



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

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Summary Schedule

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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
Total Current Allocations	\$49,151	\$236,634	\$3,629	\$404,077	\$4,271,080	\$649,341	\$1,151,538	\$171,199	\$0	\$123,977

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Department	101-448-31 Street Lights	101-699.00 Code Enforcement	101-699.01 Building Trades	101-721 Planning	101-724 Community Develop	101-728 Econ Dev	101-751-01 Parks & Rec Admin	150-273 Cemetaries	155-751 Recreation	160-751 Mayor's Riverfront Pk
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
Total Current Allocations	\$7,510	\$213,815	\$122,119	\$143,342	\$1,072	\$71,424	\$598,303	\$707	\$684	\$38,029

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Department	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemetaries	226 Solid Waste	231-XXX Blight Abatement	243 Brownfield	244 Econ Initiative	251 FFE Aspirational Projects	252-345 Public Safety	252-451 Major Streets Admin
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
Total Current Allocations	\$415,133	\$262,620	\$19,632	\$322,601	\$243	\$817	\$359	\$9,061	\$117,343	\$26

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Department	252-724 Public Safety Comm Dev	252-728 Econ Development	252-751 Recreation	252-752 Parks	253-101 City Commission	253-345 Public Safety	253-724 Public Safety	253-751 Recreation	253-752 Parks	262 Community Dev
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-635 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
Total Current Allocations	\$617	\$0	\$14,191	\$32	\$1,520	\$4,929	\$4,510	\$9,930	\$1,527	\$0

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Department	264-345 Public Safety	265-345 Public Safety	271-724 Comm Dev	280 Community Dev	284 Community Dev	285 Community Dev	286 Community Dev	287 Community Dev	288 Economic Development	289 Home Development
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
Total Current Allocations	\$0	\$38,706	\$53,287	\$1,511	\$431	\$28	\$209	\$13	\$6	\$1,416

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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
Total Current Allocations	\$16,474	\$697	\$28,443	\$1,957	\$0	\$0	\$0	\$1,959,247	\$2,064,449	\$96,982

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Department	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	731-XXX Pension Fund	737-000 OPEB Trust Fund	737-531 Wastewater OPEB	737-551 Water OPEB	737-571 Metro OPEB	888 Kalamazoo County Trust
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
Total Current Allocations	\$34	\$6,502	\$22,575	\$412	\$215,355	\$2,712	\$0	\$0	\$0	\$0

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Summary Schedule

Department	98X-XXX GASB 34 Govt	CCTA	Kalamazoo County - Space	All Other	2nd Allocation 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
Total Current Allocations	\$411	\$46,936	\$144,540	\$535,859	\$0	\$14,681,909

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

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
6 Cost Plan	\$0	\$1,760	\$1,760
Subtotal - 101-191 Budget and Accoun	0	1,760	1,760
Total Incoming	0	1,760	1,760
C. Total Allocated		\$83,539	\$83,539
		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
Subtotal	27,392	100.00%	81,779	0	81,779	1,760	83,539
Direct Bills					0		0
Total					\$81,779		\$83,539

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
Total	\$83,539	\$83,539

**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
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
City Hall Equipment	P	27,586	0	27,586	0	0	0	0
IT Equipment	P	44,168	0	0	44,168	0	0	0
Management Services vehicle	P	3,169	0	0	0	3,169	0	0
Treasury Security Camera	P	1,399	0	0	0	0	1,399	0
City Maintenance Equipment	P	3,890	0	0	0	0	3,890	0
VoIP System	P	44,657	0	0	0	0	0	44,657
Subtotal - Services & Supplies		124,868	0	27,586	44,168	3,169	5,289	44,657
Department Cost Total		124,868	0	27,586	44,168	3,169	5,289	44,657
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		124,868	0	27,586	44,168	3,169	5,289	44,657
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$124,868		\$27,586	\$44,168	\$3,169	\$5,289	\$44,657

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
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
Total Incoming	0	1,760	389	622	45	75	629
C. Total Allocated		\$126,628	\$27,975	\$44,790	\$3,213	\$5,363	\$45,287
			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
Subtotal	27,392	100.00%	27,586	0	27,586	389	27,975
Direct Bills					0		0
Total					\$27,586		\$27,975

Basis Units: Assigned Square Footage
Source:

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IT Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-636 Info Tech	1	100.00%	\$44,168	\$0	\$44,168	\$622	\$44,790
Subtotal	1	100.00%	44,168	0	44,168	622	44,790
Direct Bills					0		0
Total					\$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
Subtotal	15.76	100.00%	3,169	0	3,169	45	3,213
Direct Bills					0		0
Total					\$3,169		\$3,213

Basis Units: FTEs of Management Services Depts

Source: City payroll records

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Department Specific Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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
Subtotal	5,288.60	100.00%	5,289	0	5,289	75	5,363
Direct Bills					0		0
Total					\$5,289		\$5,363

Basis Units: \$ Depreciation
Source: Fixed Asset records

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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
Subtotal	398	100.00%	44,657	0	44,657	629	45,287
Direct Bills					0		0
Total					\$44,657		\$45,287

Basis Units: Number of phone lines
Source: Phone directory

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Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System	Total
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 Administratio	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
Total	\$27,975	\$44,790	\$3,213	\$5,363	\$45,287	\$126,628

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

Dept:3 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
2 Department Specific Equipment	\$3,890	\$55	\$963	\$1,505	\$1,477
Subtotal - Equipment Depreciation	3,890	55	963	1,505	1,477
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 Incoming	Second Incoming	Maintenance Admin	City Hall	Other 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
Total Incoming	3,890	130,756	32,867	51,354	50,425
C. Total Allocated		\$1,270,057	\$138,664	\$548,756	\$582,637
			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
Subtotal	138,416	100.00%	106,747	0	106,747	31,917	138,664
Direct Bills					0		0
Total					\$106,747		\$138,664

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
Subtotal	27,392	100.00%	498,886	0	498,886	49,870	548,756
Direct Bills					0		0
Total					\$498,886		\$548,756

Basis Units: Assigned Square Footage
Source: Maintenance Department

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Other Maintenance Allocations

Dept:3 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345-03 PS Operations	59,135	53.26%	\$284,249	\$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
Subtotal	111,024	100.00%	533,669	(140,000)	393,669	48,968	442,637
Direct Bills					140,000		140,000
Total					\$533,669		\$582,637

Basis Units: Assigned Square Footage
Source: Maintenance Department

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Allocation Summary

Dept:3 101-635 City Maintenance

Department	Maintenance Admin	City Hall	Other Maintenance	Total
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
Total	\$138,664	\$548,756	\$582,637	\$1,270,057

**City Manager
Nature and Extent of Services**

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

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

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

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

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

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A. Department Costs

Dept:4 101-172 City Manager

Description		Amount	General Admin	Management & Leadership	General Government
Personnel Costs					
Salaries	S1	725,118	0	725,118	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	226,140	0	226,140	0
Subtotal - Personnel Costs		951,258	0	951,258	0
Services & Supplies Cost					
728 Supplies	S	7,468	0	7,468	0
729 Operating Supplies	S	2,560	0	2,560	0
805 Travel & Training	S	19,618	0	19,618	0
815 Telephone	S	5,819	0	5,819	0
825 Insurance	S	16,284	0	16,284	0
845 Contractual Services	P	475,207	0	275,038	200,170
860 Memberships & Dues	S	52,040	0	52,040	0
865 Subscriptions	S	570	0	570	0
880 Rental/Lease Equipment	S	2,366	0	2,366	0
885.014 Contrib - Communities in Schc P		25,000	0	0	25,000
Subtotal - Services & Supplies		606,931	0	381,762	225,170
Department Cost Total		1,558,189	0	1,333,019	225,170
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,558,189	0	1,333,019	225,170
General Admin Distribution			0	0	0
Grand Total		\$1,558,189		\$1,333,019	\$225,170
not allocated					

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
1 City Hall	\$6,956	\$150	\$7,106	\$0
Subtotal - Building Depreciation	6,956	150	7,106	0
2 City Hall Equipment	2,346	33	2,380	0
2 Voice over IP System	1,795	25	1,821	0
Subtotal - Equipment Depreciation	4,142	58	4,200	0
3 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

Department	First Incoming	Second Incoming	Management & Leadership	General Government
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
Total Incoming	55,331	175,485	230,816	0
C. Total Allocated		\$1,789,005	\$1,563,835	\$225,170
			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 Administratio	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
<hr/>							
Subtotal	648.36	100.00%	1,388,350	0	1,388,350	175,485	1,563,835
Direct Bills					0		0
Total					\$1,388,350		\$1,563,835
<hr/> <hr/>							

Basis Units: Full Time Equivalents
Source: City Payroll Records

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Allocation Summary

Dept:4 101-172 City Manager

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

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A. Department Costs

Dept:5 101-636 Info Tech

Description		Amount	Dept Specific Exp
<hr/>			
Personnel Costs			
Salaries	S1	656,777	0
<i>Salary % Split</i>			.00%
Benefits	S	216,443	0
Subtotal - Personnel Costs		<u>873,220</u>	<u>0</u>
Services & Supplies Cost			
728 Supplies	P	16,570	0
729 Operating Supplies	P	0	0
805 Travel & Training	P	9,786	0
815 Telephone	S	98,960	0
825 Insurance	S	11,100	0
845 Outside Consultants	S	188,981	0
860 Memberships	S	847	0
880 Rental/Lease Equipment	P	1,316	0
885 Software	P	404,624	52,304
975 Machinery & Equipment	S	84,652	0
979 Infrastructure	S	16,756	0
CCTA Admin Services Contract	P	(103,840)	0
Subtotal - Services & Supplies		<u>729,752</u>	<u>52,304</u>
Department Cost Total		1,602,972	52,304
Adjustments to Cost			
Subtotal - Adjustments		<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,602,972	52,304
General Admin Distribution			18,892
Grand Total		<u><u>\$1,602,972</u></u>	<u><u>\$71,196</u></u>

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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
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
Total Incoming	312,277	256,425	159,594	58,908	73,974	18,766	108,943	112,328	10,931	25,259
C. Total Allocated		\$2,171,674	\$609,433	\$224,949	\$282,479	\$71,660	\$416,015	\$428,942	\$41,742	\$96,454
			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
Subtotal	511.00	100.00%	537,473	0	537,473	71,960	609,433
Direct Bills					0		0
Total					\$537,473		\$609,433

Basis Units: Number of PCs
Source: IT Log

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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 Administratio	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
Subtotal	146.00	100.00%	198,388	0	198,388	26,561	224,949
Direct Bills					0		0
Total					\$198,388		\$224,949

Basis Units: Number of Users
Source: IT Log

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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
Subtotal	111.00	100.00%	249,125	0	249,125	33,354	282,479
Direct Bills					0		0
Total					\$249,125		\$282,479

Basis Units: Number of Users
Source: IT Log

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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 Administratio	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
Subtotal	478.00	100.00%	63,199	0	63,199	8,461	71,660
Direct Bills					0		0
Total					\$63,199		\$71,660

Basis Units: Number of Users
Source: IT Log

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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
Subtotal	212.00	100.00%	366,893	0	366,893	49,122	416,015
Direct Bills					0		0
Total					\$366,893		\$416,015

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

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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
Subtotal	100	100.00%	378,294	0	378,294	50,648	428,942
Direct Bills					0		0
Total					\$378,294		\$428,942

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

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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
Subtotal	69.00	100.00%	36,813	0	36,813	4,929	41,742
Direct Bills					0		0
Total					\$36,813		\$41,742

Basis Units: Number of Users
Source: IT Log

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Dept Specific Exp 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	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
Subtotal	52,303.65	100.00%	85,065	0	85,065	11,389	96,454
Direct Bills					0		0
Total					\$85,065		\$96,454

Basis Units: \$ Expenditures

Source: IT Log

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Allocation Summary

Dept:5 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	NeoGov	Dept Specific Exp	Total
3 101-635 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
Total	\$609,433	\$224,949	\$282,479	\$71,660	\$416,015	\$428,942	\$41,742	\$96,454	\$2,171,674

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

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan
1 City Hall	\$4,538	\$98	\$1,334	\$399	\$634	\$526	\$1,625	\$118
Subtotal - Building Depreciation	4,538	98	1,334	399	634	526	1,625	118
2 City Hall Equipment	1,531	22	447	134	212	176	544	40
2 Management Services	2,600	37	759	227	361	299	924	67
2 Voice over IP System	1,683	24	491	147	233	193	598	43
Subtotal - Equipment Depreciation	5,814	82	1,696	508	806	668	2,066	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 Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Audit and 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
Total Incoming	155,603	211,549	105,651	31,615	50,219	41,621	128,695	9,351
C. Total Allocated		\$1,524,446	\$438,670	\$131,269	\$208,514	\$172,814	\$534,353	\$38,826
			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 Administratio	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

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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
Subtotal	35,044	100.00%	377,795	0	377,795	60,875	438,670
Direct Bills					0		0
Total					\$377,795		\$438,670

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 Administratio	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
<hr/>							
Subtotal	648.36	100.00%	113,053	0	113,053	18,216	131,269
Direct Bills					0		0
<hr/>							
Total					\$113,053		\$131,269
<hr/>							

Basis Units: Full Time Equivalents
Source: City Payroll Records

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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
Subtotal	121,657,484	100.00%	179,578	0	179,578	28,936	208,514
Direct Bills					0		0
Total					\$179,578		\$208,514

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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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
Subtotal	100	100.00%	148,832	0	148,832	23,982	172,814
Direct Bills					0		0
Total					\$148,832		\$172,814
Basis Units: Direct to Pension							
Source:							

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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 Administratio	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
Subtotal	164,484	100.00%	460,200	0	460,200	74,153	534,353
Direct Bills					0		0
Total					\$460,200		\$534,353

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

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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
Subtotal	19	100.00%	33,438	0	33,438	5,388	38,826
Direct Bills					0		0
Total					\$33,438		\$38,826

Basis Units: Central Service Departments
Source: 2016 Year Plan

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Allocation Summary

Dept:6 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,760	\$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

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Allocation Summary

Dept:6 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan	Total
43 244 Econ Initiative	\$0	\$0	\$0	\$0	\$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
Total	\$438,670	\$131,269	\$208,514	\$172,814	\$534,353	\$38,826	\$1,524,446

City Clerk
Nature and Extent of Services

The City Clerk's Office is responsible for many diverse activities within the city government framework. The City Clerk is responsible for the management and preservation of the official records of the City, the administration of all municipal elections, the licensing of businesses that are permitted by the City Charter, and other duties as assigned by the City Commission.

For plan purposes the costs of the Clerk's office are separated into the following functions:

- **Records Management** - The Division of Records Management, Research and Archives manages and coordinates the life cycle of all City records. One important function of the Records Management Division is to provide public access to inactive and archival records. Costs are allocated based on the number of services provided.
- **Mail** - The administrative costs for handling the City's mailings are identified within this function. These costs are allocated to all departments based on the actual postage charges recorded for the year. NOTE: The mail room functions were transferred into the Clerk's office from the Purchasing department mid-year. Expenses and allocations are reported in both departments to account for the costs expended in each.
- **Elections** - The City of Kalamazoo Election Division within the City Clerk's Office is responsible for voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws. These costs are not allocated.
- **City Clerk** – The balance of the Clerk's activities are considered General Government in nature and are not allocated.

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

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

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

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A. Department Costs

Dept:7 101-215 City Clerk

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mail	Elections	City Clerk
1 City Hall	\$4,066	\$88	\$1,090	\$218	\$1,762	\$1,083
Subtotal - Building Depreciation	4,066	88	1,090	218	1,762	1,083
2 City Hall Equipment	1,372	19	365	73	590	363
2 Voice over IP System	1,122	16	299	60	483	297
Subtotal - Equipment Depreciation	2,494	35	664	133	1,073	660
3 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 Incoming	Second Incoming	Records 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
Total Incoming	75,952	92,507	44,218	8,846	71,459	43,936
C. Total Allocated		\$698,206	\$222,921	\$26,819	\$263,805	\$184,661
			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
Subtotal	100.00	100.00%	198,639	0	198,639	24,282	222,921
Direct Bills					0		0
Total					\$198,639		\$222,921

Basis Units: Pro-rated Services
Source: Records Log

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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
Subtotal	195,531.77	100.00%	21,961	0	21,961	4,858	26,819
Direct Bills					0		0
Total					\$21,961		\$26,819

Basis Units: Postage Expenditures by Department

Source: Financial Statements

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Allocation Summary

Dept:7 101-215 City Clerk

Department	Records Management	Mail	Elections	City Clerk	Total
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
Total	\$222,921	\$26,819	\$0	\$0	\$249,740

**Internal Auditor
Nature and Extent of Services**

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

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

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

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

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A. Department Costs

Dept:8 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	67,388	0	67,388
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	21,705	0	21,705
Subtotal - Personnel Costs		89,093	0	89,093
<hr/>				
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		1,389	0	1,389
<hr/>				
Department Cost Total		90,482	0	90,482
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		90,482	0	90,482
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$90,482		\$90,482
<hr/>				

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$394	\$8	\$403
Subtotal - Building Depreciation	394	8	403
2 City Hall Equipment	133	2	135
2 Voice over IP System	112	2	114
Subtotal - Equipment Depreciation	245	3	249
3 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

Department	First Incoming	Second Incoming	Internal Audit
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
Total Incoming	13,550	12,683	26,232
C. Total Allocated		\$116,714	\$116,714
			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 Administratio	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

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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
Subtotal	121,657,484	100.00%	104,032	0	104,032	12,683	116,714
Direct Bills					0		0
Total					\$104,032		\$116,714

Basis Units: Department Expenditures excluding Transfers
Source: Financial Statements

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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

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Allocation Summary

Dept:8 101-223 Internal Auditor

Department	Internal Audit	Total
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
Total	\$116,714	\$116,714

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

Dept:9 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing	Mail
1 City Hall	\$6,774	\$146	\$6,840	\$80
Subtotal - Building Depreciation	6,774	146	6,840	80
2 City Hall Equipment	2,285	32	2,291	27
2 Management Services	569	8	570	7
2 Voice over IP System	673	9	675	8
Subtotal - Equipment Depreciation	3,527	50	3,536	41
3 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

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-233 Purchasing

Department	First Incoming	Second 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
Total Incoming	76,444	42,226	117,304	1,367
C. Total Allocated		\$317,568	\$313,911	\$3,658
		98.85%	1.15%	

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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 Administratio	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

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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
Subtotal	3,361	100.00%	272,171	0	272,171	41,740	313,911
Direct Bills					0		0
Total					\$272,171		\$313,911

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

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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
Subtotal	195,531.77	100.00%	3,171	0	3,171	486	3,658
Direct Bills					0		0
Total					\$3,171		\$3,658

Basis Units: Postage Expenditures by Department

Source: Financial Statements

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Allocation Summary

Dept:9 101-233 Purchasing

Department	Purchasing	Mail	Total
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 Administratio	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
Total	\$313,911	\$3,658	\$317,568

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$5,935	\$128	\$512	\$179	\$1,022	\$96	\$2,217	\$2,037
Subtotal - Building Depreciation	5,935	128	512	179	1,022	96	2,217	2,037
2 City Hall Equipment	2,002	28	172	60	342	32	742	682
2 Department Specific Equipment	1,399	20	120	42	239	22	519	476
2 Voice over IP System	1,571	22	135	47	269	25	582	535
Subtotal - Equipment Depreciation	4,972	70	426	149	850	80	1,843	1,694
3 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 Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - 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
Total Incoming	155,234	476,557	53,388	18,696	106,499	9,971	231,001	212,236
C. Total Allocated		\$1,852,410	\$156,533	\$54,817	\$312,254	\$29,236	\$677,295	\$622,275
			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
Subtotal	1	100.00%	116,263	(47,828)	68,435	40,270	108,705
Direct Bills					47,828		47,828
Total					\$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 Percent	First Allocation	Direct Billed	Department Allocation	Second 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
Subtotal	20,478	100.00%	40,715	0	40,715	14,102	54,817
Direct Bills					0		0
Total					\$40,715		\$54,817

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 Percent	First Allocation	Direct Billed	Department Allocation	Second 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
Subtotal	942,280	100.00%	503,052	0	503,052	174,243	677,295
Direct Bills					0		0
Total					\$503,052		\$677,295

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
Subtotal	100.00	100.00%	462,187	0	462,187	160,088	622,275
Direct Bills					0		0
Total					<u>\$462,187</u>		<u>\$622,275</u>

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 Administratio	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
Total	\$156,533	\$54,817	\$0	\$0	\$677,295	\$622,275	\$1,510,920

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

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B. Incoming Costs - (Default Spread Salary%)

Dept: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 Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General 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
Total Incoming	83,016	77,259	65,879	1,341	2,236	894	89,925
C. Total Allocated		\$849,515	\$349,181	\$7,110	\$11,850	\$4,740	\$476,634
			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 Administratio	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
Subtotal	121,657,484	100.00%	317,424	0	317,424	31,756	349,181
Direct Bills					0		0
Total					\$317,424		\$349,181

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
Subtotal	453.36	100.00%	6,463	0	6,463	647	7,110
Direct Bills					0		0
Total					\$6,463		\$7,110

Basis Units: Union FTEs
Source: Payroll Records

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Pension Fund 731 Allocations

Dept:11 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 731-XXX Pension Fund	100	100.00%	\$10,772	\$0	\$10,772	\$1,078	\$11,850
Subtotal	100	100.00%	10,772	0	10,772	1,078	11,850
Direct Bills					0		0
Total					\$10,772		\$11,850
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 Administratio	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
<hr/>							
Subtotal	5,068,972	100.00%	4,309	0	4,309	431	4,740
Direct Bills					0		0
<hr/>							
Total					\$4,309		\$4,740
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Basis Units: Worker's Comp Expenditures							
Source:							

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General Government Allocations

Dept:11 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
90 All Other	100	100.00%	\$433,287	\$0	\$433,287	\$43,347	\$476,634
Subtotal	100	100.00%	433,287	0	433,287	43,347	476,634
Direct Bills					0		0
Total					\$433,287		\$476,634

Basis Units: Direct to Other
Source:

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Allocation Summary

Dept:11 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
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 Administratio	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 Counsel	Labor Relations	Pension Fund 731	Risk Management	General 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
Total	\$349,181	\$7,110	\$11,850	\$4,740	\$476,634	\$849,515

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

Dept:12 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$4,699	\$101	\$2,810	\$1,896	\$95
Subtotal - Building Depreciation	4,699	101	2,810	1,896	95
2 City Hall Equipment	1,585	22	941	635	32
2 Voice over IP System	898	13	533	360	18
Subtotal - Equipment Depreciation	2,483	35	1,474	994	50
3 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

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
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
Total Incoming	110,009	87,756	115,753	78,107	3,905
C. Total Allocated		\$969,585	\$572,135	\$378,524	\$18,926
			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 Administratio	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

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

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
Subtotal	453.36	100.00%	343,865	0	343,865	34,659	378,524
Direct Bills					0		0
Total					\$343,865		\$378,524

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
Subtotal	100	100.00%	17,193	0	17,193	1,733	18,926
Direct Bills					0		0
Total					\$17,193		\$18,926
Basis Units: Direct to Pension							
Source:							

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Allocation Summary

Dept:12 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
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 Administratio	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
Total	\$572,135	\$378,524	\$18,926	\$969,585

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-345-01 Public Safety Administration

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
2 Voice over IP System	\$449	\$6	\$455	\$0
Subtotal - Equipment Depreciation	449	6	455	0
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 Incoming	Second Incoming	Management & Leadership	General 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
Total Incoming	79,389	109,777	189,166	0
C. Total Allocated		\$1,380,460	\$1,273,071	\$107,389
			92.22%	7.78%

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Management & Leadership Allocations

Dept:13 101-345-01 Public Safety Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second 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
Subtotal	305.60	100.00%	1,163,294	0	1,163,294	109,777	1,273,071
Direct Bills					0		0
Total					\$1,163,294		\$1,273,071

Basis Units: Number of Positions Supervised
Source: Payroll Records

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Allocation Summary

Dept:13 101-345-01 Public Safety Administration

Department	Management & Leadership	General 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
Total	\$1,273,071	\$0	\$1,273,071

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-630 Engineer

Department	First Incoming	Second Incoming	Engineering
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
Total Incoming	67,265	128,927	196,192
C. Total Allocated		\$1,321,403	\$1,321,403
			100.00%

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Engineering Allocations

Dept:14 101-630 Engineer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 202 Act 51 Major Street	531,061	46.15%	\$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
Subtotal	1,150,739	100.00%	1,192,476	(1,150,739)	41,737	128,927	170,664
Direct Bills					1,150,739		1,150,739
Total					\$1,192,476		\$1,321,403

Basis Units: Actual Charges by Department
Source: Detail Ledger

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Allocation Summary

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
Total	\$1,321,403	\$1,321,403

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet 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
Total Incoming	151,018	101,634	252,652
C. Total Allocated		\$2,429,575	\$2,429,575
			100.00%

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Fleet Overhead Allocations

Dept:15 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second 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
Subtotal	837,973.11	100.00%	2,327,941	(837,973)	1,489,968	101,634	1,591,602
Direct Bills					837,973		837,973
Total					\$2,327,941		\$2,429,575

Basis Units: Fleet Charges

Source: Project Accounting Status Report

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Allocation Summary

Dept:15 101-640 Fleet

Department	Fleet 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
Total	<u>\$2,429,575</u>	<u>\$2,429,575</u>

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

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

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

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

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

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

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A. Department Costs

Dept:16 101-297 OPEB

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

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B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund 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
Total Incoming	1,854	435	2,289
C. Total Allocated		\$4,328,506	\$4,328,506
			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 Administratio	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
Subtotal	443.09	100.00%	4,328,071	0	4,328,071	435	4,328,506
Direct Bills					0		0
Total					\$4,328,071		\$4,328,506

Basis Units: General Fund FTEs
Source: Payroll Records

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Allocation Summary

Dept:16 101-297 OPEB

Department	General Fund OPEB	Total
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 Administratio	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
Total	\$4,328,506	\$4,328,506