



THE CITY OF



City of Kalamazoo, Michigan

Cost Allocation Plan

- 2 CFR Part 200 Federal Plan -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2018

MGT CONSULTING | GREAT LAKES REGION
2343 DELTA ROAD | BAY CITY, MICHIGAN 48706



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Section 1: Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2018. MGT Consulting Group, LLC (MGT) prepared these documents at the request of the City.

This Cost Allocation Plan is used by the City to claim indirect costs as charges against grants and contracts (awards). The Cost Allocation Plan is submitted for use by the Michigan Department of Health and Human Services and other State and Federal grantors.

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



Section 2: Certification

THE CITY OF



City of Kalamazoo, Michigan

CITY-WIDE COST ALLOCATION PLAN

CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2018 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2020 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to 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.

City of Kalamazoo, Michigan

Signature:

Stephen J. Virezzi

Name of Official:

Stephen J. Virezzi

Title:

CFO

Date:

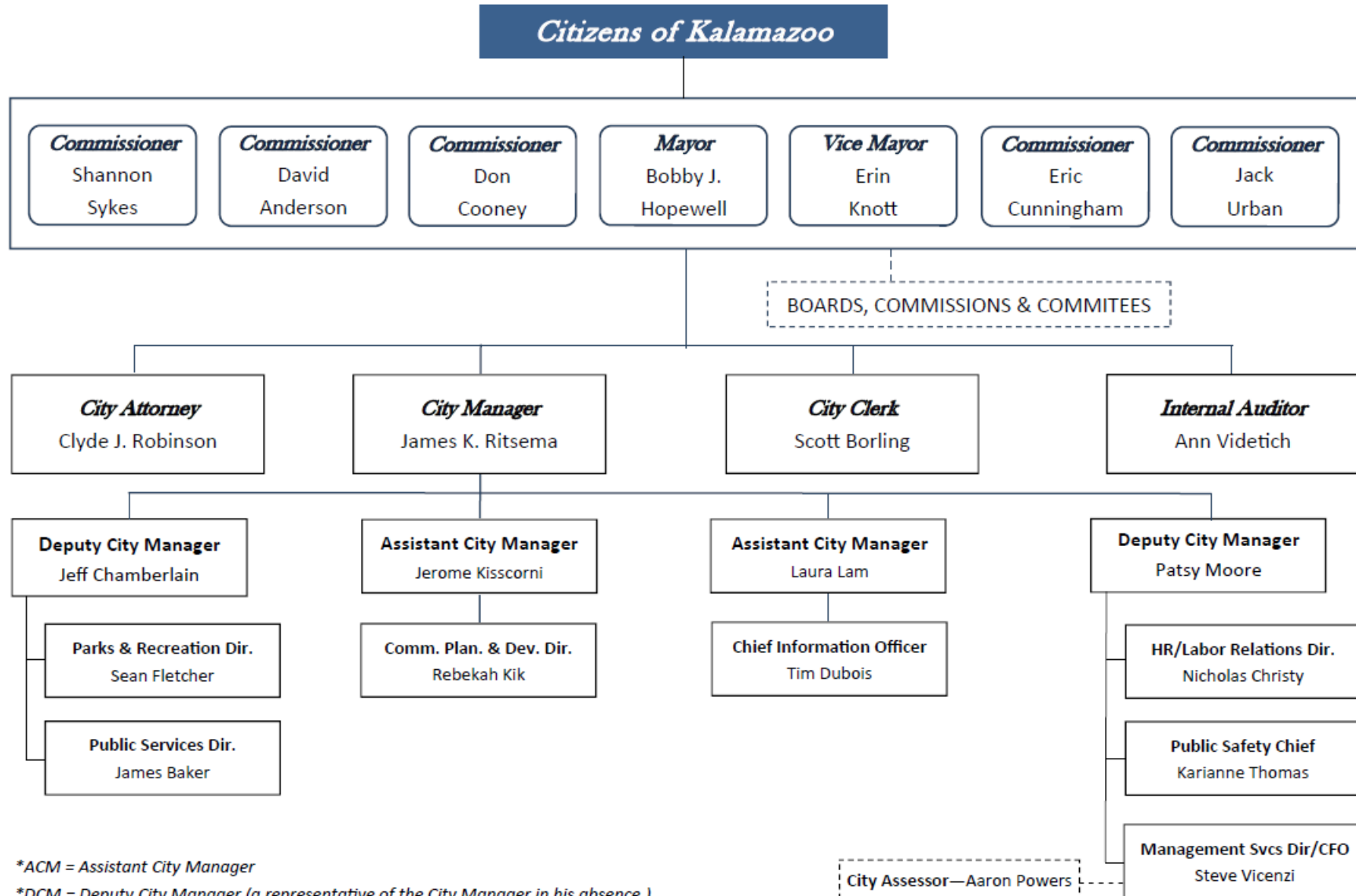
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Section 3: Organizational Chart

City of Kalamazoo

2018 Organizational Chart



*ACM = Assistant City Manager

*DCM = Deputy City Manager (a representative of the City Manager in his absence.)



Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

This federal Cost Allocation Plan is prepared under the 2 CFR, Part 200 guidelines for Central Services Cost Allocation Plans. This plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City departments that benefit other City departments. Examples of City indirect costs are administration, accounting, and information technology

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY2018

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

- Identify the City departments that provide support to other City departments. These departments are referred to as central service or allocating departments.
- Identify the City departments that receive support from other City departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the City departments that provide support to other City departments.
- Distribute, or allocate, the allowable expenditures of the City departments that provide support to other City departments based on available, meaningful, measurable, and auditable allocation statistics that match the service provided to the service received.

Process

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For

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

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

Carry-Forward

2 CFR, Part 200 (formerly OMB Circular A-87) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the “Carry-Forward” amount. The current allocation plus the “Carry-Forward” are combined to identify the “Proposed Costs.” Proposed Costs are to be applied to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into

functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

Summary Schedule

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

Detail Schedules

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

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

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

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S”1) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

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

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: 2 CFR Part 200 Cost Allocation Plan

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1 Building Depreciation	\$5,463	\$0	\$32,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,309	682	7,058	0	16,023	0	0	0	1,364	909
3 101-635 City Maintenance	38,171	0	225,324	0	423,156	0	0	0	0	0
4 101-172 City Manager	0	1,415	6,086	0	698,214	17,153	0	594	23,947	18,795
5 101-636 Info Tech	991	80,485	0	0	964,064	33,786	0	0	58,960	46,281
6 101-191 Budget and Accounting	3,927	7,388	2,744	150	222,430	22,993	2,336	2,939	9,989	8,460
7 101-215 City Clerk	0	2,378	0	0	57,227	105	0	0	2,519	0
8 101-223 Internal Auditor	65	377	240	2	26,509	1,085	1,021	0	725	624
9 101-233 Purchasing	1,422	1,551	1,034	0	36,187	3,877	0	0	2,585	2,585
10 101-253 Treasury	0	107,211	(12,362)	38	1,860	17	0	12	8,424	4,017
11 101-266 City Attorney	170	988	657	4	75,373	2,991	2,679	3	2,021	1,737
12 101-270 Human Resources	0	488	3,601	0	468,544	10,819	0	347	14,248	11,489
13 101-345-01 Public Safety Admin	0	0	0	0	2,159,452	0	0	0	0	0
14 101-640 Fleet	0	0	0	0	0	80,517	0	0	0	0
15 101-297 OPEB	0	5,364	23,066	0	2,646,366	65,014	0	2,253	90,762	71,236
Total Current Allocations	\$51,518	\$208,327	\$289,696	\$194	\$7,795,405	\$238,359	\$6,035	\$6,149	\$215,543	\$166,134

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Department	101-721 Planning	101-724 Community Develop	101-728 Econ Dev	101-751-01 Parks & Rec Admin	101-801 Emergency Recovery	150-273 Cemetaries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street
1 Building Depreciation	\$0	\$0	\$2,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,932	0	1,413	1,818	0	0	0	0	0	0
3 101-635 City Maintenance	0	0	16,079	2,497	0	0	0	43,013	0	0
4 101-172 City Manager	15,681	0	4,727	91,738	340	0	0	0	52,479	34,391
5 101-636 Info Tech	68,561	0	13,221	59,707	0	0	0	0	42,889	13,223
6 101-191 Budget and Accounting	11,783	149	6,035	82,756	1,104	422	137	46	65,843	39,506
7 101-215 City Clerk	42,258	0	1,444	1,856	0	0	0	0	6	0
8 101-223 Internal Auditor	684	2	172	2,010	80	17	97	28	4,936	3,374
9 101-233 Purchasing	5,170	0	1,551	27,399	775	0	0	0	15,379	8,401
10 101-253 Treasury	0	13	0	425	0	242	5	2	464	1,318
11 101-266 City Attorney	1,801	6	451	5,477	211	45	256	73	13,283	9,093
12 101-270 Human Resources	5,498	0	1,629	41,107	136	0	0	0	31,154	21,451
13 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
14 101-640 Fleet	22,536	0	0	44,116	0	0	0	0	115,864	10,069
15 101-297 OPEB	59,435	0	17,916	347,706	1,287	0	0	0	0	0
Total Current Allocations	\$235,339	\$170	\$66,939	\$708,613	\$3,933	\$725	\$495	\$43,163	\$342,296	\$140,825

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Department	209 Cemetaries	226 Solid Waste	231-XXX Blight Abatement	243 Brownfield	244 Econ Initiative	251 FFE Aspirational Projects	252-345 Public Safety	252-451 Major Streets Admin	252-724 Public Safety Comm Dev	252-728 Econ Development
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	1,557	13,728	0	0	0	0	52,790	0	0	0
5 101-636 Info Tech	10,311	5,459	0	0	0	0	0	0	0	0
6 101-191 Budget and Accounting	8,236	23,318	457	440	172	11,333	10,076	0	0	45
7 101-215 City Clerk	41	2,525	0	0	0	0	0	0	0	0
8 101-223 Internal Auditor	358	2,000	16	2	0	8,356	1,071	0	0	0
9 101-233 Purchasing	2,456	4,136	1,034	258	0	517	129	0	0	129
10 101-253 Treasury	738	3,341	28	10	211	145	129	0	0	9
11 101-266 City Attorney	948	5,344	42	5	0	21,925	3,222	0	0	0
12 101-270 Human Resources	1,057	8,902	0	0	0	0	36,785	0	0	0
13 101-345-01 Public Safety Admin	0	0	0	0	0	0	163,270	0	0	0
14 101-640 Fleet	0	26,388	0	0	0	0	0	0	0	0
15 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$25,701	\$95,141	\$1,577	\$715	\$383	\$42,276	\$267,473	\$0	\$0	\$183

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Department	252-751 Recreation	252-752 Parks	253-101 City Commission	253-345 Public Safety	253-724 Public Safety	253-751 Recreation	253-752 Parks	265-345 Public Safety	271-724 Comm Dev	280 Community Dev
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	16,078	0	0	0	0	481	0	340	25,249	0
5 101-636 Info Tech	0	0	0	0	0	0	0	0	2,355	0
6 101-191 Budget and Accounting	8,650	0	803	3,719	2,932	6,350	77	1,667	9,977	1,557
7 101-215 City Clerk	0	0	0	0	0	0	0	0	5	0
8 101-223 Internal Auditor	901	0	5	39	411	26	0	79	572	156
9 101-233 Purchasing	3,489	0	905	388	905	7,754	0	517	775	517
10 101-253 Treasury	162	0	21	117	244	73	56	399	109	51
11 101-266 City Attorney	2,364	0	14	104	1,079	69	1	210	1,618	409
12 101-270 Human Resources	5,540	0	0	0	0	166	0	117	14,337	0
13 101-345-01 Public Safety Admin	0	0	0	1,051	0	0	0	0	0	0
14 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
15 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$37,185	\$0	\$1,748	\$5,417	\$5,571	\$14,921	\$133	\$3,328	\$54,996	\$2,691

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Department	284 Community Dev	285 Community Dev	286 Community Dev	287 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service	400 Capital Projects	551 Parks
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	0	0	0	0	0	0	679	0	368	0
5 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
6 101-191 Budget and Accounting	217	0	134	0	488	1,049	5,010	522	15,228	8
7 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
8 101-223 Internal Auditor	0	0	0	0	271	160	713	0	0	0
9 101-233 Purchasing	0	0	0	0	0	388	775	0	19,774	0
10 101-253 Treasury	197	0	112	0	19	43	952	67	435	0
11 101-266 City Attorney	0	0	0	0	711	419	1,886	0	3	0
12 101-270 Human Resources	0	0	0	0	0	0	423	0	259	0
13 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
14 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
15 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$415	\$0	\$246	\$0	\$1,489	\$2,059	\$10,440	\$589	\$36,067	\$8

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Department	590 Wastewater Fund	591 Water Fund	677-XXX Insurance Fund	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	731-XXX Pension Fund	737-000 OPEB Trust Fund	98X-XXX GASB 34 Govt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	6,818	3,068	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	207,367	173,457	0	0	2,519	7,331	0	0	0	0
5 101-636 Info Tech	430,153	338,103	0	0	0	0	0	0	0	0
6 101-191 Budget and Accounting	298,519	265,782	28,011	109	1,574	6,070	206	174,752	1,241	504
7 101-215 City Clerk	129	80	142	0	0	0	0	0	0	0
8 101-223 Internal Auditor	22,798	16,966	11,314	0	102	595	0	2,269	383	0
9 101-233 Purchasing	100,677	79,482	7,625	129	0	1,809	0	0	0	0
10 101-253 Treasury	495,763	620,139	1,422	20	11	121	0	313	321	15
11 101-266 City Attorney	60,981	45,376	31,746	0	268	1,562	0	18,324	1,004	0
12 101-270 Human Resources	121,147	96,893	0	0	868	2,526	0	23,806	0	0
13 101-345-01 Public Safety Admin	0	0	0	0	7,791	0	0	0	0	0
14 101-640 Fleet	196,952	220,156	0	0	0	0	0	0	0	0
15 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,941,304	\$1,859,502	\$80,260	\$257	\$13,133	\$20,014	\$206	\$219,464	\$2,949	\$519

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Department	CCTA	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$40,013
2 Equipment Depreciation	0	0	0	0	42,395
3 101-635 City Maintenance	0	185,795	0	0	934,035
4 101-172 City Manager	0	0	0	0	1,467,504
5 101-636 Info Tech	21,345	0	70	0	2,189,964
6 101-191 Budget and Accounting	0	0	49,136	0	1,429,506
7 101-215 City Clerk	18,696	0	320	0	129,733
8 101-223 Internal Auditor	0	0	0	0	111,609
9 101-233 Purchasing	0	0	129	0	342,613
10 101-253 Treasury	0	0	12,418	0	1,249,900
11 101-266 City Attorney	0	0	0	0	316,954
12 101-270 Human Resources	0	0	0	0	923,335
13 101-345-01 Public Safety Admin	0	0	0	0	2,331,563
14 101-640 Fleet	0	0	13,007	0	729,604
15 101-297 OPEB	0	0	0	0	3,330,406
Total Current Allocations	\$40,040	\$185,795	\$75,081	\$0	\$15,569,135

**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	88,262	0	88,262
Subtotal - Services & Supplies		<hr/> 88,262	<hr/> 0	<hr/> 88,262
Department Cost Total		88,262	0	88,262
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		88,262	0	88,262
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$88,262	<hr/> <hr/> \$88,262	<hr/> <hr/> \$88,262

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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	\$1,587	\$1,587
Subtotal - 101-191 Budget and Accoun	0	1,587	1,587
Total Incoming	0	1,587	1,587
C. Total Allocated		\$89,849	\$89,849
		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
3 101-635 City Maintenance	1,110.00	3.89%	\$3,437	\$0	\$3,437	\$62	\$3,499
4 101-172 City Manager	2,330.00	8.17%	7,215	0	7,215	130	7,345
5 101-636 Info Tech	1,945.00	6.82%	6,023	0	6,023	108	6,131
6 101-191 Budget and Accounting	2,831.50	9.93%	8,768	0	8,768	158	8,926
7 101-215 City Clerk	1,452.00	5.09%	4,496	0	4,496	81	4,577
8 101-223 Internal Auditor	132.00	0.46%	409	0	409	7	416
9 101-233 Purchasing	1,089.50	3.82%	3,374	0	3,374	61	3,435
10 101-253 Treasury	1,988.00	6.97%	6,156	0	6,156	111	6,267
11 101-266 City Attorney	1,357.00	4.76%	4,202	0	4,202	76	4,278
12 101-270 Human Resources	1,574.00	5.52%	4,874	0	4,874	88	4,962
16 101-101 City Commission	1,733.00	6.08%	5,367	0	5,367	96	5,463
18 101-261 311 Customer Service	10,230.00	35.89%	31,679	0	31,679	570	32,249
28 101-728 Econ Dev	730.00	2.56%	2,261	0	2,261	41	2,301
Subtotal	28,502.00	100.00%	88,262	0	88,262	1,587	89,849
Direct Bills					0		0
Total					\$88,262		\$89,849

Basis Units: Assigned Square Footage
Source: Maintenance Records

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Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
3 101-635 City Maintenance	\$3,499	\$3,499
4 101-172 City Manager	7,345	7,345
5 101-636 Info Tech	6,131	6,131
6 101-191 Budget and Accounting	8,926	8,926
7 101-215 City Clerk	4,577	4,577
8 101-223 Internal Auditor	416	416
9 101-233 Purchasing	3,435	3,435
10 101-253 Treasury	6,267	6,267
11 101-266 City Attorney	4,278	4,278
12 101-270 Human Resources	4,962	4,962
16 101-101 City Commission	5,463	5,463
18 101-261 311 Customer Service	32,249	32,249
28 101-728 Econ Dev	2,301	2,301
Total	\$89,849	\$89,849

**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	19,416	0	19,416	0	0	0	0
IT Equipment	P	49,251	0	0	49,251	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
HR Security Camera	P	1,500	0	0	0	0	1,500	0
Clerk - Scanner	P	717	0	0	0	0	717	0
Subtotal - Services & Supplies		123,999	0	19,416	49,251	3,169	7,506	44,657
Department Cost Total		123,999	0	19,416	49,251	3,169	7,506	44,657
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		123,999	0	19,416	49,251	3,169	7,506	44,657
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$123,999		\$19,416	\$49,251	\$3,169	\$7,506	\$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	\$1,587	\$248	\$630	\$41	\$96	\$572
Subtotal - 101-191 Budget and Accoun	0	1,587	248	630	41	96	572
Total Incoming	0	1,587	248	630	41	96	572
C. Total Allocated		\$125,586	\$19,665	\$49,881	\$3,209	\$7,602	\$45,229
			15.66%	39.72%	2.56%	6.05%	36.01%

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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
3 101-635 City Maintenance	1,110.00	3.89%	\$756	\$0	\$756	\$10	\$766
4 101-172 City Manager	2,330.00	8.17%	1,587	0	1,587	20	1,608
5 101-636 Info Tech	1,945.00	6.82%	1,325	0	1,325	17	1,342
6 101-191 Budget and Accounting	2,831.50	9.93%	1,929	0	1,929	25	1,954
7 101-215 City Clerk	1,452.00	5.09%	989	0	989	13	1,002
8 101-223 Internal Auditor	132.00	0.46%	90	0	90	1	91
9 101-233 Purchasing	1,089.50	3.82%	742	0	742	9	752
10 101-253 Treasury	1,988.00	6.97%	1,354	0	1,354	17	1,372
11 101-266 City Attorney	1,357.00	4.76%	924	0	924	12	936
12 101-270 Human Resources	1,574.00	5.52%	1,072	0	1,072	14	1,086
16 101-101 City Commission	1,733.00	6.08%	1,181	0	1,181	15	1,196
18 101-261 311 Customer Service	10,230.00	35.89%	6,969	0	6,969	89	7,058
28 101-728 Econ Dev	730.00	2.56%	497	0	497	6	504
Subtotal	28,502.00	100.00%	19,416	0	19,416	248	19,665
Direct Bills					0		0
Total					\$19,416		\$19,665

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%	\$49,251	\$0	\$49,251	\$630	\$49,881
Subtotal	1	100.00%	49,251	0	49,251	630	49,881
Direct Bills					0		0
Total					\$49,251		\$49,881
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	13.57	75.94%	\$2,406	\$0	\$2,406	\$31	\$2,437
9 101-233 Purchasing	4.30	24.06%	762	0	762	10	772
Subtotal	17.87	100.00%	3,169	0	3,169	41	3,209
Direct Bills					0		0
Total					\$3,169		\$3,209

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	51.83%	\$3,890	\$0	\$3,890	\$50	\$3,940
7 101-215 City Clerk	716.80	9.55%	717	0	717	9	726
10 101-253 Treasury	1,398.60	18.63%	1,399	0	1,399	18	1,416
12 101-270 Human Resources	1,500.40	19.99%	1,500	0	1,500	19	1,520
Subtotal	7,505.80	100.00%	7,506	0	7,506	96	7,602
Direct Bills					0		0
Total					\$7,506		\$7,602

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	\$23	\$1,818
5 101-636 Info Tech	20	5.03%	2,244	0	2,244	29	2,273
6 101-191 Budget and Accounting	15	3.77%	1,683	0	1,683	22	1,705
7 101-215 City Clerk	10	2.51%	1,122	0	1,122	14	1,136
8 101-223 Internal Auditor	1	0.25%	112	0	112	1	114
9 101-233 Purchasing	6	1.51%	673	0	673	9	682
10 101-253 Treasury	14	3.52%	1,571	0	1,571	20	1,591
11 101-266 City Attorney	8	2.01%	898	0	898	11	909
12 101-270 Human Resources	8	2.01%	898	0	898	11	909
13 101-345-01 Public Safety Admin	4	1.01%	449	0	449	6	455
16 101-101 City Commission	1	0.25%	112	0	112	1	114
17 101-257 Assessing	6	1.51%	673	0	673	9	682
20 101-345 Public Safety Ops	141	35.43%	15,821	0	15,821	202	16,023
24 101-699.00 Code Enforcement	12	3.02%	1,346	0	1,346	17	1,364
25 101-699.01 Building Trades	8	2.01%	898	0	898	11	909
26 101-721 Planning	17	4.27%	1,907	0	1,907	24	1,932
28 101-728 Econ Dev	8	2.01%	898	0	898	11	909
29 101-751-01 Parks & Rec Admin	16	4.02%	1,795	0	1,795	23	1,818
66 590 Wastewater Fund	60	15.08%	6,732	0	6,732	86	6,818
67 591 Water Fund	27	6.78%	3,030	0	3,030	39	3,068
Subtotal	398	100.00%	44,657	0	44,657	572	45,229
Direct Bills					0		0
Total					\$44,657		\$45,229

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	\$766	\$0	\$0	\$3,940	\$0	\$4,706
4 101-172 City Manager	1,608	0	0	0	1,818	3,426
5 101-636 Info Tech	1,342	49,881	0	0	2,273	53,496
6 101-191 Budget and Accounting	1,954	0	2,437	0	1,705	6,095
7 101-215 City Clerk	1,002	0	0	726	1,136	2,864
8 101-223 Internal Auditor	91	0	0	0	114	205
9 101-233 Purchasing	752	0	772	0	682	2,206
10 101-253 Treasury	1,372	0	0	1,416	1,591	4,379
11 101-266 City Attorney	936	0	0	0	909	1,845
12 101-270 Human Resources	1,086	0	0	1,520	909	3,515
13 101-345-01 Public Safety Admin	0	0	0	0	455	455
16 101-101 City Commission	1,196	0	0	0	114	1,309
17 101-257 Assessing	0	0	0	0	682	682
18 101-261 311 Customer Service	7,058	0	0	0	0	7,058
20 101-345 Public Safety Ops	0	0	0	0	16,023	16,023
24 101-699.00 Code Enforcement	0	0	0	0	1,364	1,364
25 101-699.01 Building Trades	0	0	0	0	909	909
26 101-721 Planning	0	0	0	0	1,932	1,932
28 101-728 Econ Dev	504	0	0	0	909	1,413
29 101-751-01 Parks & Rec Admin	0	0	0	0	1,818	1,818
66 590 Wastewater Fund	0	0	0	0	6,818	6,818
67 591 Water Fund	0	0	0	0	3,068	3,068
Total	\$19,665	\$49,881	\$3,209	\$7,602	\$45,229	\$125,586

**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	310,650	0	68,250	139,171	103,229
Salary % Split			.00%	21.97%	44.80%	33.23%
Benefits	S	143,286	0	31,480	64,192	47,614
Subtotal - Personnel Costs		453,936	0	99,730	203,363	150,843
<hr/>						
Services & Supplies Cost						
729 Operating Supplies	P	91,841	0	196	43,624	48,022
805 Education and Training	P	350	0	350	0	0
815 Utilities	P	266,117	0	218	126,899	139,001
825 General Insurance	P	16,488	0	8,316	0	8,172
845 Outside Contractors	P	337,447	0	0	102,608	234,839
850 Charges for Services	P	35,400	35,400	0	0	0
880 Rental / Lease Equipment	P	1,819	0	0	0	1,819
974 Bldgs, Additions, and Improve	P	11,074	0	0	7,502	3,572
Subtotal - Services & Supplies		760,538	35,400	9,080	280,633	435,425
<hr/>						
Department Cost Total		1,214,474	35,400	108,809	483,996	586,268
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		1,214,474	35,400	108,809	483,996	586,268
<hr/>						
General Admin Distribution			(35,400)	7,777	15,859	11,763
<hr/>						
Grand Total		\$1,214,474		\$116,587	\$499,855	\$598,031
<hr/>						

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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
1 City Hall	\$3,437	\$62	\$769	\$1,568	\$1,163
Subtotal - Building Depreciation	3,437	62	769	1,568	1,163
2 City Hall Equipment	756	10	168	343	254
2 Department Specific Equipment	3,890	50	866	1,765	1,309
Subtotal - Equipment Depreciation	4,646	59	1,034	2,108	1,564
3 Maintenance Admin	0	942	207	422	313
3 City Hall	0	19,608	4,308	8,784	6,516
Subtotal - 101-635 City Maintenance	0	20,549	4,515	9,206	6,829
4 Management & Leadership	0	14,038	3,084	6,289	4,665
Subtotal - 101-172 City Manager	0	14,038	3,084	6,289	4,665
5 PC/Network Support	0	8,145	1,790	3,649	2,707
5 Application - Eden	0	6,451	1,417	2,890	2,144
5 Application - Intellitime	0	493	108	221	164
5 NeoGov	0	0	0	0	0
Subtotal - 101-636 Info Tech	0	15,090	3,315	6,760	5,014
6 Accounts Payable	0	25,711	5,649	11,519	8,544
6 Payroll	0	1,431	314	641	476
6 Budgeting	0	1,088	239	488	362
6 Audit and Accounting	0	14,733	3,237	6,601	4,896
6 Cost Plan	0	1,587	349	711	527
Subtotal - 101-191 Budget and Accoun	0	44,552	9,788	19,959	14,804
8 Internal Audit	0	904	199	405	300
Subtotal - 101-223 Internal Auditor	0	904	199	405	300
9 Purchasing	0	28,284	6,214	12,671	9,399
Subtotal - 101-233 Purchasing	0	28,284	6,214	12,671	9,399
11 Advise and Counsel	0	2,420	532	1,084	804
11 Labor Relations	0	59	13	27	20

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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
11 Risk Management	\$0	\$24	\$5	\$11	\$8
Subtotal - 101-266 City Attorney	0	2,504	550	1,122	832
12 Human Resources	0	4,931	1,083	2,209	1,639
12 Labor Relations	0	3,346	735	1,499	1,112
Subtotal - 101-270 Human Resources	0	8,277	1,818	3,708	2,750
15 General Fund OPEB	0	61,465	13,504	27,536	20,425
Subtotal - 101-297 OPEB	0	61,465	13,504	27,536	20,425
Total Incoming	8,084	195,784	44,790	91,333	67,745
C. Total Allocated		\$1,418,341	\$161,376	\$591,188	\$665,777
			11.38%	41.68%	46.94%

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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
3 101-635 City Maintenance	1,110.00	0.80%	\$942	\$0	\$942	\$0	\$942
4 101-172 City Manager	2,330.00	1.67%	1,977	0	1,977	724	2,701
5 101-636 Info Tech	1,945.00	1.39%	1,650	0	1,650	604	2,254
6 101-191 Budget and Accounting	2,831.50	2.03%	2,402	0	2,402	880	3,282
7 101-215 City Clerk	1,452.00	1.04%	1,232	0	1,232	451	1,683
8 101-223 Internal Auditor	132.00	0.09%	112	0	112	41	153
9 101-233 Purchasing	1,089.50	0.78%	924	0	924	339	1,263
10 101-253 Treasury	1,988.00	1.42%	1,686	0	1,686	618	2,304
11 101-266 City Attorney	1,357.00	0.97%	1,151	0	1,151	422	1,573
12 101-270 Human Resources	1,574.00	1.13%	1,335	0	1,335	489	1,824
16 101-101 City Commission	1,733.00	1.24%	1,470	0	1,470	539	2,009
18 101-261 311 Customer Service	10,230.00	7.33%	8,678	0	8,678	3,179	11,857
20 101-345 Public Safety Ops	59,135.00	42.38%	50,165	0	50,165	18,377	68,542
28 101-728 Econ Dev	730.00	0.52%	619	0	619	227	846
29 101-751-01 Parks & Rec Admin	349.00	0.25%	296	0	296	108	405
33 160-751 Mayor's Riverfront Pk	6,011.00	4.31%	5,099	0	5,099	1,868	6,967
77 Kalamazoo County - Space	45,529.00	32.63%	38,623	0	38,623	14,148	52,772
Subtotal	139,526.00	100.00%	118,363	0	118,363	43,014	161,376
Direct Bills					0		0
Total					\$118,363		\$161,376

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
3 101-635 City Maintenance	1,110.00	3.89%	\$19,608	\$0	\$19,608	\$0	\$19,608
4 101-172 City Manager	2,330.00	8.17%	41,159	0	41,159	7,461	48,619
5 101-636 Info Tech	1,945.00	6.82%	34,358	0	34,358	6,228	40,586
6 101-191 Budget and Accounting	2,831.50	9.93%	50,017	0	50,017	9,067	59,084
7 101-215 City Clerk	1,452.00	5.09%	25,649	0	25,649	4,649	30,298
8 101-223 Internal Auditor	132.00	0.46%	2,332	0	2,332	423	2,754
9 101-233 Purchasing	1,089.50	3.82%	19,246	0	19,246	3,489	22,734
10 101-253 Treasury	1,988.00	6.97%	35,117	0	35,117	6,366	41,483
11 101-266 City Attorney	1,357.00	4.76%	23,971	0	23,971	4,345	28,316
12 101-270 Human Resources	1,574.00	5.52%	27,804	0	27,804	5,040	32,844
16 101-101 City Commission	1,733.00	6.08%	30,613	0	30,613	5,549	36,162
18 101-261 311 Customer Service	10,230.00	35.89%	180,709	0	180,709	32,757	213,466
28 101-728 Econ Dev	730.00	2.56%	12,895	0	12,895	2,338	15,233
Subtotal	28,502.00	100.00%	503,477	0	503,477	87,711	591,188
Direct Bills					0		0
Total					\$503,477		\$591,188

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
20 101-345 Public Safety Ops	59,135	53.26%	\$319,962	\$0	\$319,962	\$34,653	\$354,614
29 101-751-01 Parks & Rec Admin	349	0.31%	1,888	0	1,888	205	2,093
33 160-751 Mayor's Riverfront Pk	6,011	5.41%	32,524	0	32,524	3,522	36,046
77 Kalamazoo County - Space	45,529	41.01%	246,344	(140,000)	106,344	26,680	133,023
Subtotal	111,024	100.00%	600,718	(140,000)	460,718	65,059	525,777
Direct Bills					140,000		140,000
Total					\$600,718		\$665,777

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
3 101-635 City Maintenance	942	19,608	0	20,549
4 101-172 City Manager	2,701	48,619	0	51,320
5 101-636 Info Tech	2,254	40,586	0	42,840
6 101-191 Budget and Accounting	3,282	59,084	0	62,366
7 101-215 City Clerk	1,683	30,298	0	31,981
8 101-223 Internal Auditor	153	2,754	0	2,907
9 101-233 Purchasing	1,263	22,734	0	23,997
10 101-253 Treasury	2,304	41,483	0	43,787
11 101-266 City Attorney	1,573	28,316	0	29,889
12 101-270 Human Resources	1,824	32,844	0	34,669
16 101-101 City Commission	2,009	36,162	0	38,171
18 101-261 311 Customer Service	11,857	213,466	0	225,324
20 101-345 Public Safety Ops	68,542	0	354,614	423,156
28 101-728 Econ Dev	846	15,233	0	16,079
29 101-751-01 Parks & Rec Admin	405	0	2,093	2,497
33 160-751 Mayor's Riverfront Pk	6,967	0	36,046	43,013
77 Kalamazoo County - Space	52,772	0	133,023	185,795
Total	\$161,376	\$591,188	\$665,777	\$1,418,341

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	822,656	0	822,656	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	262,136	0	262,136	0
Subtotal - Personnel Costs		1,084,791	0	1,084,791	0
Services & Supplies Cost					
728 Supplies	S	2,566	0	2,566	0
729 Operating Supplies	S	1,423	0	1,423	0
805 Travel & Training	S	32,031	0	32,031	0
815 Telephone	S	6,079	0	6,079	0
825 Insurance	S	23,148	0	23,148	0
845 Contractual Services	P	602,240	0	246,326	355,914
860 Memberships & Dues	S	38,326	0	38,326	0
865 Subscriptions	S	55	0	55	0
880 Rental/Lease Equipment	S	3,266	0	3,266	0
885.002 Application Software	S	269	0	269	0
885.014 Contrib - Communities in Schc P		50,000	0	0	50,000
976 Office Equip & Furniture	S	5,994	0	5,994	0
Subtotal - Services & Supplies		765,397	0	359,483	405,914
Department Cost Total		1,850,188	0	1,444,274	405,914
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,850,188	0	1,444,274	405,914
General Admin Distribution			0	0	0
Grand Total		\$1,850,188		\$1,444,274	\$405,914
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	\$7,215	\$130	\$7,345	\$0
Subtotal - Building Depreciation	7,215	130	7,345	0
2 City Hall Equipment	1,587	20	1,608	0
2 Voice over IP System	1,795	23	1,818	0
Subtotal - Equipment Depreciation	3,383	43	3,426	0
3 Maintenance Admin	1,977	724	2,701	0
3 City Hall	41,159	7,461	48,619	0
Subtotal - 101-635 City Maintenance	43,135	8,185	51,320	0
4 Management & Leadership	0	23,519	23,519	0
Subtotal - 101-172 City Manager	0	23,519	23,519	0
5 PC/Network Support	0	26,472	26,472	0
5 Application - Eden	0	16,129	16,129	0
5 Application - BS & A	0	5,412	5,412	0
5 Application - Intellitime	0	1,110	1,110	0
5 NeoGov	0	0	0	0
5 Dept Specific Exp	0	874	874	0
Subtotal - 101-636 Info Tech	0	49,996	49,996	0
6 Accounts Payable	0	8,043	8,043	0
6 Payroll	0	2,398	2,398	0
6 Budgeting	0	1,658	1,658	0
6 Audit and Accounting	0	4,151	4,151	0
6 Cost Plan	0	1,587	1,587	0
Subtotal - 101-191 Budget and Accoun	0	17,837	17,837	0
7 Records Management	0	6,306	6,306	0
7 Mail	0	173	173	0
Subtotal - 101-215 City Clerk	0	6,479	6,479	0
8 Internal Audit	0	1,378	1,378	0
Subtotal - 101-223 Internal Auditor	0	1,378	1,378	0
9 Purchasing	0	4,426	4,426	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
Subtotal - 101-233 Purchasing	\$0	\$4,426	\$4,426	\$0
10 Non-Tax Revenue	0	3	3	0
Subtotal - 101-253 Treasury	0	3	3	0
11 Advise and Counsel	0	3,687	3,687	0
11 Risk Management	0	8	8	0
Subtotal - 101-266 City Attorney	0	3,695	3,695	0
12 Human Resources	0	8,261	8,261	0
Subtotal - 101-270 Human Resources	0	8,261	8,261	0
15 General Fund OPEB	0	102,979	102,979	0
Subtotal - 101-297 OPEB	0	102,979	102,979	0
Total Incoming	53,733	226,931	280,664	0
C. Total Allocated		\$2,130,852	\$1,724,938	\$405,914
			80.95%	19.05%

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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	5.73	0.94%	\$14,038	\$0	\$14,038	\$0	\$14,038
4 101-172 City Manager	9.60	1.57%	23,519	0	23,519	0	23,519
5 101-636 Info Tech	12.07	1.97%	29,570	0	29,570	4,595	34,165
6 101-191 Budget and Accounting	13.57	2.22%	33,245	0	33,245	5,166	38,411
7 101-215 City Clerk	7.00	1.14%	17,149	0	17,149	2,665	19,814
8 101-223 Internal Auditor	1.00	0.16%	2,450	0	2,450	381	2,831
9 101-233 Purchasing	4.30	0.70%	10,535	0	10,535	1,637	12,171
10 101-253 Treasury	12.43	2.03%	30,452	0	30,452	4,732	35,184
11 101-266 City Attorney	6.00	0.98%	14,699	0	14,699	2,284	16,983
12 101-270 Human Resources	7.36	1.20%	18,031	0	18,031	2,802	20,833
13 101-345-01 Public Safety Admin	7.54	1.23%	18,472	0	18,472	2,870	21,342
14 101-640 Fleet	6.41	1.05%	15,704	0	15,704	2,440	18,144
17 101-257 Assessing	0.50	0.08%	1,225	0	1,225	190	1,415
18 101-261 311 Customer Service	2.15	0.35%	5,267	0	5,267	818	6,086
20 101-345 Public Safety Ops	246.67	40.34%	604,313	0	604,313	93,901	698,214
21 101-441-00 PW General	6.06	0.99%	14,846	0	14,846	2,307	17,153
23 101-630 Engineer	0.21	0.03%	514	0	514	80	594
24 101-699.00 Code Enforcement	8.46	1.38%	20,726	0	20,726	3,221	23,947
25 101-699.01 Building Trades	6.64	1.09%	16,267	0	16,267	2,528	18,795
26 101-721 Planning	5.54	0.91%	13,572	0	13,572	2,109	15,681
28 101-728 Econ Dev	1.67	0.27%	4,091	0	4,091	636	4,727
29 101-751-01 Parks & Rec Admin	32.41	5.30%	79,401	0	79,401	12,338	91,738
30 101-801 Emergency Recovery	0.12	0.02%	294	0	294	46	340
34 202 Act 51 Major Street	18.54	3.03%	45,421	0	45,421	7,058	52,479
35 203 Act 51 Local Street	12.15	1.99%	29,766	0	29,766	4,625	34,391
36 209 Cemeteries	0.55	0.09%	1,347	0	1,347	209	1,557
37 226 Solid Waste	4.85	0.79%	11,882	0	11,882	1,846	13,728
42 252-345 Public Safety	18.65	3.05%	45,690	0	45,690	7,100	52,790
46 252-751 Recreation	5.68	0.93%	13,915	0	13,915	2,162	16,078
51 253-751 Recreation	0.17	0.03%	416	0	416	65	481
53 265-345 Public Safety	0.12	0.02%	294	0	294	46	340
54 271-724 Comm Dev	8.92	1.46%	21,853	0	21,853	3,396	25,249
62 299 CDBG	0.24	0.04%	588	0	588	91	679
64 400 Capital Projects	0.13	0.02%	318	0	318	49	368
66 590 Wastewater Fund	73.26	11.98%	179,479	0	179,479	27,888	207,367
67 591 Water Fund	61.28	10.02%	150,129	0	150,129	23,328	173,457
70 702-XXX Economic Dev	0.89	0.15%	2,180	0	2,180	339	2,519
71 709-XXX Brownfield Dev	2.59	0.42%	6,345	0	6,345	986	7,331

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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	611.46	100.00%	1,498,007	0	1,498,007	226,931	1,724,938
Direct Bills					0		0
Total					\$1,498,007		\$1,724,938
<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	\$14,038	\$0	\$14,038
4 101-172 City Manager	23,519	0	23,519
5 101-636 Info Tech	34,165	0	34,165
6 101-191 Budget and Accounting	38,411	0	38,411
7 101-215 City Clerk	19,814	0	19,814
8 101-223 Internal Auditor	2,831	0	2,831
9 101-233 Purchasing	12,171	0	12,171
10 101-253 Treasury	35,184	0	35,184
11 101-266 City Attorney	16,983	0	16,983
12 101-270 Human Resources	20,833	0	20,833
13 101-345-01 Public Safety Admin	21,342	0	21,342
14 101-640 Fleet	18,144	0	18,144
17 101-257 Assessing	1,415	0	1,415
18 101-261 311 Customer Service	6,086	0	6,086
20 101-345 Public Safety Ops	698,214	0	698,214
21 101-441-00 PW General	17,153	0	17,153
23 101-630 Engineer	594	0	594
24 101-699.00 Code Enforcement	23,947	0	23,947
25 101-699.01 Building Trades	18,795	0	18,795
26 101-721 Planning	15,681	0	15,681
28 101-728 Econ Dev	4,727	0	4,727
29 101-751-01 Parks & Rec Admin	91,738	0	91,738
30 101-801 Emergency Recovery	340	0	340
34 202 Act 51 Major Street	52,479	0	52,479
35 203 Act 51 Local Street	34,391	0	34,391
36 209 Cemeteries	1,557	0	1,557
37 226 Solid Waste	13,728	0	13,728
42 252-345 Public Safety	52,790	0	52,790
46 252-751 Recreation	16,078	0	16,078
51 253-751 Recreation	481	0	481
53 265-345 Public Safety	340	0	340
54 271-724 Comm Dev	25,249	0	25,249
62 299 CDBG	679	0	679
64 400 Capital Projects	368	0	368
66 590 Wastewater Fund	207,367	0	207,367
67 591 Water Fund	173,457	0	173,457
70 702-XXX Economic Dev	2,519	0	2,519
71 709-XXX Brownfield Dev	7,331	0	7,331
Total	\$1,724,938	\$0	\$1,724,938

**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, per 2017 data.
- **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, per 2017 data.
- **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, per 2017 data.

**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, per 2017 data.
- **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, per 2017 data.
- **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. No costs identified in 2018.
- **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	871,329	352,627	125,907	34,418	77,984	13,070	134,185	133,139	0
Salary % Split			40.47%	14.45%	3.95%	8.95%	1.50%	15.40%	15.28%	.00%
Benefits	S	301,076	121,845	43,505	11,893	26,946	4,516	46,366	46,004	0
Subtotal - Personnel Costs		1,172,405	474,472	169,413	46,310	104,930	17,586	180,550	179,144	0
Services & Supplies Cost										
728 Supplies	P	75,065	75,065	0	0	0	0	0	0	0
729 Operating Supplies	P	52	52	0	0	0	0	0	0	0
805 Travel & Training	P	14,100	14,100	0	0	0	0	0	0	0
815 Utilities	S	95,050	38,467	13,735	3,754	8,507	1,426	14,638	14,524	0
825 Insurance	S	26,700	10,805	3,858	1,055	2,390	401	4,112	4,080	0
845 Outside Consultants	S	87,864	35,559	12,696	3,471	7,864	1,318	13,531	13,426	0
860 Memberships	S	225	91	32	9	20	3	35	34	0
880 Rental/Lease Equipment	P	1,452	1,452	0	0	0	0	0	0	0
885 Software	P	688,142	0	489,296	100,182	67,107	17,166	993	0	0
975 Machinery & Equipment	S	150,749	61,008	21,783	5,955	13,492	2,261	23,215	23,034	0
984 Software (Capital)	S	18,000	7,285	2,601	711	1,611	270	2,772	2,750	0
CCTA Admin Services Contract	P	(103,840)	(103,840)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,053,558	140,043	544,002	115,136	100,991	22,845	59,296	57,848	0
Department Cost Total		2,225,963	614,516	713,415	161,446	205,921	40,431	239,846	236,992	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,225,963	614,516	713,415	161,446	205,921	40,431	239,846	236,992	0
General Admin Distribution			(614,516)	272,056	61,567	78,527	15,418	91,464	90,375	0
Grand Total		\$2,225,963		\$985,471	\$223,013	\$284,447	\$55,849	\$331,310	\$327,367	\$0

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A. Department Costs

Dept:5 101-636 Info Tech

Description		Amount	Dept Specific Exp
<hr/>			
Personnel Costs			
Salaries	S1	871,329	0
<i>Salary % Split</i>			.00%
Benefits	S	301,076	0
Subtotal - Personnel Costs		<u>1,172,405</u>	<u>0</u>
Services & Supplies Cost			
728 Supplies	P	75,065	0
729 Operating Supplies	P	52	0
805 Travel & Training	P	14,100	0
815 Utilities	S	95,050	0
825 Insurance	S	26,700	0
845 Outside Consultants	S	87,864	0
860 Memberships	S	225	0
880 Rental/Lease Equipment	P	1,452	0
885 Software	P	688,142	13,397
975 Machinery & Equipment	S	150,749	0
984 Software (Capital)	S	18,000	0
CCTA Admin Services Contract	P	(103,840)	0
Subtotal - Services & Supplies		<u>1,053,558</u>	<u>13,397</u>
Department Cost Total		2,225,963	13,397
Adjustments to Cost			
Subtotal - Adjustments		<u>0</u>	<u>0</u>
Total Costs After Adjustments		2,225,963	13,397
General Admin Distribution			5,109
Grand Total		<u>\$2,225,963</u>	<u>\$18,506</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	\$6,023	\$108	\$2,714	\$614	\$784	\$154	\$913	\$902	\$0	\$51
Subtotal - Building Depreciation	6,023	108	2,714	614	784	154	913	902	0	51
2 City Hall Equipment	1,325	17	594	134	171	34	200	197	0	11
2 IT Equipment	49,251	630	22,083	4,997	6,374	1,251	7,424	7,336	0	415
2 Voice over IP System	2,244	29	1,006	228	290	57	338	334	0	19
Subtotal - Equipment Depreciation	52,820	676	23,683	5,360	6,836	1,342	7,962	7,867	0	445
3 Maintenance Admin	1,650	604	998	226	288	57	336	332	0	19
3 City Hall	34,358	6,228	17,968	4,066	5,186	1,018	6,041	5,969	0	337
Subtotal - 101-635 City Maintenance	36,008	6,832	18,966	4,292	5,474	1,075	6,376	6,300	0	356
4 Management & Leadership	29,570	4,595	15,125	3,423	4,366	857	5,085	5,025	0	284
Subtotal - 101-172 City Manager	29,570	4,595	15,125	3,423	4,366	857	5,085	5,025	0	284
5 PC/Network Support	0	71,271	31,553	7,140	9,107	1,788	10,608	10,482	0	593
5 Application - Eden	0	12,903	5,712	1,293	1,649	324	1,920	1,898	0	107
5 Application - BS & A	0	8,117	3,594	813	1,037	204	1,208	1,194	0	67
5 Application - Intellitime	0	1,110	492	111	142	28	165	163	0	9
5 NeoGov	0	0	0	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	0	93,402	41,350	9,358	11,935	2,343	13,902	13,736	0	777
6 Accounts Payable	0	11,180	4,950	1,120	1,429	281	1,664	1,644	0	93
6 Payroll	0	3,015	1,335	302	385	76	449	443	0	25
6 Budgeting	0	2,088	924	209	267	52	311	307	0	17
6 Audit and Accounting	0	5,151	2,281	516	658	129	767	758	0	43
6 Cost Plan	0	1,587	703	159	203	40	236	233	0	13
Subtotal - 101-191 Budget and Accoun	0	23,022	10,192	2,306	2,942	578	3,427	3,386	0	191
7 Records Management	0	39,964	17,693	4,004	5,107	1,003	5,948	5,877	0	332
7 Mail	0	10	5	1	1	0	2	1	0	0
Subtotal - 101-215 City Clerk	0	39,974	17,697	4,005	5,108	1,003	5,950	5,879	0	332
8 Internal Audit	0	1,735	768	174	222	44	258	255	0	14
Subtotal - 101-223 Internal Auditor	0	1,735	768	174	222	44	258	255	0	14
9 Purchasing	0	15,653	6,930	1,568	2,000	393	2,330	2,302	0	130

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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
Subtotal - 101-233 Purchasing	\$0	\$15,653	\$6,930	\$1,568	\$2,000	\$393	\$2,330	\$2,302	\$0	\$130
11 Advise and Counsel	0	4,643	2,056	465	593	116	691	683	0	39
11 Risk Management	0	7	3	1	1	0	1	1	0	0
Subtotal - 101-266 City Attorney	0	4,650	2,059	466	594	117	692	684	0	39
12 Human Resources	0	10,387	4,598	1,041	1,327	261	1,546	1,528	0	86
Subtotal - 101-270 Human Resources	0	10,387	4,598	1,041	1,327	261	1,546	1,528	0	86
15 General Fund OPEB	0	129,474	57,320	12,972	16,545	3,248	19,271	19,041	0	1,076
Subtotal - 101-297 OPEB	0	129,474	57,320	12,972	16,545	3,248	19,271	19,041	0	1,076
Total Incoming	124,420	330,509	201,405	45,578	58,134	11,414	67,711	66,905	0	3,782
C. Total Allocated		\$2,680,892	\$1,186,875	\$268,591	\$342,581	\$67,263	\$399,022	\$394,272	\$0	\$22,288
			44.27%	10.02%	12.78%	2.51%	14.88%	14.71%		0.83%

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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%	\$8,145	\$0	\$8,145	\$0	\$8,145
4 101-172 City Manager	13.00	2.54%	26,472	0	26,472	0	26,472
5 101-636 Info Tech	35.00	6.85%	71,271	0	71,271	0	71,271
6 101-191 Budget and Accounting	14.00	2.74%	28,508	0	28,508	4,463	32,971
7 101-215 City Clerk	8.00	1.57%	16,290	0	16,290	2,550	18,841
8 101-223 Internal Auditor	1.00	0.20%	2,036	0	2,036	319	2,355
9 101-233 Purchasing	4.00	0.78%	8,145	0	8,145	1,275	9,420
10 101-253 Treasury	14.00	2.74%	28,508	0	28,508	4,463	32,971
11 101-266 City Attorney	6.00	1.17%	12,218	0	12,218	1,913	14,131
12 101-270 Human Resources	8.00	1.57%	16,290	0	16,290	2,550	18,841
13 101-345-01 Public Safety Admin	6.29	1.23%	12,808	0	12,808	2,005	14,814
14 101-640 Fleet	9.00	1.76%	18,327	0	18,327	2,869	21,196
17 101-257 Assessing	3.00	0.59%	6,109	0	6,109	956	7,065
20 101-345 Public Safety Ops	205.71	40.26%	418,889	0	418,889	65,577	484,466
21 101-441-00 PW General	5.00	0.98%	10,182	0	10,182	1,594	11,775
24 101-699.00 Code Enforcement	11.21	2.19%	22,827	0	22,827	3,574	26,401
25 101-699.01 Building Trades	8.79	1.72%	17,899	0	17,899	2,802	20,701
26 101-721 Planning	11.00	2.15%	22,399	0	22,399	3,507	25,906
28 101-728 Econ Dev	2.00	0.39%	4,073	0	4,073	638	4,710
29 101-751-01 Parks & Rec Admin	20.00	3.91%	40,726	0	40,726	6,376	47,102
34 202 Act 51 Major Street	13.00	2.54%	26,472	0	26,472	4,144	30,616
35 203 Act 51 Local Street	2.00	0.39%	4,073	0	4,073	638	4,710
36 209 Cemeteries	3.00	0.59%	6,109	0	6,109	956	7,065
37 226 Solid Waste	1.00	0.20%	2,036	0	2,036	319	2,355
54 271-724 Comm Dev	1.00	0.20%	2,036	0	2,036	319	2,355
66 590 Wastewater Fund	66.00	12.92%	134,396	0	134,396	21,040	155,436
67 591 Water Fund	36.00	7.05%	73,307	0	73,307	11,476	84,783
Subtotal	511.00	100.00%	1,040,554	0	1,040,554	146,322	1,186,875
Direct Bills					0		0
Total					\$1,040,554		\$1,186,875

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%	\$6,451	\$0	\$6,451	\$0	\$6,451
4 101-172 City Manager	10.00	6.85%	16,129	0	16,129	0	16,129
5 101-636 Info Tech	8.00	5.48%	12,903	0	12,903	0	12,903
6 101-191 Budget and Accounting	12.00	8.22%	19,354	0	19,354	3,204	22,559
7 101-215 City Clerk	5.00	3.42%	8,064	0	8,064	1,335	9,400
8 101-223 Internal Auditor	1.00	0.68%	1,613	0	1,613	267	1,880
9 101-233 Purchasing	4.00	2.74%	6,451	0	6,451	1,068	7,520
10 101-253 Treasury	4.00	2.74%	6,451	0	6,451	1,068	7,520
11 101-266 City Attorney	3.00	2.05%	4,839	0	4,839	801	5,640
12 101-270 Human Resources	8.00	5.48%	12,903	0	12,903	2,136	15,039
13 101-345-01 Public Safety Admin	0.30	0.21%	484	0	484	80	564
14 101-640 Fleet	2.00	1.37%	3,226	0	3,226	534	3,760
17 101-257 Assessing	1.00	0.68%	1,613	0	1,613	267	1,880
20 101-345 Public Safety Ops	9.70	6.64%	15,645	0	15,645	2,590	18,235
21 101-441-00 PW General	3.00	2.05%	4,839	0	4,839	801	5,640
24 101-699.00 Code Enforcement	1.68	1.15%	2,710	0	2,710	449	3,158
25 101-699.01 Building Trades	1.32	0.90%	2,129	0	2,129	352	2,481
26 101-721 Planning	7.00	4.79%	11,290	0	11,290	1,869	13,159
28 101-728 Econ Dev	4.00	2.74%	6,451	0	6,451	1,068	7,520
29 101-751-01 Parks & Rec Admin	4.00	2.74%	6,451	0	6,451	1,068	7,520
34 202 Act 51 Major Street	3.00	2.05%	4,839	0	4,839	801	5,640
35 203 Act 51 Local Street	1.00	0.68%	1,613	0	1,613	267	1,880
66 590 Wastewater Fund	30.00	20.55%	48,386	0	48,386	8,011	56,397
67 591 Water Fund	19.00	13.01%	30,644	0	30,644	5,074	35,718
Subtotal	146.00	100.00%	235,478	0	235,478	33,113	268,591
Direct Bills					0		0
Total					\$235,478		\$268,591

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%	\$5,412	\$0	\$5,412	\$0	\$5,412
5 101-636 Info Tech	3.00	2.70%	8,117	0	8,117	0	8,117
6 101-191 Budget and Accounting	9.00	8.11%	24,352	0	24,352	3,586	27,938
8 101-223 Internal Auditor	1.00	0.90%	2,706	0	2,706	398	3,104
10 101-253 Treasury	12.00	10.81%	32,470	0	32,470	4,781	37,251
12 101-270 Human Resources	1.00	0.90%	2,706	0	2,706	398	3,104
13 101-345-01 Public Safety Admin	0.36	0.32%	974	0	974	143	1,118
17 101-257 Assessing	23.00	20.72%	62,234	0	62,234	9,164	71,398
20 101-345 Public Safety Ops	11.64	10.49%	31,496	0	31,496	4,638	36,134
21 101-441-00 PW General	5.00	4.50%	13,529	0	13,529	1,992	15,521
24 101-699.00 Code Enforcement	8.96	8.07%	24,244	0	24,244	3,570	27,814
25 101-699.01 Building Trades	7.04	6.34%	19,049	0	19,049	2,805	21,854
26 101-721 Planning	9.00	8.11%	24,352	0	24,352	3,586	27,938
29 101-751-01 Parks & Rec Admin	1.00	0.90%	2,706	0	2,706	398	3,104
34 202 Act 51 Major Street	2.00	1.80%	5,412	0	5,412	797	6,209
35 203 Act 51 Local Street	2.00	1.80%	5,412	0	5,412	797	6,209
36 209 Cemeteries	1.00	0.90%	2,706	0	2,706	398	3,104
37 226 Solid Waste	1.00	0.90%	2,706	0	2,706	398	3,104
66 590 Wastewater Fund	5.00	4.50%	13,529	0	13,529	1,992	15,521
67 591 Water Fund	6.00	5.41%	16,235	0	16,235	2,391	18,626
Subtotal	111.00	100.00%	300,347	0	300,347	42,234	342,581
Direct Bills					0		0
Total					\$300,347		\$342,581

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%	\$493	\$0	\$493	\$0	\$493
4 101-172 City Manager	9.00	1.88%	1,110	0	1,110	0	1,110
5 101-636 Info Tech	9.00	1.88%	1,110	0	1,110	0	1,110
6 101-191 Budget and Accounting	13.00	2.72%	1,604	0	1,604	236	1,840
7 101-215 City Clerk	6.00	1.26%	740	0	740	109	849
8 101-223 Internal Auditor	1.00	0.21%	123	0	123	18	142
9 101-233 Purchasing	3.00	0.63%	370	0	370	55	425
10 101-253 Treasury	13.00	2.72%	1,604	0	1,604	236	1,840
11 101-266 City Attorney	6.00	1.26%	740	0	740	109	849
12 101-270 Human Resources	7.00	1.46%	864	0	864	127	991
13 101-345-01 Public Safety Admin	8.22	1.72%	1,014	0	1,014	149	1,164
14 101-640 Fleet	4.00	0.84%	493	0	493	73	566
16 101-101 City Commission	7.00	1.46%	864	0	864	127	991
17 101-257 Assessing	1.00	0.21%	123	0	123	18	142
20 101-345 Public Safety Ops	268.78	56.23%	33,159	0	33,159	4,888	38,047
21 101-441-00 PW General	6.00	1.26%	740	0	740	109	849
24 101-699.00 Code Enforcement	11.21	2.35%	1,383	0	1,383	204	1,587
25 101-699.01 Building Trades	8.79	1.84%	1,084	0	1,084	160	1,244
26 101-721 Planning	11.00	2.30%	1,357	0	1,357	200	1,557
28 101-728 Econ Dev	7.00	1.46%	864	0	864	127	991
29 101-751-01 Parks & Rec Admin	14.00	2.93%	1,727	0	1,727	255	1,982
34 202 Act 51 Major Street	3.00	0.63%	370	0	370	55	425
35 203 Act 51 Local Street	3.00	0.63%	370	0	370	55	425
36 209 Cemeteries	1.00	0.21%	123	0	123	18	142
66 590 Wastewater Fund	40.00	8.37%	4,935	0	4,935	727	5,662
67 591 Water Fund	13.00	2.72%	1,604	0	1,604	236	1,840
Subtotal	478.00	100.00%	58,971	0	58,971	8,292	67,263
Direct Bills					0		0
Total					\$58,971		\$67,263

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 Admin	6.29	2.97%	\$10,379	\$0	\$10,379	\$1,460	\$11,839
20 101-345 Public Safety Ops	205.71	97.03%	339,450	0	339,450	47,733	387,183
Subtotal	212.00	100.00%	349,829	0	349,829	49,193	399,022
Direct Bills					0		0
Total					\$349,829		\$399,022

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
66 590 Wastewater Fund	50	50.00%	\$172,833	\$0	\$172,833	\$24,304	\$197,136
67 591 Water Fund	50	50.00%	172,833	0	172,833	24,304	197,136
Subtotal	100	100.00%	345,665	0	345,665	48,607	394,272
Direct Bills					0		0
Total					\$345,665		\$394,272

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	1.69%	\$0	\$0	\$0	\$0	\$0
4 101-172 City Manager	5.00	8.43%	0	0	0	0	0
5 101-636 Info Tech	5.00	8.43%	0	0	0	0	0
6 101-191 Budget and Accounting	4.00	6.75%	0	0	0	0	0
7 101-215 City Clerk	2.00	3.37%	0	0	0	0	0
9 101-233 Purchasing	1.00	1.69%	0	0	0	0	0
10 101-253 Treasury	2.00	3.37%	0	0	0	0	0
11 101-266 City Attorney	1.00	1.69%	0	0	0	0	0
12 101-270 Human Resources	8.00	13.49%	0	0	0	0	0
13 101-345-01 Public Safety Admin	0.30	0.51%	0	0	0	0	0
17 101-257 Assessing	1.00	1.69%	0	0	0	0	0
21 101-441-00 PW General	2.00	3.37%	0	0	0	0	0
24 101-699.00 Code Enforcement	2.24	3.78%	0	0	0	0	0
25 101-699.01 Building Trades	1.76	2.97%	0	0	0	0	0
26 101-721 Planning	2.00	3.37%	0	0	0	0	0
28 101-728 Econ Dev	1.00	1.69%	0	0	0	0	0
29 101-751-01 Parks & Rec Admin	2.00	3.37%	0	0	0	0	0
34 202 Act 51 Major Street	1.00	1.69%	0	0	0	0	0
66 590 Wastewater Fund	13.00	21.92%	0	0	0	0	0
67 591 Water Fund	4.00	6.75%	0	0	0	0	0
Subtotal	59.30	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

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	4.47%	\$874	\$0	\$874	\$0	\$874
76 CCTA	12,775.78	95.22%	18,606	0	18,606	2,739	21,345
78 All Other	41.85	0.31%	61	0	61	9	70
Subtotal	13,417.51	100.00%	19,540	0	19,540	2,748	22,288
Direct Bills					0		0
Total					\$19,540		\$22,288

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	\$8,145	\$6,451	\$0	\$493	\$0	\$0	\$0	\$0	\$15,090
4 101-172 City Manager	26,472	16,129	5,412	1,110	0	0	0	874	49,996
5 101-636 Info Tech	71,271	12,903	8,117	1,110	0	0	0	0	93,402
6 101-191 Budget and Accounting	32,971	22,559	27,938	1,840	0	0	0	0	85,309
7 101-215 City Clerk	18,841	9,400	0	849	0	0	0	0	29,090
8 101-223 Internal Auditor	2,355	1,880	3,104	142	0	0	0	0	7,481
9 101-233 Purchasing	9,420	7,520	0	425	0	0	0	0	17,365
10 101-253 Treasury	32,971	7,520	37,251	1,840	0	0	0	0	79,582
11 101-266 City Attorney	14,131	5,640	0	849	0	0	0	0	20,620
12 101-270 Human Resources	18,841	15,039	3,104	991	0	0	0	0	37,975
13 101-345-01 Public Safety Admin	14,814	564	1,118	1,164	11,839	0	0	0	29,498
14 101-640 Fleet	21,196	3,760	0	566	0	0	0	0	25,522
16 101-101 City Commission	0	0	0	991	0	0	0	0	991
17 101-257 Assessing	7,065	1,880	71,398	142	0	0	0	0	80,485
20 101-345 Public Safety Ops	484,466	18,235	36,134	38,047	387,183	0	0	0	964,064
21 101-441-00 PW General	11,775	5,640	15,521	849	0	0	0	0	33,786
24 101-699.00 Code Enforcement	26,401	3,158	27,814	1,587	0	0	0	0	58,960
25 101-699.01 Building Trades	20,701	2,481	21,854	1,244	0	0	0	0	46,281
26 101-721 Planning	25,906	13,159	27,938	1,557	0	0	0	0	68,561
28 101-728 Econ Dev	4,710	7,520	0	991	0	0	0	0	13,221
29 101-751-01 Parks & Rec Admin	47,102	7,520	3,104	1,982	0	0	0	0	59,707
34 202 Act 51 Major Street	30,616	5,640	6,209	425	0	0	0	0	42,889
35 203 Act 51 Local Street	4,710	1,880	6,209	425	0	0	0	0	13,223
36 209 Cemeteries	7,065	0	3,104	142	0	0	0	0	10,311
37 226 Solid Waste	2,355	0	3,104	0	0	0	0	0	5,459
54 271-724 Comm Dev	2,355	0	0	0	0	0	0	0	2,355
66 590 Wastewater Fund	155,436	56,397	15,521	5,662	0	197,136	0	0	430,153
67 591 Water Fund	84,783	35,718	18,626	1,840	0	197,136	0	0	338,103
76 CCTA	0	0	0	0	0	0	0	21,345	21,345
78 All Other	0	0	0	0	0	0	0	70	70
Total	\$1,186,875	\$268,591	\$342,581	\$67,263	\$399,022	\$394,272	\$0	\$22,288	\$2,680,892

Budget & Accounting
Nature and Extent of Services

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

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

- **Accounts Payable** – Costs associated with the processing of accounts payable transactions including the verification of the invoices, identification of the charges to the proper account and the preparation of the payable check are identified within this function. These costs are allocated to all benefitting departments based on the number of accounts payable transactions processed by the staff as identified in the General Ledger detail.
- **Payroll** – Costs related to the preparation of the various payrolls, withholdings, tax reporting and benefit deductions is identified within this function. These costs have been allocated to the various user departments based on the number of Full-Time Equivalent employees as determined by the number of hours reimbursed through the payroll for each 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 2017 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	875,258	89,189	279,032	87,438	74,922	83,325	261,352	0
Salary % Split			10.19%	31.88%	9.99%	8.56%	9.52%	29.86%	.00%
Benefits	S	311,012	31,692	99,151	31,070	26,623	29,608	92,868	0
Subtotal - Personnel Costs		1,186,270	120,881	378,183	118,508	101,545	112,933	354,220	0
Services & Supplies Cost									
728 Office Supplies	S	22,303	2,273	7,110	2,228	1,909	2,123	6,660	0
805 Travel & Training	S	25,181	2,566	8,028	2,516	2,155	2,397	7,519	0
810 Audit Fees	P	66,850	0	0	0	0	0	66,850	0
815 Telephone	S	1,945	198	620	194	167	185	581	0
825 Insurance	S	25,428	2,591	8,106	2,540	2,177	2,421	7,593	0
845.001 Contract Svc - Cost Plan	P	24,600	0	0	0	0	0	0	24,600
845 Outside Contractors	S	49,230	5,016	15,694	4,918	4,214	4,687	14,700	0
860 Memberships and Dues	S	2,059	210	656	206	176	196	615	0
865 Subscriptions	S	0	0	0	0	0	0	0	0
880 Rental/Lease	S	4,357	444	1,389	435	373	415	1,301	0
885 Application Software	S	69	7	22	7	6	7	21	0
CCTA Admin Services Contract	P	(103,099)	(103,099)	0	0	0	0	0	0
Subtotal - Services & Supplies		118,923	(89,794)	41,626	13,044	11,177	12,430	105,839	24,600
Department Cost Total		1,305,192	31,087	419,809	131,552	112,722	125,363	460,059	24,600
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,305,192	31,087	419,809	131,552	112,722	125,363	460,059	24,600
General Admin Distribution			(31,087)	10,243	3,210	2,750	3,059	11,225	600
Grand Total		\$1,305,192		\$430,052	\$134,762	\$115,472	\$128,422	\$471,284	\$25,200

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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	\$8,768	\$158	\$2,941	\$922	\$790	\$878	\$3,223	\$172
Subtotal - Building Depreciation	8,768	158	2,941	922	790	878	3,223	172
2 City Hall Equipment	1,929	25	644	202	173	192	705	38
2 Management Services	2,406	31	803	252	216	240	880	47
2 Voice over IP System	1,683	22	562	176	151	168	616	33
Subtotal - Equipment Depreciation	6,018	77	2,008	629	539	600	2,201	118
3 Maintenance Admin	2,402	880	1,081	339	290	323	1,185	63
3 City Hall	50,017	9,067	19,468	6,100	5,227	5,813	21,334	1,141
Subtotal - 101-635 City Maintenance	52,419	9,947	20,549	6,439	5,518	6,136	22,519	1,204
4 Management & Leadership	33,245	5,166	12,656	3,966	3,398	3,779	13,869	742
Subtotal - 101-172 City Manager	33,245	5,166	12,656	3,966	3,398	3,779	13,869	742
5 PC/Network Support	28,508	4,463	10,864	3,404	2,917	3,244	11,905	637
5 Application - Eden	19,354	3,204	7,433	2,329	1,996	2,220	8,146	436
5 Application - BS & A	24,352	3,586	9,206	2,885	2,472	2,749	10,088	539
5 Application - Intellitime	1,604	236	606	190	163	181	664	36
5 NeoGov	0	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	73,819	11,490	28,109	8,808	7,547	8,394	30,804	1,647
6 Accounts Payable	0	5,902	1,945	609	522	581	2,131	114
6 Payroll	0	3,390	1,117	350	300	334	1,224	65
6 Budgeting	0	1,262	416	130	112	124	456	24
6 Audit and Accounting	0	5,631	1,855	581	498	554	2,033	109
6 Cost Plan	0	1,587	523	164	140	156	573	31
Subtotal - 101-191 Budget and Accoun	0	17,772	5,856	1,835	1,572	1,749	6,417	343
7 Records Management	0	42,212	13,909	4,358	3,735	4,153	15,242	815
7 Mail	0	707	233	73	63	70	255	14
Subtotal - 101-215 City Clerk	0	42,919	14,142	4,431	3,797	4,223	15,497	829
8 Internal Audit	0	1,049	346	108	93	103	379	20
Subtotal - 101-223 Internal Auditor	0	1,049	346	108	93	103	379	20
9 Purchasing	0	5,074	1,672	524	449	499	1,832	98

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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 - 101-233 Purchasing	\$0	\$5,074	\$1,672	\$524	\$449	\$499	\$1,832	\$98
11 Advise and Counsel	0	2,807	925	290	248	276	1,013	54
11 Labor Relations	0	101	33	10	9	10	36	2
11 Risk Management	0	8	3	1	1	1	3	0
Subtotal - 101-266 City Attorney	0	2,915	961	301	258	287	1,053	56
12 Human Resources	0	11,678	3,848	1,206	1,033	1,149	4,217	225
12 Labor Relations	0	5,657	1,864	584	501	557	2,043	109
Subtotal - 101-270 Human Resources	0	17,335	5,712	1,790	1,534	1,706	6,259	335
15 General Fund OPEB	0	145,565	47,963	15,030	12,878	14,323	52,561	2,811
Subtotal - 101-297 OPEB	0	145,565	47,963	15,030	12,878	14,323	52,561	2,811
Total Incoming	174,270	259,465	142,913	44,783	38,373	42,677	156,615	8,374
C. Total Allocated		\$1,738,927	\$572,965	\$179,546	\$153,845	\$171,099	\$627,899	\$33,575
			32.95%	10.33%	8.85%	9.84%	36.11%	1.93%

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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	2,762	5.27%	\$25,711	\$0	\$25,711	\$0	\$25,711
4 101-172 City Manager	864	1.65%	8,043	0	8,043	0	8,043
5 101-636 Info Tech	1,201	2.29%	11,180	0	11,180	0	11,180
6 101-191 Budget and Accounting	634	1.21%	5,902	0	5,902	0	5,902
7 101-215 City Clerk	1,016	1.94%	9,458	0	9,458	1,852	11,310
8 101-223 Internal Auditor	54	0.10%	503	0	503	98	601
9 101-233 Purchasing	119	0.23%	1,108	0	1,108	217	1,325
10 101-253 Treasury	295	0.56%	2,746	0	2,746	538	3,284
11 101-266 City Attorney	237	0.45%	2,206	0	2,206	432	2,638
12 101-270 Human Resources	627	1.20%	5,837	0	5,837	1,143	6,980
13 101-345-01 Public Safety Admin	580	1.11%	5,399	0	5,399	1,057	6,456
14 101-640 Fleet	4,513	8.62%	42,011	0	42,011	8,226	50,237
15 101-297 OPEB	1	0.00%	9	0	9	2	11
16 101-101 City Commission	112	0.21%	1,043	0	1,043	204	1,247
17 101-257 Assessing	244	0.47%	2,271	0	2,271	445	2,716
18 101-261 311 Customer Service	77	0.15%	717	0	717	140	857
19 101-299 Non-Departmental	2	0.00%	19	0	19	4	22
20 101-345 Public Safety Ops	6,999	13.37%	65,153	0	65,153	12,757	77,910
21 101-441-00 PW General	858	1.64%	7,987	0	7,987	1,564	9,551
22 101-448-31 Street Lights	71	0.14%	661	0	661	129	790
23 101-630 Engineer	5	0.01%	47	0	47	9	56
24 101-699.00 Code Enforcement	314	0.60%	2,923	0	2,923	572	3,495
25 101-699.01 Building Trades	284	0.54%	2,644	0	2,644	518	3,161
26 101-721 Planning	515	0.98%	4,794	0	4,794	939	5,733
27 101-724 Community Develop	7	0.01%	65	0	65	13	78
28 101-728 Econ Dev	258	0.49%	2,402	0	2,402	470	2,872
29 101-751-01 Parks & Rec Admin	3,260	6.23%	30,347	0	30,347	5,942	36,289
30 101-801 Emergency Recovery	48	0.09%	447	0	447	87	534
34 202 Act 51 Major Street	1,943	3.71%	18,087	0	18,087	3,541	21,629
35 203 Act 51 Local Street	1,130	2.16%	10,519	0	10,519	2,060	12,579
36 209 Cemeteries	352	0.67%	3,277	0	3,277	642	3,918
37 226 Solid Waste	483	0.92%	4,496	0	4,496	880	5,377
38 231-XXX Blight Abatement	28	0.05%	261	0	261	51	312
39 243 Brownfield	17	0.03%	158	0	158	31	189
41 251 FFE Aspirational Projects	27	0.05%	251	0	251	49	301
42 252-345 Public Safety	52	0.10%	484	0	484	95	579
45 252-728 Econ Development	2	0.00%	19	0	19	4	22
46 252-751 Recreation	283	0.54%	2,634	0	2,634	516	3,150
48 253-101 City Commission	52	0.10%	484	0	484	95	579
49 253-345 Public Safety	233	0.44%	2,169	0	2,169	425	2,594
50 253-724 Public Safety	145	0.28%	1,350	0	1,350	264	1,614
51 253-751 Recreation	406	0.78%	3,779	0	3,779	740	4,519

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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
53 265-345 Public Safety	15	0.03%	\$140	\$0	\$140	\$27	\$167
54 271-724 Comm Dev	133	0.25%	1,238	0	1,238	242	1,481
55 280 Community Dev	83	0.16%	773	0	773	151	924
60 288 Economic Development	8	0.02%	74	0	74	15	89
61 289 Home Development	51	0.10%	475	0	475	93	568
62 299 CDBG	167	0.32%	1,555	0	1,555	304	1,859
63 300 Debt Service	15	0.03%	140	0	140	27	167
64 400 Capital Projects	919	1.75%	8,555	0	8,555	1,675	10,230
66 590 Wastewater Fund	10,257	19.59%	95,482	0	95,482	18,695	114,177
67 591 Water Fund	8,626	16.47%	80,299	0	80,299	15,722	96,021
68 677-XXX Insurance Fund	664	1.27%	6,181	0	6,181	1,210	7,391
69 701-XXX General Trust Fund	6	0.01%	56	0	56	11	67
70 702-XXX Economic Dev	1	0.00%	9	0	9	2	11
71 709-XXX Brownfield Dev	196	0.37%	1,825	0	1,825	357	2,182
72 712-XXX LFDA	11	0.02%	102	0	102	20	122
78 All Other	104	0.20%	968	0	968	190	1,158
Subtotal	52,366	100.00%	487,473	0	487,473	85,492	572,965
Direct Bills					0		0
Total					\$487,473		\$572,965

Basis Units: A/P 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	5.73	0.94%	\$1,431	\$0	\$1,431	\$0	\$1,431
4 101-172 City Manager	9.60	1.57%	2,398	0	2,398	0	2,398
5 101-636 Info Tech	12.07	1.97%	3,015	0	3,015	0	3,015
6 101-191 Budget and Accounting	13.57	2.22%	3,390	0	3,390	0	3,390
7 101-215 City Clerk	7.00	1.14%	1,749	0	1,749	329	2,077
8 101-223 Internal Auditor	1.00	0.16%	250	0	250	47	297
9 101-233 Purchasing	4.30	0.70%	1,074	0	1,074	202	1,276
10 101-253 Treasury	12.43	2.03%	3,105	0	3,105	584	3,689
11 101-266 City Attorney	6.00	0.98%	1,499	0	1,499	282	1,781
12 101-270 Human Resources	7.36	1.20%	1,839	0	1,839	346	2,184
13 101-345-01 Public Safety Admin	7.54	1.23%	1,884	0	1,884	354	2,238
14 101-640 Fleet	6.41	1.05%	1,601	0	1,601	301	1,902
17 101-257 Assessing	0.50	0.08%	125	0	125	23	148
18 101-261 311 Customer Service	2.15	0.35%	537	0	537	101	638
20 101-345 Public Safety Ops	246.67	40.34%	61,623	0	61,623	11,584	73,207
21 101-441-00 PW General	6.06	0.99%	1,514	0	1,514	285	1,798
23 101-630 Engineer	0.21	0.03%	52	0	52	10	62
24 101-699.00 Code Enforcement	8.46	1.38%	2,113	0	2,113	397	2,511
25 101-699.01 Building Trades	6.64	1.09%	1,659	0	1,659	312	1,971
26 101-721 Planning	5.54	0.91%	1,384	0	1,384	260	1,644
28 101-728 Econ Dev	1.67	0.27%	417	0	417	78	496
29 101-751-01 Parks & Rec Admin	32.41	5.30%	8,097	0	8,097	1,522	9,619
30 101-801 Emergency Recovery	0.12	0.02%	30	0	30	6	36
34 202 Act 51 Major Street	18.54	3.03%	4,632	0	4,632	871	5,502
35 203 Act 51 Local Street	12.15	1.99%	3,035	0	3,035	571	3,606
36 209 Cemeteries	0.55	0.09%	137	0	137	26	163
37 226 Solid Waste	4.85	0.79%	1,212	0	1,212	228	1,439
42 252-345 Public Safety	18.65	3.05%	4,659	0	4,659	876	5,535
46 252-751 Recreation	5.68	0.93%	1,419	0	1,419	267	1,686
51 253-751 Recreation	0.17	0.03%	42	0	42	8	50
53 265-345 Public Safety	0.12	0.02%	30	0	30	6	36
54 271-724 Comm Dev	8.92	1.46%	2,228	0	2,228	419	2,647
62 299 CDBG	0.24	0.04%	60	0	60	11	71
64 400 Capital Projects	0.13	0.02%	32	0	32	6	39
66 590 Wastewater Fund	73.26	11.98%	18,302	0	18,302	3,440	21,742
67 591 Water Fund	61.28	10.02%	15,309	0	15,309	2,878	18,187
70 702-XXX Economic Dev	0.89	0.15%	222	0	222	42	264
71 709-XXX Brownfield Dev	2.59	0.42%	647	0	647	122	769

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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	611.46	100.00%	152,756	0	152,756	26,790	179,546
Direct Bills					0		0
<hr/>							
Total					\$152,756		\$179,546
<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	1,214,474	0.83%	\$1,088	\$0	\$1,088	\$0	\$1,088
4 101-172 City Manager	1,850,188	1.27%	1,658	0	1,658	0	1,658
5 101-636 Info Tech	2,329,803	1.60%	2,088	0	2,088	0	2,088
6 101-191 Budget and Accounting	1,408,291	0.96%	1,262	0	1,262	0	1,262
7 101-215 City Clerk	776,729	0.53%	696	0	696	128	824
8 101-223 Internal Auditor	93,293	0.06%	84	0	84	15	99
9 101-233 Purchasing	376,835	0.26%	338	0	338	62	400
10 101-253 Treasury	1,352,410	0.93%	1,212	0	1,212	223	1,435
11 101-266 City Attorney	699,237	0.48%	627	0	627	115	742
12 101-270 Human Resources	912,804	0.62%	818	0	818	150	968
13 101-345-01 Public Safety Admin	1,265,270	0.87%	1,134	0	1,134	209	1,342
14 101-640 Fleet	2,470,348	1.69%	2,214	0	2,214	407	2,621
16 101-101 City Commission	76,266	0.05%	68	0	68	13	81
17 101-257 Assessing	443,073	0.30%	397	0	397	73	470
18 101-261 311 Customer Service	281,947	0.19%	253	0	253	46	299
19 101-299 Non-Departmental	2,000	0.00%	2	0	2	0	2
20 101-345 Public Safety Ops	31,188,009	21.35%	27,949	0	27,949	5,141	33,090
21 101-441-00 PW General	1,276,693	0.87%	1,144	0	1,144	210	1,355
22 101-448-31 Street Lights	1,201,129	0.82%	1,076	0	1,076	198	1,274
24 101-699.00 Code Enforcement	852,602	0.58%	764	0	764	141	905
25 101-699.01 Building Trades	734,541	0.50%	658	0	658	121	779
26 101-721 Planning	805,165	0.55%	722	0	722	133	854
27 101-724 Community Develop	2,494	0.00%	2	0	2	0	3
28 101-728 Econ Dev	201,957	0.14%	181	0	181	33	214
29 101-751-01 Parks & Rec Admin	2,364,744	1.62%	2,119	0	2,119	390	2,509
30 101-801 Emergency Recovery	93,736	0.06%	84	0	84	15	99
31 150-273 Cemeteries	20,000	0.01%	18	0	18	3	21
32 155-751 Recreation	114,562	0.08%	103	0	103	19	122
33 160-751 Mayor's Riverfront Pk	32,773	0.02%	29	0	29	5	35
34 202 Act 51 Major Street	5,807,262	3.98%	5,204	0	5,204	957	6,161
35 203 Act 51 Local Street	3,969,533	2.72%	3,557	0	3,557	654	4,212
36 209 Cemeteries	420,776	0.29%	377	0	377	69	446
37 226 Solid Waste	2,352,940	1.61%	2,109	0	2,109	388	2,496
38 231-XXX Blight Abatement	18,631	0.01%	17	0	17	3	20
39 243 Brownfield	2,269	0.00%	2	0	2	0	2
41 251 FFE Aspirational Projects	9,830,661	6.73%	8,810	0	8,810	1,620	10,430
42 252-345 Public Safety	1,260,253	0.86%	1,129	0	1,129	208	1,337
46 252-751 Recreation	1,060,144	0.73%	950	0	950	175	1,125
48 253-101 City Commission	6,277	0.00%	6	0	6	1	7
49 253-345 Public Safety	46,420	0.03%	42	0	42	8	49
50 253-724 Public Safety	483,888	0.33%	434	0	434	80	513
51 253-751 Recreation	31,142	0.02%	28	0	28	5	33

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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
52 253-752 Parks	225	0.00%	\$0	\$0	\$0	\$0	\$0
53 265-345 Public Safety	93,219	0.06%	84	0	84	15	99
54 271-724 Comm Dev	672,609	0.46%	603	0	603	111	714
55 280 Community Dev	183,395	0.13%	164	0	164	30	195
60 288 Economic Development	318,799	0.22%	286	0	286	53	338
61 289 Home Development	187,926	0.13%	168	0	168	31	199
62 299 CDBG	839,041	0.57%	752	0	752	138	890
66 590 Wastewater Fund	26,821,575	18.36%	24,036	0	24,036	4,421	28,457
67 591 Water Fund	19,960,717	13.67%	17,888	0	17,888	3,290	21,178
68 677-XXX Insurance Fund	13,310,791	9.11%	11,928	0	11,928	2,194	14,122
70 702-XXX Economic Dev	119,787	0.08%	107	0	107	20	127
71 709-XXX Brownfield Dev	699,777	0.48%	627	0	627	115	742
73 731-XXX Pension Fund	2,669,885	1.83%	2,393	0	2,393	440	2,833
74 737-000 OPEB Trust Fund	450,361	0.31%	404	0	404	74	478
Subtotal	146,059,676	100.00%	130,890	0	130,890	22,955	153,845
Direct Bills					0		0
Total					\$130,890		\$153,845

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
73 731-XXX Pension Fund	100	100.00%	\$145,569	\$0	\$145,569	\$25,530	\$171,099
Subtotal	100	100.00%	145,569	0	145,569	25,530	171,099
Direct Bills					0		0
Total					\$145,569		\$171,099
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	4,579	2.76%	\$14,733	\$0	\$14,733	\$0	\$14,733
4 101-172 City Manager	1,290	0.78%	4,151	0	4,151	0	4,151
5 101-636 Info Tech	1,601	0.96%	5,151	0	5,151	0	5,151
6 101-191 Budget and Accounting	1,750	1.05%	5,631	0	5,631	0	5,631
7 101-215 City Clerk	2,268	1.37%	7,298	0	7,298	1,355	8,653
8 101-223 Internal Auditor	319	0.19%	1,026	0	1,026	191	1,217
9 101-233 Purchasing	501	0.30%	1,612	0	1,612	299	1,911
10 101-253 Treasury	748	0.45%	2,407	0	2,407	447	2,854
11 101-266 City Attorney	645	0.39%	2,075	0	2,075	385	2,461
12 101-270 Human Resources	990	0.60%	3,185	0	3,185	592	3,777
13 101-345-01 Public Safety Admin	1,021	0.61%	3,285	0	3,285	610	3,895
14 101-640 Fleet	14,012	8.44%	45,085	0	45,085	8,372	53,457
15 101-297 OPEB	22	0.01%	71	0	71	13	84
16 101-101 City Commission	156	0.09%	502	0	502	93	595
17 101-257 Assessing	537	0.32%	1,728	0	1,728	321	2,049
18 101-261 311 Customer Service	249	0.15%	801	0	801	149	950
19 101-299 Non-Departmental	33	0.02%	106	0	106	20	126
20 101-345 Public Safety Ops	10,019	6.03%	32,237	0	32,237	5,986	38,223
21 101-441-00 PW General	2,697	1.62%	8,678	0	8,678	1,611	10,289
22 101-448-31 Street Lights	71	0.04%	228	0	228	42	271
23 101-630 Engineer	214	0.13%	689	0	689	128	816
24 101-699.00 Code Enforcement	807	0.49%	2,597	0	2,597	482	3,079
25 101-699.01 Building Trades	668	0.40%	2,149	0	2,149	399	2,548
26 101-721 Planning	931	0.56%	2,996	0	2,996	556	3,552
27 101-724 Community Develop	18	0.01%	58	0	58	11	69
28 101-728 Econ Dev	643	0.39%	2,069	0	2,069	384	2,453
29 101-751-01 Parks & Rec Admin	9,001	5.42%	28,962	0	28,962	5,378	34,340
30 101-801 Emergency Recovery	114	0.07%	367	0	367	68	435
31 150-273 Cemeteries	105	0.06%	338	0	338	63	401
32 155-751 Recreation	4	0.00%	13	0	13	2	15
33 160-751 Mayor's Riverfront Pk	3	0.00%	10	0	10	2	11
34 202 Act 51 Major Street	8,532	5.14%	27,453	0	27,453	5,098	32,550
35 203 Act 51 Local Street	5,009	3.02%	16,117	0	16,117	2,993	19,110
36 209 Cemeteries	972	0.59%	3,128	0	3,128	581	3,708
37 226 Solid Waste	3,671	2.21%	11,812	0	11,812	2,193	14,005
38 231-XXX Blight Abatement	33	0.02%	106	0	106	20	126
39 243 Brownfield	65	0.04%	209	0	209	39	248
40 244 Econ Initiative	45	0.03%	145	0	145	27	172
41 251 FFE Aspirational Projects	158	0.10%	508	0	508	94	603
42 252-345 Public Safety	688	0.41%	2,214	0	2,214	411	2,625
45 252-728 Econ Development	6	0.00%	19	0	19	4	23
46 252-751 Recreation	705	0.42%	2,268	0	2,268	421	2,690

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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
48 253-101 City Commission	57	0.03%	\$183	\$0	\$183	\$34	\$217
49 253-345 Public Safety	282	0.17%	907	0	907	168	1,076
50 253-724 Public Safety	211	0.13%	679	0	679	126	805
51 253-751 Recreation	458	0.28%	1,474	0	1,474	274	1,747
52 253-752 Parks	20	0.01%	64	0	64	12	76
53 265-345 Public Safety	358	0.22%	1,152	0	1,152	214	1,366
54 271-724 Comm Dev	1,346	0.81%	4,331	0	4,331	804	5,135
55 280 Community Dev	115	0.07%	370	0	370	69	439
56 284 Community Dev	57	0.03%	183	0	183	34	217
58 286 Community Dev	35	0.02%	113	0	113	21	134
60 288 Economic Development	16	0.01%	51	0	51	10	61
61 289 Home Development	74	0.04%	238	0	238	44	282
62 299 CDBG	574	0.35%	1,847	0	1,847	343	2,190
63 300 Debt Service	93	0.06%	299	0	299	56	355
64 400 Capital Projects	1,300	0.78%	4,183	0	4,183	777	4,960
65 551 Parks	2	0.00%	6	0	6	1	8
66 590 Wastewater Fund	35,161	21.18%	113,134	0	113,134	21,008	134,142
67 591 Water Fund	34,179	20.59%	109,975	0	109,975	20,421	130,396
68 677-XXX Insurance Fund	1,703	1.03%	5,480	0	5,480	1,018	6,497
69 701-XXX General Trust Fund	11	0.01%	35	0	35	7	42
70 702-XXX Economic Dev	307	0.18%	988	0	988	183	1,171
71 709-XXX Brownfield Dev	623	0.38%	2,005	0	2,005	372	2,377
72 712-XXX LFDA	22	0.01%	71	0	71	13	84
73 731-XXX Pension Fund	215	0.13%	692	0	692	128	820
74 737-000 OPEB Trust Fund	200	0.12%	644	0	644	119	763
75 98X-XXX GASB 34 Govt	132	0.08%	425	0	425	79	504
78 All Other	12,576	7.57%	40,465	0	40,465	7,514	47,979
Subtotal	166,027	100.00%	534,210	0	534,210	93,689	627,899
Direct Bills					0		0
Total					\$534,210		\$627,899

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	5.56%	\$1,587	\$0	\$1,587	\$0	\$1,587
2 Equipment Depreciation	1	5.56%	1,587	0	1,587	0	1,587
3 101-635 City Maintenance	1	5.56%	1,587	0	1,587	0	1,587
4 101-172 City Manager	1	5.56%	1,587	0	1,587	0	1,587
5 101-636 Info Tech	1	5.56%	1,587	0	1,587	0	1,587
6 101-191 Budget and Accounting	1	5.56%	1,587	0	1,587	0	1,587
7 101-215 City Clerk	1	5.56%	1,587	0	1,587	417	2,004
8 101-223 Internal Auditor	1	5.56%	1,587	0	1,587	417	2,004
9 101-233 Purchasing	1	5.56%	1,587	0	1,587	417	2,004
10 101-253 Treasury	1	5.56%	1,587	0	1,587	417	2,004
11 101-266 City Attorney	1	5.56%	1,587	0	1,587	417	2,004
12 101-270 Human Resources	1	5.56%	1,587	0	1,587	417	2,004
13 101-345-01 Public Safety Admin	1	5.56%	1,587	0	1,587	417	2,004
14 101-640 Fleet	1	5.56%	1,587	0	1,587	417	2,004
15 101-297 OPEB	1	5.56%	1,587	0	1,587	417	2,004
16 101-101 City Commission	1	5.56%	1,587	0	1,587	417	2,004
17 101-257 Assessing	1	5.56%	1,587	0	1,587	417	2,004
23 101-630 Engineer	1	5.56%	1,587	0	1,587	417	2,004
Subtotal	18	100.00%	28,565	0	28,565	5,010	33,575
Direct Bills					0		0
Total					\$28,565		\$33,575

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	\$1,587	\$1,587
2 Equipment Depreciation	0	0	0	0	0	1,587	1,587
3 101-635 City Maintenance	25,711	1,431	1,088	0	14,733	1,587	44,552
4 101-172 City Manager	8,043	2,398	1,658	0	4,151	1,587	17,837
5 101-636 Info Tech	11,180	3,015	2,088	0	5,151	1,587	23,022
6 101-191 Budget and Accounting	5,902	3,390	1,262	0	5,631	1,587	17,772
7 101-215 City Clerk	11,310	2,077	824	0	8,653	2,004	24,868
8 101-223 Internal Auditor	601	297	99	0	1,217	2,004	4,218
9 101-233 Purchasing	1,325	1,276	400	0	1,911	2,004	6,916
10 101-253 Treasury	3,284	3,689	1,435	0	2,854	2,004	13,266
11 101-266 City Attorney	2,638	1,781	742	0	2,461	2,004	9,626
12 101-270 Human Resources	6,980	2,184	968	0	3,777	2,004	15,914
13 101-345-01 Public Safety Admin	6,456	2,238	1,342	0	3,895	2,004	15,936
14 101-640 Fleet	50,237	1,902	2,621	0	53,457	2,004	110,222
15 101-297 OPEB	11	0	0	0	84	2,004	2,099
16 101-101 City Commission	1,247	0	81	0	595	2,004	3,927
17 101-257 Assessing	2,716	148	470	0	2,049	2,004	7,388
18 101-261 311 Customer Service	857	638	299	0	950	0	2,744
19 101-299 Non-Departmental	22	0	2	0	126	0	150
20 101-345 Public Safety Ops	77,910	73,207	33,090	0	38,223	0	222,430
21 101-441-00 PW General	9,551	1,798	1,355	0	10,289	0	22,993
22 101-448-31 Street Lights	790	0	1,274	0	271	0	2,336
23 101-630 Engineer	56	62	0	0	816	2,004	2,939
24 101-699.00 Code Enforcement	3,495	2,511	905	0	3,079	0	9,989
25 101-699.01 Building Trades	3,161	1,971	779	0	2,548	0	8,460
26 101-721 Planning	5,733	1,644	854	0	3,552	0	11,783
27 101-724 Community Develop	78	0	3	0	69	0	149
28 101-728 Econ Dev	2,872	496	214	0	2,453	0	6,035
29 101-751-01 Parks & Rec Admin	36,289	9,619	2,509	0	34,340	0	82,756
30 101-801 Emergency Recovery	534	36	99	0	435	0	1,104
31 150-273 Cemeteries	0	0	21	0	401	0	422
32 155-751 Recreation	0	0	122	0	15	0	137
33 160-751 Mayor's Riverfront Pk	0	0	35	0	11	0	46
34 202 Act 51 Major Street	21,629	5,502	6,161	0	32,550	0	65,843
35 203 Act 51 Local Street	12,579	3,606	4,212	0	19,110	0	39,506
36 209 Cemeteries	3,918	163	446	0	3,708	0	8,236
37 226 Solid Waste	5,377	1,439	2,496	0	14,005	0	23,318
38 231-XXX Blight Abatement	312	0	20	0	126	0	457
39 243 Brownfield	189	0	2	0	248	0	440
40 244 Econ Initiative	0	0	0	0	172	0	172
41 251 FFE Aspirational Projects	301	0	10,430	0	603	0	11,333

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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
42 252-345 Public Safety	\$579	\$5,535	\$1,337	\$0	\$2,625	\$0	\$10,076
45 252-728 Econ Development	22	0	0	0	23	0	45
46 252-751 Recreation	3,150	1,686	1,125	0	2,690	0	8,650
48 253-101 City Commission	579	0	7	0	217	0	803
49 253-345 Public Safety	2,594	0	49	0	1,076	0	3,719
50 253-724 Public Safety	1,614	0	513	0	805	0	2,932
51 253-751 Recreation	4,519	50	33	0	1,747	0	6,350
52 253-752 Parks	0	0	0	0	76	0	77
53 265-345 Public Safety	167	36	99	0	1,366	0	1,667
54 271-724 Comm Dev	1,481	2,647	714	0	5,135	0	9,977
55 280 Community Dev	924	0	195	0	439	0	1,557
56 284 Community Dev	0	0	0	0	217	0	217
58 286 Community Dev	0	0	0	0	134	0	134
60 288 Economic Development	89	0	338	0	61	0	488
61 289 Home Development	568	0	199	0	282	0	1,049
62 299 CDBG	1,859	71	890	0	2,190	0	5,010
63 300 Debt Service	167	0	0	0	355	0	522
64 400 Capital Projects	10,230	39	0	0	4,960	0	15,228
65 551 Parks	0	0	0	0	8	0	8
66 590 Wastewater Fund	114,177	21,742	28,457	0	134,142	0	298,519
67 591 Water Fund	96,021	18,187	21,178	0	130,396	0	265,782
68 677-XXX Insurance Fund	7,391	0	14,122	0	6,497	0	28,011
69 701-XXX General Trust Fund	67	0	0	0	42	0	109
70 702-XXX Economic Dev	11	264	127	0	1,171	0	1,574
71 709-XXX Brownfield Dev	2,182	769	742	0	2,377	0	6,070
72 712-XXX LFDA	122	0	0	0	84	0	206
73 731-XXX Pension Fund	0	0	2,833	171,099	820	0	174,752
74 737-000 OPEB Trust Fund	0	0	478	0	763	0	1,241
75 98X-XXX GASB 34 Govt	0	0	0	0	504	0	504
78 All Other	1,158	0	0	0	47,979	0	49,136
Total	\$572,965	\$179,546	\$153,845	\$171,099	\$627,899	\$33,575	\$1,738,927

**City Clerk
Nature and Extent of Services**

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

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

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

**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
<hr/>							
Personnel Costs							
Salaries	S1	446,375	0	126,644	21,220	188,843	109,668
Salary % Split			.00%	28.37%	4.75%	42.31%	24.57%
Benefits	P	128,841	0	54,316	10,938	22,981	40,605
Subtotal - Personnel Costs		575,216	0	180,960	32,158	211,824	150,274
<hr/>							
Services & Supplies Cost							
728 Supplies	P	28,765	0	1,259	468	24,478	2,560
805 Travel & Training	P	7,762	0	151	0	3,411	4,200
810 Fees	P	5,397	0	0	0	918	4,479
815 Telephone & Utilities	P	10,035	0	8,454	0	371	1,210
825 Insurance	P	2,472	0	792	0	492	1,188
845 Outside Contractual Services	P	69,069	0	22,036	0	22,665	24,368
860 Memberships and Dues	P	460	0	0	0	0	460
865 Subscriptions	P	988	0	0	0	219	769
880 Property Rental	P	54,359	0	44,886	2,720	4,082	2,671
885 Application Software	P	14,868	0	0	0	0	14,868
976 Equipment & Furniture	P	7,338	0	7,168	0	170	0
CCTA Admin Services Contract	P	(4,834)	(4,834)	0	0	0	0
Subtotal - Services & Supplies		196,679	(4,834)	84,746	3,188	56,806	56,773
<hr/>							
Department Cost Total		771,895	(4,834)	265,706	35,346	268,630	207,047
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		771,895	(4,834)	265,706	35,346	268,630	207,047
<hr/>							
General Admin Distribution			4,834	(1,371)	(230)	(2,045)	(1,188)
<hr/>							
Grand Total		\$771,895		\$264,334	\$35,116	\$266,585	\$205,859
<hr/>							
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	\$4,496	\$81	\$1,299	\$218	\$1,936	\$1,125
Subtotal - Building Depreciation	4,496	81	1,299	218	1,936	1,125
2 City Hall Equipment	989	13	284	48	424	246
2 Department Specific Equipment	717	9	206	35	307	178
2 Voice over IP System	1,122	14	322	54	481	279
Subtotal - Equipment Depreciation	2,828	36	813	136	1,212	704
3 Maintenance Admin	1,232	451	477	80	712	413
3 City Hall	25,649	4,649	8,596	1,440	12,818	7,444
Subtotal - 101-635 City Maintenance	26,881	5,101	9,074	1,520	13,530	7,857
4 Management & Leadership	17,149	2,665	5,622	942	8,382	4,868
Subtotal - 101-172 City Manager	17,149	2,665	5,622	942	8,382	4,868
5 PC/Network Support	16,290	2,550	5,345	896	7,971	4,629
5 Application - Eden	8,064	1,335	2,667	447	3,977	2,309
5 Application - Intellitime	740	109	241	40	359	209
5 NeoGov	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	25,095	3,995	8,253	1,383	12,307	7,147
6 Accounts Payable	9,458	1,852	3,209	538	4,785	2,779
6 Payroll	1,749	329	589	99	879	510
6 Budgeting	696	128	234	39	349	202
6 Audit and Accounting	7,298	1,355	2,455	411	3,661	2,126
6 Cost Plan	1,587	417	569	95	848	492
Subtotal - 101-191 Budget and Accoun	20,787	4,081	7,056	1,182	10,521	6,110
7 Records Management	0	27,149	7,703	1,291	11,486	6,670
7 Mail	0	3,105	881	148	1,314	763
Subtotal - 101-215 City Clerk	0	30,254	8,584	1,438	12,799	7,433
8 Internal Audit	0	578	164	27	245	142
Subtotal - 101-223 Internal Auditor	0	578	164	27	245	142
9 Purchasing	0	4,858	1,378	231	2,055	1,194

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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
Subtotal - 101-233 Purchasing	\$0	\$4,858	\$1,378	\$231	\$2,055	\$1,194
10 Non-Tax Revenue	0	135	38	6	57	33
10 Cashier	0	3	1	0	1	1
Subtotal - 101-253 Treasury	0	137	39	7	58	34
11 Advise and Counsel	0	1,548	439	74	655	380
11 Labor Relations	0	38	11	2	16	9
11 Risk Management	0	3	1	0	1	1
Subtotal - 101-266 City Attorney	0	1,589	451	76	672	390
12 Human Resources	0	6,024	1,709	286	2,548	1,480
12 Labor Relations	0	2,135	606	102	903	525
Subtotal - 101-270 Human Resources	0	8,159	2,315	388	3,452	2,005
15 General Fund OPEB	0	75,089	21,304	3,570	31,767	18,448
Subtotal - 101-297 OPEB	0	75,089	21,304	3,570	31,767	18,448
Total Incoming	97,237	136,622	66,350	11,117	98,936	57,456
C. Total Allocated		\$1,005,754	\$330,684	\$46,234	\$365,522	\$263,315
			32.88%	4.60%	36.34%	26.18%

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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%	\$6,306	\$0	\$6,306	\$0	\$6,306
5 101-636 Info Tech	13.69	13.69%	39,964	0	39,964	0	39,964
6 101-191 Budget and Accounting	14.46	14.46%	42,212	0	42,212	0	42,212
7 101-215 City Clerk	9.30	9.30%	27,149	0	27,149	0	27,149
8 101-223 Internal Auditor	0.01	0.01%	29	0	29	6	36
11 101-266 City Attorney	8.80	8.80%	25,689	0	25,689	5,648	31,338
12 101-270 Human Resources	8.29	8.29%	24,200	0	24,200	5,321	29,521
13 101-345-01 Public Safety Admin	9.38	9.38%	27,382	0	27,382	6,021	33,403
20 101-345 Public Safety Ops	16.07	16.07%	46,912	0	46,912	10,315	57,227
26 101-721 Planning	11.77	11.77%	34,359	0	34,359	7,555	41,914
28 101-728 Econ Dev	0.40	0.40%	1,168	0	1,168	257	1,424
29 101-751-01 Parks & Rec Admin	0.29	0.29%	847	0	847	186	1,033
68 677-XXX Insurance Fund	0.04	0.04%	117	0	117	26	142
76 CCTA	5.25	5.25%	15,326	0	15,326	3,370	18,696
78 All Other	0.09	0.09%	263	0	263	58	320
Subtotal	100.00	100.00%	291,922	0	291,922	38,762	330,684
Direct Bills					0		0
Total					\$291,922		\$330,684

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	958.21	0.44%	\$173	\$0	\$173	\$0	\$173
5 101-636 Info Tech	56.32	0.03%	10	0	10	0	10
6 101-191 Budget and Accounting	3,911.97	1.78%	707	0	707	0	707
7 101-215 City Clerk	17,179.39	7.81%	3,105	0	3,105	0	3,105
9 101-233 Purchasing	924.81	0.42%	167	0	167	30	198
10 101-253 Treasury	141,930.38	64.56%	25,655	0	25,655	4,662	30,317
11 101-266 City Attorney	621.14	0.28%	112	0	112	20	133
12 101-270 Human Resources	879.98	0.40%	159	0	159	29	188
13 101-345-01 Public Safety Admin	11,359.71	5.17%	2,053	0	2,053	373	2,426
17 101-257 Assessing	11,134.58	5.06%	2,013	0	2,013	366	2,378
21 101-441-00 PW General	492.74	0.22%	89	0	89	16	105
24 101-699.00 Code Enforcement	11,794.83	5.37%	2,132	0	2,132	387	2,519
26 101-721 Planning	1,608.71	0.73%	291	0	291	53	344
28 101-728 Econ Dev	93.66	0.04%	17	0	17	3	20
29 101-751-01 Parks & Rec Admin	3,853.35	1.75%	697	0	697	127	823
34 202 Act 51 Major Street	26.43	0.01%	5	0	5	1	6
36 209 Cemeteries	194.05	0.09%	35	0	35	6	41
37 226 Solid Waste	11,822.07	5.38%	2,137	0	2,137	388	2,525
54 271-724 Comm Dev	24.70	0.01%	4	0	4	1	5
66 590 Wastewater Fund	605.57	0.28%	109	0	109	20	129
67 591 Water Fund	373.20	0.17%	67	0	67	12	80
Subtotal	219,845.80	100.00%	39,739	0	39,739	6,495	46,234
Direct Bills					0		0
Total					\$39,739		\$46,234

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	\$6,306	\$173	\$0	\$0	\$6,479
5 101-636 Info Tech	39,964	10	0	0	39,974
6 101-191 Budget and Accounting	42,212	707	0	0	42,919
7 101-215 City Clerk	27,149	3,105	0	0	30,254
8 101-223 Internal Auditor	36	0	0	0	36
9 101-233 Purchasing	0	198	0	0	198
10 101-253 Treasury	0	30,317	0	0	30,317
11 101-266 City Attorney	31,338	133	0	0	31,470
12 101-270 Human Resources	29,521	188	0	0	29,709
13 101-345-01 Public Safety Admin	33,403	2,426	0	0	35,829
17 101-257 Assessing	0	2,378	0	0	2,378
20 101-345 Public Safety Ops	57,227	0	0	0	57,227
21 101-441-00 PW General	0	105	0	0	105
24 101-699.00 Code Enforcement	0	2,519	0	0	2,519
26 101-721 Planning	41,914	344	0	0	42,258
28 101-728 Econ Dev	1,424	20	0	0	1,444
29 101-751-01 Parks & Rec Admin	1,033	823	0	0	1,856
34 202 Act 51 Major Street	0	6	0	0	6
36 209 Cemeteries	0	41	0	0	41
37 226 Solid Waste	0	2,525	0	0	2,525
54 271-724 Comm Dev	0	5	0	0	5
66 590 Wastewater Fund	0	129	0	0	129
67 591 Water Fund	0	80	0	0	80
68 677-XXX Insurance Fund	142	0	0	0	142
76 CCTA	18,696	0	0	0	18,696
78 All Other	320	0	0	0	320
Total	\$330,684	\$46,234	\$0	\$0	\$376,917

**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	69,162	0	69,162
Salary % Split			.00%	100.00%
Benefits	S	22,616	0	22,616
Subtotal - Personnel Costs		<u>91,778</u>	0	<u>91,778</u>
Services & Supplies Cost				
728 Supplies	S	101	0	101
805 Travel & Training	S	428	0	428
815 Telephone	S	481	0	481
860 Memberships	S	505	0	505
Subtotal - Services & Supplies		<u>1,514</u>	0	<u>1,514</u>
Department Cost Total		93,293	0	93,293
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		93,293	0	93,293
General Admin Distribution			0	0
Grand Total		<u><u>\$93,293</u></u>		<u><u>\$93,293</u></u>

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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	\$409	\$7	\$416
Subtotal - Building Depreciation	409	7	416
2 City Hall Equipment	90	1	91
2 Voice over IP System	112	1	114
Subtotal - Equipment Depreciation	202	3	205
3 Maintenance Admin	112	41	153
3 City Hall	2,332	423	2,754
Subtotal - 101-635 City Maintenance	2,444	464	2,907
4 Management & Leadership	2,450	381	2,831
Subtotal - 101-172 City Manager	2,450	381	2,831
5 PC/Network Support	2,036	319	2,355
5 Application - Eden	1,613	267	1,880
5 Application - BS & A	2,706	398	3,104
5 Application - Intellitime	123	18	142
Subtotal - 101-636 Info Tech	6,478	1,002	7,481
6 Accounts Payable	503	98	601
6 Payroll	250	47	297
6 Budgeting	84	15	99
6 Audit and Accounting	1,026	191	1,217
6 Cost Plan	1,587	417	2,004
Subtotal - 101-191 Budget and Accoun	3,449	769	4,218
7 Records Management	29	6	36
Subtotal - 101-215 City Clerk	29	6	36
8 Internal Audit	0	69	69
Subtotal - 101-223 Internal Auditor	0	69	69
9 Purchasing	0	108	108
Subtotal - 101-233 Purchasing	0	108	108
11 Advise and Counsel	0	186	186

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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	\$1	\$1
Subtotal - 101-266 City Attorney	0	187	187
12 Human Resources	0	861	861
Subtotal - 101-270 Human Resources	0	861	861
15 General Fund OPEB	0	10,727	10,727
Subtotal - 101-297 OPEB	0	10,727	10,727
Total Incoming	15,462	14,583	30,045
C. Total Allocated		\$123,338	\$123,338
			100.00%

**City of Kalamazoo
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Internal Audit Allocations

Dept:8 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	1,214,474	0.83%	\$904	\$0	\$904	\$0	\$904
4 101-172 City Manager	1,850,188	1.27%	1,378	0	1,378	0	1,378
5 101-636 Info Tech	2,329,803	1.60%	1,735	0	1,735	0	1,735
6 101-191 Budget and Accounting	1,408,291	0.96%	1,049	0	1,049	0	1,049
7 101-215 City Clerk	776,729	0.53%	578	0	578	0	578
8 101-223 Internal Auditor	93,293	0.06%	69	0	69	0	69
9 101-233 Purchasing	376,835	0.26%	281	0	281	40	320
10 101-253 Treasury	1,352,410	0.93%	1,007	0	1,007	143	1,150
11 101-266 City Attorney	699,237	0.48%	521	0	521	74	594
12 101-270 Human Resources	912,804	0.62%	680	0	680	96	776
13 101-345-01 Public Safety Admin	1,265,270	0.87%	942	0	942	133	1,075
14 101-640 Fleet	2,470,348	1.69%	1,839	0	1,839	260	2,100
16 101-101 City Commission	76,266	0.05%	57	0	57	8	65
17 101-257 Assessing	443,073	0.30%	330	0	330	47	377
18 101-261 311 Customer Service	281,947	0.19%	210	0	210	30	240
19 101-299 Non-Departmental	2,000	0.00%	1	0	1	0	2
20 101-345 Public Safety Ops	31,188,009	21.35%	23,222	0	23,222	3,287	26,509
21 101-441-00 PW General	1,276,693	0.87%	951	0	951	135	1,085
22 101-448-31 Street Lights	1,201,129	0.82%	894	0	894	127	1,021
24 101-699.00 Code Enforcement	852,602	0.58%	635	0	635	90	725
25 101-699.01 Building Trades	734,541	0.50%	547	0	547	77	624
26 101-721 Planning	805,165	0.55%	600	0	600	85	684
27 101-724 Community Develop	2,494	0.00%	2	0	2	0	2
28 101-728 Econ Dev	201,957	0.14%	150	0	150	21	172
29 101-751-01 Parks & Rec Admin	2,364,744	1.62%	1,761	0	1,761	249	2,010
30 101-801 Emergency Recovery	93,736	0.06%	70	0	70	10	80
31 150-273 Cemeteries	20,000	0.01%	15	0	15	2	17
32 155-751 Recreation	114,562	0.08%	85	0	85	12	97
33 160-751 Mayor's Riverfront Pk	32,773	0.02%	24	0	24	3	28
34 202 Act 51 Major Street	5,807,262	3.98%	4,324	0	4,324	612	4,936
35 203 Act 51 Local Street	3,969,533	2.72%	2,956	0	2,956	418	3,374
36 209 Cemeteries	420,776	0.29%	313	0	313	44	358
37 226 Solid Waste	2,352,940	1.61%	1,752	0	1,752	248	2,000
38 231-XXX Blight Abatement	18,631	0.01%	14	0	14	2	16
39 243 Brownfield	2,269	0.00%	2	0	2	0	2
41 251 FFE Aspirational Projects	9,830,661	6.73%	7,320	0	7,320	1,036	8,356
42 252-345 Public Safety	1,260,253	0.86%	938	0	938	133	1,071
46 252-751 Recreation	1,060,144	0.73%	789	0	789	112	901
48 253-101 City Commission	6,277	0.00%	5	0	5	1	5
49 253-345 Public Safety	46,420	0.03%	35	0	35	5	39
50 253-724 Public Safety	483,888	0.33%	360	0	360	51	411
51 253-751 Recreation	31,142	0.02%	23	0	23	3	26

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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
52 253-752 Parks	225	0.00%	\$0	\$0	\$0	\$0	\$0
53 265-345 Public Safety	93,219	0.06%	69	0	69	10	79
54 271-724 Comm Dev	672,609	0.46%	501	0	501	71	572
55 280 Community Dev	183,395	0.13%	137	0	137	19	156
60 288 Economic Development	318,799	0.22%	237	0	237	34	271
61 289 Home Development	187,926	0.13%	140	0	140	20	160
62 299 CDBG	839,041	0.57%	625	0	625	88	713
66 590 Wastewater Fund	26,821,575	18.36%	19,971	0	19,971	2,826	22,798
67 591 Water Fund	19,960,717	13.67%	14,863	0	14,863	2,103	16,966
68 677-XXX Insurance Fund	13,310,791	9.11%	9,911	0	9,911	1,403	11,314
70 702-XXX Economic Dev	119,787	0.08%	89	0	89	13	102
71 709-XXX Brownfield Dev	699,777	0.48%	521	0	521	74	595
73 731-XXX Pension Fund	2,669,885	1.83%	1,988	0	1,988	281	2,269
74 737-000 OPEB Trust Fund	450,361	0.31%	335	0	335	47	383
Subtotal	146,059,676	100.00%	108,754	0	108,754	14,583	123,338
Direct Bills					0		0
Total					\$108,754		\$123,338

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
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Allocation Summary

Dept:8 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-635 City Maintenance	\$904	\$904
4 101-172 City Manager	1,378	1,378
5 101-636 Info Tech	1,735	1,735
6 101-191 Budget and Accounting	1,049	1,049
7 101-215 City Clerk	578	578
8 101-223 Internal Auditor	69	69
9 101-233 Purchasing	320	320
10 101-253 Treasury	1,150	1,150
11 101-266 City Attorney	594	594
12 101-270 Human Resources	776	776
13 101-345-01 Public Safety Admin	1,075	1,075
14 101-640 Fleet	2,100	2,100
16 101-101 City Commission	65	65
17 101-257 Assessing	377	377
18 101-261 311 Customer Service	240	240
19 101-299 Non-Departmental	2	2
20 101-345 Public Safety Ops	26,509	26,509
21 101-441-00 PW General	1,085	1,085
22 101-448-31 Street Lights	1,021	1,021
24 101-699.00 Code Enforcement	725	725
25 101-699.01 Building Trades	624	624
26 101-721 Planning	684	684
27 101-724 Community Develop	2	2
28 101-728 Econ Dev	172	172
29 101-751-01 Parks & Rec Admin	2,010	2,010
30 101-801 Emergency Recovery	80	80
31 150-273 Cemeteries	17	17
32 155-751 Recreation	97	97
33 160-751 Mayor's Riverfront Pk	28	28
34 202 Act 51 Major Street	4,936	4,936
35 203 Act 51 Local Street	3,374	3,374
36 209 Cemeteries	358	358
37 226 Solid Waste	2,000	2,000
38 231-XXX Blight Abatement	16	16
39 243 Brownfield	2	2
41 251 FFE Aspirational Projects	8,356	8,356
42 252-345 Public Safety	1,071	1,071
46 252-751 Recreation	901	901
48 253-101 City Commission	5	5
49 253-345 Public Safety	39	39
50 253-724 Public Safety	411	411

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Allocation Summary

Dept:8 101-223 Internal Auditor

Department	Internal Audit	Total
51 253-751 Recreation	\$26	\$26
52 253-752 Parks	0	0
53 265-345 Public Safety	79	79
54 271-724 Comm Dev	572	572
55 280 Community Dev	156	156
60 288 Economic Development	271	271
61 289 Home Development	160	160
62 299 CDBG	713	713
66 590 Wastewater Fund	22,798	22,798
67 591 Water Fund	16,966	16,966
68 677-XXX Insurance Fund	11,314	11,314
70 702-XXX Economic Dev	102	102
71 709-XXX Brownfield Dev	595	595
73 731-XXX Pension Fund	2,269	2,269
74 737-000 OPEB Trust Fund	383	383
Total	\$123,338	\$123,338

**Purchasing
Nature and Extent of Services**

The Purchasing Department provides assistance to City divisions for the cost effective and efficient purchase of goods and services as well as the disposition of surplus property. It is responsible for the coordination of special programs such as outreach to minority and women business enterprises, prevailing wage compliance, vendor relations, auction of surplus property, and State cooperative purchasing.

Costs associated with the actual processing of purchase orders, bid processing, specification development and bulk purchase negotiations are identified in this function. The costs are allocated to all users based on the number of purchase orders processed.

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

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

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A. Department Costs

Dept:9 101-233 Purchasing

Description		Amount	General Admin	Purchasing
<hr/>				
Personnel Costs				
Salaries	S1	268,133	4,478	263,655
Salary % Split			1.67%	98.33%
Benefits	S	94,703	1,582	93,121
Subtotal - Personnel Costs		362,836	6,059	356,777
<hr/>				
Services & Supplies Cost				
728 Supplies	S	876	15	862
805 Travel & Training	S	0	0	0
815 Telephone	S	404	7	397
825 Insurance	S	7,392	123	7,269
845 Outside Contractual Svcs	S	2,652	44	2,608
860 Memberships and Dues	S	506	8	498
875 Vehicle Maintenance	S	18	0	17
880 Equipment Rental/Lease	S	2,151	36	2,115
CCTA Admin Services Contract	P	(51,848)	(51,848)	0
Subtotal - Services & Supplies		(37,849)	(51,614)	13,765
<hr/>				
Department Cost Total		324,987	(45,555)	370,542
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		324,987	(45,555)	370,542
<hr/>				
General Admin Distribution			45,555	(45,555)
<hr/>				
Grand Total		\$324,987		\$324,987
<hr/>				

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$3,374	\$61	\$3,435
Subtotal - Building Depreciation	3,374	61	3,435
2 City Hall Equipment	742	9	752
2 Management Services	762	10	772
2 Voice over IP System	673	9	682
Subtotal - Equipment Depreciation	2,178	28	2,206
3 Maintenance Admin	924	339	1,263
3 City Hall	19,246	3,489	22,734
Subtotal - 101-635 City Maintenance	20,170	3,827	23,997
4 Management & Leadership	10,535	1,637	12,171
Subtotal - 101-172 City Manager	10,535	1,637	12,171
5 PC/Network Support	8,145	1,275	9,420
5 Application - Eden	6,451	1,068	7,520
5 Application - Intellitime	370	55	425
5 NeoGov	0	0	0
Subtotal - 101-636 Info Tech	14,967	2,398	17,365
6 Accounts Payable	1,108	217	1,325
6 Payroll	1,074	202	1,276
6 Budgeting	338	62	400
6 Audit and Accounting	1,612	299	1,911
6 Cost Plan	1,587	417	2,004
Subtotal - 101-191 Budget and Accoun	5,719	1,198	6,916
7 Mail	167	30	198
Subtotal - 101-215 City Clerk	167	30	198
8 Internal Audit	281	40	320
Subtotal - 101-223 Internal Auditor	281	40	320
9 Purchasing	0	1,403	1,403

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-233 Purchasing	\$0	\$1,403	\$1,403
11 Advise and Counsel	0	751	751
11 Labor Relations	0	42	42
11 Risk Management	0	2	2
Subtotal - 101-266 City Attorney	0	795	795
12 Human Resources	0	3,700	3,700
12 Labor Relations	0	2,354	2,354
Subtotal - 101-270 Human Resources	0	6,054	6,054
15 General Fund OPEB	0	46,126	46,126
Subtotal - 101-297 OPEB	0	46,126	46,126
Total Incoming	57,389	63,597	120,986
C. Total Allocated		\$445,973	\$445,973
			100.00%

**City of Kalamazoo
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Purchasing Allocations

Dept:9 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	262	7.40%	\$28,284	\$0	\$28,284	\$0	\$28,284
4 101-172 City Manager	41	1.16%	4,426	0	4,426	0	4,426
5 101-636 Info Tech	145	4.09%	15,653	0	15,653	0	15,653
6 101-191 Budget and Accounting	47	1.33%	5,074	0	5,074	0	5,074
7 101-215 City Clerk	45	1.27%	4,858	0	4,858	0	4,858
8 101-223 Internal Auditor	1	0.03%	108	0	108	0	108
9 101-233 Purchasing	13	0.37%	1,403	0	1,403	0	1,403
10 101-253 Treasury	15	0.42%	1,619	0	1,619	319	1,939
11 101-266 City Attorney	8	0.23%	864	0	864	170	1,034
12 101-270 Human Resources	30	0.85%	3,239	0	3,239	639	3,877
13 101-345-01 Public Safety Admin	21	0.59%	2,267	0	2,267	447	2,714
14 101-640 Fleet	263	7.43%	28,392	0	28,392	5,598	33,990
16 101-101 City Commission	11	0.31%	1,188	0	1,188	234	1,422
17 101-257 Assessing	12	0.34%	1,295	0	1,295	255	1,551
18 101-261 311 Customer Service	8	0.23%	864	0	864	170	1,034
20 101-345 Public Safety Ops	280	7.91%	30,227	0	30,227	5,960	36,187
21 101-441-00 PW General	30	0.85%	3,239	0	3,239	639	3,877
24 101-699.00 Code Enforcement	20	0.56%	2,159	0	2,159	426	2,585
25 101-699.01 Building Trades	20	0.56%	2,159	0	2,159	426	2,585
26 101-721 Planning	40	1.13%	4,318	0	4,318	851	5,170
28 101-728 Econ Dev	12	0.34%	1,295	0	1,295	255	1,551
29 101-751-01 Parks & Rec Admin	212	5.99%	22,886	0	22,886	4,512	27,399
30 101-801 Emergency Recovery	6	0.17%	648	0	648	128	775
34 202 Act 51 Major Street	119	3.36%	12,847	0	12,847	2,533	15,379
35 203 Act 51 Local Street	65	1.84%	7,017	0	7,017	1,383	8,401
36 209 Cemeteries	19	0.54%	2,051	0	2,051	404	2,456
37 226 Solid Waste	32	0.90%	3,455	0	3,455	681	4,136
38 231-XXX Blight Abatement	8	0.23%	864	0	864	170	1,034
39 243 Brownfield	2	0.06%	216	0	216	43	258
41 251 FFE Aspirational Projects	4	0.11%	432	0	432	85	517
42 252-345 Public Safety	1	0.03%	108	0	108	21	129
45 252-728 Econ Development	1	0.03%	108	0	108	21	129
46 252-751 Recreation	27	0.76%	2,915	0	2,915	575	3,489
48 253-101 City Commission	7	0.20%	756	0	756	149	905
49 253-345 Public Safety	3	0.08%	324	0	324	64	388
50 253-724 Public Safety	7	0.20%	756	0	756	149	905
51 253-751 Recreation	60	1.69%	6,477	0	6,477	1,277	7,754
53 265-345 Public Safety	4	0.11%	432	0	432	85	517
54 271-724 Comm Dev	6	0.17%	648	0	648	128	775
55 280 Community Dev	4	0.11%	432	0	432	85	517
61 289 Home Development	3	0.08%	324	0	324	64	388
62 299 CDBG	6	0.17%	648	0	648	128	775

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Purchasing Allocations

Dept:9 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 400 Capital Projects	153	4.32%	\$16,517	\$0	\$16,517	\$3,256	\$19,774
66 590 Wastewater Fund	779	21.99%	84,097	0	84,097	16,580	100,677
67 591 Water Fund	615	17.36%	66,392	0	66,392	13,090	79,482
68 677-XXX Insurance Fund	59	1.67%	6,369	0	6,369	1,256	7,625
69 701-XXX General Trust Fund	1	0.03%	108	0	108	21	129
71 709-XXX Brownfield Dev	14	0.40%	1,511	0	1,511	298	1,809
78 All Other	1	0.03%	108	0	108	21	129
Subtotal	3,542	100.00%	382,377	0	382,377	63,597	445,973
Direct Bills					0		0
Total					\$382,377		\$445,973

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

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Allocation Summary

Dept:9 101-233 Purchasing

Department	Purchasing	Total
3 101-635 City Maintenance	\$28,284	\$28,284
4 101-172 City Manager	4,426	4,426
5 101-636 Info Tech	15,653	15,653
6 101-191 Budget and Accounting	5,074	5,074
7 101-215 City Clerk	4,858	4,858
8 101-223 Internal Auditor	108	108
9 101-233 Purchasing	1,403	1,403
10 101-253 Treasury	1,939	1,939
11 101-266 City Attorney	1,034	1,034
12 101-270 Human Resources	3,877	3,877
13 101-345-01 Public Safety Admin	2,714	2,714
14 101-640 Fleet	33,990	33,990
16 101-101 City Commission	1,422	1,422
17 101-257 Assessing	1,551	1,551
18 101-261 311 Customer Service	1,034	1,034
20 101-345 Public Safety Ops	36,187	36,187
21 101-441-00 PW General	3,877	3,877
24 101-699.00 Code Enforcement	2,585	2,585
25 101-699.01 Building Trades	2,585	2,585
26 101-721 Planning	5,170	5,170
28 101-728 Econ Dev	1,551	1,551
29 101-751-01 Parks & Rec Admin	27,399	27,399
30 101-801 Emergency Recovery	775	775
34 202 Act 51 Major Street	15,379	15,379
35 203 Act 51 Local Street	8,401	8,401
36 209 Cemeteries	2,456	2,456
37 226 Solid Waste	4,136	4,136
38 231-XXX Blight Abatement	1,034	1,034
39 243 Brownfield	258	258
41 251 FFE Aspirational Projects	517	517
42 252-345 Public Safety	129	129
45 252-728 Econ Development	129	129
46 252-751 Recreation	3,489	3,489
48 253-101 City Commission	905	905
49 253-345 Public Safety	388	388
50 253-724 Public Safety	905	905
51 253-751 Recreation	7,754	7,754
53 265-345 Public Safety	517	517
54 271-724 Comm Dev	775	775
55 280 Community Dev	517	517
61 289 Home Development	388	388

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Allocation Summary

Dept:9 101-233 Purchasing

Department	Purchasing	Total
62 299 CDBG	\$775	\$775
64 400 Capital Projects	19,774	19,774
66 590 Wastewater Fund	100,677	100,677
67 591 Water Fund	79,482	79,482
68 677-XXX Insurance Fund	7,625	7,625
69 701-XXX General Trust Fund	129	129
71 709-XXX Brownfield Dev	1,809	1,809
78 All Other	129	129
Total	\$445,973	\$445,973

**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. These costs are not allocated in the 2 CFR Part 200 plan.
- **Tax Collections - Solid Waste** - Costs associated with the collection of the Solid Waste Millage are not allocated in the 2 CFR Part 200 plan
- **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	587,769	52,782	42,025	16,164	83,287	12,519	243,748	137,244
Salary % Split			8.98%	7.15%	2.75%	14.17%	2.13%	41.47%	23.35%
Benefits	S	254,203	22,827	18,175	6,991	36,021	5,415	105,418	59,356
Subtotal - Personnel Costs		841,971	75,609	60,201	23,154	119,307	17,934	349,166	196,600
<hr/>									
Services & Supplies Cost									
728 Supplies	S	768	69	55	21	109	16	318	179
728 Postage	P	139,710	17,999	0	0	22,455	3,367	0	95,889
805 Education and Training	S	239	21	17	7	34	5	99	56
810 Fees	S	51,829	4,654	3,706	1,425	7,344	1,104	21,494	12,102
815 Telephone	S	1,684	151	120	46	239	36	698	393
825 Insurance	S	17,700	1,589	1,266	487	2,508	377	7,340	4,133
845 Outside Contractual Service	S	295,238	26,512	21,110	8,119	41,835	6,289	122,435	68,938
860 Memberships & Dues	S	195	18	14	5	28	4	81	46
880 Rental/Lease of Equipment	S	2,849	256	204	78	404	61	1,181	665
976 Office Equip & Furniture	S	226	20	16	6	32	5	94	53
CCTA Admin Services Contract	P	(32,833)	(32,833)	0	0	0	0	0	0
Subtotal - Services & Supplies		477,605	18,457	26,507	10,195	74,987	11,264	153,741	182,454
<hr/>									
Department Cost Total		1,319,577	94,066	86,708	33,349	194,295	29,198	502,906	379,054
<hr/>									
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
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Total Costs After Adjustments		1,319,577	94,066	86,708	33,349	194,295	29,198	502,906	379,054
<hr/>									
General Admin Distribution			(94,066)	7,389	2,842	14,644	2,201	42,858	24,131
<hr/>									
Grand Total		\$1,319,577		\$94,097	\$36,191	\$208,939	\$31,399	\$545,764	\$403,186
<hr/>									
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	\$6,156	\$111	\$492	\$189	\$976	\$147	\$2,855	\$1,608
Subtotal - Building Depreciation	6,156	111	492	189	976	147	2,855	1,608
2 City Hall Equipment	1,354	17	108	41	214	32	625	352
2 Department Specific Equipment	1,399	18	111	43	221	33	645	363
2 Voice over IP System	1,571	20	125	48	248	37	725	408
Subtotal - Equipment Depreciation	4,324	55	344	132	682	102	1,995	1,123
3 Maintenance Admin	1,686	618	181	70	359	54	1,050	591
3 City Hall	35,117	6,366	3,259	1,253	6,458	971	18,900	10,642
Subtotal - 101-635 City Maintenance	36,804	6,984	3,440	1,323	6,817	1,025	19,950	11,233
4 Management & Leadership	30,452	4,732	2,764	1,063	5,477	823	16,030	9,026
Subtotal - 101-172 City Manager	30,452	4,732	2,764	1,063	5,477	823	16,030	9,026
5 PC/Network Support	28,508	4,463	2,590	996	5,133	772	15,022	8,458
5 Application - Eden	6,451	1,068	591	227	1,171	176	3,426	1,929
5 Application - BS & A	32,470	4,781	2,926	1,125	5,799	872	16,972	9,556
5 Application - Intellitime	1,604	236	145	56	286	43	838	472
5 NeoGov	0	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	69,033	10,549	6,252	2,404	12,389	1,862	36,259	20,416
6 Accounts Payable	2,746	538	258	99	511	77	1,496	842
6 Payroll	3,105	584	290	111	574	86	1,681	946
6 Budgeting	1,212	223	113	43	223	34	654	368
6 Audit and Accounting	2,407	447	224	86	444	67	1,300	732
6 Cost Plan	1,587	417	157	61	312	47	913	514
Subtotal - 101-191 Budget and Accoun	11,057	2,209	1,042	401	2,065	310	6,044	3,403
7 Mail	25,655	4,662	2,382	916	4,720	709	13,813	7,777
Subtotal - 101-215 City Clerk	25,655	4,662	2,382	916	4,720	709	13,813	7,777
8 Internal Audit	1,007	143	90	35	179	27	524	295
Subtotal - 101-223 Internal Auditor	1,007	143	90	35	179	27	524	295
9 Purchasing	1,619	319	152	59	302	45	883	497

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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
Subtotal - 101-233 Purchasing	\$1,619	\$319	\$152	\$59	\$302	\$45	\$883	\$497
10 Non-Tax Revenue	0	1,466	115	44	228	34	668	376
10 Cashier	0	397,061	31,191	11,996	61,815	9,292	180,907	101,861
Subtotal - 101-253 Treasury	0	398,527	31,306	12,041	62,043	9,326	181,575	102,237
11 Advise and Counsel	0	2,695	212	81	420	63	1,228	691
11 Labor Relations	0	150	12	5	23	4	68	39
11 Risk Management	0	5	0	0	1	0	2	1
Subtotal - 101-266 City Attorney	0	2,850	224	86	444	67	1,299	731
12 Human Resources	0	10,697	840	323	1,665	250	4,874	2,744
12 Labor Relations	0	8,448	664	255	1,315	198	3,849	2,167
Subtotal - 101-270 Human Resources	0	19,145	1,504	578	2,980	448	8,723	4,911
15 General Fund OPEB	0	133,336	10,474	4,028	20,758	3,120	60,750	34,206
Subtotal - 101-297 OPEB	0	133,336	10,474	4,028	20,758	3,120	60,750	34,206
Total Incoming	186,108	583,621	60,465	23,256	119,831	18,013	350,699	197,464
C. Total Allocated		\$2,089,305	\$154,563	\$59,447	\$328,770	\$49,412	\$896,464	\$600,649
			7.40%	2.85%	15.74%	2.36%	42.91%	28.75%

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Assessor Allocations

Dept:10 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 101-257 Assessing	1	100.00%	\$108,717	\$(47,351)	\$61,365	\$45,846	\$107,211
Subtotal	1	100.00%	108,717	(47,351)	61,365	45,846	107,211
Direct Bills					47,351		47,351
Total					\$108,717		\$154,563
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
4 101-172 City Manager	2	0.01%	\$3	\$0	\$3	\$0	\$3
7 101-215 City Clerk	78	0.32%	135	0	135	0	135
10 101-253 Treasury	848	3.51%	1,466	0	1,466	0	1,466
13 101-345-01 Public Safety Admin	477	1.97%	825	0	825	362	1,186
15 101-297 OPEB	11	0.05%	19	0	19	8	27
19 101-299 Non-Departmental	13	0.05%	22	0	22	10	32
20 101-345 Public Safety Ops	748	3.09%	1,293	0	1,293	567	1,860
21 101-441-00 PW General	7	0.03%	12	0	12	5	17
23 101-630 Engineer	5	0.02%	9	0	9	4	12
24 101-699.00 Code Enforcement	3,387	14.00%	5,856	0	5,856	2,568	8,424
25 101-699.01 Building Trades	1,615	6.68%	2,792	0	2,792	1,224	4,017
27 101-724 Community Develop	3	0.01%	5	0	5	2	7
29 101-751-01 Parks & Rec Admin	163	0.67%	282	0	282	124	405
31 150-273 Cemeteries	95	0.39%	164	0	164	72	236
32 155-751 Recreation	2	0.01%	3	0	3	2	5
33 160-751 Mayor's Riverfront Pk	1	0.00%	2	0	2	1	2
34 202 Act 51 Major Street	158	0.65%	273	0	273	120	393
35 203 Act 51 Local Street	519	2.15%	897	0	897	393	1,291
36 209 Cemeteries	270	1.12%	467	0	467	205	672
37 226 Solid Waste	881	3.64%	1,523	0	1,523	668	2,191
38 231-XXX Blight Abatement	4	0.02%	7	0	7	3	10
39 243 Brownfield	4	0.02%	7	0	7	3	10
40 244 Econ Initiative	45	0.19%	78	0	78	34	112
41 251 FFE Aspirational Projects	53	0.22%	92	0	92	40	132
42 252-345 Public Safety	48	0.20%	83	0	83	36	119
45 252-728 Econ Development	3	0.01%	5	0	5	2	7
46 252-751 Recreation	60	0.25%	104	0	104	45	149
48 253-101 City Commission	5	0.02%	9	0	9	4	12
49 253-345 Public Safety	46	0.19%	80	0	80	35	114
50 253-724 Public Safety	69	0.29%	119	0	119	52	172
51 253-751 Recreation	25	0.10%	43	0	43	19	62
52 253-752 Parks	19	0.08%	33	0	33	14	47
53 265-345 Public Safety	158	0.65%	273	0	273	120	393
54 271-724 Comm Dev	41	0.17%	71	0	71	31	102
55 280 Community Dev	19	0.08%	33	0	33	14	47
56 284 Community Dev	52	0.22%	90	0	90	39	129
58 286 Community Dev	31	0.13%	54	0	54	24	77
60 288 Economic Development	6	0.02%	10	0	10	5	15
61 289 Home Development	15	0.06%	26	0	26	11	37
62 299 CDBG	275	1.14%	475	0	475	208	684
63 300 Debt Service	27	0.11%	47	0	47	20	67
64 400 Capital Projects	166	0.69%	287	0	287	126	413

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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
66 590 Wastewater Fund	3,076	12.72%	\$5,318	\$0	\$5,318	\$2,332	\$7,650
67 591 Water Fund	5,683	23.50%	9,826	0	9,826	4,309	14,134
68 677-XXX Insurance Fund	428	1.77%	740	0	740	325	1,064
69 701-XXX General Trust Fund	5	0.02%	9	0	9	4	12
70 702-XXX Economic Dev	4	0.02%	7	0	7	3	10
71 709-XXX Brownfield Dev	32	0.13%	55	0	55	24	80
73 731-XXX Pension Fund	126	0.52%	218	0	218	96	313
74 737-000 OPEB Trust Fund	129	0.53%	223	0	223	98	321
75 98X-XXX GASB 34 Govt	6	0.02%	10	0	10	5	15
78 All Other	4,242	17.54%	7,334	0	7,334	3,216	10,550
Subtotal	24,185	100.00%	41,814	0	41,814	17,633	59,447
Direct Bills					0		0
Total					\$41,814		\$59,447

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
7 101-215 City Clerk	4	0.00%	\$3	\$0	\$3	\$0	\$3
10 101-253 Treasury	601,064	62.97%	397,061	0	397,061	0	397,061
13 101-345-01 Public Safety Admin	1,152	0.12%	761	0	761	867	1,628
19 101-299 Non-Departmental	4	0.00%	3	0	3	3	6
27 101-724 Community Develop	4	0.00%	3	0	3	3	6
29 101-751-01 Parks & Rec Admin	14	0.00%	9	0	9	11	20
31 150-273 Cemeteries	4	0.00%	3	0	3	3	6
34 202 Act 51 Major Street	50	0.01%	33	0	33	38	71
35 203 Act 51 Local Street	19	0.00%	13	0	13	14	27
36 209 Cemeteries	47	0.00%	31	0	31	35	66
37 226 Solid Waste	814	0.09%	538	0	538	612	1,150
38 231-XXX Blight Abatement	13	0.00%	9	0	9	10	18
40 244 Econ Initiative	70	0.01%	46	0	46	53	99
41 251 FFE Aspirational Projects	9	0.00%	6	0	6	7	13
42 252-345 Public Safety	7	0.00%	5	0	5	5	10
45 252-728 Econ Development	1	0.00%	1	0	1	1	1
46 252-751 Recreation	9	0.00%	6	0	6	7	13
48 253-101 City Commission	6	0.00%	4	0	4	5	8
49 253-345 Public Safety	2	0.00%	1	0	1	2	3
50 253-724 Public Safety	51	0.01%	34	0	34	38	72
51 253-751 Recreation	8	0.00%	5	0	5	6	11
52 253-752 Parks	6	0.00%	4	0	4	5	8
53 265-345 Public Safety	4	0.00%	3	0	3	3	6
54 271-724 Comm Dev	5	0.00%	3	0	3	4	7
55 280 Community Dev	3	0.00%	2	0	2	2	4
56 284 Community Dev	48	0.01%	32	0	32	36	68
58 286 Community Dev	25	0.00%	17	0	17	19	35
60 288 Economic Development	3	0.00%	2	0	2	2	4
61 289 Home Development	4	0.00%	3	0	3	3	6
62 299 CDBG	190	0.02%	126	0	126	143	268
64 400 Capital Projects	16	0.00%	11	0	11	12	23
66 590 Wastewater Fund	157,695	16.52%	104,173	0	104,173	118,633	222,806
67 591 Water Fund	191,566	20.07%	126,548	0	126,548	144,114	270,662
68 677-XXX Insurance Fund	253	0.03%	167	0	167	190	357
69 701-XXX General Trust Fund	5	0.00%	3	0	3	4	7
70 702-XXX Economic Dev	1	0.00%	1	0	1	1	1
71 709-XXX Brownfield Dev	29	0.00%	19	0	19	22	41
78 All Other	1,322	0.14%	873	0	873	995	1,868

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Cashier Allocations

Dept:10 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	954,527	100.00%	630,558	0	630,558	265,906	896,464
Direct Bills					0		0
Total					\$630,558		\$896,464

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
18 101-261 311 Customer Service	0.00	0.00%	\$0	\$(12,362)	\$(12,362)	\$0	\$(12,362)
66 590 Wastewater Fund	44.17	44.17%	199,175	0	199,175	66,131	265,307
67 591 Water Fund	55.83	55.83%	251,754	0	251,754	83,589	335,343
Subtotal	100.00	100.00%	450,929	(12,362)	438,567	149,720	588,287
Direct Bills					12,362		12,362
Total					\$450,929		\$600,649
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	\$47,351	\$0	\$0	\$0	\$0	\$12,362	\$59,714
4 101-172 City Manager	0	3	0	0	0	0	3
7 101-215 City Clerk	0	135	0	0	3	0	137
10 101-253 Treasury	0	1,466	0	0	397,061	0	398,527
13 101-345-01 Public Safety Admin	0	1,186	0	0	1,628	0	2,814
15 101-297 OPEB	0	27	0	0	0	0	27
17 101-257 Assessing	107,211	0	0	0	0	0	107,211
18 101-261 311 Customer Service	0	0	0	0	0	(12,362)	(12,362)
19 101-299 Non-Departmental	0	32	0	0	6	0	38
20 101-345 Public Safety Ops	0	1,860	0	0	0	0	1,860
21 101-441-00 PW General	0	17	0	0	0	0	17
23 101-630 Engineer	0	12	0	0	0	0	12
24 101-699.00 Code Enforcement	0	8,424	0	0	0	0	8,424
25 101-699.01 Building Trades	0	4,017	0	0	0	0	4,017
27 101-724 Community Develop	0	7	0	0	6	0	13
29 101-751-01 Parks & Rec Admin	0	405	0	0	20	0	425
31 150-273 Cemeteries	0	236	0	0	6	0	242
32 155-751 Recreation	0	5	0	0	0	0	5
33 160-751 Mayor's Riverfront Pk	0	2	0	0	0	0	2
34 202 Act 51 Major Street	0	393	0	0	71	0	464
35 203 Act 51 Local Street	0	1,291	0	0	27	0	1,318
36 209 Cemeteries	0	672	0	0	66	0	738
37 226 Solid Waste	0	2,191	0	0	1,150	0	3,341
38 231-XXX Blight Abatement	0	10	0	0	18	0	28
39 243 Brownfield	0	10	0	0	0	0	10
40 244 Econ Initiative	0	112	0	0	99	0	211
41 251 FFE Aspirational Projects	0	132	0	0	13	0	145
42 252-345 Public Safety	0	119	0	0	10	0	129
45 252-728 Econ Development	0	7	0	0	1	0	9
46 252-751 Recreation	0	149	0	0	13	0	162
48 253-101 City Commission	0	12	0	0	8	0	21
49 253-345 Public Safety	0	114	0	0	3	0	117
50 253-724 Public Safety	0	172	0	0	72	0	244
51 253-751 Recreation	0	62	0	0	11	0	73
52 253-752 Parks	0	47	0	0	8	0	56
53 265-345 Public Safety	0	393	0	0	6	0	399
54 271-724 Comm Dev	0	102	0	0	7	0	109
55 280 Community Dev	0	47	0	0	4	0	51
56 284 Community Dev	0	129	0	0	68	0	197
58 286 Community Dev	0	77	0	0	35	0	112
60 288 Economic Development	0	15	0	0	4	0	19

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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
61 289 Home Development	\$0	\$37	\$0	\$0	\$6	\$0	\$43
62 299 CDBG	0	684	0	0	268	0	952
63 300 Debt Service	0	67	0	0	0	0	67
64 400 Capital Projects	0	413	0	0	23	0	435
66 590 Wastewater Fund	0	7,650	0	0	222,806	265,307	495,763
67 591 Water Fund	0	14,134	0	0	270,662	335,343	620,139
68 677-XXX Insurance Fund	0	1,064	0	0	357	0	1,422
69 701-XXX General Trust Fund	0	12	0	0	7	0	20
70 702-XXX Economic Dev	0	10	0	0	1	0	11
71 709-XXX Brownfield Dev	0	80	0	0	41	0	121
73 731-XXX Pension Fund	0	313	0	0	0	0	313
74 737-000 OPEB Trust Fund	0	321	0	0	0	0	321
75 98X-XXX GASB 34 Govt	0	15	0	0	0	0	15
78 All Other	0	10,550	0	0	1,868	0	12,418
Total	\$154,563	\$59,447	\$0	\$0	\$896,464	\$600,649	\$1,711,123

**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	455,839	14,815	160,866	3,692	6,154	2,462	267,851
Salary % Split			3.25%	35.29%	.81%	1.35%	.54%	58.76%
Benefits	S	157,444	5,117	55,562	1,275	2,125	850	92,514
Subtotal - Personnel Costs		613,283	19,932	216,428	4,968	8,279	3,312	360,365
Services & Supplies Cost								
728 Supplies	S	1,496	49	528	12	20	8	879
805 Travel, Education, & Training	S	1,023	33	361	8	14	6	601
810 Fees	S	60,036	1,951	21,187	486	810	324	35,277
815 Telephone	S	494	16	174	4	7	3	290
825 Insurance	S	14,304	465	5,048	116	193	77	8,405
860 Memberships and Dues	S	1,390	45	491	11	19	8	817
865 Subscriptions	S	4,332	141	1,529	35	58	23	2,545
880 Rental/Lease Equipment	S	1,961	64	692	16	26	11	1,152
976 Office Equipment	S	917	30	324	7	12	5	539
Subtotal - Services & Supplies		85,954	2,794	30,333	696	1,160	464	50,507
Department Cost Total		699,237	22,725	246,761	5,664	9,440	3,776	410,872
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		699,237	22,725	246,761	5,664	9,440	3,776	410,872
General Admin Distribution			(22,725)	8,289	190	317	127	13,802
Grand Total		\$699,237		\$255,050	\$5,854	\$9,757	\$3,903	\$424,674
							not allocated	

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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	\$4,202	\$76	\$1,560	\$36	\$60	\$24	\$2,598
Subtotal - Building Depreciation	4,202	76	1,560	36	60	24	2,598
2 City Hall Equipment	924	12	342	8	13	5	569
2 Voice over IP System	898	11	332	8	13	5	552
Subtotal - Equipment Depreciation	1,822	23	673	15	26	10	1,121
3 Maintenance Admin	1,151	422	574	13	22	9	955
3 City Hall	23,971	4,345	10,328	237	395	158	17,197
Subtotal - 101-635 City Maintenance	25,122	4,767	10,902	250	417	167	18,153
4 Management & Leadership	14,699	2,284	6,195	142	237	95	10,315
Subtotal - 101-172 City Manager	14,699	2,284	6,195	142	237	95	10,315
5 PC/Network Support	12,218	1,913	5,154	118	197	79	8,582
5 Application - Eden	4,839	801	2,057	47	79	31	3,425
5 Application - Intellitime	740	109	310	7	12	5	516
5 NeoGov	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	17,797	2,823	7,521	173	288	115	12,523
6 Accounts Payable	2,206	432	962	22	37	15	1,602
6 Payroll	1,499	282	650	15	25	10	1,081
6 Budgeting	627	115	271	6	10	4	451
6 Audit and Accounting	2,075	385	898	21	34	14	1,494
6 Cost Plan	1,587	417	731	17	28	11	1,217
Subtotal - 101-191 Budget and Accoun	7,994	1,632	3,511	81	134	54	5,846
7 Records Management	25,689	5,648	11,431	262	437	175	19,032
7 Mail	112	20	48	1	2	1	81
Subtotal - 101-215 City Clerk	25,801	5,669	11,479	263	439	176	19,113
8 Internal Audit	521	74	217	5	8	3	361
Subtotal - 101-223 Internal Auditor	521	74	217	5	8	3	361
9 Purchasing	864	170	377	9	14	6	628

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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
Subtotal - 101-233 Purchasing	\$864	\$170	\$377	\$9	\$14	\$6	\$628
11 Advise and Counsel	0	1,394	508	12	19	8	846
11 Risk Management	0	4	1	0	0	0	2
Subtotal - 101-266 City Attorney	0	1,397	510	12	19	8	849
12 Human Resources	0	5,163	1,883	43	72	29	3,136
Subtotal - 101-270 Human Resources	0	5,163	1,883	43	72	29	3,136
15 General Fund OPEB	0	64,362	23,476	539	898	359	39,089
Subtotal - 101-297 OPEB	0	64,362	23,476	539	898	359	39,089
Total Incoming	98,822	88,440	68,305	1,568	2,613	1,045	113,731
C. Total Allocated		\$886,499	\$323,354	\$7,422	\$12,370	\$4,948	\$538,405
			36.48%	0.84%	1.40%	0.56%	60.73%

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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	1,214,474	0.83%	\$2,420	\$0	\$2,420	\$0	\$2,420
4 101-172 City Manager	1,850,188	1.27%	3,687	0	3,687	0	3,687
5 101-636 Info Tech	2,329,803	1.60%	4,643	0	4,643	0	4,643
6 101-191 Budget and Accounting	1,408,291	0.96%	2,807	0	2,807	0	2,807
7 101-215 City Clerk	776,729	0.53%	1,548	0	1,548	0	1,548
8 101-223 Internal Auditor	93,293	0.06%	186	0	186	0	186
9 101-233 Purchasing	376,835	0.26%	751	0	751	0	751
10 101-253 Treasury	1,352,410	0.93%	2,695	0	2,695	0	2,695
11 101-266 City Attorney	699,237	0.48%	1,394	0	1,394	0	1,394
12 101-270 Human Resources	912,804	0.62%	1,819	0	1,819	217	2,036
13 101-345-01 Public Safety Admin	1,265,270	0.87%	2,522	0	2,522	300	2,822
14 101-640 Fleet	2,470,348	1.69%	4,923	0	4,923	586	5,510
16 101-101 City Commission	76,266	0.05%	152	0	152	18	170
17 101-257 Assessing	443,073	0.30%	883	0	883	105	988
18 101-261 311 Customer Service	281,947	0.19%	562	0	562	67	629
19 101-299 Non-Departmental	2,000	0.00%	4	0	4	0	4
20 101-345 Public Safety Ops	31,188,009	21.35%	62,157	0	62,157	7,400	69,557
21 101-441-00 PW General	1,276,693	0.87%	2,544	0	2,544	303	2,847
22 101-448-31 Street Lights	1,201,129	0.82%	2,394	0	2,394	285	2,679
24 101-699.00 Code Enforcement	852,602	0.58%	1,699	0	1,699	202	1,902
25 101-699.01 Building Trades	734,541	0.50%	1,464	0	1,464	174	1,638
26 101-721 Planning	805,165	0.55%	1,605	0	1,605	191	1,796
27 101-724 Community Develop	2,494	0.00%	5	0	5	1	6
28 101-728 Econ Dev	201,957	0.14%	402	0	402	48	450
29 101-751-01 Parks & Rec Admin	2,364,744	1.62%	4,713	0	4,713	561	5,274
30 101-801 Emergency Recovery	93,736	0.06%	187	0	187	22	209
31 150-273 Cemeteries	20,000	0.01%	40	0	40	5	45
32 155-751 Recreation	114,562	0.08%	228	0	228	27	256
33 160-751 Mayor's Riverfront Pk	32,773	0.02%	65	0	65	8	73
34 202 Act 51 Major Street	5,807,262	3.98%	11,574	0	11,574	1,378	12,952
35 203 Act 51 Local Street	3,969,533	2.72%	7,911	0	7,911	942	8,853
36 209 Cemeteries	420,776	0.29%	839	0	839	100	938
37 226 Solid Waste	2,352,940	1.61%	4,689	0	4,689	558	5,248
38 231-XXX Blight Abatement	18,631	0.01%	37	0	37	4	42
39 243 Brownfield	2,269	0.00%	5	0	5	1	5
41 251 FFE Aspirational Projects	9,830,661	6.73%	19,592	0	19,592	2,333	21,925
42 252-345 Public Safety	1,260,253	0.86%	2,512	0	2,512	299	2,811
46 252-751 Recreation	1,060,144	0.73%	2,113	0	2,113	252	2,364
48 253-101 City Commission	6,277	0.00%	13	0	13	1	14
49 253-345 Public Safety	46,420	0.03%	93	0	93	11	104
50 253-724 Public Safety	483,888	0.33%	964	0	964	115	1,079
51 253-751 Recreation	31,142	0.02%	62	0	62	7	69

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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
52 253-752 Parks	225	0.00%	\$0	\$0	\$0	\$0	\$1
53 265-345 Public Safety	93,219	0.06%	186	0	186	22	208
54 271-724 Comm Dev	672,609	0.46%	1,341	0	1,341	160	1,500
55 280 Community Dev	183,395	0.13%	366	0	366	44	409
60 288 Economic Development	318,799	0.22%	635	0	635	76	711
61 289 Home Development	187,926	0.13%	375	0	375	45	419
62 299 CDBG	839,041	0.57%	1,672	0	1,672	199	1,871
66 590 Wastewater Fund	26,821,575	18.36%	53,455	0	53,455	6,364	59,819
67 591 Water Fund	19,960,717	13.67%	39,782	0	39,782	4,736	44,518
68 677-XXX Insurance Fund	13,310,791	9.11%	26,528	0	26,528	3,158	29,687
70 702-XXX Economic Dev	119,787	0.08%	239	0	239	28	267
71 709-XXX Brownfield Dev	699,777	0.48%	1,395	0	1,395	166	1,561
73 731-XXX Pension Fund	2,669,885	1.83%	5,321	0	5,321	633	5,955
74 737-000 OPEB Trust Fund	450,361	0.31%	898	0	898	107	1,004
Subtotal	146,059,676	100.00%	291,096	0	291,096	32,259	323,354
Direct Bills					0		0
Total					\$291,096		\$323,354

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	3.98	0.89%	\$59	\$0	\$59	\$0	\$59
6 101-191 Budget and Accounting	6.73	1.51%	101	0	101	0	101
7 101-215 City Clerk	2.54	0.57%	38	0	38	0	38
9 101-233 Purchasing	2.80	0.63%	42	0	42	0	42
10 101-253 Treasury	10.05	2.25%	150	0	150	0	150
13 101-345-01 Public Safety Admin	0.16	0.04%	2	0	2	0	3
14 101-640 Fleet	4.33	0.97%	65	0	65	8	72
18 101-261 311 Customer Service	1.59	0.36%	24	0	24	3	27
20 101-345 Public Safety Ops	241.01	53.92%	3,602	0	3,602	424	4,026
21 101-441-00 PW General	5.19	1.16%	78	0	78	9	87
23 101-630 Engineer	0.15	0.03%	2	0	2	0	3
24 101-699.00 Code Enforcement	6.34	1.42%	95	0	95	11	106
25 101-699.01 Building Trades	5.30	1.19%	79	0	79	9	89
26 101-721 Planning	0.10	0.02%	1	0	1	0	2
29 101-751-01 Parks & Rec Admin	10.04	2.25%	150	0	150	18	168
30 101-801 Emergency Recovery	0.02	0.00%	0	0	0	0	0
34 202 Act 51 Major Street	13.82	3.09%	207	0	207	24	231
35 203 Act 51 Local Street	10.15	2.27%	152	0	152	18	170
36 209 Cemeteries	0.55	0.12%	8	0	8	1	9
37 226 Solid Waste	4.41	0.99%	66	0	66	8	74
42 252-345 Public Safety	19.66	4.40%	294	0	294	35	328
54 271-724 Comm Dev	5.96	1.33%	89	0	89	10	100
62 299 CDBG	0.20	0.04%	3	0	3	0	3
64 400 Capital Projects	0.14	0.03%	2	0	2	0	2
66 590 Wastewater Fund	52.54	11.75%	785	0	785	92	878
67 591 Water Fund	39.25	8.78%	587	0	587	69	656
Subtotal	447.01	100.00%	6,681	0	6,681	740	7,422
Direct Bills					0		0
Total					\$6,681		\$7,422

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
73 731-XXX Pension Fund	100	100.00%	\$11,136	\$0	\$11,136	\$1,234	\$12,370
Subtotal	100	100.00%	11,136	0	11,136	1,234	12,370
Direct Bills					0		0
Total					\$11,136		\$12,370
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	23,754	0.53%	\$24	\$0	\$24	\$0	\$24
4 101-172 City Manager	7,880	0.18%	8	0	8	0	8
5 101-636 Info Tech	7,185	0.16%	7	0	7	0	7
6 101-191 Budget and Accounting	7,955	0.18%	8	0	8	0	8
7 101-215 City Clerk	2,859	0.06%	3	0	3	0	3
8 101-223 Internal Auditor	571	0.01%	1	0	1	0	1
9 101-233 Purchasing	2,182	0.05%	2	0	2	0	2
10 101-253 Treasury	4,865	0.11%	5	0	5	0	5
11 101-266 City Attorney	3,740	0.08%	4	0	4	0	4
12 101-270 Human Resources	4,367	0.10%	4	0	4	0	5
13 101-345-01 Public Safety Admin	73,863	1.66%	74	0	74	8	82
14 101-640 Fleet	25,110	0.56%	25	0	25	3	28
17 101-257 Assessing	298	0.01%	0	0	0	0	0
18 101-261 311 Customer Service	1,353	0.03%	1	0	1	0	2
20 101-345 Public Safety Ops	1,610,381	36.11%	1,609	0	1,609	181	1,789
21 101-441-00 PW General	51,685	1.16%	52	0	52	6	57
23 101-630 Engineer	805	0.02%	1	0	1	0	1
24 101-699.00 Code Enforcement	11,999	0.27%	12	0	12	1	13
25 101-699.01 Building Trades	9,561	0.21%	10	0	10	1	11
26 101-721 Planning	3,623	0.08%	4	0	4	0	4
28 101-728 Econ Dev	917	0.02%	1	0	1	0	1
29 101-751-01 Parks & Rec Admin	31,615	0.71%	32	0	32	4	35
30 101-801 Emergency Recovery	1,418	0.03%	1	0	1	0	2
34 202 Act 51 Major Street	89,937	2.02%	90	0	90	10	100
35 203 Act 51 Local Street	63,206	1.42%	63	0	63	7	70
36 209 Cemeteries	243	0.01%	0	0	0	0	0
37 226 Solid Waste	20,551	0.46%	21	0	21	2	23
42 252-345 Public Safety	74,844	1.68%	75	0	75	8	83
46 252-751 Recreation	7	0.00%	0	0	0	0	0
53 265-345 Public Safety	1,524	0.03%	2	0	2	0	2
54 271-724 Comm Dev	16,123	0.36%	16	0	16	2	18
62 299 CDBG	10,533	0.24%	11	0	11	1	12
64 400 Capital Projects	557	0.01%	1	0	1	0	1
66 590 Wastewater Fund	255,504	5.73%	255	0	255	29	284
67 591 Water Fund	182,750	4.10%	183	0	183	21	203
68 677-XXX Insurance Fund	1,853,207	41.56%	1,851	0	1,851	208	2,059
70 702-XXX Economic Dev	730	0.02%	1	0	1	0	1
71 709-XXX Brownfield Dev	1,456	0.03%	1	0	1	0	2

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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	4,459,158	100.00%	4,454	0	4,454	494	4,948
Direct Bills					0		0
<hr/>							
Total					\$4,454		\$4,948
<hr/>							
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Basis Units: Worker's Comp Expenditures							
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	\$2,420	\$59	\$0	\$24	\$0	\$2,504
4 101-172 City Manager	3,687	0	0	8	0	3,695
5 101-636 Info Tech	4,643	0	0	7	0	4,650
6 101-191 Budget and Accounting	2,807	101	0	8	0	2,915
7 101-215 City Clerk	1,548	38	0	3	0	1,589
8 101-223 Internal Auditor	186	0	0	1	0	187
9 101-233 Purchasing	751	42	0	2	0	795
10 101-253 Treasury	2,695	150	0	5	0	2,850
11 101-266 City Attorney	1,394	0	0	4	0	1,397
12 101-270 Human Resources	2,036	0	0	5	0	2,041
13 101-345-01 Public Safety Admin	2,822	3	0	82	0	2,907
14 101-640 Fleet	5,510	72	0	28	0	5,610
16 101-101 City Commission	170	0	0	0	0	170
17 101-257 Assessing	988	0	0	0	0	988
18 101-261 311 Customer Service	629	27	0	2	0	657
19 101-299 Non-Departmental	4	0	0	0	0	4
20 101-345 Public Safety Ops	69,557	4,026	0	1,789	0	75,373
21 101-441-00 PW General	2,847	87	0	57	0	2,991
22 101-448-31 Street Lights	2,679	0	0	0	0	2,679
23 101-630 Engineer	0	3	0	1	0	3
24 101-699.00 Code Enforcement	1,902	106	0	13	0	2,021
25 101-699.01 Building Trades	1,638	89	0	11	0	1,737
26 101-721 Planning	1,796	2	0	4	0	1,801
27 101-724 Community Develop	6	0	0	0	0	6
28 101-728 Econ Dev	450	0	0	1	0	451
29 101-751-01 Parks & Rec Admin	5,274	168	0	35	0	5,477
30 101-801 Emergency Recovery	209	0	0	2	0	211
31 150-273 Cemeteries	45	0	0	0	0	45
32 155-751 Recreation	256	0	0	0	0	256
33 160-751 Mayor's Riverfront Pk	73	0	0	0	0	73
34 202 Act 51 Major Street	12,952	231	0	100	0	13,283
35 203 Act 51 Local Street	8,853	170	0	70	0	9,093
36 209 Cemeteries	938	9	0	0	0	948
37 226 Solid Waste	5,248	74	0	23	0	5,344
38 231-XXX Blight Abatement	42	0	0	0	0	42
39 243 Brownfield	5	0	0	0	0	5
41 251 FFE Aspirational Projects	21,925	0	0	0	0	21,925
42 252-345 Public Safety	2,811	328	0	83	0	3,222
46 252-751 Recreation	2,364	0	0	0	0	2,364
48 253-101 City Commission	14	0	0	0	0	14
49 253-345 Public Safety	104	0	0	0	0	104

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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
50 253-724 Public Safety	\$1,079	\$0	\$0	\$0	\$0	\$1,079
51 253-751 Recreation	69	0	0	0	0	69
52 253-752 Parks	1	0	0	0	0	1
53 265-345 Public Safety	208	0	0	2	0	210
54 271-724 Comm Dev	1,500	100	0	18	0	1,618
55 280 Community Dev	409	0	0	0	0	409
60 288 Economic Development	711	0	0	0	0	711
61 289 Home Development	419	0	0	0	0	419
62 299 CDBG	1,871	3	0	12	0	1,886
64 400 Capital Projects	0	2	0	1	0	3
66 590 Wastewater Fund	59,819	878	0	284	0	60,981
67 591 Water Fund	44,518	656	0	203	0	45,376
68 677-XXX Insurance Fund	29,687	0	0	2,059	0	31,746
70 702-XXX Economic Dev	267	0	0	1	0	268
71 709-XXX Brownfield Dev	1,561	0	0	2	0	1,562
73 731-XXX Pension Fund	5,955	0	12,370	0	0	18,324
74 737-000 OPEB Trust Fund	1,004	0	0	0	0	1,004
Total	\$323,354	\$7,422	\$12,370	\$4,948	\$0	\$348,094

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	531,638	170,550	204,468	148,221	8,400
<i>Salary % Split</i>			<i>32.08%</i>	<i>38.46%</i>	<i>27.88%</i>	<i>1.58%</i>
Benefits	S	186,271	59,756	71,640	51,932	2,943
Subtotal - Personnel Costs		717,909	230,305	276,108	200,153	11,343
<hr/>						
Services & Supplies Cost						
728 Supplies	S	7,035	2,257	2,706	1,961	111
805 Travel & Training	S	82,367	26,423	31,678	22,964	1,301
815 Telephone	S	2,217	711	853	618	35
825 Insurance	S	13,200	4,235	5,077	3,680	209
845 Outside Contractual Service	S	66,842	21,443	25,707	18,635	1,056
860 Memberships and Dues	S	1,402	450	539	391	22
870 Employee Incentive Program	P	7,828	0	7,828	0	0
880 Rental/Lease Equipment	S	4,572	1,467	1,758	1,275	72
976 Office Equip & Furniture	S	9,433	3,026	3,628	2,630	149
CCTA Admin Services Contract	P	(121,195)	(121,195)	0	0	0
Subtotal - Services & Supplies		73,700	(61,184)	79,774	52,154	2,956
<hr/>						
Department Cost Total		791,609	169,121	355,882	252,307	14,299
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		791,609	169,121	355,882	252,307	14,299
<hr/>						
General Admin Distribution			(169,121)	95,766	69,421	3,934
<hr/>						
Grand Total		\$791,609		\$451,648	\$321,729	\$18,233
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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	\$4,874	\$88	\$2,810	\$2,037	\$115
Subtotal - Building Depreciation	4,874	88	2,810	2,037	115
2 City Hall Equipment	1,072	14	615	446	25
2 Department Specific Equipment	1,500	19	860	624	35
2 Voice over IP System	898	11	515	373	21
Subtotal - Equipment Depreciation	3,470	44	1,990	1,443	82
3 Maintenance Admin	1,335	489	1,033	749	42
3 City Hall	27,804	5,040	18,598	13,482	764
Subtotal - 101-635 City Maintenance	29,139	5,529	19,631	14,231	806
4 Management & Leadership	18,031	2,802	11,797	8,552	485
Subtotal - 101-172 City Manager	18,031	2,802	11,797	8,552	485
5 PC/Network Support	16,290	2,550	10,669	7,734	438
5 Application - Eden	12,903	2,136	8,516	6,173	350
5 Application - BS & A	2,706	398	1,758	1,274	72
5 Application - Intellitime	864	127	561	407	23
5 NeoGov	0	0	0	0	0
Subtotal - 101-636 Info Tech	32,763	5,212	21,504	15,588	883
6 Accounts Payable	5,837	1,143	3,952	2,865	162
6 Payroll	1,839	346	1,237	897	51
6 Budgeting	818	150	548	398	23
6 Audit and Accounting	3,185	592	2,139	1,550	88
6 Cost Plan	1,587	417	1,135	823	47
Subtotal - 101-191 Budget and Accoun	13,266	2,648	9,011	6,532	370
7 Records Management	24,200	5,321	16,717	12,118	687
7 Mail	159	29	106	77	4
Subtotal - 101-215 City Clerk	24,359	5,350	16,823	12,195	691
8 Internal Audit	680	96	439	318	18
Subtotal - 101-223 Internal Auditor	680	96	439	318	18
9 Purchasing	3,239	639	2,195	1,592	90

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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
Subtotal - 101-233 Purchasing	\$3,239	\$639	\$2,195	\$1,592	\$90
11 Advise and Counsel	1,819	217	1,153	836	47
11 Risk Management	4	0	3	2	0
Subtotal - 101-266 City Attorney	1,824	217	1,156	838	47
12 Human Resources	0	6,334	3,586	2,600	147
Subtotal - 101-270 Human Resources	0	6,334	3,586	2,600	147
15 General Fund OPEB	0	78,950	44,706	32,408	1,837
Subtotal - 101-297 OPEB	0	78,950	44,706	32,408	1,837
Total Incoming	131,645	107,909	135,648	98,333	5,573
C. Total Allocated		\$1,031,163	\$587,296	\$420,062	\$23,806
			56.95%	40.74%	2.31%

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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	5.73	0.94%	\$4,931	\$0	\$4,931	\$0	\$4,931
4 101-172 City Manager	9.60	1.57%	8,261	0	8,261	0	8,261
5 101-636 Info Tech	12.07	1.97%	10,387	0	10,387	0	10,387
6 101-191 Budget and Accounting	13.57	2.22%	11,678	0	11,678	0	11,678
7 101-215 City Clerk	7.00	1.14%	6,024	0	6,024	0	6,024
8 101-223 Internal Auditor	1.00	0.16%	861	0	861	0	861
9 101-233 Purchasing	4.30	0.70%	3,700	0	3,700	0	3,700
10 101-253 Treasury	12.43	2.03%	10,697	0	10,697	0	10,697
11 101-266 City Attorney	6.00	0.98%	5,163	0	5,163	0	5,163
12 101-270 Human Resources	7.36	1.20%	6,334	0	6,334	0	6,334
13 101-345-01 Public Safety Admin	7.54	1.23%	6,489	0	6,489	865	7,354
14 101-640 Fleet	6.41	1.05%	5,516	0	5,516	736	6,252
17 101-257 Assessing	0.50	0.08%	430	0	430	57	488
18 101-261 311 Customer Service	2.15	0.35%	1,850	0	1,850	247	2,097
20 101-345 Public Safety Ops	246.67	40.34%	212,272	0	212,272	28,310	240,582
21 101-441-00 PW General	6.06	0.99%	5,215	0	5,215	696	5,910
23 101-630 Engineer	0.21	0.03%	181	0	181	24	205
24 101-699.00 Code Enforcement	8.46	1.38%	7,280	0	7,280	971	8,251
25 101-699.01 Building Trades	6.64	1.09%	5,714	0	5,714	762	6,476
26 101-721 Planning	5.54	0.91%	4,767	0	4,767	636	5,403
28 101-728 Econ Dev	1.67	0.27%	1,437	0	1,437	192	1,629
29 101-751-01 Parks & Rec Admin	32.41	5.30%	27,890	0	27,890	3,720	31,610
30 101-801 Emergency Recovery	0.12	0.02%	103	0	103	14	117
34 202 Act 51 Major Street	18.54	3.03%	15,955	0	15,955	2,128	18,082
35 203 Act 51 Local Street	12.15	1.99%	10,456	0	10,456	1,394	11,850
36 209 Cemeteries	0.55	0.09%	473	0	473	63	536
37 226 Solid Waste	4.85	0.79%	4,174	0	4,174	557	4,730
42 252-345 Public Safety	18.65	3.05%	16,049	0	16,049	2,140	18,190
46 252-751 Recreation	5.68	0.93%	4,888	0	4,888	652	5,540
51 253-751 Recreation	0.17	0.03%	146	0	146	20	166
53 265-345 Public Safety	0.12	0.02%	103	0	103	14	117
54 271-724 Comm Dev	8.92	1.46%	7,676	0	7,676	1,024	8,700
62 299 CDBG	0.24	0.04%	207	0	207	28	234
64 400 Capital Projects	0.13	0.02%	112	0	112	15	127
66 590 Wastewater Fund	73.26	11.98%	63,044	0	63,044	8,408	71,452
67 591 Water Fund	61.28	10.02%	52,735	0	52,735	7,033	59,768
70 702-XXX Economic Dev	0.89	0.15%	766	0	766	102	868
71 709-XXX Brownfield Dev	2.59	0.42%	2,229	0	2,229	297	2,526

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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	611.46	100.00%	526,192	0	526,192	61,104	587,296
Direct Bills					0		0
Total					\$526,192		\$587,296
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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	3.98	0.89%	\$3,346	\$0	\$3,346	\$0	\$3,346
6 101-191 Budget and Accounting	6.73	1.51%	5,657	0	5,657	0	5,657
7 101-215 City Clerk	2.54	0.57%	2,135	0	2,135	0	2,135
9 101-233 Purchasing	2.80	0.63%	2,354	0	2,354	0	2,354
10 101-253 Treasury	10.05	2.25%	8,448	0	8,448	0	8,448
13 101-345-01 Public Safety Admin	0.16	0.04%	134	0	134	17	151
14 101-640 Fleet	4.33	0.97%	3,640	0	3,640	456	4,096
18 101-261 311 Customer Service	1.59	0.36%	1,337	0	1,337	167	1,504
20 101-345 Public Safety Ops	241.01	53.92%	202,599	0	202,599	25,363	227,961
21 101-441-00 PW General	5.19	1.16%	4,363	0	4,363	546	4,909
23 101-630 Engineer	0.15	0.03%	126	0	126	16	142
24 101-699.00 Code Enforcement	6.34	1.42%	5,330	0	5,330	667	5,997
25 101-699.01 Building Trades	5.30	1.19%	4,455	0	4,455	558	5,013
26 101-721 Planning	0.10	0.02%	84	0	84	11	95
29 101-751-01 Parks & Rec Admin	10.04	2.25%	8,440	0	8,440	1,057	9,496
30 101-801 Emergency Recovery	0.02	0.00%	17	0	17	2	19
34 202 Act 51 Major Street	13.82	3.09%	11,617	0	11,617	1,454	13,072
35 203 Act 51 Local Street	10.15	2.27%	8,532	0	8,532	1,068	9,600
36 209 Cemeteries	0.55	0.12%	462	0	462	58	520
37 226 Solid Waste	4.41	0.99%	3,707	0	3,707	464	4,171
42 252-345 Public Safety	19.66	4.40%	16,527	0	16,527	2,069	18,596
54 271-724 Comm Dev	5.96	1.33%	5,010	0	5,010	627	5,637
62 299 CDBG	0.20	0.04%	168	0	168	21	189
64 400 Capital Projects	0.14	0.03%	118	0	118	15	132
66 590 Wastewater Fund	52.54	11.75%	44,166	0	44,166	5,529	49,695
67 591 Water Fund	39.25	8.78%	32,994	0	32,994	4,131	37,125
Subtotal	447.01	100.00%	375,767	0	375,767	44,295	420,062
Direct Bills					0		0
Total					\$375,767		\$420,062

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
73 731-XXX Pension Fund	100	100.00%	\$21,295	\$0	\$21,295	\$2,510	\$23,806
Subtotal	100	100.00%	21,295	0	21,295	2,510	23,806
Direct Bills					0		0
Total					\$21,295		\$23,806
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	\$4,931	\$3,346	\$0	\$8,277
4 101-172 City Manager	8,261	0	0	8,261
5 101-636 Info Tech	10,387	0	0	10,387
6 101-191 Budget and Accounting	11,678	5,657	0	17,335
7 101-215 City Clerk	6,024	2,135	0	8,159
8 101-223 Internal Auditor	861	0	0	861
9 101-233 Purchasing	3,700	2,354	0	6,054
10 101-253 Treasury	10,697	8,448	0	19,145
11 101-266 City Attorney	5,163	0	0	5,163
12 101-270 Human Resources	6,334	0	0	6,334
13 101-345-01 Public Safety Admin	7,354	151	0	7,505
14 101-640 Fleet	6,252	4,096	0	10,347
17 101-257 Assessing	488	0	0	488
18 101-261 311 Customer Service	2,097	1,504	0	3,601
20 101-345 Public Safety Ops	240,582	227,961	0	468,544
21 101-441-00 PW General	5,910	4,909	0	10,819
23 101-630 Engineer	205	142	0	347
24 101-699.00 Code Enforcement	8,251	5,997	0	14,248
25 101-699.01 Building Trades	6,476	5,013	0	11,489
26 101-721 Planning	5,403	95	0	5,498
28 101-728 Econ Dev	1,629	0	0	1,629
29 101-751-01 Parks & Rec Admin	31,610	9,496	0	41,107
30 101-801 Emergency Recovery	117	19	0	136
34 202 Act 51 Major Street	18,082	13,072	0	31,154
35 203 Act 51 Local Street	11,850	9,600	0	21,451
36 209 Cemeteries	536	520	0	1,057
37 226 Solid Waste	4,730	4,171	0	8,902
42 252-345 Public Safety	18,190	18,596	0	36,785
46 252-751 Recreation	5,540	0	0	5,540
51 253-751 Recreation	166	0	0	166
53 265-345 Public Safety	117	0	0	117
54 271-724 Comm Dev	8,700	5,637	0	14,337
62 299 CDBG	234	189	0	423
64 400 Capital Projects	127	132	0	259
66 590 Wastewater Fund	71,452	49,695	0	121,147
67 591 Water Fund	59,768	37,125	0	96,893
70 702-XXX Economic Dev	868	0	0	868
71 709-XXX Brownfield Dev	2,526	0	0	2,526
73 731-XXX Pension Fund	0	0	23,806	23,806

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Allocation Summary

Dept:12 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
Total	\$587,296	\$420,062	\$23,806	\$1,031,163

**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 Admin

Description		Amount	General Admin	Management & Leadership	General Gov't
<hr/>					
Personnel Costs					
Salaries	S1	851,514	0	851,514	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	237,180	0	237,180	0
Subtotal - Personnel Costs		1,088,694	0	1,088,694	0
<hr/>					
Services & Supplies Cost					
728 Supplies	S	11,048	0	11,048	0
729 Other Supplies	S	15,185	0	15,185	0
805 Travel	S	4,256	0	4,256	0
810 Labor Counsel	S	200	0	200	0
845 Outside Contractual Services	S	129,512	0	129,512	0
854 Grant Match	P	9,325	0	0	9,325
860 Memberships & Dues	S	5,950	0	5,950	0
865 Subscriptions	S	1,100	0	1,100	0
Subtotal - Services & Supplies		176,576	0	167,251	9,325
Department Cost Total		1,265,270	0	1,255,945	9,325
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,265,270	0	1,255,945	9,325
<hr/>					
General Admin Distribution			0	0	0
Grand Total		\$1,265,270		\$1,255,945	\$9,325
			not allocated		

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-345-01 Public Safety Admin

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	18,472	2,870	21,342	0
Subtotal - 101-172 City Manager	18,472	2,870	21,342	0
5 PC/Network Support	12,808	2,005	14,814	0
5 Application - Eden	484	80	564	0
5 Application - BS & A	974	143	1,118	0
5 Application - Intellitime	1,014	149	1,164	0
5 KDPS	10,379	1,460	11,839	0
5 NeoGov	0	0	0	0
Subtotal - 101-636 Info Tech	25,660	3,838	29,498	0
6 Accounts Payable	5,399	1,057	6,456	0
6 Payroll	1,884	354	2,238	0
6 Budgeting	1,134	209	1,342	0
6 Audit and Accounting	3,285	610	3,895	0
6 Cost Plan	1,587	417	2,004	0
Subtotal - 101-191 Budget and Accoun	13,289	2,647	15,936	0
7 Records Management	27,382	6,021	33,403	0
7 Mail	2,053	373	2,426	0
Subtotal - 101-215 City Clerk	29,436	6,394	35,829	0
8 Internal Audit	942	133	1,075	0
Subtotal - 101-223 Internal Auditor	942	133	1,075	0
9 Purchasing	2,267	447	2,714	0
Subtotal - 101-233 Purchasing	2,267	447	2,714	0
10 Non-Tax Revenue	825	362	1,186	0
10 Cashier	761	867	1,628	0
Subtotal - 101-253 Treasury	1,586	1,228	2,814	0
11 Advise and Counsel	2,522	300	2,822	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
11 Labor Relations	\$2	\$0	\$3	\$0
11 Risk Management	74	8	82	0
Subtotal - 101-266 City Attorney	2,598	309	2,907	0
12 Human Resources	6,489	865	7,354	0
12 Labor Relations	134	17	151	0
Subtotal - 101-270 Human Resources	6,623	882	7,505	0
13 Management & Leadership	0	37,367	37,367	0
Subtotal - 101-345-01 Public Safety Ad	0	37,367	37,367	0
14 Fleet Overhead (exc Pub Wrks)	0	717,955	717,955	0
14 Rent / Lease Vehicle Equip	0	156,707	156,707	0
Subtotal - 101-640 Fleet	0	874,662	874,662	0
15 General Fund OPEB	0	80,881	80,881	0
Subtotal - 101-297 OPEB	0	80,881	80,881	0
Total Incoming	101,321	1,011,665	1,112,986	0
C. Total Allocated		\$2,378,256	\$2,368,931	\$9,325
			99.61%	0.39%

City of Kalamazoo
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Management & Leadership Allocations

Dept:13 101-345-01 Public Safety Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 101-345-01 Public Safety Admin	7.54	2.75%	\$37,367	\$0	\$37,367	\$0	\$37,367
20 101-345 Public Safety Ops	246.67	90.07%	1,222,466	0	1,222,466	936,985	2,159,452
42 252-345 Public Safety	18.65	6.81%	92,427	0	92,427	70,843	163,270
49 253-345 Public Safety	0.12	0.04%	595	0	595	456	1,051
70 702-XXX Economic Dev	0.89	0.32%	4,411	0	4,411	3,381	7,791
Subtotal	273.87	100.00%	1,357,266	0	1,357,266	1,011,665	2,368,931
Direct Bills					0		0
Total					\$1,357,266		\$2,368,931

Basis Units: Number of Positions Supervised

Source: Payroll Records

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10/03/19

Allocation Summary

Dept:13 101-345-01 Public Safety Admin

Department	Management & Leadership	General Gov't	Total
13 101-345-01 Public Safety Admin	\$37,367	\$0	\$37,367
20 101-345 Public Safety Ops	2,159,452	0	2,159,452
42 252-345 Public Safety	163,270	0	163,270
49 253-345 Public Safety	1,051	0	1,051
70 702-XXX Economic Dev	7,791	0	7,791
Total	\$2,368,931	\$0	\$2,368,931

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

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

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

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

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

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

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

Fleet Services Division
Nature and Extent of Services
Continued

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

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

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A. Department Costs

Dept:14 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Personnel Costs						
Salaries	S1	343,210	0	244,400	98,810	0
Salary % Split			.00%	71.21%	28.79%	.00%
Benefits	S	144,667	0	103,017	41,649	0
Subtotal - Personnel Costs		487,876	0	347,417	140,460	0
Services & Supplies Cost						
727 Vehicle Supplies	S	708,359	0	504,422	203,936	0
729 Operating Supplies	S	446,304	0	317,813	128,491	0
805 Travel	S	5,779	0	4,115	1,664	0
815 Telephone	S	1,244	0	886	358	0
825 Insurance	S	22,416	0	15,962	6,454	0
840.009 Inventory Write-offs	S	10,420	0	7,420	3,000	0
840.015 Overhead Administration	S	0	0	0	0	0
845 Outside Contractors	S	155,507	0	110,737	44,771	0
850 Charges for Services	S	203,040	0	144,585	58,455	0
865 Subscriptions	S	0	0	0	0	0
875 Vehicle Maintenance	S	6,962	0	4,957	2,004	0
880.004 Rent/Lease Equip	S	1,007	0	717	290	0
880.005 Rent/Lease Vehicular Equip	P	316,450	0	0	146,306	170,143
975 Machinery & Equipment	S	45,848	0	32,649	13,200	0
977 Vehicle Equipment	S	59,135	0	42,110	17,025	0
Subtotal - Services & Supplies		1,982,471	0	1,186,374	625,954	170,143
Department Cost Total		2,470,347	0	1,533,790	766,413	170,143
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		2,470,347	0	1,533,790	766,413	170,143
General Admin Distribution			0	0	0	0
Grand Total		<u>\$2,470,347</u>		<u>\$1,533,790</u>	<u>\$766,413</u>	<u>\$170,143</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
4 Management & Leadership	\$15,704	\$2,440	\$12,920	\$5,224	\$0
Subtotal - 101-172 City Manager	15,704	2,440	12,920	5,224	0
5 PC/Network Support	18,327	2,869	15,094	6,102	0
5 Application - Eden	3,226	534	2,677	1,082	0
5 Application - Intellitime	493	73	403	163	0
Subtotal - 101-636 Info Tech	22,046	3,476	18,174	7,348	0
6 Accounts Payable	42,011	8,226	35,774	14,463	0
6 Payroll	1,601	301	1,355	548	0
6 Budgeting	2,214	407	1,866	755	0
6 Audit and Accounting	45,085	8,372	38,067	15,390	0
6 Cost Plan	1,587	417	1,427	577	0
Subtotal - 101-191 Budget and Accoun	92,499	17,723	78,489	31,733	0
8 Internal Audit	1,839	260	1,495	605	0
Subtotal - 101-223 Internal Auditor	1,839	260	1,495	605	0
9 Purchasing	28,392	5,598	24,204	9,786	0
Subtotal - 101-233 Purchasing	28,392	5,598	24,204	9,786	0
11 Advise and Counsel	4,923	586	3,923	1,586	0
11 Labor Relations	65	8	52	21	0
11 Risk Management	25	3	20	8	0
Subtotal - 101-266 City Attorney	5,013	597	3,995	1,615	0
12 Human Resources	5,516	736	4,452	1,800	0
12 Labor Relations	3,640	456	2,916	1,179	0
Subtotal - 101-270 Human Resources	9,156	1,191	7,368	2,979	0
15 General Fund OPEB	0	68,760	48,964	19,796	0
Subtotal - 101-297 OPEB	0	68,760	48,964	19,796	0
Total Incoming	174,649	100,045	195,610	79,084	0
C. Total Allocated		\$2,745,041	\$1,729,400	\$845,498	\$170,143
			63.00%	30.80%	6.20%

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Fleet Overhead (exc Pub Wrks) Allocations

Dept:14 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 101-345-01 Public Safety Admin	430,077.42	43.30%	\$717,955	\$0	\$717,955	\$0	\$717,955
26 101-721 Planning	10,432.35	1.05%	17,415	0	17,415	1,320	18,735
29 101-751-01 Parks & Rec Admin	20,421.98	2.06%	34,092	0	34,092	2,583	36,675
66 590 Wastewater Fund	239,321.69	24.09%	399,514	(232,835)	166,680	30,272	196,952
67 591 Water Fund	287,014.38	28.90%	479,131	(295,280)	183,851	36,305	220,156
78 All Other	6,020.92	0.61%	10,051	0	10,051	762	10,813
Subtotal	993,288.74	100.00%	1,658,158	(528,115)	1,130,043	71,242	1,201,285
Direct Bills					528,115		528,115
Total					\$1,658,158		\$1,729,400

Basis Units: Fleet Charges

Source: Project Accounting Status Report

City of Kalamazoo
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Fleet Overhead - Pub Wrks Allocations

Dept:14 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-441-00 PW General	1,276,693.42	9.52%	\$77,774	\$0	\$77,774	\$2,743	\$80,517
34 202 Act 51 Major Street	5,807,261.82	43.32%	353,768	(250,380)	103,388	12,477	115,864
35 203 Act 51 Local Street	3,969,532.56	29.61%	241,817	(240,276)	1,541	8,528	10,069
37 226 Solid Waste	2,352,940.22	17.55%	143,337	(122,004)	21,333	5,055	26,388
Subtotal	13,406,428.02	100.00%	816,695	(612,660)	204,035	28,803	232,838
Direct Bills					612,660		612,660
Total					\$816,695		\$845,498

Basis Units: Department Total Expenditures
Source: Financials

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Rent / Lease Vehicle Equip Allocations

Dept:14 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 101-345-01 Public Safety Admin	430,077.42	92.10%	\$156,707	\$0	\$156,707	\$0	\$156,707
26 101-721 Planning	10,432.35	2.23%	3,801	0	3,801	0	3,801
29 101-751-01 Parks & Rec Admin	20,421.98	4.37%	7,441	0	7,441	0	7,441
78 All Other	6,020.92	1.29%	2,194	0	2,194	0	2,194
Subtotal	466,952.67	100.00%	170,143	0	170,143	0	170,143
Direct Bills					0		0
Total					\$170,143		\$170,143

Basis Units: Fleet Charges
Source: Project Accounting

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Allocation Summary

Dept:14 101-640 Fleet

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$528,115	\$612,660	\$0	\$1,140,775
13 101-345-01 Public Safety Admin	717,955	0	156,707	874,662
21 101-441-00 PW General	0	80,517	0	80,517
26 101-721 Planning	18,735	0	3,801	22,536
29 101-751-01 Parks & Rec Admin	36,675	0	7,441	44,116
34 202 Act 51 Major Street	0	115,864	0	115,864
35 203 Act 51 Local Street	0	10,069	0	10,069
37 226 Solid Waste	0	26,388	0	26,388
66 590 Wastewater Fund	196,952	0	0	196,952
67 591 Water Fund	220,156	0	0	220,156
78 All Other	10,813	0	2,194	13,007
Total	\$1,729,400	\$845,498	\$170,143	\$2,745,041

**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	\$ 4,325,993
General Fund OPEB	101-297	2,491,300
Total Expenditures		\$ 6,817,293

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

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

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

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2018
10/03/19

A. Department Costs

Dept:15 101-297 OPEB

Description		Amount	General Admin	General Fund OPEB
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		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	500	0	500
380-906-991 OPEB Debt Service Princ P		1,511,701	0	1,511,701
380-906-995 OPEB Debt Service Inter P		2,813,792	0	2,813,792
Subtotal - Services & Supplies		6,817,293	0	4,325,993
<hr/>				
Department Cost Total		6,817,293	0	4,325,993
<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		4,325,993	0	4,325,993
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$4,325,993		\$4,325,993
		<hr/> <hr/>		

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

Dept:15 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
6 Accounts Payable	\$9	\$2	\$11
6 Audit and Accounting	71	13	84
6 Cost Plan	1,587	417	2,004
Subtotal - 101-191 Budget and Accoun	1,667	432	2,099
10 Non-Tax Revenue	19	8	27
Subtotal - 101-253 Treasury	19	8	27
Total Incoming	1,686	441	2,127
C. Total Allocated		\$4,328,119	\$4,328,119
		100.00%	

**City of Kalamazoo
2 CFR Part 200 (Federal)**

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General Fund OPEB Allocations

Dept:15 101-297 OPEB

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	5.73	1.42%	\$61,465	\$0	\$61,465	\$0	\$61,465
4 101-172 City Manager	9.60	2.38%	102,979	0	102,979	0	102,979
5 101-636 Info Tech	12.07	2.99%	129,474	0	129,474	0	129,474
6 101-191 Budget and Accounting	13.57	3.36%	145,565	0	145,565	0	145,565
7 101-215 City Clerk	7.00	1.74%	75,089	0	75,089	0	75,089
8 101-223 Internal Auditor	1.00	0.25%	10,727	0	10,727	0	10,727
9 101-233 Purchasing	4.30	1.07%	46,126	0	46,126	0	46,126
10 101-253 Treasury	12.43	3.08%	133,336	0	133,336	0	133,336
11 101-266 City Attorney	6.00	1.49%	64,362	0	64,362	0	64,362
12 101-270 Human Resources	7.36	1.82%	78,950	0	78,950	0	78,950
13 101-345-01 Public Safety Admin	7.54	1.87%	80,881	0	80,881	0	80,881
14 101-640 Fleet	6.41	1.59%	68,760	0	68,760	0	68,760
17 101-257 Assessing	0.50	0.12%	5,363	0	5,363	1	5,364
18 101-261 311 Customer Service	2.15	0.53%	23,063	0	23,063	3	23,066
20 101-345 Public Safety Ops	246.67	61.14%	2,646,015	0	2,646,015	350	2,646,366
21 101-441-00 PW General	6.06	1.50%	65,005	0	65,005	9	65,014
23 101-630 Engineer	0.21	0.05%	2,253	0	2,253	0	2,253
24 101-699.00 Code Enforcement	8.46	2.10%	90,750	0	90,750	12	90,762
25 101-699.01 Building Trades	6.64	1.65%	71,227	0	71,227	9	71,236
26 101-721 Planning	5.54	1.37%	59,427	0	59,427	8	59,435
28 101-728 Econ Dev	1.67	0.41%	17,914	0	17,914	2	17,916
29 101-751-01 Parks & Rec Admin	32.41	8.03%	347,660	0	347,660	46	347,706
30 101-801 Emergency Recovery	0.12	0.03%	1,287	0	1,287	0	1,287
Subtotal	403.44	100.00%	4,327,679	0	4,327,679	441	4,328,119
Direct Bills					0		0
Total					\$4,327,679		\$4,328,119
Basis Units: General Fund FTEs							
Source: Payroll Records							

**City of Kalamazoo
2 CFR Part 200 (Federal)**

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10/03/19

Allocation Summary

Dept:15 101-297 OPEB

Department	General Fund OPEB	Total
3 101-635 City Maintenance	\$61,465	\$61,465
4 101-172 City Manager	102,979	102,979
5 101-636 Info Tech	129,474	129,474
6 101-191 Budget and Accounting	145,565	145,565
7 101-215 City Clerk	75,089	75,089
8 101-223 Internal Auditor	10,727	10,727
9 101-233 Purchasing	46,126	46,126
10 101-253 Treasury	133,336	133,336
11 101-266 City Attorney	64,362	64,362
12 101-270 Human Resources	78,950	78,950
13 101-345-01 Public Safety Admin	80,881	80,881
14 101-640 Fleet	68,760	68,760
17 101-257 Assessing	5,364	5,364
18 101-261 311 Customer Service	23,066	23,066
20 101-345 Public Safety Ops	2,646,366	2,646,366
21 101-441-00 PW General	65,014	65,014
23 101-630 Engineer	2,253	2,253
24 101-699.00 Code Enforcement	90,762	90,762
25 101-699.01 Building Trades	71,236	71,236
26 101-721 Planning	59,435	59,435
28 101-728 Econ Dev	17,916	17,916
29 101-751-01 Parks & Rec Admin	347,706	347,706
30 101-801 Emergency Recovery	1,287	1,287
Total	<u><u>\$4,328,119</u></u>	<u><u>\$4,328,119</u></u>



Section 6: Internal Service Funds Reconciliation

<p style="text-align: center;">City of Kalamazoo</p> <p style="text-align: center;">Internal Service Funds</p> <p style="text-align: center;">2 CFR Part 200 Working Capital Reserve Calculation</p>

	Total
Operating Revenues	
Charges for Services	\$ 17,706,683
Other	\$ 83,163
TOTAL OPERATING REVENUES	17,789,846
Operating Expenses	
Risk Management	\$ 13,310,791
TOTAL OPERATING EXPENSES	13,310,791
OPERATING INCOME (LOSS)	4,479,055
Non-operating (Revenues) Expenses	
Interest revenue	\$ 157,686
TOTAL NON-OPERATING (REVENUES) EXPENSES	157,686
Net Income before Transfers	4,636,741
Transfers	
Transfers In	\$ -
Transfers out	\$ (1,610,004)
Total Tranfers	\$ (1,610,004)
CHANGE IN NET ASSETS	3,026,737
NET POSITION - Beginning of Year	\$ 5,753,142
NET POSITION - End of Year	\$ 8,779,879
Unrestricted	\$ 8,779,879
2 CFR Part 200 FUND BALANCE RECONCILIATION	
60 Day Reserve Allowance	\$ 2,188,075
Excess Reserve	\$ 6,591,804
Total days reserve	241

City of Kalamazoo

Proprietary Funds

STATEMENT OF NET POSITION

December 31, 2018

	Enterprise Funds				Internal Service Fund Insurance and Benefits
	Wastewater	Water	Nonmajor	Total	
ASSETS					
Current assets					
Cash and cash equivalents	\$ 5,615,586	\$ 5,237,234	\$ -	\$ 10,852,820	\$ 9,961,022
Cash and cash equivalents - restricted	4,180,412	5,586,757	-	9,767,169	-
Investments	8,451,441	6,330,869	-	14,782,310	4,403,089
Investments with agents	-	-	-	-0-	35,600
Receivables					
Customers	2,456,537	2,761,996	-	5,218,533	2,298,402
Interest	86,559	-	-	86,559	-
Special assessment	1,208	-	-	1,208	-
Due from other funds	2,557,930	963,474	-	3,521,404	2,357,246
Due from other governmental units	142,985	1,325,638	-	1,468,623	13,988
Inventories	153,363	391,619	-	544,982	-
Prepays	2,440	35,925	-	38,365	-
Total current assets	23,648,461	22,633,512	-0-	46,281,973	19,069,347
Noncurrent assets					
Advance to other funds	-	-	-	-0-	287,000
Net pension asset	11,930,582	9,742,467	-	21,673,049	-
Capital assets not being depreciated	4,957,136	11,217,904	-	16,175,040	-
Capital assets, net of accumulated depreciation	69,501,862	96,809,676	-	166,311,538	-
Total noncurrent assets	86,389,580	117,770,047	-0-	204,159,627	287,000
TOTAL ASSETS	110,038,041	140,403,559	-0-	250,441,600	19,356,347
DEFERRED OUTFLOW OF RESOURCES					
Deferred amounts on refunding	35,099	138,456	-	173,555	-
Deferred outflows of resources related to pensions	5,036,618	4,066,143	-	9,102,761	-
Deferred outflows of resources related to OPEB	6,259,221	4,983,452	-	11,242,673	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,330,938	9,188,051	-0-	20,518,989	-0-
LIABILITIES					
Current liabilities					
Accounts payable	1,401,887	1,432,837	-	2,834,724	189,636
Accrued payroll	-	-	-	-0-	1,164,999
Other accrued liabilities	-	535	-	535	1,313,470
Accrued interest payable	156,188	392,216	-	548,404	-
Deposit payable	-	886,358	-	886,358	-
Due to other funds	587,979	575,506	-	1,163,485	554,087
Due to other governmental units	28,264	23,730	-	51,994	-
Unearned revenue	-	-	-	-0-	3,860,184
Current portion of compensated absences	318,798	304,312	-	623,110	-
Current portion of long-term debt	1,070,582	1,740,180	-	2,810,762	-
Current portion of uninsured claim liability	-	-	-	-0-	2,015,848
Total current liabilities	3,563,698	5,355,674	-0-	8,919,372	9,098,224
Noncurrent liabilities					
Advances from other funds	-	-	-	-0-	340,000
Net other post-employment benefits liability	15,177,247	12,049,305	-	27,226,552	-
Noncurrent portion of compensated absences	195,463	126,230	-	321,693	-
Noncurrent portion of true-up settlement	3,155,000	-	-	3,155,000	-
Noncurrent portion of long-term debt	21,300,785	37,065,604	-	58,366,389	-
Noncurrent portion of uninsured claim liability	-	-	-	-0-	1,138,244
Total noncurrent liabilities	39,828,495	49,241,139	-0-	89,069,634	1,478,244
TOTAL LIABILITIES	43,392,193	54,596,813	-0-	97,989,006	10,576,468
DEFERRED INFLOWS OF RESOURCES					
Deferred sales of future revenues	-	-	-	-0-	3,860,184
Deferred inflows of resources related to pensions	67,277	136,624	-	203,901	-
Deferred inflows of resources related to OPEB	712,643	565,771	-	1,278,414	-
TOTAL DEFERRED INFLOWS OF RESOURCES	779,920	702,395	-0-	1,482,315	3,860,184
NET POSITION					
Net investment in capital assets	64,517,124	81,455,383	-	145,972,507	-
Restricted for bond reserves	935,743	1,875,405	-	2,811,148	-
Unrestricted	11,743,999	10,961,614	-	22,705,613	8,779,879
TOTAL NET POSITION	\$ 77,196,866	\$ 94,292,402	\$ -0-	\$ 171,489,268	\$ 8,779,879

See accompanying notes to financial statements.

City of Kalamazoo

Proprietary Funds

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended December 31, 2018

	Enterprise Funds				Internal Service Fund Insurance and Benefits
	Wastewater	Water	Nonmajor	Total	
OPERATING REVENUES					
Charges for services	\$ 20,836,363	\$ 17,471,819	\$ -	\$ 38,308,182	\$ 17,706,683
Other	157	79,094	-	79,251	83,163
TOTAL OPERATING REVENUES	20,836,520	17,550,913	-0-	38,387,433	17,789,846
OPERATING EXPENSES					
Operation and maintenance	21,684,795	15,175,424	-	36,860,219	-
Risk management	-	-	-	-0-	13,310,791
Depreciation	4,360,194	3,435,445	-	7,795,639	-
TOTAL OPERATING EXPENSES	26,044,989	18,610,869	-0-	44,655,858	13,310,791
OPERATING INCOME (LOSS)	(5,208,469)	(1,059,956)	-0-	(6,268,425)	4,479,055
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental	327,025	1,319,195	-	1,646,220	-
Interest revenue	213,890	218,147	-	432,037	157,686
Other	9,049	52,782	-	61,831	-
Gain on sale of capital assets	1,770	36,069	-	37,839	-
Amortization of:					
Bond defeasance expenses	(9,314)	(15,800)	-	(25,114)	-
Bond premiums and discounts	6,277	18,815	-	25,092	-
Interest expense and fiscal charges	(773,553)	(1,351,355)	-	(2,124,908)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(224,856)	277,853	-0-	52,997	157,686
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(5,433,325)	(782,103)	-0-	(6,215,428)	4,636,741
CAPITAL CONTRIBUTIONS	31,574	2,703,171	-	2,734,745	-
TRANSFERS IN	240,000	957,719	-	1,197,719	-
TRANSFERS OUT	-	-	(366,101)	(366,101)	(1,610,004)
CHANGE IN NET POSITION	(5,161,751)	2,878,787	(366,101)	(2,649,065)	3,026,737
Restated net position, beginning of year	82,358,617	91,413,615	366,101	174,138,333	5,753,142
Net position, end of year	\$ 77,196,866	\$ 94,292,402	\$ -0-	\$ 171,489,268	\$ 8,779,879

See accompanying notes to financial statements.

City of Kalamazoo

Proprietary Funds

STATEMENT OF CASH FLOWS

Year Ended December 31, 2018

	Enterprise Funds				Internal Service Fund Insurance and Benefits
	Wastewater	Water	Nonmajor	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 20,746,114	\$ 16,219,559	\$ -	\$ 36,965,673	\$ -
Cash received from interfund services provided	-	-	-	-0-	17,267,745
Cash paid to suppliers	(13,276,505)	(6,896,721)	-	(20,173,226)	-
Cash paid to employees	(4,092,658)	(3,815,089)	-	(7,907,747)	-
Cash paid for employee benefits	(1,988,409)	(1,708,368)	-	(3,696,777)	(13,566,821)
Cash paid for interfund services provided	(183,149)	(714,255)	-	(897,404)	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,205,393	3,085,126	-0-	4,290,519	3,700,924
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Intergovernmental grant	327,025	1,319,195	-	1,646,220	-
Tax liens and reimbursements	9,049	52,782	-	61,831	-
Interest paid on OPEB bonds	(375,339)	(375,339)	-	(750,678)	-
Payments on OPEB bonds	(210,459)	(192,840)	-	(403,299)	-
Advance to other fund	-	-	-	-0-	(287,000)
Transfer in	240,000	957,719	-	1,197,719	-
Transfer out	-	-	(306,193)	(306,193)	(1,610,004)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(9,724)	1,761,517	(306,193)	1,445,600	(1,897,004)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchases of capital assets	(5,165,437)	(9,755,400)	-	(14,920,837)	-
Contributions received	31,574	245,561	-	277,135	-
Cash received for disposal of capital assets	1,770	45,491	-	47,261	-
Interest paid	(347,511)	(874,699)	-	(1,222,210)	-
Proceeds from bond issuance	5,968,114	9,571,119	-	15,539,233	-
Payments on borrowings	(700,000)	(1,300,000)	-	(2,000,000)	-
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(211,490)	(2,067,928)	-0-	(2,279,418)	-0-
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(8,451,441)	(6,330,869)	-	(14,782,310)	(4,438,689)
Maturity of investments	9,620,472	6,158,289	-	15,778,761	2,415,195
Interest received	173,826	218,147	-	391,973	157,686
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	1,342,857	45,567	-0-	1,388,424	(1,865,808)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,327,036	2,824,282	(306,193)	4,845,125	(61,888)
Cash and cash equivalents, beginning of year	7,468,962	7,999,709	306,193	15,774,864	10,022,910
Cash and cash equivalents, end of year	<u>\$ 9,795,998</u>	<u>\$ 10,823,991</u>	<u>\$ -0-</u>	<u>\$ 20,619,989</u>	<u>\$ 9,961,022</u>

City of Kalamazoo

Proprietary Funds

STATEMENT OF CASH FLOWS - CONCLUDED

Year Ended December 31, 2018

	Enterprise Funds				Internal Service Fund Insurance and Benefits
	Wastewater	Water	Nonmajor	Total	
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income (loss)	\$ (5,208,469)	\$ (1,059,956)	\$ -	\$ (6,268,425)	\$ 4,479,055
Adjustments to reconcile operating income (loss) to net cash provided by operating activities					
Depreciation	4,360,194	3,435,445	-	7,795,639	-
(Increase) decrease in:					
Accounts receivable	52,579	(83,640)	-	(31,061)	(535,751)
Due from other funds	(304,788)	(649,284)	-	(954,072)	(145,041)
Due from other governmental units	(142,985)	(1,256,287)	-	(1,399,272)	1,332
Inventories	8,527	(98,397)	-	(89,870)	-
Prepays	21,006	(29,947)	-	(8,941)	-
Net pension asset	8,387,786	7,133,177	-	15,520,963	-
Deferred outflows of resources related to pensions	(3,962,072)	(3,497,709)	-	(7,459,781)	-
Deferred outflows of resources related to OPEB	(5,901,519)	(4,685,252)	-	(10,586,771)	-
Increase (decrease) in:					
Accounts payable	(547,737)	627,386	-	79,649	(15,919)
Accrued liabilities	(23,231)	410	-	(22,821)	(3,074)
Due to other funds	121,639	(64,971)	-	56,668	157,359
Due to other governmental units	17,049	2,242	-	19,291	-
Deposits payable	-	8,573	-	8,573	-
Compensated absences	29,765	91,616	-	121,381	(83,163)
Uninsured claim liability	-	-	-	-0-	(153,874)
Net other post-employment benefits liability	7,128,449	5,659,317	-	12,787,766	-
Deferred inflows of resources related to pensions	(3,543,443)	(3,013,368)	-	(6,556,811)	-
Deferred inflows of resources related to OPEB	712,643	565,771	-	1,278,414	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 1,205,393	\$ 3,085,126	\$ -0-	\$ 4,290,519	\$ 3,700,924
NONCASH FINANCING ACTIVITIES					
Contributions of capital assets	\$ -	\$ 2,457,610	\$ -	\$ 2,457,610	\$ -
Loss on sale of capital assets	-	(9,422)	-	(9,422)	-
TOTAL NONCASH FINANCING ACTIVITIES	\$ -0-	\$ 2,448,188	\$ -0-	\$ 2,448,188	\$ -0-

See accompanying notes to financial statements.