         | 11,742            | 2,135              | 13,877             |
| Subtotal - 101-233 Purchasing        | 11,742            | 2,135              | 13,877             |
| 10 Cashier                           | 1                 | 0                  | 1                  |
| Subtotal - 101-253 Treasury          | 1                 | 0                  | 1                  |
| 11 Advise and Counsel                | 5,680             | 611                | 6,291              |
| 11 Labor Relations                   | 88                | 9                  | 97                 |
| 11 Risk Management                   | 25                | 3                  | 27                 |
| Subtotal - 101-266 City Attorney     | 5,792             | 623                | 6,415              |
| 12 Human Resources                   | 6,369             | 705                | 7,075              |
| 12 Labor Relations                   | 4,657             | 495                | 5,152              |
| Subtotal - 101-270 Human Resources   | 11,027            | 1,200              | 12,227             |
| 16 General Fund OPEB                 | 0                 | 77,460             | 77,460             |
| Subtotal - 101-297 OPEB              | 0                 | 77,460             | 77,460             |
| <b>Total Incoming</b>                | <b>151,018</b>    | <b>101,634</b>     | <b>252,652</b>     |
| <b>C. Total Allocated</b>            |                   | <b>\$2,429,575</b> | <b>\$2,429,575</b> |
|                                      |                   |                    | 100.00%            |

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**Fleet Overhead Allocations**

**Dept:15 101-640 Fleet**

| Department                 | Units             | Allocation<br>Percent | First<br>Allocation | Direct Billed    | Department<br>Allocation | Second<br>Allocation | Total              |
|----------------------------|-------------------|-----------------------|---------------------|------------------|--------------------------|----------------------|--------------------|
| 3 101-635 City Maintenance | 500.00            | 0.06%                 | \$1,389             | \$(500)          | \$889                    | \$0                  | \$889              |
| 37 202 Act 51 Major Street | 89,724.00         | 10.71%                | 249,259             | (89,724)         | 159,535                  | 10,889               | 170,424            |
| 38 203 Act 51 Local Street | 75,545.68         | 9.02%                 | 209,871             | (75,546)         | 134,325                  | 9,168                | 143,493            |
| 40 226 Solid Waste         | 125,467.99        | 14.97%                | 348,558             | (125,468)        | 223,090                  | 15,226               | 238,316            |
| 58 265-345 Public Safety   | 11,019.12         | 1.31%                 | 30,612              | (11,019)         | 19,593                   | 1,337                | 20,930             |
| 74 590 Wastewater Fund     | 205,372.09        | 24.51%                | 570,536             | (205,372)        | 365,164                  | 24,923               | 390,088            |
| 75 591 Water Fund          | 330,344.23        | 39.42%                | 917,717             | (330,344)        | 587,373                  | 40,090               | 627,462            |
| <b>Subtotal</b>            | <b>837,973.11</b> | <b>100.00%</b>        | <b>2,327,941</b>    | <b>(837,973)</b> | <b>1,489,968</b>         | <b>101,634</b>       | <b>1,591,602</b>   |
| Direct Bills               |                   |                       |                     |                  | 837,973                  |                      | 837,973            |
| <b>Total</b>               |                   |                       |                     |                  | <b>\$2,327,941</b>       |                      | <b>\$2,429,575</b> |

Basis Units: Fleet Charges

Source: Project Accounting Status Report

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Allocation Summary

Dept:15 101-640 Fleet

| Department                 | Fleet<br>Overhead  | Total              |
|----------------------------|--------------------|--------------------|
| 0 Direct Billed            | \$837,973          | \$837,973          |
| 3 101-635 City Maintenance | 889                | 889                |
| 37 202 Act 51 Major Street | 170,424            | 170,424            |
| 38 203 Act 51 Local Street | 143,493            | 143,493            |
| 40 226 Solid Waste         | 238,316            | 238,316            |
| 58 265-345 Public Safety   | 20,930             | 20,930             |
| 74 590 Wastewater Fund     | 390,088            | 390,088            |
| 75 591 Water Fund          | 627,462            | 627,462            |
| <b>Total</b>               | <b>\$2,429,575</b> | <b>\$2,429,575</b> |

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

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

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

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**A. Department Costs**

**Dept:16 101-297 OPEB**

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

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

**Dept:16 101-297 OPEB**

| Department                           | First<br>Incoming | Second<br>Incoming | General Fund<br>OPEB |
|--------------------------------------|-------------------|--------------------|----------------------|
| 6 Audit and Accounting               | \$70              | \$12               | \$82                 |
| 6 Cost Plan                          | 1,760             | 414                | 2,174                |
| Subtotal - 101-191 Budget and Accoun | 1,830             | 426                | 2,256                |
| 10 Non-Tax Revenue                   | 24                | 9                  | 33                   |
| Subtotal - 101-253 Treasury          | 24                | 9                  | 33                   |
| <b>Total Incoming</b>                | <b>1,854</b>      | <b>435</b>         | <b>2,289</b>         |
| <b>C. Total Allocated</b>            |                   | <b>\$4,328,506</b> | <b>\$4,328,506</b>   |
|                                      |                   |                    | 100.00%              |

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**General Fund OPEB Allocations**

**Dept:16 101-297 OPEB**

| Department                                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 3 101-635 City Maintenance                | 5.11          | 1.15%              | \$49,914         | \$0           | \$49,914              | \$0               | \$49,914           |
| 4 101-172 City Manager                    | 8.40          | 1.90%              | 82,051           | 0             | 82,051                | 0                 | 82,051             |
| 5 101-636 Info Tech                       | 9.83          | 2.22%              | 96,019           | 0             | 96,019                | 0                 | 96,019             |
| 6 101-191 Budget and Accounting           | 12.93         | 2.92%              | 126,299          | 0             | 126,299               | 0                 | 126,299            |
| 7 101-215 City Clerk                      | 5.37          | 1.21%              | 52,454           | 0             | 52,454                | 0                 | 52,454             |
| 8 101-223 Internal Auditor                | 0.96          | 0.22%              | 9,377            | 0             | 9,377                 | 0                 | 9,377              |
| 9 101-233 Purchasing                      | 2.83          | 0.64%              | 27,643           | 0             | 27,643                | 0                 | 27,643             |
| 10 101-253 Treasury                       | 12.51         | 2.82%              | 122,197          | 0             | 122,197               | 0                 | 122,197            |
| 11 101-266 City Attorney                  | 6.05          | 1.37%              | 59,096           | 0             | 59,096                | 0                 | 59,096             |
| 12 101-270 Human Resources                | 6.86          | 1.55%              | 67,008           | 0             | 67,008                | 0                 | 67,008             |
| 13 101-345-01 Public Safety Administratic | 7.10          | 1.60%              | 69,352           | 0             | 69,352                | 0                 | 69,352             |
| 14 101-630 Engineer                       | 12.23         | 2.76%              | 119,462          | 0             | 119,462               | 0                 | 119,462            |
| 15 101-640 Fleet                          | 7.93          | 1.79%              | 77,460           | 0             | 77,460                | 0                 | 77,460             |
| 18 101-257 Assessing                      | 0.48          | 0.11%              | 4,689            | 0             | 4,689                 | 1                 | 4,689              |
| 20 101-345-02 PS KVET                     | 18.76         | 4.23%              | 183,246          | 0             | 183,246               | 24                | 183,270            |
| 21 101-345-03 PS Operations               | 179.60        | 40.53%             | 1,754,320        | 0             | 1,754,320             | 226               | 1,754,546          |
| 22 101-345-04 PS CID                      | 29.87         | 6.74%              | 291,768          | 0             | 291,768               | 38                | 291,806            |
| 23 101-345-05 PS Service                  | 48.50         | 10.95%             | 473,744          | 0             | 473,744               | 61                | 473,806            |
| 24 101-345-06 Grants                      | 7.90          | 1.78%              | 77,167           | 0             | 77,167                | 10                | 77,177             |
| 26 101-441-00 PW General                  | 5.38          | 1.21%              | 52,551           | 0             | 52,551                | 7                 | 52,558             |
| 28 101-699.00 Code Enforcement            | 8.79          | 1.98%              | 85,860           | 0             | 85,860                | 11                | 85,871             |
| 29 101-699.01 Building Trades             | 5.57          | 1.26%              | 54,407           | 0             | 54,407                | 7                 | 54,414             |
| 30 101-721 Planning                       | 3.70          | 0.84%              | 36,141           | 0             | 36,141                | 5                 | 36,146             |
| 32 101-728 Econ Dev                       | 2.47          | 0.56%              | 24,127           | 0             | 24,127                | 3                 | 24,130             |
| 33 101-751-01 Parks & Rec Admin           | 33.96         | 7.66%              | 331,719          | 0             | 331,719               | 43                | 331,762            |
| <b>Subtotal</b>                           | <b>443.09</b> | <b>100.00%</b>     | <b>4,328,071</b> | <b>0</b>      | <b>4,328,071</b>      | <b>435</b>        | <b>4,328,506</b>   |
| Direct Bills                              |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                              |               |                    |                  |               | <b>\$4,328,071</b>    |                   | <b>\$4,328,506</b> |

Basis Units: General Fund FTEs  
Source: Payroll Records

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**Allocation Summary**

**Dept:16 101-297 OPEB**

| <b>Department</b>                         | <b>General Fund<br/>OPEB</b> | <b>Total</b>       |
|---|------------------------------|--------------------|
| 3 101-635 City Maintenance                | \$49,914                     | \$49,914           |
| 4 101-172 City Manager                    | 82,051                       | 82,051             |
| 5 101-636 Info Tech                       | 96,019                       | 96,019             |
| 6 101-191 Budget and Accounting           | 126,299                      | 126,299            |
| 7 101-215 City Clerk                      | 52,454                       | 52,454             |
| 8 101-223 Internal Auditor                | 9,377                        | 9,377              |
| 9 101-233 Purchasing                      | 27,643                       | 27,643             |
| 10 101-253 Treasury                       | 122,197                      | 122,197            |
| 11 101-266 City Attorney                  | 59,096                       | 59,096             |
| 12 101-270 Human Resources                | 67,008                       | 67,008             |
| 13 101-345-01 Public Safety Administratic | 69,352                       | 69,352             |
| 14 101-630 Engineer                       | 119,462                      | 119,462            |
| 15 101-640 Fleet                          | 77,460                       | 77,460             |
| 18 101-257 Assessing                      | 4,689                        | 4,689              |
| 20 101-345-02 PS KVET                     | 183,270                      | 183,270            |
| 21 101-345-03 PS Operations               | 1,754,546                    | 1,754,546          |
| 22 101-345-04 PS CID                      | 291,806                      | 291,806            |
| 23 101-345-05 PS Service                  | 473,806                      | 473,806            |
| 24 101-345-06 Grants                      | 77,177                       | 77,177             |
| 26 101-441-00 PW General                  | 52,558                       | 52,558             |
| 28 101-699.00 Code Enforcement            | 85,871                       | 85,871             |
| 29 101-699.01 Building Trades             | 54,414                       | 54,414             |
| 30 101-721 Planning                       | 36,146                       | 36,146             |
| 32 101-728 Econ Dev                       | 24,130                       | 24,130             |
| 33 101-751-01 Parks & Rec Admin           | 331,762                      | 331,762            |
| <b>Total</b>                              | <b>\$4,328,506</b>           | <b>\$4,328,506</b> |