



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, 2019

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, 2019. 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, 2019 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2021 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:

Name of Official:

Stephen J Vicenzi

Title:

CFO

Date:

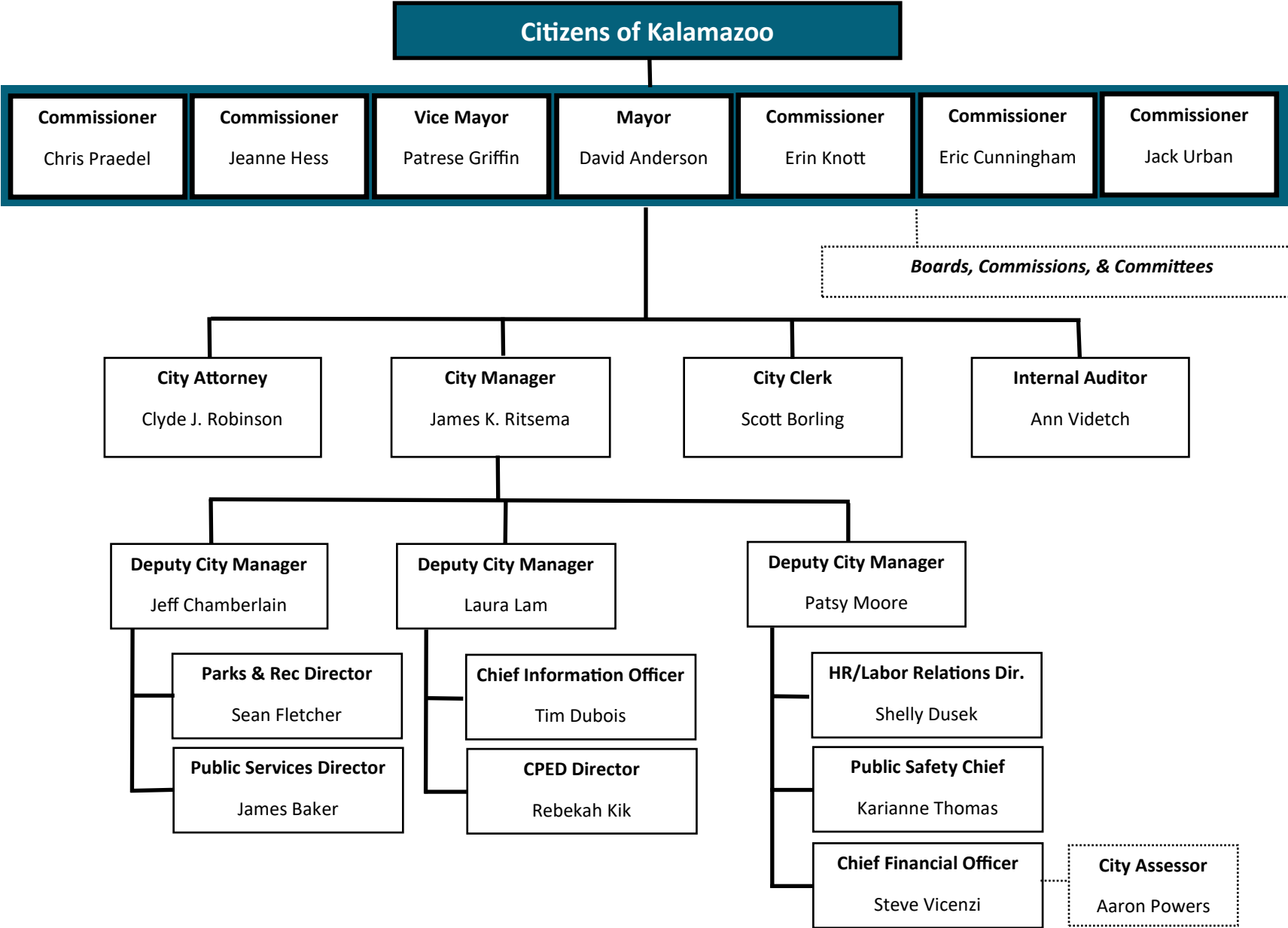
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## Section 3: Organizational Chart

# City of Kalamazoo

## 2019 Organizational Chart







## 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 FY2019.

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

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

The double-step-down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all 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

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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.

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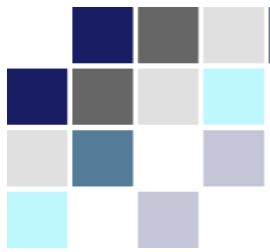
Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an \*. The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

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

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

**Allocation Summary** The summary of allocated costs by function

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

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| 5 PC/Network Support            | Number of PCs                     | IT Log                  | 51     |
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| 5 Application - BS & A          | Number of Users                   | IT Log                  | 53     |
| 5 Application - Intellitime     | Number of Users                   | IT Log                  | 54     |

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|                                      |  |                              |     |
|--------------------------------------|--|------------------------------|-----|
| 5 KDPS                               | Number of PCs - KDPS Depts                               | IT Log                       | 55  |
| 5 Water / Wastewater                 | 50% Water / 50% Wastewater                               |                              | 56  |
| 5 Multifactor Auth                   | Number of Users  | IT Log                       | 57  |
| 5 NeoGov                             | Number of Users  | IT Log                       | 58  |
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| 11 Department Costs                   |   |                                  | 117 |
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| 11 Assessor                           | Direct to Assessor  |                                  | 120 |
| 11 Non-Tax Revenue                    | Number of Receipts Processed                                      | Detailed Revenue Report          | 121 |
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**Summary Schedule**

| <b>Department</b>                 | <b>101-101 City<br/>Commission</b> | <b>101-257<br/>Assessing</b> | <b>101-345<br/>Public Safety<br/>Ops</b> | <b>101-441-00<br/>PW General</b> | <b>101-448-31<br/>Street Lights</b> | <b>101-630<br/>Engineer</b> | <b>101-699.00<br/>Code<br/>Enforcement</b> | <b>101-699.01<br/>Building<br/>Trades</b> | <b>101-721<br/>Planning</b> | <b>101-724<br/>Community<br/>Develop</b> |
|-----------------------------------|------------------------------------|------------------------------|--|----------------------------------|-------------------------------------|-----------------------------|--|---|-----------------------------|--|
| 1 Building Depreciation           | \$5,935                            | \$0                          | \$0                                      | \$0                              | \$0                                 | \$0                         | \$0  | \$0                                       | \$0                         | \$0                                      |
| 2 Equipment Depreciation          | 737                                | 666                          | 15,642                                   | 0                                | 0                                   | 0                           | 1,331                                      | 888                                       | 1,886                       | 0  |
| 3 101-635 City Maintenance        | 37,281                             | 0                            | 418,483                                  | 0                                | 0                                   | 0                           | 0  | 0   | 0                           | 0  |
| 4 101-172 City Manager            | 0                                  | 1,236                        | 609,138                                  | 12,928                           | 0                                   | 0                           | 20,653                                     | 15,966                                    | 13,546                      | 0  |
| 5 101-636 Info Tech               | 1,062                              | 97,428                       | 933,890                                  | 154,613                          | 0                                   | 0                           | 65,783                                     | 50,881                                    | 90,516                      | 0  |
| 6 101-191 Budget and Accounting   | 5,061                              | 7,675                        | 216,409                                  | 22,970                           | 1,812                               | 0                           | 10,004                                     | 9,486                                     | 10,464                      | 292                                      |
| 7 101-215 City Clerk              | 0                                  | 168                          | 27,425                                   | 215                              | 0                                   | 0                           | 4,284                                      | 0   | 77,137                      | 0  |
| 8 101-223 Internal Auditor        | 77                                 | 391                          | 26,053                                   | 842                              | 1,108                               | 0                           | 734  | 690                                       | 615                         | 5  |
| 9 101-233 Purchasing              | 1,224                              | 2,204                        | 33,916                                   | 2,571                            | 0                                   | 0                           | 3,061                                      | 3,306                                     | 3,673                       | 0  |
| 10 101-261 311 Customer Service   | 0                                  | 36,506                       | 0  | 2,511                            | 0                                   | 0                           | 32,602                                     | 16,990                                    | 5,019                       | 0  |
| 11 101-253 Treasury               | 0                                  | 204,752                      | 2,650                                    | 98                               | 0                                   | 0                           | 13,948                                     | 6,817                                     | 0                           | 6  |
| 12 101-266 City Attorney          | 208                                | 1,050                        | 75,961                                   | 2,371                            | 2,975                               | 0                           | 2,096                                      | 1,940                                     | 1,659                       | 15                                       |
| 13 101-270 Human Resources        | 0                                  | 476                          | 409,513                                  | 7,551                            | 0                                   | 0                           | 12,711                                     | 9,404                                     | 5,236                       | 0  |
| 14 101-345-01 Public Safety Admin | 0                                  | 0                            | 2,154,069                                | 0                                | 0                                   | 0                           | 0  | 0   | 0                           | 0  |
| 15 101-640 Fleet                  | 0                                  | 0                            | 0  | 116,732                          | 0                                   | 0                           | 0  | 0   | 15,157                      | 0  |
| 16 101-297 OPEB                   | 0                                  | 5,255                        | 2,589,537                                | 54,957                           | 0                                   | 0                           | 87,799                                     | 67,875                                    | 57,584                      | 0  |
| 17 101-299 Non-Departmental       | 7,237                              | 727                          | 48,500                                   | 1,568                            | 2,062                               | 0                           | 1,366                                      | 1,284                                     | 1,145                       | 10                                       |
| <b>Total Current Allocations</b>  | <b>\$58,822</b>                    | <b>\$358,533</b>             | <b>\$7,561,186</b>                       | <b>\$379,925</b>                 | <b>\$7,956</b>                      | <b>\$0</b>                  | <b>\$256,373</b>                           | <b>\$185,527</b>                          | <b>\$283,638</b>            | <b>\$328</b>                             |

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| <b>Department</b>                 | <b>101-728<br/>Econ Dev</b> | <b>101-751-01<br/>Parks &amp; Rec<br/>Admin</b> | <b>101-801<br/>Emergency<br/>Recovery</b> | <b>150-273<br/>Cemeteries</b> | <b>155-751<br/>Recreation</b> | <b>160-751<br/>Mayor's<br/>Riverfront Pk</b> | <b>202 Act 51<br/>Major Street</b> | <b>203 Act 51<br/>Local Street</b> | <b>209<br/>Cemeteries</b> | <b>226 Solid<br/>Waste</b> |
|-----------------------------------|-----------------------------|---|---|-------------------------------|-------------------------------|--|------------------------------------|------------------------------------|---------------------------|----------------------------|
| 1 Building Depreciation           | \$2,500                     | \$0   | \$0                                       | \$0                           | \$0                           | \$0  | \$0                                | \$0                                | \$0                       | \$0                        |
| 2 Equipment Depreciation          | 1,151                       | 1,775   | 0   | 0                             | 0                             | 0  | 0                                  | 0                                  | 0                         | 0                          |
| 3 101-635 City Maintenance        | 15,704                      | 2,470   | 0   | 0                             | 0                             | 42,538                                       | 0                                  | 0                                  | 0                         | 0                          |
| 4 101-172 City Manager            | 6,953                       | 76,767  | 180                                       | 0                             | 0                             | 0  | 41,589                             | 39,375                             | 1,648                     | 15,322                     |
| 5 101-636 Info Tech               | 6,684                       | 74,904  | 23  | 0                             | 0                             | 0  | 44,239                             | 17,978                             | 11,303                    | 8,197                      |
| 6 101-191 Budget and Accounting   | 5,619                       | 81,793  | 488                                       | 455                           | 55                            | 37   | 65,350                             | 45,156                             | 10,015                    | 25,137                     |
| 7 101-215 City Clerk              | 410                         | 504   | 0   | 0                             | 0                             | 0  | 0                                  | 0                                  | 57                        | 4,733                      |
| 8 101-223 Internal Auditor        | 262                         | 2,053   | 27  | 17                            | 74                            | 43   | 5,122                              | 3,032                              | 571                       | 2,112                      |
| 9 101-233 Purchasing              | 1,102                       | 24,365  | 490                                       | 0                             | 0                             | 0  | 15,672                             | 8,448                              | 3,306                     | 5,265                      |
| 10 101-261 311 Customer Service   | 250                         | 20,784  | 0   | 0                             | 0                             | 0  | 8,077                              | 7,647                              | 120                       | 28,047                     |
| 11 101-253 Treasury               | 0                           | 760   | 0   | 402                           | 4                             | 4  | 1,048                              | 2,234                              | 1,357                     | 7,063                      |
| 12 101-266 City Attorney          | 706                         | 5,739   | 75  | 46                            | 198                           | 115  | 14,068                             | 8,442                              | 1,545                     | 5,788                      |
| 13 101-270 Human Resources        | 2,680                       | 37,432  | 123                                       | 0                             | 0                             | 0  | 25,137                             | 24,382                             | 1,120                     | 9,732                      |
| 14 101-345-01 Public Safety Admin | 0                           | 0   | 0   | 0                             | 0                             | 0  | 0                                  | 0                                  | 0                         | 0                          |
| 15 101-640 Fleet                  | 0                           | 62,657  | 0   | 0                             | 0                             | 0  | 5,845                              | (2,561)                            | 0                         | (1,947)                    |
| 16 101-297 OPEB                   | 29,558                      | 326,347   | 766                                       | 0                             | 0                             | 0  | 0                                  | 0                                  | 0                         | 0                          |
| 17 101-299 Non-Departmental       | 5,885                       | 3,823   | 51  | 0                             | 0                             | 0  | 0                                  | 0                                  | 0                         | 0                          |
| <b>Total Current Allocations</b>  | <b>\$79,465</b>             | <b>\$722,173</b>                                | <b>\$2,224</b>                            | <b>\$920</b>                  | <b>\$331</b>                  | <b>\$42,737</b>                              | <b>\$226,148</b>                   | <b>\$154,134</b>                   | <b>\$31,042</b>           | <b>\$109,450</b>           |

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**Summary Schedule**

| <b>Department</b>                 | <b>231-XXX<br/>Blight<br/>Abatement</b> | <b>243<br/>Brownfield</b> | <b>244 Econ<br/>Initiative</b> | <b>251 FFE<br/>Aspirational<br/>Projects</b> | <b>252-172 City<br/>Managers</b> | <b>252-345<br/>Public Safety</b> | <b>252-724<br/>Public Safety<br/>Comm Dev</b> | <b>252-728<br/>Econ<br/>Development</b> | <b>252-751<br/>Recreation</b> | <b>252-752<br/>Parks</b> |
|-----------------------------------|---|---------------------------|--------------------------------|--|----------------------------------|----------------------------------|---|---|-------------------------------|--------------------------|
| 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                              | 3,914  | 0                                | 57,375                           | 309   | 0                                       | 22,275                        | 0                        |
| 5 101-636 Info Tech               | 0                                       | 0                         | 0                              | 506  | 0                                | 7,419                            | 40  | 0                                       | 2,880                         | 0                        |
| 6 101-191 Budget and Accounting   | 796                                     | 619                       | 216                            | 13,028                                       | 45                               | 13,187                           | 852   | 118                                     | 9,158                         | 31                       |
| 7 101-215 City Clerk              | 0                                       | 0                         | 0                              | 0  | 0                                | 0                                | 0   | 0                                       | 0                             | 0                        |
| 8 101-223 Internal Auditor        | 145                                     | 20                        | 0                              | 6,366  | 4                                | 1,477                            | 76  | 12                                      | 878                           | 0                        |
| 9 101-233 Purchasing              | 490                                     | 245                       | 0                              | 5,020  | 0                                | 1,469                            | 0   | 0                                       | 2,939                         | 0                        |
| 10 101-261 311 Customer Service   | 0                                       | 0                         | 0                              | 0  | 0                                | 0                                | 0   | 0                                       | 0                             | 0                        |
| 11 101-253 Treasury               | 23                                      | 8                         | 468                            | 66   | 16                               | 236                              | 67  | 12                                      | 177                           | 12                       |
| 12 101-266 City Attorney          | 389                                     | 53                        | 0                              | 17,110                                       | 12                               | 4,473                            | 204   | 32                                      | 2,358                         | 0                        |
| 13 101-270 Human Resources        | 0                                       | 0                         | 0                              | 1,797  | 0                                | 38,995                           | 119   | 0                                       | 8,586                         | 0                        |
| 14 101-345-01 Public Safety Admin | 0                                       | 0                         | 0                              | 0  | 0                                | 202,894                          | 0   | 0                                       | 0                             | 0                        |
| 15 101-640 Fleet                  | 0                                       | 0                         | 0                              | 0  | 0                                | 0                                | 0   | 0                                       | 0                             | 0                        |
| 16 101-297 OPEB                   | 0                                       | 0                         | 0                              | 0  | 0                                | 0                                | 0   | 0                                       | 0                             | 0                        |
| 17 101-299 Non-Departmental       | 0                                       | 0                         | 0                              | 0  | 0                                | 0                                | 0   | 0                                       | 0                             | 0                        |
| <b>Total Current Allocations</b>  | <b>\$1,843</b>                          | <b>\$944</b>              | <b>\$684</b>                   | <b>\$47,808</b>                              | <b>\$77</b>                      | <b>\$327,526</b>                 | <b>\$1,668</b>                                | <b>\$174</b>                            | <b>\$49,251</b>               | <b>\$43</b>              |

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| <b>Department</b>                 | <b>253-101 City<br/>Commission</b> | <b>253-172 City<br/>Manager</b> | <b>253-345<br/>Public Safety</b> | <b>253-724<br/>Public Safety</b> | <b>253-751<br/>Recreation</b> | <b>253-752<br/>Parks</b> | <b>254 Light<br/>Grant</b> | <b>265-345<br/>Public Safety</b> | <b>271-724<br/>Comm Dev</b> | <b>280<br/>Community<br/>Dev</b> |
|-----------------------------------|------------------------------------|---------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------|----------------------------|----------------------------------|-----------------------------|----------------------------------|
| 1 Building Depreciation           | \$0                                | \$0                             | \$0                              | \$0                              | \$0                           | \$0                      | \$0                        | \$0                              | \$0                         | \$0                              |
| 2 Equipment Depreciation          | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| 3 101-635 City Maintenance        | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| 4 101-172 City Manager            | 0                                  | 0                               | 0                                | 0                                | 180                           | 0                        | 0                          | 0                                | 21,709                      | 0                                |
| 5 101-636 Info Tech               | 0                                  | 0                               | 0                                | 0                                | 23                            | 0                        | 0                          | 0                                | 5,168                       | 0                                |
| 6 101-191 Budget and Accounting   | 520                                | 597                             | 839                              | 855                              | 5,116                         | 75                       | 231                        | 1,758                            | 10,339                      | 440                              |
| 7 101-215 City Clerk              | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| 8 101-223 Internal Auditor        | 4                                  | 107                             | 32                               | 474                              | 17                            | 0                        | 90                         | 223                              | 679                         | 4                                |
| 9 101-233 Purchasing              | 980                                | 367                             | 122                              | 612                              | 11,264                        | 0                        | 122                        | 245                              | 1,102                       | 122                              |
| 10 101-261 311 Customer Service   | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| 11 101-253 Treasury               | 95                                 | 16                              | 183                              | 185                              | 73                            | 120                      | 0                          | 362                              | 181                         | 14                               |
| 12 101-266 City Attorney          | 11                                 | 288                             | 86                               | 1,274                            | 45                            | 1                        | 242                        | 602                              | 1,931                       | 11                               |
| 13 101-270 Human Resources        | 0                                  | 0                               | 0                                | 0                                | 69                            | 0                        | 0                          | 0                                | 12,444                      | 0                                |
| 14 101-345-01 Public Safety Admin | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| 15 101-640 Fleet                  | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| 16 101-297 OPEB                   | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| 17 101-299 Non-Departmental       | 0                                  | 0                               | 0                                | 0                                | 0                             | 0                        | 0                          | 0                                | 0                           | 0                                |
| <b>Total Current Allocations</b>  | <b>\$1,609</b>                     | <b>\$1,376</b>                  | <b>\$1,263</b>                   | <b>\$3,401</b>                   | <b>\$16,788</b>               | <b>\$196</b>             | <b>\$686</b>               | <b>\$3,190</b>                   | <b>\$53,552</b>             | <b>\$593</b>                     |

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| <b>Department</b>                 | <b>284<br/>Community<br/>Dev</b> | <b>285<br/>Community<br/>Dev</b> | <b>286<br/>Community<br/>Dev</b> | <b>288<br/>Economic<br/>Development</b> | <b>289 Home<br/>Development</b> | <b>299 CDBG</b> | <b>300 Debt<br/>Service</b> | <b>400 Capital<br/>Projects</b> | <b>551 Parks</b> | <b>590<br/>Wastewater<br/>Fund</b> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|---|---------------------------------|-----------------|-----------------------------|---------------------------------|------------------|------------------------------------|
| 1 Building Depreciation           | \$0                              | \$0                              | \$0                              | \$0                                     | \$0                             | \$0             | \$0                         | \$0                             | \$0              | \$0                                |
| 2 Equipment Depreciation          | 0                                | 0                                | 0                                | 0                                       | 0                               | 0               | 0                           | 0                               | 0                | 6,656                              |
| 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                               | 2,936           | 0                           | 309                             | 0                | 202,205                            |
| 5 101-636 Info Tech               | 0                                | 0                                | 0                                | 0                                       | 0                               | 380             | 0                           | 40                              | 0                | 413,317                            |
| 6 101-191 Budget and Accounting   | 242                              | 5                                | 145                              | 2,624                                   | 698                             | 5,095           | 533                         | 17,048                          | 0                | 323,057                            |
| 7 101-215 City Clerk              | 0                                | 0                                | 0                                | 0                                       | 0                               | 0               | 0                           | 0                               | 0                | 512                                |
| 8 101-223 Internal Auditor        | 0                                | 1                                | 0                                | 640                                     | 338                             | 508             | 0                           | 0                               | 0                | 25,472                             |
| 9 101-233 Purchasing              | 0                                | 0                                | 0                                | 4,040                                   | 122                             | 735             | 0                           | 17,631                          | 0                | 104,440                            |
| 10 101-261 311 Customer Service   | 0                                | 0                                | 0                                | 0                                       | 0                               | 0               | 0                           | 0                               | 0                | 714                                |
| 11 101-253 Treasury               | 358                              | 0                                | 205                              | 196                                     | 52                              | 1,511           | 110                         | 695                             | 0                | 653,688                            |
| 12 101-266 City Attorney          | 0                                | 3                                | 0                                | 1,719                                   | 908                             | 1,405           | 0                           | 3                               | 0                | 69,726                             |
| 13 101-270 Human Resources        | 0                                | 0                                | 0                                | 0                                       | 0                               | 1,995           | 0                           | 210                             | 0                | 119,412                            |
| 14 101-345-01 Public Safety Admin | 0                                | 0                                | 0                                | 0                                       | 0                               | 0               | 0                           | 0                               | 0                | 0                                  |
| 15 101-640 Fleet                  | 0                                | 0                                | 0                                | 0                                       | 0                               | 0               | 0                           | 0                               | 0                | 162,204                            |
| 16 101-297 OPEB                   | 0                                | 0                                | 0                                | 0                                       | 0                               | 0               | 0                           | 0                               | 0                | 0                                  |
| 17 101-299 Non-Departmental       | 0                                | 0                                | 0                                | 0                                       | 0                               | 0               | 0                           | 0                               | 0                | 0                                  |
| <b>Total Current Allocations</b>  | <b>\$601</b>                     | <b>\$9</b>                       | <b>\$350</b>                     | <b>\$9,219</b>                          | <b>\$2,119</b>                  | <b>\$14,564</b> | <b>\$643</b>                | <b>\$35,936</b>                 | <b>\$0</b>       | <b>\$2,081,403</b>                 |

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| <b>Department</b>                 | <b>591 Water Fund</b> | <b>677-XXX Insurance Fund</b> | <b>701-XXX General Trust Fund</b> | <b>702-XXX Economic Dev</b> | <b>709-XXX Brownfield Dev</b> | <b>712-XXX LFDA</b> | <b>715 KMGA Fund</b> | <b>731-XXX Pension Fund</b> | <b>737-000 OPEB Trust Fund</b> | <b>760 Foundation for Excellence</b> |
|-----------------------------------|-----------------------|-------------------------------|-----------------------------------|-----------------------------|-------------------------------|---------------------|----------------------|-----------------------------|--------------------------------|--------------------------------------|
| 1 Building Depreciation           | \$0                   | \$0                           | \$0                               | \$0                         | \$0                           | \$0                 | \$0                  | \$0                         | \$0                            | \$0                                  |
| 2 Equipment Depreciation          | 2,995                 | 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            | 171,534               | 0                             | 0                                 | 438                         | 3,683                         | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 5 101-636 Info Tech               | 338,373               | 0                             | 0                                 | 57                          | 476                           | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 6 101-191 Budget and Accounting   | 310,337               | 20,592                        | 242                               | 523                         | 6,801                         | 0                   | 1,170                | 258,789                     | 1,077                          | 9                                    |
| 7 101-215 City Clerk              | 2,266                 | 34                            | 0                                 | 0                           | 0                             | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 8 101-223 Internal Auditor        | 18,181                | 8,819                         | 19                                | 29                          | 1,188                         | 0                   | 1,914                | 2,420                       | 399                            | 0                                    |
| 9 101-233 Purchasing              | 91,217                | 7,101                         | 612                               | 0                           | 2,204                         | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 10 101-261 311 Customer Service   | 178,961               | 0                             | 0                                 | 0                           | 0                             | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 11 101-253 Treasury               | 820,660               | 2,429                         | 12                                | 15                          | 260                           | 0                   | 25                   | 519                         | 532                            | 25                                   |
| 12 101-266 City Attorney          | 49,865                | 25,560                        | 50                                | 78                          | 3,192                         | 0                   | 5,141                | 19,433                      | 1,072                          | 1                                    |
| 13 101-270 Human Resources        | 99,810                | 0                             | 0                                 | 169                         | 1,419                         | 0                   | 0                    | 27,025                      | 0                              | 0                                    |
| 14 101-345-01 Public Safety Admin | 0                     | 0                             | 0                                 | 0                           | 0                             | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 15 101-640 Fleet                  | 243,536               | 0                             | 0                                 | 0                           | 0                             | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 16 101-297 OPEB                   | 0                     | 0                             | 0                                 | 0                           | 0                             | 0                   | 0                    | 0                           | 0                              | 0                                    |
| 17 101-299 Non-Departmental       | 0                     | 0                             | 0                                 | 0                           | 0                             | 0                   | 0                    | 0                           | 0                              | 0                                    |
| <b>Total Current Allocations</b>  | <b>\$2,327,734</b>    | <b>\$64,536</b>               | <b>\$935</b>                      | <b>\$1,308</b>              | <b>\$19,223</b>               | <b>\$0</b>          | <b>\$8,249</b>       | <b>\$308,187</b>            | <b>\$3,079</b>                 | <b>\$35</b>                          |



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| Department                        | 98X-XXX<br>GASB 34<br>Govt | CCTA            | Kalamazoo<br>County -<br>Space | All Other       | 2nd<br>Allocation<br>Orphans | Total               |
|-----------------------------------|----------------------------|-----------------|--------------------------------|-----------------|------------------------------|---------------------|
| 1 Building Depreciation           | \$0                        | \$0             | \$0                            | \$0             | \$0                          | \$8,435             |
| 2 Equipment Depreciation          | 0                          | 0               | 0                              | 0               | 0                            | 33,728              |
| 3 101-635 City Maintenance        | 0                          | 0               | 182,197                        | 0               | 0                            | 698,672             |
| 4 101-172 City Manager            | 0                          | 0               | 0                              | 0               | 0                            | 1,342,168           |
| 5 101-636 Info Tech               | 0                          | 40,528          | 0                              | 0               | 0                            | 2,366,707           |
| 6 101-191 Budget and Accounting   | 568                        | 0               | 0                              | 54,889          | 0                            | 1,581,543           |
| 7 101-215 City Clerk              | 0                          | 14,804          | 0                              | 0               | 0                            | 132,548             |
| 8 101-223 Internal Auditor        | 0                          | 0               | 0                              | 0               | 0                            | 114,365             |
| 9 101-233 Purchasing              | 0                          | 0               | 0                              | 122             | 0                            | 361,929             |
| 10 101-261 311 Customer Service   | 0                          | 0               | 0                              | 0               | 0                            | 338,227             |
| 11 101-253 Treasury               | 12                         | 0               | 0                              | 9,780           | 0                            | 1,734,543           |
| 12 101-266 City Attorney          | 0                          | 0               | 0                              | 0               | 0                            | 332,277             |
| 13 101-270 Human Resources        | 0                          | 0               | 0                              | 0               | 0                            | 857,549             |
| 14 101-345-01 Public Safety Admin | 0                          | 0               | 0                              | 0               | 0                            | 2,356,963           |
| 15 101-640 Fleet                  | 0                          | 0               | 0                              | 16,779          | 0                            | 618,403             |
| 16 101-297 OPEB                   | 0                          | 0               | 0                              | 0               | 0                            | 3,219,679           |
| 17 101-299 Non-Departmental       | 0                          | 0               | 0                              | 0               | 0                            | 73,658              |
| <b>Total Current Allocations</b>  | <b>\$581</b>               | <b>\$55,333</b> | <b>\$182,197</b>               | <b>\$81,571</b> | <b>\$0</b>                   | <b>\$16,171,395</b> |

**Building Depreciation  
Nature and Extent of Services**

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

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

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

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

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**A. Department Costs**

**Dept:1 Building Depreciation**

| Description                          |   | Amount               | General<br>Admin | City Hall            |
|--------------------------------------|---|----------------------|------------------|----------------------|
| <hr/>                                |   |                      |                  |                      |
| Personnel Costs                      |   |                      |                  |                      |
| Salaries                             | S | 0                    | 0                | 0                    |
| <i>Salary % Split</i>                |   |                      | <i>.00%</i>      | <i>.00%</i>          |
| Benefits                             | S | 0                    | 0                | 0                    |
| Subtotal - Personnel Costs           |   | <hr/> 0              | <hr/> 0          | <hr/> 0              |
| <br>                                 |   |                      |                  |                      |
| Services & Supplies Cost             |   |                      |                  |                      |
| Building Depreciation                | P | 95,891               | 0                | 95,891               |
| Subtotal - Services & Supplies       |   | <hr/> 95,891         | <hr/> 0          | <hr/> 95,891         |
| <br>                                 |   |                      |                  |                      |
| <b>Department Cost Total</b>         |   | 95,891               | 0                | 95,891               |
| <br>                                 |   |                      |                  |                      |
| Adjustments to Cost                  |   |                      |                  |                      |
| Subtotal - Adjustments               |   | <hr/> 0              | <hr/> 0          | <hr/> 0              |
| <br>                                 |   |                      |                  |                      |
| <b>Total Costs After Adjustments</b> |   | 95,891               | 0                | 95,891               |
| <br>                                 |   |                      |                  |                      |
| General Admin Distribution           |   |                      | 0                | 0                    |
| <br>                                 |   |                      |                  |                      |
| <b>Grand Total</b>                   |   | <hr/> <hr/> \$95,891 |                  | <hr/> <hr/> \$95,891 |

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

**Dept:1 Building Depreciation**

| <b>Department</b>                    | <b>First Incoming</b> | <b>Second Incoming</b> | <b>City Hall</b> |
|--------------------------------------|-----------------------|------------------------|------------------|
| 6 Cost Plan                          | \$0                   | \$1,724                | \$1,724          |
| Subtotal - 101-191 Budget and Accoun | 0                     | 1,724                  | 1,724            |
| <b>Total Incoming</b>                | 0                     | 1,724                  | 1,724            |
| <b>C. Total Allocated</b>            |                       | \$97,615               | \$97,615         |
|                                      |                       |                        | 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%              | \$3,734          | \$0           | \$3,734               | \$67              | \$3,802         |
| 4 101-172 City Manager          | 2,330.00         | 8.17%              | 7,839            | 0             | 7,839                 | 141               | 7,980           |
| 5 101-636 Info Tech             | 1,945.00         | 6.82%              | 6,544            | 0             | 6,544                 | 118               | 6,661           |
| 6 101-191 Budget and Accounting | 2,831.50         | 9.93%              | 9,526            | 0             | 9,526                 | 171               | 9,697           |
| 7 101-215 City Clerk            | 1,452.00         | 5.09%              | 4,885            | 0             | 4,885                 | 88                | 4,973           |
| 8 101-223 Internal Auditor      | 132.00           | 0.46%              | 444              | 0             | 444                   | 8                 | 452             |
| 9 101-233 Purchasing            | 1,089.50         | 3.82%              | 3,665            | 0             | 3,665                 | 66                | 3,731           |
| 10 101-261 311 Customer Service | 10,230.00        | 35.89%             | 34,417           | 0             | 34,417                | 619               | 35,036          |
| 11 101-253 Treasury             | 1,988.00         | 6.97%              | 6,688            | 0             | 6,688                 | 120               | 6,809           |
| 12 101-266 City Attorney        | 1,357.00         | 4.76%              | 4,565            | 0             | 4,565                 | 82                | 4,648           |
| 13 101-270 Human Resources      | 1,574.00         | 5.52%              | 5,296            | 0             | 5,296                 | 95                | 5,391           |
| 18 101-101 City Commission      | 1,733.00         | 6.08%              | 5,830            | 0             | 5,830                 | 105               | 5,935           |
| 28 101-728 Econ Dev             | 730.00           | 2.56%              | 2,456            | 0             | 2,456                 | 44                | 2,500           |
| <b>Subtotal</b>                 | <b>28,502.00</b> | <b>100.00%</b>     | <b>95,891</b>    | <b>0</b>      | <b>95,891</b>         | <b>1,724</b>      | <b>97,615</b>   |
| Direct Bills                    |                  |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                    |                  |                    |                  |               | <b>\$95,891</b>       |                   | <b>\$97,615</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Records

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**Allocation Summary**

**Dept:1 Building Depreciation**

| <b>Department</b>               | <b>City Hall</b> | <b>Total</b>    |
|---------------------------------|------------------|-----------------|
| 3 101-635 City Maintenance      | \$3,802          | \$3,802         |
| 4 101-172 City Manager          | 7,980            | 7,980           |
| 5 101-636 Info Tech             | 6,661            | 6,661           |
| 6 101-191 Budget and Accounting | 9,697            | 9,697           |
| 7 101-215 City Clerk            | 4,973            | 4,973           |
| 8 101-223 Internal Auditor      | 452              | 452             |
| 9 101-233 Purchasing            | 3,731            | 3,731           |
| 10 101-261 311 Customer Service | 35,036           | 35,036          |
| 11 101-253 Treasury             | 6,809            | 6,809           |
| 12 101-266 City Attorney        | 4,648            | 4,648           |
| 13 101-270 Human Resources      | 5,391            | 5,391           |
| 18 101-101 City Commission      | 5,935            | 5,935           |
| 28 101-728 Econ Dev             | 2,500            | 2,500           |
| <b>Total</b>                    | <b>\$97,615</b>  | <b>\$97,615</b> |

**Equipment Depreciation  
Nature and Extent of Services**

The City of Kalamazoo maintains a Fixed Asset Inventory. The inventory identifies the various assets, their value, the accumulated depreciation and the annual depreciation. 2 CFR part 200 allows the City to recover the depreciation expense identified by the City for all fixed assets. The annual depreciation expenses were identified and the costs allocated as follows:

- **City Hall Equipment** - Equipment purchased and used for the benefit of all occupants of City Hall is identified in this function and the current depreciation expense is allocated on assigned square footage.
- **IT Equipment** – The City purchases various pieces of equipment to be used by the IT department. The current depreciation cost has been identified and the cost allocated directly to the IT Department in this plan.
- **Management Services** - The Purchasing department and Budget and Accounting office share the use of a vehicle. The current depreciation cost of this vehicle is allocated to the user departments based on their FTEs.
- **Department Specific Equipment** - Equipment purchases for the specific use of an individual department are identified in this function, and the costs are allocated on the current year depreciation value of the equipment.
- **Voice over IP (VoIP) System** - In 2015, the city invested in a VoIP system. The depreciation costs of the system are allocated to all departments based on the number of extensions.

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

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

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



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**A. Department Costs**

**Dept:2 Equipment Depreciation**

| Description                               |   | Amount           | General Admin | City Hall Equipment | IT Equipment    | Management Services | Department Specific Equipment | Voice over IP System |
|---|---|------------------|---------------|---------------------|-----------------|---------------------|-------------------------------|----------------------|
| <b>Personnel Costs</b>                    |   |                  |               |                     |                 |                     |                               |                      |
| Salaries                                  | S | 0                | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| <i>Salary % Split</i>                     |   |                  | <i>.00%</i>   | <i>.00%</i>         | <i>.00%</i>     | <i>.00%</i>         | <i>.00%</i>                   | <i>.00%</i>          |
| Benefits                                  | S | 0                | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| <b>Subtotal - Personnel Costs</b>         |   | <b>0</b>         | <b>0</b>      | <b>0</b>            | <b>0</b>        | <b>0</b>            | <b>0</b>                      | <b>0</b>             |
| <b>Services &amp; Supplies Cost</b>       |   |                  |               |                     |                 |                     |                               |                      |
| City Hall Equipment                       | P | 10,161           | 0             | 10,161              | 0               | 0                   | 0                             | 0                    |
| IT Equipment                              | P | 58,437           | 0             | 0                   | 58,437          | 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 Equipment                           | P | 3,886            | 0             | 0                   | 0               | 0                   | 3,886                         | 0                    |
| <b>Subtotal - Services &amp; Supplies</b> |   | <b>127,099</b>   | <b>0</b>      | <b>10,161</b>       | <b>58,437</b>   | <b>3,169</b>        | <b>10,675</b>                 | <b>44,657</b>        |
| <b>Department Cost Total</b>              |   | <b>127,099</b>   | <b>0</b>      | <b>10,161</b>       | <b>58,437</b>   | <b>3,169</b>        | <b>10,675</b>                 | <b>44,657</b>        |
| <b>Adjustments to Cost</b>                |   |                  |               |                     |                 |                     |                               |                      |
| <b>Subtotal - Adjustments</b>             |   | <b>0</b>         | <b>0</b>      | <b>0</b>            | <b>0</b>        | <b>0</b>            | <b>0</b>                      | <b>0</b>             |
| <b>Total Costs After Adjustments</b>      |   | <b>127,099</b>   | <b>0</b>      | <b>10,161</b>       | <b>58,437</b>   | <b>3,169</b>        | <b>10,675</b>                 | <b>44,657</b>        |
| General Admin Distribution                |   |                  | 0             | 0                   | 0               | 0                   | 0                             | 0                    |
| <b>Grand Total</b>                        |   | <b>\$127,099</b> |               | <b>\$10,161</b>     | <b>\$58,437</b> | <b>\$3,169</b>      | <b>\$10,675</b>               | <b>\$44,657</b>      |

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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            | \$1,724         | \$138               | \$793        | \$43                | \$145                         | \$606                |
| Subtotal - 101-191 Budget and Accoun | 0              | 1,724           | 138                 | 793          | 43                  | 145                           | 606                  |
| <b>Total Incoming</b>                | 0              | 1,724           | 138                 | 793          | 43                  | 145                           | 606                  |
| <b>C. Total Allocated</b>            |                | \$128,823       | \$10,299            | \$59,229     | \$3,212             | \$10,820                      | \$45,263             |
|                                      |                |                 | 7.99%               | 45.98%       | 2.49%               | 8.40%                         | 35.14%               |

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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%              | \$396            | \$0           | \$396                 | \$5               | \$401           |
| 4 101-172 City Manager          | 2,330.00         | 8.17%              | 831              | 0             | 831                   | 11                | 842             |
| 5 101-636 Info Tech             | 1,945.00         | 6.82%              | 693              | 0             | 693                   | 9                 | 703             |
| 6 101-191 Budget and Accounting | 2,831.50         | 9.93%              | 1,009            | 0             | 1,009                 | 14                | 1,023           |
| 7 101-215 City Clerk            | 1,452.00         | 5.09%              | 518              | 0             | 518                   | 7                 | 525             |
| 8 101-223 Internal Auditor      | 132.00           | 0.46%              | 47               | 0             | 47                    | 1                 | 48              |
| 9 101-233 Purchasing            | 1,089.50         | 3.82%              | 388              | 0             | 388                   | 5                 | 394             |
| 10 101-261 311 Customer Service | 10,230.00        | 35.89%             | 3,647            | 0             | 3,647                 | 49                | 3,697           |
| 11 101-253 Treasury             | 1,988.00         | 6.97%              | 709              | 0             | 709                   | 10                | 718             |
| 12 101-266 City Attorney        | 1,357.00         | 4.76%              | 484              | 0             | 484                   | 7                 | 490             |
| 13 101-270 Human Resources      | 1,574.00         | 5.52%              | 561              | 0             | 561                   | 8                 | 569             |
| 18 101-101 City Commission      | 1,733.00         | 6.08%              | 618              | 0             | 618                   | 8                 | 626             |
| 28 101-728 Econ Dev             | 730.00           | 2.56%              | 260              | 0             | 260                   | 4                 | 264             |
| <b>Subtotal</b>                 | <b>28,502.00</b> | <b>100.00%</b>     | <b>10,161</b>    | <b>0</b>      | <b>10,161</b>         | <b>138</b>        | <b>10,299</b>   |
| Direct Bills                    |                  |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                    |                  |                    |                  |               | <b>\$10,161</b>       |                   | <b>\$10,299</b> |

Basis Units: Assigned Square Footage  
Source:

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**IT Equipment Allocations**

**Dept:2 Equipment Depreciation**

| <b>Department</b>   | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b> |
|---------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|--------------|
| 5 101-636 Info Tech | 1            | 100.00%                   | \$58,437                | \$0                  | \$58,437                     | \$793                    | \$59,229     |
| <b>Subtotal</b>     | 1            | 100.00%                   | 58,437                  | 0                    | 58,437                       | 793                      | 59,229       |
| Direct Bills        |              |                           |                         |                      | 0                            |                          | 0            |
| <b>Total</b>        |              |                           |                         |                      | \$58,437                     |                          | \$59,229     |

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 | 14.26 | 76.58%             | \$2,427          | \$0           | \$2,427               | \$33              | \$2,460        |
| 9 101-233 Purchasing            | 4.36  | 23.42%             | 742              | 0             | 742                   | 10                | 752            |
| <b>Subtotal</b>                 | 18.62 | 100.00%            | 3,169            | 0             | 3,169                 | 43                | 3,212          |
| Direct Bills                    |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                    |       |                    |                  |               | <b>\$3,169</b>        |                   | <b>\$3,212</b> |

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

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**Department Specific Equipment Allocations**

**Dept:2 Equipment Depreciation**

| Department                 | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 3 101-635 City Maintenance | 3,890.00  | 36.44%             | \$3,890          | \$0           | \$3,890               | \$53              | \$3,943         |
| 7 101-215 City Clerk       | 3,886.20  | 36.40%             | 3,886            | 0             | 3,886                 | 53                | 3,939           |
| 11 101-253 Treasury        | 1,398.60  | 13.10%             | 1,399            | 0             | 1,399                 | 19                | 1,418           |
| 13 101-270 Human Resources | 1,500.40  | 14.06%             | 1,500            | 0             | 1,500                 | 20                | 1,521           |
| <b>Subtotal</b>            | 10,675.20 | 100.00%            | 10,675           | 0             | 10,675                | 145               | 10,820          |
| Direct Bills               |           |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |           |                    |                  |               | <b>\$10,675</b>       |                   | <b>\$10,820</b> |

Basis Units: \$ Depreciation  
Source: Fixed Asset records

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**Voice over IP System Allocations**

**Dept:2 Equipment Depreciation**

| Department                        | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4 101-172 City Manager            | 17         | 4.17%              | \$1,861          | \$0           | \$1,861               | \$25              | \$1,886         |
| 5 101-636 Info Tech               | 20         | 4.90%              | 2,189            | 0             | 2,189                 | 30                | 2,219           |
| 6 101-191 Budget and Accounting   | 15         | 3.68%              | 1,642            | 0             | 1,642                 | 22                | 1,664           |
| 7 101-215 City Clerk              | 10         | 2.45%              | 1,095            | 0             | 1,095                 | 15                | 1,109           |
| 8 101-223 Internal Auditor        | 1          | 0.25%              | 109              | 0             | 109                   | 1                 | 111             |
| 9 101-233 Purchasing              | 6          | 1.47%              | 657              | 0             | 657                   | 9                 | 666             |
| 10 101-261 311 Customer Service   | 9          | 2.21%              | 985              | 0             | 985                   | 13                | 998             |
| 11 101-253 Treasury               | 14         | 3.43%              | 1,532            | 0             | 1,532                 | 21                | 1,553           |
| 12 101-266 City Attorney          | 8          | 1.96%              | 876              | 0             | 876                   | 12                | 888             |
| 13 101-270 Human Resources        | 8          | 1.96%              | 876              | 0             | 876                   | 12                | 888             |
| 14 101-345-01 Public Safety Admin | 4          | 0.98%              | 438              | 0             | 438                   | 6                 | 444             |
| 18 101-101 City Commission        | 1          | 0.25%              | 109              | 0             | 109                   | 1                 | 111             |
| 19 101-257 Assessing              | 6          | 1.47%              | 657              | 0             | 657                   | 9                 | 666             |
| 20 101-345 Public Safety Ops      | 141        | 34.56%             | 15,433           | 0             | 15,433                | 209               | 15,642          |
| 24 101-699.00 Code Enforcement    | 12         | 2.94%              | 1,313            | 0             | 1,313                 | 18                | 1,331           |
| 25 101-699.01 Building Trades     | 8          | 1.96%              | 876              | 0             | 876                   | 12                | 888             |
| 26 101-721 Planning               | 17         | 4.17%              | 1,861            | 0             | 1,861                 | 25                | 1,886           |
| 28 101-728 Econ Dev               | 8          | 1.96%              | 876              | 0             | 876                   | 12                | 888             |
| 29 101-751-01 Parks & Rec Admin   | 16         | 3.92%              | 1,751            | 0             | 1,751                 | 24                | 1,775           |
| 67 590 Wastewater Fund            | 60         | 14.71%             | 6,567            | 0             | 6,567                 | 89                | 6,656           |
| 68 591 Water Fund                 | 27         | 6.62%              | 2,955            | 0             | 2,955                 | 40                | 2,995           |
| <b>Subtotal</b>                   | <b>408</b> | <b>100.00%</b>     | <b>44,657</b>    | <b>0</b>      | <b>44,657</b>         | <b>606</b>        | <b>45,263</b>   |
| Direct Bills                      |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |            |                    |                  |               | <b>\$44,657</b>       |                   | <b>\$45,263</b> |

Basis Units: Number of phone lines

Source: Phone directory

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

| <b>Department</b>                 | <b>City Hall<br/>Equipment</b> | <b>IT Equipment</b> | <b>Management<br/>Services</b> | <b>Department<br/>Specific<br/>Equipment</b> | <b>Voice over IP<br/>System</b> | <b>Total</b>     |
|-----------------------------------|--------------------------------|---------------------|--------------------------------|--|---------------------------------|------------------|
| 3 101-635 City Maintenance        | \$401                          | \$0                 | \$0                            | \$3,943                                      | \$0                             | \$4,344          |
| 4 101-172 City Manager            | 842                            | 0                   | 0                              | 0  | 1,886                           | 2,728            |
| 5 101-636 Info Tech               | 703                            | 59,229              | 0                              | 0  | 2,219                           | 62,151           |
| 6 101-191 Budget and Accounting   | 1,023                          | 0                   | 2,460                          | 0  | 1,664                           | 5,147            |
| 7 101-215 City Clerk              | 525                            | 0                   | 0                              | 3,939  | 1,109                           | 5,573            |
| 8 101-223 Internal Auditor        | 48                             | 0                   | 0                              | 0  | 111                             | 159              |
| 9 101-233 Purchasing              | 394                            | 0                   | 752                            | 0  | 666                             | 1,811            |
| 10 101-261 311 Customer Service   | 3,697                          | 0                   | 0                              | 0  | 998                             | 4,695            |
| 11 101-253 Treasury               | 718                            | 0                   | 0                              | 1,418  | 1,553                           | 3,689            |
| 12 101-266 City Attorney          | 490                            | 0                   | 0                              | 0  | 888                             | 1,378            |
| 13 101-270 Human Resources        | 569                            | 0                   | 0                              | 1,521  | 888                             | 2,977            |
| 14 101-345-01 Public Safety Admin | 0                              | 0                   | 0                              | 0  | 444                             | 444              |
| 18 101-101 City Commission        | 626                            | 0                   | 0                              | 0  | 111                             | 737              |
| 19 101-257 Assessing              | 0                              | 0                   | 0                              | 0  | 666                             | 666              |
| 20 101-345 Public Safety Ops      | 0                              | 0                   | 0                              | 0  | 15,642                          | 15,642           |
| 24 101-699.00 Code Enforcement    | 0                              | 0                   | 0                              | 0  | 1,331                           | 1,331            |
| 25 101-699.01 Building Trades     | 0                              | 0                   | 0                              | 0  | 888                             | 888              |
| 26 101-721 Planning               | 0                              | 0                   | 0                              | 0  | 1,886                           | 1,886            |
| 28 101-728 Econ Dev               | 264                            | 0                   | 0                              | 0  | 888                             | 1,151            |
| 29 101-751-01 Parks & Rec Admin   | 0                              | 0                   | 0                              | 0  | 1,775                           | 1,775            |
| 67 590 Wastewater Fund            | 0                              | 0                   | 0                              | 0  | 6,656                           | 6,656            |
| 68 591 Water Fund                 | 0                              | 0                   | 0                              | 0  | 2,995                           | 2,995            |
| <b>Total</b>                      | <b>\$10,299</b>                | <b>\$59,229</b>     | <b>\$3,212</b>                 | <b>\$10,820</b>                              | <b>\$45,263</b>                 | <b>\$128,823</b> |



**City Maintenance  
Nature and Extent of Services**

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

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

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

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

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**A. Department Costs**

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

| Description                               |    | Amount             | General<br>Admin | Maintenance<br>Admin | City Hall        | Other<br>Maintenance |
|---|----|--------------------|------------------|----------------------|------------------|----------------------|
| <b>Personnel Costs</b>                    |    |                    |                  |                      |                  |                      |
| Salaries                                  | S1 | 295,637            | 0                | 71,248               | 129,844          | 94,545               |
| <i>Salary % Split</i>                     |    |                    | <i>.00%</i>      | <i>24.10%</i>        | <i>43.92%</i>    | <i>31.98%</i>        |
| Benefits                                  | S  | 136,627            | 0                | 32,927               | 60,007           | 43,693               |
| <b>Subtotal - Personnel Costs</b>         |    | <b>432,264</b>     | <b>0</b>         | <b>104,176</b>       | <b>189,850</b>   | <b>138,238</b>       |
| <b>Services &amp; Supplies Cost</b>       |    |                    |                  |                      |                  |                      |
| 729 Operating Supplies                    | P  | 130,000            | 0                | 25                   | 68,119           | 61,856               |
| 815 Utilities                             | P  | 257,707            | 0                | 1,076                | 125,376          | 131,255              |
| 825 General Insurance                     | P  | 5,352              | 0                | 5,352                | 0                | 0                    |
| 845 Contractual Services                  | P  | 280,486            | 0                | 0                    | 79,985           | 200,501              |
| 850 Charges for Services                  | P  | 30,120             | 30,120           | 0                    | 0                | 0                    |
| 974 Bldgs, Additions, and Improvemen      | P  | 15,268             | 0                | 0                    | 4,212            | 11,056               |
| 975 Machinery & Equipment                 | P  | 14,262             | 0                | 0                    | 6,440            | 7,822                |
| 976 Office Equip & Furniture              | P  | 28,227             | 0                | 0                    | 0                | 28,227               |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>761,422</b>     | <b>30,120</b>    | <b>6,453</b>         | <b>284,132</b>   | <b>440,717</b>       |
| <b>Department Cost Total</b>              |    | <b>1,193,686</b>   | <b>30,120</b>    | <b>110,629</b>       | <b>473,982</b>   | <b>578,955</b>       |
| <b>Adjustments to Cost</b>                |    |                    |                  |                      |                  |                      |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>           | <b>0</b>         | <b>0</b>             | <b>0</b>         | <b>0</b>             |
| <b>Total Costs After Adjustments</b>      |    | <b>1,193,686</b>   | <b>30,120</b>    | <b>110,629</b>       | <b>473,982</b>   | <b>578,955</b>       |
| General Admin Distribution                |    |                    | (30,120)         | 7,259                | 13,229           | 9,632                |
| <b>Grand Total</b>                        |    | <b>\$1,193,686</b> |                  | <b>\$117,888</b>     | <b>\$487,211</b> | <b>\$588,588</b>     |

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

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

| <b>Department</b>                    | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Maintenance<br/>Admin</b> | <b>City Hall</b> | <b>Other<br/>Maintenance</b> |
|--------------------------------------|---------------------------|----------------------------|------------------------------|------------------|------------------------------|
| 1 City Hall                          | \$3,734                   | \$67                       | \$916                        | \$1,670          | \$1,216                      |
| Subtotal - Building Depreciation     | 3,734                     | 67                         | 916                          | 1,670            | 1,216                        |
| 2 City Hall Equipment                | 396                       | 5                          | 97                           | 176              | 128                          |
| 2 Department Specific Equipment      | 3,890                     | 53                         | 950                          | 1,732            | 1,261                        |
| Subtotal - Equipment Depreciation    | 4,286                     | 58                         | 1,047                        | 1,908            | 1,389                        |
| 3 Maintenance Admin                  | 0                         | 953                        | 230                          | 419              | 305                          |
| 3 City Hall                          | 0                         | 19,111                     | 4,606                        | 8,394            | 6,112                        |
| Subtotal - 101-635 City Maintenance  | 0                         | 20,065                     | 4,836                        | 8,812            | 6,417                        |
| 4 Management & Leadership            | 0                         | 10,864                     | 2,618                        | 4,771            | 3,474                        |
| Subtotal - 101-172 City Manager      | 0                         | 10,864                     | 2,618                        | 4,771            | 3,474                        |
| 5 PC/Network Support                 | 0                         | 8,088                      | 1,949                        | 3,552            | 2,587                        |
| 5 Application - Intellitime          | 0                         | 524                        | 126                          | 230              | 167                          |
| 5 County Wide                        | 0                         | 1,498                      | 361                          | 658              | 479                          |
| Subtotal - 101-636 Info Tech         | 0                         | 10,110                     | 2,437                        | 4,440            | 3,233                        |
| 6 Accounts Payable                   | 0                         | 26,746                     | 6,446                        | 11,747           | 8,554                        |
| 6 Payroll                            | 0                         | 1,475                      | 355                          | 648              | 472                          |
| 6 Budgeting                          | 0                         | 473                        | 114                          | 208              | 151                          |
| 6 Audit and Accounting               | 0                         | 17,148                     | 4,133                        | 7,532            | 5,484                        |
| 6 Cost Plan                          | 0                         | 1,724                      | 416                          | 757              | 551                          |
| Subtotal - 101-191 Budget and Accoun | 0                         | 47,566                     | 11,463                       | 20,891           | 15,212                       |
| 8 Internal Audit                     | 0                         | 881                        | 212                          | 387              | 282                          |
| Subtotal - 101-223 Internal Auditor  | 0                         | 881                        | 212                          | 387              | 282                          |
| 9 Purchasing                         | 0                         | 27,561                     | 6,642                        | 12,105           | 8,814                        |
| Subtotal - 101-233 Purchasing        | 0                         | 27,561                     | 6,642                        | 12,105           | 8,814                        |
| 12 Advise and Counsel                | 0                         | 2,399                      | 578                          | 1,053            | 767                          |
| 12 Labor Relations                   | 0                         | 61                         | 15                           | 27               | 20                           |
| 12 Risk Management                   | 0                         | 26                         | 6                            | 11               | 8                            |

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

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

| Department                          | First<br>Incoming | Second<br>Incoming | Maintenance<br>Admin | City Hall        | Other<br>Maintenance |
|-------------------------------------|-------------------|--------------------|----------------------|------------------|----------------------|
| Subtotal - 101-266 City Attorney    | \$0               | \$2,486            | \$599                | \$1,092          | \$795                |
| 13 Human Resources                  | 0                 | 4,445              | 1,071                | 1,952            | 1,421                |
| 13 Labor Relations                  | 0                 | 2,646              | 638                  | 1,162            | 846                  |
| Subtotal - 101-270 Human Resources  | 0                 | 7,091              | 1,709                | 3,114            | 2,268                |
| 16 General Fund OPEB                | 0                 | 57,026             | 13,743               | 25,046           | 18,237               |
| Subtotal - 101-297 OPEB             | 0                 | 57,026             | 13,743               | 25,046           | 18,237               |
| 17 Security                         | 0                 | 4,102              | 989                  | 1,802            | 1,312                |
| 17 Contractual                      | 0                 | 1,865              | 449                  | 819              | 596                  |
| 17 Parking                          | 0                 | 3,572              | 861                  | 1,569            | 1,142                |
| Subtotal - 101-299 Non-Departmental | 0                 | 9,539              | 2,299                | 4,189            | 3,051                |
| <b>Total Incoming</b>               | <b>8,020</b>      | <b>193,314</b>     | <b>48,521</b>        | <b>88,426</b>    | <b>64,387</b>        |
| <b>C. Total Allocated</b>           |                   | <b>\$1,395,020</b> | <b>\$166,409</b>     | <b>\$575,637</b> | <b>\$652,974</b>     |
|                                     |                   |                    | 11.93%               | 41.26%           | 46.81%               |

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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%              | \$953            | \$0           | \$953                 | \$0               | \$953            |
| 4 101-172 City Manager           | 2,330.00          | 1.67%              | 2,001            | 0             | 2,001                 | 784               | 2,785            |
| 5 101-636 Info Tech              | 1,945.00          | 1.39%              | 1,670            | 0             | 1,670                 | 655               | 2,325            |
| 6 101-191 Budget and Accounting  | 2,831.50          | 2.03%              | 2,432            | 0             | 2,432                 | 953               | 3,385            |
| 7 101-215 City Clerk             | 1,452.00          | 1.04%              | 1,247            | 0             | 1,247                 | 489               | 1,736            |
| 8 101-223 Internal Auditor       | 132.00            | 0.09%              | 113              | 0             | 113                   | 44                | 158              |
| 9 101-233 Purchasing             | 1,089.50          | 0.78%              | 936              | 0             | 936                   | 367               | 1,302            |
| 10 101-261 311 Customer Service  | 10,230.00         | 7.33%              | 8,785            | 0             | 8,785                 | 3,443             | 12,228           |
| 11 101-253 Treasury              | 1,988.00          | 1.42%              | 1,707            | 0             | 1,707                 | 669               | 2,376            |
| 12 101-266 City Attorney         | 1,357.00          | 0.97%              | 1,165            | 0             | 1,165                 | 457               | 1,622            |
| 13 101-270 Human Resources       | 1,574.00          | 1.13%              | 1,352            | 0             | 1,352                 | 530               | 1,881            |
| 18 101-101 City Commission       | 1,733.00          | 1.24%              | 1,488            | 0             | 1,488                 | 583               | 2,072            |
| 20 101-345 Public Safety Ops     | 59,135.00         | 42.38%             | 50,783           | 0             | 50,783                | 19,904            | 70,687           |
| 28 101-728 Econ Dev              | 730.00            | 0.52%              | 627              | 0             | 627                   | 246               | 873              |
| 29 101-751-01 Parks & Rec Admin  | 349.00            | 0.25%              | 300              | 0             | 300                   | 117               | 417              |
| 33 160-751 Mayor's Riverfront Pk | 6,011.00          | 4.31%              | 5,162            | 0             | 5,162                 | 2,023             | 7,185            |
| 80 Kalamazoo County - Space      | 45,529.00         | 32.63%             | 39,099           | 0             | 39,099                | 15,324            | 54,423           |
| <b>Subtotal</b>                  | <b>139,526.00</b> | <b>100.00%</b>     | <b>119,820</b>   | <b>0</b>      | <b>119,820</b>        | <b>46,589</b>     | <b>166,409</b>   |
| Direct Bills                     |                   |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                     |                   |                    |                  |               | <b>\$119,820</b>      |                   | <b>\$166,409</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**City Hall Allocations**

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

| Department                      | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 101-635 City Maintenance      | 1,110.00         | 3.89%              | \$19,111         | \$0           | \$19,111              | \$0               | \$19,111         |
| 4 101-172 City Manager          | 2,330.00         | 8.17%              | 40,117           | 0             | 40,117                | 7,222             | 47,339           |
| 5 101-636 Info Tech             | 1,945.00         | 6.82%              | 33,488           | 0             | 33,488                | 6,029             | 39,517           |
| 6 101-191 Budget and Accounting | 2,831.50         | 9.93%              | 48,751           | 0             | 48,751                | 8,776             | 57,528           |
| 7 101-215 City Clerk            | 1,452.00         | 5.09%              | 25,000           | 0             | 25,000                | 4,501             | 29,500           |
| 8 101-223 Internal Auditor      | 132.00           | 0.46%              | 2,273            | 0             | 2,273                 | 409               | 2,682            |
| 9 101-233 Purchasing            | 1,089.50         | 3.82%              | 18,758           | 0             | 18,758                | 3,377             | 22,135           |
| 10 101-261 311 Customer Service | 10,230.00        | 35.89%             | 176,135          | 0             | 176,135               | 31,709            | 207,844          |
| 11 101-253 Treasury             | 1,988.00         | 6.97%              | 34,228           | 0             | 34,228                | 6,162             | 40,390           |
| 12 101-266 City Attorney        | 1,357.00         | 4.76%              | 23,364           | 0             | 23,364                | 4,206             | 27,570           |
| 13 101-270 Human Resources      | 1,574.00         | 5.52%              | 27,100           | 0             | 27,100                | 4,879             | 31,979           |
| 18 101-101 City Commission      | 1,733.00         | 6.08%              | 29,838           | 0             | 29,838                | 5,372             | 35,209           |
| 28 101-728 Econ Dev             | 730.00           | 2.56%              | 12,569           | 0             | 12,569                | 2,263             | 14,831           |
| <b>Subtotal</b>                 | <b>28,502.00</b> | <b>100.00%</b>     | <b>490,733</b>   | <b>0</b>      | <b>490,733</b>        | <b>84,903</b>     | <b>575,637</b>   |
| Direct Bills                    |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                    |                  |                    |                  |               | <b>\$490,733</b>      |                   | <b>\$575,637</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Other Maintenance Allocations**

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

| <b>Department</b>                | <b>Units</b>   | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b>     |
|----------------------------------|----------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| 20 101-345 Public Safety Ops     | 59,135         | 53.26%                    | \$314,867               | \$0                  | \$314,867                    | \$32,928                 | \$347,795        |
| 29 101-751-01 Parks & Rec Admin  | 349            | 0.31%                     | 1,858                   | 0                    | 1,858                        | 194                      | 2,053            |
| 33 160-751 Mayor's Riverfront Pk | 6,011          | 5.41%                     | 32,006                  | 0                    | 32,006                       | 3,347                    | 35,353           |
| 80 Kalamazoo County - Space      | 45,529         | 41.01%                    | 242,421                 | (140,000)            | 102,421                      | 25,352                   | 127,773          |
| <b>Subtotal</b>                  | <b>111,024</b> | <b>100.00%</b>            | <b>591,153</b>          | <b>(140,000)</b>     | <b>451,153</b>               | <b>61,822</b>            | <b>512,974</b>   |
| Direct Bills                     |                |                           |                         |                      | 140,000                      |                          | 140,000          |
| <b>Total</b>                     |                |                           |                         |                      | <b>\$591,153</b>             |                          | <b>\$652,974</b> |

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Allocation Summary**

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

| <b>Department</b>                | <b>Maintenance Admin</b> | <b>City Hall</b> | <b>Other Maintenance</b> | <b>Total</b>       |
|----------------------------------|--------------------------|------------------|--------------------------|--------------------|
| 0 Direct Billed                  | \$0                      | \$0              | \$140,000                | \$140,000          |
| 3 101-635 City Maintenance       | 953                      | 19,111           | 0                        | 20,065             |
| 4 101-172 City Manager           | 2,785                    | 47,339           | 0                        | 50,124             |
| 5 101-636 Info Tech              | 2,325                    | 39,517           | 0                        | 41,842             |
| 6 101-191 Budget and Accounting  | 3,385                    | 57,528           | 0                        | 60,912             |
| 7 101-215 City Clerk             | 1,736                    | 29,500           | 0                        | 31,236             |
| 8 101-223 Internal Auditor       | 158                      | 2,682            | 0                        | 2,840              |
| 9 101-233 Purchasing             | 1,302                    | 22,135           | 0                        | 23,438             |
| 10 101-261 311 Customer Service  | 12,228                   | 207,844          | 0                        | 220,072            |
| 11 101-253 Treasury              | 2,376                    | 40,390           | 0                        | 42,767             |
| 12 101-266 City Attorney         | 1,622                    | 27,570           | 0                        | 29,192             |
| 13 101-270 Human Resources       | 1,881                    | 31,979           | 0                        | 33,861             |
| 18 101-101 City Commission       | 2,072                    | 35,209           | 0                        | 37,281             |
| 20 101-345 Public Safety Ops     | 70,687                   | 0                | 347,795                  | 418,483            |
| 28 101-728 Econ Dev              | 873                      | 14,831           | 0                        | 15,704             |
| 29 101-751-01 Parks & Rec Admin  | 417                      | 0                | 2,053                    | 2,470              |
| 33 160-751 Mayor's Riverfront Pk | 7,185                    | 0                | 35,353                   | 42,538             |
| 80 Kalamazoo County - Space      | 54,423                   | 0                | 127,773                  | 182,197            |
| <b>Total</b>                     | <b>\$166,409</b>         | <b>\$575,637</b> | <b>\$652,974</b>         | <b>\$1,395,020</b> |



**City Manager  
Nature and Extent of Services**

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

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

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

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

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

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**A. Department Costs**

Dept:4 101-172 City Manager

| Description                               |    | Amount             | General<br>Admin | Management<br>& Leadership | General<br>Government |
|---|----|--------------------|------------------|----------------------------|-----------------------|
| <b>Personnel Costs</b>                    |    |                    |                  |                            |                       |
| Salaries                                  | S1 | 856,192            | 0                | 856,192                    | 0                     |
| <i>Salary % Split</i>                     |    |                    | <i>.00%</i>      | <i>100.00%</i>             | <i>.00%</i>           |
| Benefits                                  | S  | 273,645            | 0                | 273,645                    | 0                     |
| <b>Subtotal - Personnel Costs</b>         |    | <b>1,129,837</b>   | <b>0</b>         | <b>1,129,837</b>           | <b>0</b>              |
| <b>Services &amp; Supplies Cost</b>       |    |                    |                  |                            |                       |
| 728 Supplies                              | S  | 3,951              | 0                | 3,951                      | 0                     |
| 729 Operating Supplies                    | S  | 1,399              | 0                | 1,399                      | 0                     |
| 805 Travel & Training                     | S  | 40,490             | 0                | 40,490                     | 0                     |
| 815 Telephone                             | S  | 8,947              | 0                | 8,947                      | 0                     |
| 825 Insurance                             | S  | 20,712             | 0                | 20,712                     | 0                     |
| 845 Contractual Services                  | P  | 280,155            | 0                | 12,046                     | 268,109               |
| 860 Memberships & Dues                    | S  | 23,255             | 0                | 23,255                     | 0                     |
| 865 Subscriptions                         | S  | 44                 | 0                | 44                         | 0                     |
| 880 Rental/Lease Equipment                | S  | 2,998              | 0                | 2,998                      | 0                     |
| 885.002 Application Software              | S  | 0                  | 0                | 0                          | 0                     |
| 885.014 Contrib - Communities in Schc     | P  | 50,000             | 0                | 0                          | 50,000                |
| 976 Office Equip & Furniture              | S  | 1,257              | 0                | 1,257                      | 0                     |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>433,208</b>     | <b>0</b>         | <b>115,099</b>             | <b>318,109</b>        |
| <b>Department Cost Total</b>              |    | <b>1,563,045</b>   | <b>0</b>         | <b>1,244,936</b>           | <b>318,109</b>        |
| <b>Adjustments to Cost</b>                |    |                    |                  |                            |                       |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>           | <b>0</b>         | <b>0</b>                   | <b>0</b>              |
| <b>Total Costs After Adjustments</b>      |    | <b>1,563,045</b>   | <b>0</b>         | <b>1,244,936</b>           | <b>318,109</b>        |
| General Admin Distribution                |    |                    | 0                | 0                          | 0                     |
| <b>Grand Total</b>                        |    | <b>\$1,563,045</b> |                  | <b>\$1,244,936</b>         | <b>\$318,109</b>      |
|   |    |                    |                  | not allocated              |                       |

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

Dept:4 101-172 City Manager

| Department                           | First<br>Incoming | Second<br>Incoming | Management<br>& Leadership | General<br>Government |
|--------------------------------------|-------------------|--------------------|----------------------------|-----------------------|
| 1 City Hall                          | \$7,839           | \$141              | \$7,980                    | \$0                   |
| Subtotal - Building Depreciation     | 7,839             | 141                | 7,980                      | 0                     |
| 2 City Hall Equipment                | 831               | 11                 | 842                        | 0                     |
| 2 Voice over IP System               | 1,861             | 25                 | 1,886                      | 0                     |
| Subtotal - Equipment Depreciation    | 2,691             | 37                 | 2,728                      | 0                     |
| 3 Maintenance Admin                  | 2,001             | 784                | 2,785                      | 0                     |
| 3 City Hall                          | 40,117            | 7,222              | 47,339                     | 0                     |
| Subtotal - 101-635 City Maintenance  | 42,118            | 8,006              | 50,124                     | 0                     |
| 4 Management & Leadership            | 0                 | 19,767             | 19,767                     | 0                     |
| Subtotal - 101-172 City Manager      | 0                 | 19,767             | 19,767                     | 0                     |
| 5 PC/Network Support                 | 0                 | 26,287             | 26,287                     | 0                     |
| 5 Application - Eden                 | 0                 | 13,563             | 13,563                     | 0                     |
| 5 Application - BS & A               | 0                 | 6,656              | 6,656                      | 0                     |
| 5 Application - Intellitime          | 0                 | 1,309              | 1,309                      | 0                     |
| 5 NeoGov                             | 0                 | 7,704              | 7,704                      | 0                     |
| 5 County Wide                        | 0                 | 2,726              | 2,726                      | 0                     |
| 5 Dept Specific Exp                  | 0                 | 56,556             | 56,556                     | 0                     |
| Subtotal - 101-636 Info Tech         | 0                 | 114,801            | 114,801                    | 0                     |
| 6 Accounts Payable                   | 0                 | 6,218              | 6,218                      | 0                     |
| 6 Payroll                            | 0                 | 2,683              | 2,683                      | 0                     |
| 6 Budgeting                          | 0                 | 619                | 619                        | 0                     |
| 6 Audit and Accounting               | 0                 | 4,182              | 4,182                      | 0                     |
| 6 Cost Plan                          | 0                 | 1,724              | 1,724                      | 0                     |
| Subtotal - 101-191 Budget and Accoun | 0                 | 15,426             | 15,426                     | 0                     |
| 7 Records Management                 | 0                 | 1,895              | 1,895                      | 0                     |
| 7 Mail                               | 0                 | 139                | 139                        | 0                     |
| Subtotal - 101-215 City Clerk        | 0                 | 2,034              | 2,034                      | 0                     |
| 8 Internal Audit                     | 0                 | 1,154              | 1,154                      | 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 - 101-223 Internal Auditor   | \$0            | \$1,154         | \$1,154                 | \$0                |
| 9 Purchasing                          | 0              | 3,118           | 3,118                   | 0                  |
| Subtotal - 101-233 Purchasing         | 0              | 3,118           | 3,118                   | 0                  |
| 10 Customer Service (exc Public Wks)  | 0              | 700             | 700                     | 0                  |
| Subtotal - 101-261 311 Customer Servi | 0              | 700             | 700                     | 0                  |
| 11 Non-Tax Revenue                    | 0              | 2               | 2                       | 0                  |
| Subtotal - 101-253 Treasury           | 0              | 2               | 2                       | 0                  |
| 12 Advise and Counsel                 | 0              | 3,141           | 3,141                   | 0                  |
| 12 Risk Management                    | 0              | 8               | 8                       | 0                  |
| Subtotal - 101-266 City Attorney      | 0              | 3,149           | 3,149                   | 0                  |
| 13 Human Resources                    | 0              | 8,088           | 8,088                   | 0                  |
| Subtotal - 101-270 Human Resources    | 0              | 8,088           | 8,088                   | 0                  |
| 16 General Fund OPEB                  | 0              | 103,764         | 103,764                 | 0                  |
| Subtotal - 101-297 OPEB               | 0              | 103,764         | 103,764                 | 0                  |
| 17 Security                           | 0              | 8,611           | 8,611                   | 0                  |
| 17 Contractual                        | 0              | 2,442           | 2,442                   | 0                  |
| 17 Parking                            | 0              | 6,499           | 6,499                   | 0                  |
| Subtotal - 101-299 Non-Departmental   | 0              | 17,552          | 17,552                  | 0                  |
| <b>Total Incoming</b>                 | 52,648         | 297,739         | 350,387                 | 0                  |
| <b>C. Total Allocated</b>             |                | \$1,913,432     | \$1,595,323             | \$318,109          |
|                                       |                |                 | 83.37%                  | 16.63%             |

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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        | 5.21   | 0.84%              | \$10,864         | \$0           | \$10,864              | \$0               | \$10,864 |
| 4 101-172 City Manager            | 9.48   | 1.52%              | 19,767           | 0             | 19,767                | 0                 | 19,767   |
| 5 101-636 Info Tech               | 12.35  | 1.98%              | 25,752           | 0             | 25,752                | 6,052             | 31,804   |
| 6 101-191 Budget and Accounting   | 14.26  | 2.29%              | 29,735           | 0             | 29,735                | 6,988             | 36,722   |
| 7 101-215 City Clerk              | 6.22   | 1.00%              | 12,970           | 0             | 12,970                | 3,048             | 16,018   |
| 8 101-223 Internal Auditor        | 0.96   | 0.15%              | 2,002            | 0             | 2,002                 | 470               | 2,472    |
| 9 101-233 Purchasing              | 4.36   | 0.70%              | 9,091            | 0             | 9,091                 | 2,137             | 11,228   |
| 10 101-261 311 Customer Service   | 8.21   | 1.32%              | 17,119           | 0             | 17,119                | 4,023             | 21,142   |
| 11 101-253 Treasury               | 11.17  | 1.79%              | 23,291           | 0             | 23,291                | 5,474             | 28,765   |
| 12 101-266 City Attorney          | 5.71   | 0.92%              | 11,906           | 0             | 11,906                | 2,798             | 14,704   |
| 13 101-270 Human Resources        | 7.04   | 1.13%              | 14,680           | 0             | 14,680                | 3,450             | 18,129   |
| 14 101-345-01 Public Safety Admin | 6.91   | 1.11%              | 14,409           | 0             | 14,409                | 3,386             | 17,795   |
| 15 101-640 Fleet                  | 7.55   | 1.21%              | 15,743           | 0             | 15,743                | 3,700             | 19,443   |
| 17 101-299 Non-Departmental       | 1.67   | 0.27%              | 3,482            | 0             | 3,482                 | 818               | 4,301    |
| 19 101-257 Assessing              | 0.48   | 0.08%              | 1,001            | 0             | 1,001                 | 235               | 1,236    |
| 20 101-345 Public Safety Ops      | 236.54 | 38.01%             | 493,227          | 0             | 493,227               | 115,910           | 609,138  |
| 21 101-441-00 PW General          | 5.02   | 0.81%              | 10,468           | 0             | 10,468                | 2,460             | 12,928   |
| 24 101-699.00 Code Enforcement    | 8.02   | 1.29%              | 16,723           | 0             | 16,723                | 3,930             | 20,653   |
| 25 101-699.01 Building Trades     | 6.20   | 1.00%              | 12,928           | 0             | 12,928                | 3,038             | 15,966   |
| 26 101-721 Planning               | 5.26   | 0.85%              | 10,968           | 0             | 10,968                | 2,578             | 13,546   |
| 28 101-728 Econ Dev               | 2.70   | 0.43%              | 5,630            | 0             | 5,630                 | 1,323             | 6,953    |
| 29 101-751-01 Parks & Rec Admin   | 29.81  | 4.79%              | 62,159           | 0             | 62,159                | 14,608            | 76,767   |
| 30 101-801 Emergency Recovery     | 0.07   | 0.01%              | 146              | 0             | 146                   | 34                | 180      |
| 34 202 Act 51 Major Street        | 16.15  | 2.60%              | 33,676           | 0             | 33,676                | 7,914             | 41,589   |
| 35 203 Act 51 Local Street        | 15.29  | 2.46%              | 31,882           | 0             | 31,882                | 7,492             | 39,375   |
| 36 209 Cemeteries                 | 0.64   | 0.10%              | 1,335            | 0             | 1,335                 | 314               | 1,648    |
| 37 226 Solid Waste                | 5.95   | 0.96%              | 12,407           | 0             | 12,407                | 2,916             | 15,322   |
| 41 251 FFE Aspirational Projects  | 1.52   | 0.24%              | 3,169            | 0             | 3,169                 | 745               | 3,914    |
| 43 252-345 Public Safety          | 22.28  | 3.58%              | 46,458           | 0             | 46,458                | 10,918            | 57,375   |
| 44 252-724 Public Safety Comm Dev | 0.12   | 0.02%              | 250              | 0             | 250                   | 59                | 309      |
| 46 252-751 Recreation             | 8.65   | 1.39%              | 18,037           | 0             | 18,037                | 4,239             | 22,275   |
| 52 253-751 Recreation             | 0.07   | 0.01%              | 146              | 0             | 146                   | 34                | 180      |
| 56 271-724 Comm Dev               | 8.43   | 1.35%              | 17,578           | 0             | 17,578                | 4,131             | 21,709   |
| 63 299 CDBG                       | 1.14   | 0.18%              | 2,377            | 0             | 2,377                 | 559               | 2,936    |
| 65 400 Capital Projects           | 0.12   | 0.02%              | 250              | 0             | 250                   | 59                | 309      |
| 67 590 Wastewater Fund            | 78.52  | 12.62%             | 163,728          | 0             | 163,728               | 38,477            | 202,205  |
| 68 591 Water Fund                 | 66.61  | 10.70%             | 138,894          | 0             | 138,894               | 32,641            | 171,534  |
| 71 702-XXX Economic Dev           | 0.17   | 0.03%              | 354              | 0             | 354                   | 83                | 438      |
| 72 709-XXX Brownfield Dev         | 1.43   | 0.23%              | 2,982            | 0             | 2,982                 | 701               | 3,683    |

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**Management & Leadership Allocations**

Dept:4 101-172 City Manager

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| <b>Subtotal</b> | 622.29 | 100.00%            | 1,297,584        | 0             | 1,297,584             | 297,739           | 1,595,323          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |        |                    |                  |               | <b>\$1,297,584</b>    |                   | <b>\$1,595,323</b> |

Basis Units: Full Time Equivalents  
Source: City Payroll Records

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**Allocation Summary**

Dept:4 101-172 City Manager

| <b>Department</b>                 | <b>Management<br/>&amp; Leadership</b> | <b>General<br/>Government</b> | <b>Total</b> |
|-----------------------------------|--|-------------------------------|--------------|
| 3 101-635 City Maintenance        | \$10,864                               | \$0                           | \$10,864     |
| 4 101-172 City Manager            | 19,767                                 | 0                             | 19,767       |
| 5 101-636 Info Tech               | 31,804                                 | 0                             | 31,804       |
| 6 101-191 Budget and Accounting   | 36,722                                 | 0                             | 36,722       |
| 7 101-215 City Clerk              | 16,018                                 | 0                             | 16,018       |
| 8 101-223 Internal Auditor        | 2,472                                  | 0                             | 2,472        |
| 9 101-233 Purchasing              | 11,228                                 | 0                             | 11,228       |
| 10 101-261 311 Customer Service   | 21,142                                 | 0                             | 21,142       |
| 11 101-253 Treasury               | 28,765                                 | 0                             | 28,765       |
| 12 101-266 City Attorney          | 14,704                                 | 0                             | 14,704       |
| 13 101-270 Human Resources        | 18,129                                 | 0                             | 18,129       |
| 14 101-345-01 Public Safety Admin | 17,795                                 | 0                             | 17,795       |
| 15 101-640 Fleet                  | 19,443                                 | 0                             | 19,443       |
| 17 101-299 Non-Departmental       | 4,301                                  | 0                             | 4,301        |
| 19 101-257 Assessing              | 1,236                                  | 0                             | 1,236        |
| 20 101-345 Public Safety Ops      | 609,138                                | 0                             | 609,138      |
| 21 101-441-00 PW General          | 12,928                                 | 0                             | 12,928       |
| 24 101-699.00 Code Enforcement    | 20,653                                 | 0                             | 20,653       |
| 25 101-699.01 Building Trades     | 15,966                                 | 0                             | 15,966       |
| 26 101-721 Planning               | 13,546                                 | 0                             | 13,546       |
| 28 101-728 Econ Dev               | 6,953                                  | 0                             | 6,953        |
| 29 101-751-01 Parks & Rec Admin   | 76,767                                 | 0                             | 76,767       |
| 30 101-801 Emergency Recovery     | 180                                    | 0                             | 180          |
| 34 202 Act 51 Major Street        | 41,589                                 | 0                             | 41,589       |
| 35 203 Act 51 Local Street        | 39,375                                 | 0                             | 39,375       |
| 36 209 Cemeteries                 | 1,648                                  | 0                             | 1,648        |
| 37 226 Solid Waste                | 15,322                                 | 0                             | 15,322       |
| 41 251 FFE Aspirational Projects  | 3,914                                  | 0                             | 3,914        |
| 43 252-345 Public Safety          | 57,375                                 | 0                             | 57,375       |
| 44 252-724 Public Safety Comm Dev | 309                                    | 0                             | 309          |
| 46 252-751 Recreation             | 22,275                                 | 0                             | 22,275       |
| 52 253-751 Recreation             | 180                                    | 0                             | 180          |
| 56 271-724 Comm Dev               | 21,709                                 | 0                             | 21,709       |
| 63 299 CDBG                       | 2,936                                  | 0                             | 2,936        |
| 65 400 Capital Projects           | 309                                    | 0                             | 309          |
| 67 590 Wastewater Fund            | 202,205                                | 0                             | 202,205      |
| 68 591 Water Fund                 | 171,534                                | 0                             | 171,534      |
| 71 702-XXX Economic Dev           | 438                                    | 0                             | 438          |
| 72 709-XXX Brownfield Dev         | 3,683                                  | 0                             | 3,683        |

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Allocation Summary

Dept:4 101-172 City Manager

| Department | Management & Leadership | General Government | Total       |
|------------|-------------------------|--------------------|-------------|
| Total      | \$1,595,323             | \$0                | \$1,595,323 |



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

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

- **KDPS** - The IT department provides specific support services to the City's Public Safety department. Costs associated with these services are identified and allocated to Public Safety departments on the number of PCs.
- **Water / Wastewater** - The City's IT department provides specific support services to the Water and Wastewater departments. Costs associated with these services are identified and allocated 50% to Water and 50% to Wastewater.
- **County-Wide** - Costs of software applications that benefit all county employees are identified in this function and allocated to all departments based on full-time equivalents (FTEs).
- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.

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

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

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**A. Department Costs**

Dept:5 101-636 Info Tech

| Description                          |    | Amount             | General Admin | PC/Network Support | Application - Eden | Application - BS & A | Application - Intellitime | KDPS             | Water / Wastewater | Multifactor Auth |
|--------------------------------------|----|--------------------|---------------|--------------------|--------------------|----------------------|---------------------------|------------------|--------------------|------------------|
| <b>Personnel Costs</b>               |    |                    |               |                    |                    |                      |                           |                  |                    |                  |
| Salaries                             | S1 | 969,398            | 458,428       | 156,752            | 37,031             | 94,322               | 13,572                    | 80,460           | 128,833            | 0                |
| <i>Salary % Split</i>                |    |                    | <i>47.29%</i> | <i>16.17%</i>      | <i>3.82%</i>       | <i>9.73%</i>         | <i>1.40%</i>              | <i>8.30%</i>     | <i>13.29%</i>      | <i>.00%</i>      |
| Benefits                             | S  | 333,625            | 157,771       | 53,947             | 12,744             | 32,462               | 4,671                     | 27,691           | 44,339             | 0                |
| Subtotal - Personnel Costs           |    | 1,303,023          | 616,199       | 210,699            | 49,775             | 126,784              | 18,242                    | 108,151          | 173,172            | 0                |
| <b>Services &amp; Supplies Cost</b>  |    |                    |               |                    |                    |                      |                           |                  |                    |                  |
| 728 Supplies                         | P  | 1,484              | 1,484         | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0                |
| 729 Operating Supplies               | P  | 24,917             | 24,917        | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0                |
| 805 Travel & Training                | P  | 34,628             | 34,628        | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0                |
| 815 Utilities                        | S  | 91,291             | 43,172        | 14,762             | 3,487              | 8,883                | 1,278                     | 7,577            | 12,133             | 0                |
| 825 Insurance                        | S  | 14,916             | 7,054         | 2,412              | 570                | 1,451                | 209                       | 1,238            | 1,982              | 0                |
| 845 Outside Consultants              | S  | 119,916            | 56,708        | 19,390             | 4,581              | 11,668               | 1,679                     | 9,953            | 15,937             | 0                |
| 860 Memberships                      | S  | 264                | 125           | 43                 | 10                 | 26                   | 4                         | 22               | 35                 | 0                |
| 880 Rental/Lease Equipment           | P  | 2,042              | 2,042         | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0                |
| 885 Software                         | P  | 877,371            | 0             | 407,355            | 76,218             | 70,998               | 17,320                    | 1,943            | 0                  | 1,402            |
| 975 Machinery & Equipment            | S  | 181,077            | 85,631        | 29,280             | 6,917              | 17,619               | 2,535                     | 15,029           | 24,065             | 0                |
| 984 Software (Capital)               | S  | 70,402             | 33,293        | 11,384             | 2,689              | 6,850                | 986                       | 5,843            | 9,356              | 0                |
| CCTA Admin Services Contract         | P  | (103,840)          | (103,840)     | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0                |
| Subtotal - Services & Supplies       |    | 1,314,469          | 185,215       | 484,626            | 94,473             | 117,495              | 24,010                    | 41,606           | 63,508             | 1,402            |
| <b>Department Cost Total</b>         |    | 2,617,492          | 801,414       | 695,325            | 144,248            | 244,279              | 42,252                    | 149,757          | 236,680            | 1,402            |
| <b>Adjustments to Cost</b>           |    |                    |               |                    |                    |                      |                           |                  |                    |                  |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  | 0                  | 0                    | 0                         | 0                | 0                  | 0                |
| <b>Total Costs After Adjustments</b> |    | 2,617,492          | 801,414       | 695,325            | 144,248            | 244,279              | 42,252                    | 149,757          | 236,680            | 1,402            |
| General Admin Distribution           |    |                    | (801,414)     | 306,839            | 63,655             | 107,797              | 18,646                    | 66,086           | 104,444            | 619              |
| <b>Grand Total</b>                   |    | <b>\$2,617,492</b> |               | <b>\$1,002,163</b> | <b>\$207,904</b>   | <b>\$352,077</b>     | <b>\$60,898</b>           | <b>\$215,843</b> | <b>\$341,124</b>   | <b>\$2,020</b>   |

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**A. Department Costs**

Dept:5 101-636 Info Tech

| Description                          |    | Amount                    | NeoGov                 | County Wide             | Dept Specific<br>Exp    |
|--------------------------------------|----|---------------------------|------------------------|-------------------------|-------------------------|
| <b>Personnel Costs</b>               |    |                           |                        |                         |                         |
| Salaries                             | S1 | 969,398                   | 0                      | 0                       | 0                       |
| <i>Salary % Split</i>                |    |                           | <i>.00%</i>            | <i>.00%</i>             | <i>.00%</i>             |
| Benefits                             | S  | 333,625                   | 0                      | 0                       | 0                       |
| Subtotal - Personnel Costs           |    | <u>1,303,023</u>          | 0                      | 0                       | 0                       |
| <b>Services &amp; Supplies Cost</b>  |    |                           |                        |                         |                         |
| 728 Supplies                         | P  | 1,484                     | 0                      | 0                       | 0                       |
| 729 Operating Supplies               | P  | 24,917                    | 0                      | 0                       | 0                       |
| 805 Travel & Training                | P  | 34,628                    | 0                      | 0                       | 0                       |
| 815 Utilities                        | S  | 91,291                    | 0                      | 0                       | 0                       |
| 825 Insurance                        | S  | 14,916                    | 0                      | 0                       | 0                       |
| 845 Outside Consultants              | S  | 119,916                   | 0                      | 0                       | 0                       |
| 860 Memberships                      | S  | 264                       | 0                      | 0                       | 0                       |
| 880 Rental/Lease Equipment           | P  | 2,042                     | 0                      | 0                       | 0                       |
| 885 Software                         | P  | 877,371                   | 46,869                 | 118,340                 | 136,925                 |
| 975 Machinery & Equipment            | S  | 181,077                   | 0                      | 0                       | 0                       |
| 984 Software (Capital)               | S  | 70,402                    | 0                      | 0                       | 0                       |
| CCTA Admin Services Contract         | P  | (103,840)                 | 0                      | 0                       | 0                       |
| Subtotal - Services & Supplies       |    | <u>1,314,469</u>          | 46,869                 | 118,340                 | 136,925                 |
| <b>Department Cost Total</b>         |    | <b>2,617,492</b>          | <b>46,869</b>          | <b>118,340</b>          | <b>136,925</b>          |
| <b>Adjustments to Cost</b>           |    |                           |                        |                         |                         |
| Subtotal - Adjustments               |    | <u>0</u>                  | 0                      | 0                       | 0                       |
| <b>Total Costs After Adjustments</b> |    | <b>2,617,492</b>          | <b>46,869</b>          | <b>118,340</b>          | <b>136,925</b>          |
| General Admin Distribution           |    |                           | 20,683                 | 52,222                  | 60,424                  |
| <b>Grand Total</b>                   |    | <u><u>\$2,617,492</u></u> | <u><u>\$67,552</u></u> | <u><u>\$170,562</u></u> | <u><u>\$197,349</u></u> |

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

Dept:5 101-636 Info Tech

| Department                           | First Incoming | Second Incoming | PC/Network Support | Application - Eden | Application - BS & A | Application - Intellitime | KDPS   | Water / Wastewater | Multifactor Auth | NeoGov |
|--------------------------------------|----------------|-----------------|--------------------|--------------------|----------------------|---------------------------|--------|--------------------|------------------|--------|
| 1 City Hall                          | \$6,544        | \$118           | \$2,550            | \$529              | \$896                | \$155                     | \$549  | \$868              | \$5              | \$172  |
| Subtotal - Building Depreciation     | 6,544          | 118             | 2,550              | 529                | 896                  | 155                       | 549    | 868                | 5                | 172    |
| 2 City Hall Equipment                | 693            | 9               | 269                | 56                 | 95                   | 16                        | 58     | 92                 | 1                | 18     |
| 2 IT Equipment                       | 58,437         | 793             | 22,677             | 4,704              | 7,967                | 1,378                     | 4,884  | 7,719              | 46               | 1,529  |
| 2 Voice over IP System               | 2,189          | 30              | 850                | 176                | 298                  | 52                        | 183    | 289                | 2                | 57     |
| Subtotal - Equipment Depreciation    | 61,319         | 832             | 23,796             | 4,937              | 8,360                | 1,446                     | 5,125  | 8,100              | 48               | 1,604  |
| 3 Maintenance Admin                  | 1,670          | 655             | 890                | 185                | 313                  | 54                        | 192    | 303                | 2                | 60     |
| 3 City Hall                          | 33,488         | 6,029           | 15,130             | 3,139              | 5,315                | 919                       | 3,259  | 5,150              | 31               | 1,020  |
| Subtotal - 101-635 City Maintenance  | 35,158         | 6,683           | 16,020             | 3,323              | 5,628                | 973                       | 3,450  | 5,453              | 32               | 1,080  |
| 4 Management & Leadership            | 25,752         | 6,052           | 12,177             | 2,526              | 4,278                | 740                       | 2,623  | 4,145              | 25               | 821    |
| Subtotal - 101-172 City Manager      | 25,752         | 6,052           | 12,177             | 2,526              | 4,278                | 740                       | 2,623  | 4,145              | 25               | 821    |
| 5 PC/Network Support                 | 0              | 70,772          | 27,096             | 5,621              | 9,519                | 1,647                     | 5,836  | 9,223              | 55               | 1,826  |
| 5 Application - Eden                 | 0              | 20,344          | 7,789              | 1,616              | 2,736                | 473                       | 1,678  | 2,651              | 16               | 525    |
| 5 Application - BS & A               | 0              | 9,984           | 3,822              | 793                | 1,343                | 232                       | 823    | 1,301              | 8                | 258    |
| 5 Application - Intellitime          | 0              | 1,178           | 451                | 94                 | 159                  | 27                        | 97     | 154                | 1                | 30     |
| 5 Multifactor Auth                   | 0              | 978             | 375                | 78                 | 132                  | 23                        | 81     | 127                | 1                | 25     |
| 5 NeoGov                             | 0              | 4,622           | 1,770              | 367                | 622                  | 108                       | 381    | 602                | 4                | 119    |
| 5 County Wide                        | 0              | 3,552           | 1,360              | 282                | 478                  | 83                        | 293    | 463                | 3                | 92     |
| 5 Dept Specific Exp                  | 0              | 36,298          | 13,897             | 2,883              | 4,882                | 844                       | 2,993  | 4,730              | 28               | 937    |
| Subtotal - 101-636 Info Tech         | 0              | 147,728         | 56,561             | 11,734             | 19,871               | 3,437                     | 12,182 | 19,253             | 114              | 3,813  |
| 6 Accounts Payable                   | 0              | 14,808          | 5,670              | 1,176              | 1,992                | 345                       | 1,221  | 1,930              | 11               | 382    |
| 6 Payroll                            | 0              | 3,496           | 1,338              | 278                | 470                  | 81                        | 288    | 456                | 3                | 90     |
| 6 Budgeting                          | 0              | 1,077           | 413                | 86                 | 145                  | 25                        | 89     | 140                | 1                | 28     |
| 6 Audit and Accounting               | 0              | 7,320           | 2,803              | 581                | 985                  | 170                       | 604    | 954                | 6                | 189    |
| 6 Cost Plan                          | 0              | 1,724           | 660                | 137                | 232                  | 40                        | 142    | 225                | 1                | 44     |
| Subtotal - 101-191 Budget and Accoun | 0              | 28,425          | 10,883             | 2,258              | 3,823                | 661                       | 2,344  | 3,705              | 22               | 734    |
| 7 Records Management                 | 0              | 25,064          | 9,596              | 1,991              | 3,371                | 583                       | 2,067  | 3,267              | 19               | 647    |
| 7 Mail                               | 0              | 1               | 0                  | 0                  | 0                    | 0                         | 0      | 0                  | 0                | 0      |
| Subtotal - 101-215 City Clerk        | 0              | 25,065          | 9,597              | 1,991              | 3,371                | 583                       | 2,067  | 3,267              | 19               | 647    |
| 8 Internal Audit                     | 0              | 2,009           | 769                | 160                | 270                  | 47                        | 166    | 262                | 2                | 52     |

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

Dept:5 101-636 Info Tech

| Department                            | First<br>Incoming | Second<br>Incoming | PC/Network<br>Support | Application -<br>Eden | Application -<br>BS & A | Application -<br>Intellitime | KDPS      | Water /<br>Wastewater | Multifactor<br>Auth | NeoGov   |
|---------------------------------------|-------------------|--------------------|-----------------------|-----------------------|-------------------------|------------------------------|-----------|-----------------------|---------------------|----------|
| Subtotal - 101-223 Internal Auditor   | \$0               | \$2,009            | \$769                 | \$160                 | \$270                   | \$47                         | \$166     | \$262                 | \$2                 | \$52     |
| 9 Purchasing                          | 0                 | 26,756             | 10,244                | 2,125                 | 3,599                   | 622                          | 2,206     | 3,487                 | 21                  | 691      |
| Subtotal - 101-233 Purchasing         | 0                 | 26,756             | 10,244                | 2,125                 | 3,599                   | 622                          | 2,206     | 3,487                 | 21                  | 691      |
| 10 Customer Service (exc Public Wks)  | 0                 | 18                 | 7                     | 1                     | 2                       | 0                            | 1         | 2                     | 0                   | 0        |
| Subtotal - 101-261 311 Customer Servi | 0                 | 18                 | 7                     | 1                     | 2                       | 0                            | 1         | 2                     | 0                   | 0        |
| 12 Advise and Counsel                 | 0                 | 5,468              | 2,094                 | 434                   | 736                     | 127                          | 451       | 713                   | 4                   | 141      |
| 12 Risk Management                    | 0                 | 9                  | 3                     | 1                     | 1                       | 0                            | 1         | 1                     | 0                   | 0        |
| Subtotal - 101-266 City Attorney      | 0                 | 5,477              | 2,097                 | 435                   | 737                     | 127                          | 452       | 714                   | 4                   | 141      |
| 13 Human Resources                    | 0                 | 10,536             | 4,034                 | 837                   | 1,417                   | 245                          | 869       | 1,373                 | 8                   | 272      |
| Subtotal - 101-270 Human Resources    | 0                 | 10,536             | 4,034                 | 837                   | 1,417                   | 245                          | 869       | 1,373                 | 8                   | 272      |
| 16 General Fund OPEB                  | 0                 | 135,178            | 51,756                | 10,737                | 18,183                  | 3,145                        | 11,147    | 17,617                | 104                 | 3,489    |
| Subtotal - 101-297 OPEB               | 0                 | 135,178            | 51,756                | 10,737                | 18,183                  | 3,145                        | 11,147    | 17,617                | 104                 | 3,489    |
| 17 Security                           | 0                 | 7,188              | 2,752                 | 571                   | 967                     | 167                          | 593       | 937                   | 6                   | 186      |
| 17 Contractual                        | 0                 | 4,252              | 1,628                 | 338                   | 572                     | 99                           | 351       | 554                   | 3                   | 110      |
| 17 Parking                            | 0                 | 8,466              | 3,242                 | 672                   | 1,139                   | 197                          | 698       | 1,103                 | 7                   | 218      |
| Subtotal - 101-299 Non-Departmental   | 0                 | 19,906             | 7,622                 | 1,581                 | 2,678                   | 463                          | 1,642     | 2,594                 | 15                  | 514      |
| <b>Total Incoming</b>                 | 128,773           | 414,782            | 208,112               | 43,174                | 73,113                  | 12,646                       | 44,823    | 70,839                | 420                 | 14,028   |
| <b>C. Total Allocated</b>             |                   | \$3,161,047        | \$1,210,275           | \$251,077             | \$425,190               | \$73,544                     | \$260,666 | \$411,963             | \$2,440             | \$81,580 |
|                                       |                   |                    | 38.29%                | 7.94%                 | 13.45%                  | 2.33%                        | 8.25%     | 13.03%                | 0.08%               | 2.58%    |

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

Dept:5 101-636 Info Tech

| <b>Department</b>                    | <b>First Incoming</b> | <b>Second Incoming</b> | <b>County Wide</b> | <b>Dept Specific Exp</b> |
|--------------------------------------|-----------------------|------------------------|--------------------|--------------------------|
| 1 City Hall                          | \$6,544               | \$118                  | \$434              | \$502                    |
| Subtotal - Building Depreciation     | 6,544                 | 118                    | 434                | 502                      |
| 2 City Hall Equipment                | 693                   | 9                      | 46                 | 53                       |
| 2 IT Equipment                       | 58,437                | 793                    | 3,860              | 4,466                    |
| 2 Voice over IP System               | 2,189                 | 30                     | 145                | 167                      |
| Subtotal - Equipment Depreciation    | 61,319                | 832                    | 4,050              | 4,686                    |
| 3 Maintenance Admin                  | 1,670                 | 655                    | 151                | 175                      |
| 3 City Hall                          | 33,488                | 6,029                  | 2,575              | 2,979                    |
| Subtotal - 101-635 City Maintenance  | 35,158                | 6,683                  | 2,727              | 3,155                    |
| 4 Management & Leadership            | 25,752                | 6,052                  | 2,072              | 2,398                    |
| Subtotal - 101-172 City Manager      | 25,752                | 6,052                  | 2,072              | 2,398                    |
| 5 PC/Network Support                 | 0                     | 70,772                 | 4,612              | 5,336                    |
| 5 Application - Eden                 | 0                     | 20,344                 | 1,326              | 1,534                    |
| 5 Application - BS & A               | 0                     | 9,984                  | 651                | 753                      |
| 5 Application - Intellitime          | 0                     | 1,178                  | 77                 | 89                       |
| 5 Multifactor Auth                   | 0                     | 978                    | 64                 | 74                       |
| 5 NeoGov                             | 0                     | 4,622                  | 301                | 349                      |
| 5 County Wide                        | 0                     | 3,552                  | 231                | 268                      |
| 5 Dept Specific Exp                  | 0                     | 36,298                 | 2,365              | 2,737                    |
| Subtotal - 101-636 Info Tech         | 0                     | 147,728                | 9,626              | 11,138                   |
| 6 Accounts Payable                   | 0                     | 14,808                 | 965                | 1,116                    |
| 6 Payroll                            | 0                     | 3,496                  | 228                | 264                      |
| 6 Budgeting                          | 0                     | 1,077                  | 70                 | 81                       |
| 6 Audit and Accounting               | 0                     | 7,320                  | 477                | 552                      |
| 6 Cost Plan                          | 0                     | 1,724                  | 112                | 130                      |
| Subtotal - 101-191 Budget and Accoun | 0                     | 28,425                 | 1,852              | 2,143                    |
| 7 Records Management                 | 0                     | 25,064                 | 1,633              | 1,890                    |
| 7 Mail                               | 0                     | 1                      | 0                  | 0                        |
| Subtotal - 101-215 City Clerk        | 0                     | 25,065                 | 1,633              | 1,890                    |
| 8 Internal Audit                     | 0                     | 2,009                  | 131                | 151                      |

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

CY 2019  
08/10/20

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

Dept:5 101-636 Info Tech

| <b>Department</b>                     | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>County Wide</b> | <b>Dept Specific<br/>Exp</b> |
|---------------------------------------|---------------------------|----------------------------|--------------------|------------------------------|
| Subtotal - 101-223 Internal Auditor   | \$0                       | \$2,009                    | \$131              | \$151                        |
| 9 Purchasing                          | 0                         | 26,756                     | 1,743              | 2,017                        |
| Subtotal - 101-233 Purchasing         | 0                         | 26,756                     | 1,743              | 2,017                        |
| 10 Customer Service (exc Public Wks)  | 0                         | 18                         | 1                  | 1                            |
| Subtotal - 101-261 311 Customer Servi | 0                         | 18                         | 1                  | 1                            |
| 12 Advise and Counsel                 | 0                         | 5,468                      | 356                | 412                          |
| 12 Risk Management                    | 0                         | 9                          | 1                  | 1                            |
| Subtotal - 101-266 City Attorney      | 0                         | 5,477                      | 357                | 413                          |
| 13 Human Resources                    | 0                         | 10,536                     | 687                | 794                          |
| Subtotal - 101-270 Human Resources    | 0                         | 10,536                     | 687                | 794                          |
| 16 General Fund OPEB                  | 0                         | 135,178                    | 8,808              | 10,192                       |
| Subtotal - 101-297 OPEB               | 0                         | 135,178                    | 8,808              | 10,192                       |
| 17 Security                           | 0                         | 7,188                      | 468                | 542                          |
| 17 Contractual                        | 0                         | 4,252                      | 277                | 321                          |
| 17 Parking                            | 0                         | 8,466                      | 552                | 638                          |
| Subtotal - 101-299 Non-Departmental   | 0                         | 19,906                     | 1,297              | 1,501                        |
| <b>Total Incoming</b>                 | <b>128,773</b>            | <b>414,782</b>             | <b>35,419</b>      | <b>40,982</b>                |
| <b>C. Total Allocated</b>             |                           | <b>\$3,161,047</b>         | <b>\$205,981</b>   | <b>\$238,331</b>             |
|                                       |                           |                            | 6.52%              | 7.54%                        |



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

CY 2019  
08/10/20

**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          | 0.77%              | \$8,088          | \$0           | \$8,088               | \$0               | \$8,088            |
| 4 101-172 City Manager            | 13.00         | 2.50%              | 26,287           | 0             | 26,287                | 0                 | 26,287             |
| 5 101-636 Info Tech               | 35.00         | 6.73%              | 70,772           | 0             | 70,772                | 0                 | 70,772             |
| 6 101-191 Budget and Accounting   | 14.00         | 2.69%              | 28,309           | 0             | 28,309                | 4,751             | 33,059             |
| 7 101-215 City Clerk              | 8.00          | 1.54%              | 16,176           | 0             | 16,176                | 2,715             | 18,891             |
| 8 101-223 Internal Auditor        | 1.00          | 0.19%              | 2,022            | 0             | 2,022                 | 339               | 2,361              |
| 9 101-233 Purchasing              | 4.00          | 0.77%              | 8,088            | 0             | 8,088                 | 1,357             | 9,446              |
| 10 101-261 311 Customer Service   | 9.00          | 1.73%              | 18,198           | 0             | 18,198                | 3,054             | 21,252             |
| 11 101-253 Treasury               | 14.00         | 2.69%              | 28,309           | 0             | 28,309                | 4,751             | 33,059             |
| 12 101-266 City Attorney          | 6.00          | 1.15%              | 12,132           | 0             | 12,132                | 2,036             | 14,168             |
| 13 101-270 Human Resources        | 8.00          | 1.54%              | 16,176           | 0             | 16,176                | 2,715             | 18,891             |
| 14 101-345-01 Public Safety Admin | 6.02          | 1.16%              | 12,173           | 0             | 12,173                | 2,043             | 14,216             |
| 15 101-640 Fleet                  | 9.00          | 1.73%              | 18,198           | 0             | 18,198                | 3,054             | 21,252             |
| 19 101-257 Assessing              | 3.00          | 0.58%              | 6,066            | 0             | 6,066                 | 1,018             | 7,084              |
| 20 101-345 Public Safety Ops      | 205.98        | 39.61%             | 416,502          | 0             | 416,502               | 69,896            | 486,398            |
| 21 101-441-00 PW General          | 5.00          | 0.96%              | 10,110           | 0             | 10,110                | 1,697             | 11,807             |
| 24 101-699.00 Code Enforcement    | 11.28         | 2.17%              | 22,809           | 0             | 22,809                | 3,828             | 26,636             |
| 25 101-699.01 Building Trades     | 8.72          | 1.68%              | 17,632           | 0             | 17,632                | 2,959             | 20,591             |
| 26 101-721 Planning               | 11.00         | 2.12%              | 22,243           | 0             | 22,243                | 3,733             | 25,975             |
| 28 101-728 Econ Dev               | 2.00          | 0.38%              | 4,044            | 0             | 4,044                 | 679               | 4,723              |
| 29 101-751-01 Parks & Rec Admin   | 20.00         | 3.85%              | 40,441           | 0             | 40,441                | 6,787             | 47,228             |
| 34 202 Act 51 Major Street        | 13.00         | 2.50%              | 26,287           | 0             | 26,287                | 4,411             | 30,698             |
| 35 203 Act 51 Local Street        | 2.00          | 0.38%              | 4,044            | 0             | 4,044                 | 679               | 4,723              |
| 36 209 Cemeteries                 | 3.00          | 0.58%              | 6,066            | 0             | 6,066                 | 1,018             | 7,084              |
| 37 226 Solid Waste                | 1.00          | 0.19%              | 2,022            | 0             | 2,022                 | 339               | 2,361              |
| 56 271-724 Comm Dev               | 1.00          | 0.19%              | 2,022            | 0             | 2,022                 | 339               | 2,361              |
| 67 590 Wastewater Fund            | 66.00         | 12.69%             | 133,455          | 0             | 133,455               | 22,396            | 155,851            |
| 68 591 Water Fund                 | 36.00         | 6.92%              | 72,794           | 0             | 72,794                | 12,216            | 85,010             |
| <b>Subtotal</b>                   | <b>520.00</b> | <b>100.00%</b>     | <b>1,051,467</b> | <b>0</b>      | <b>1,051,467</b>      | <b>158,808</b>    | <b>1,210,275</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                      |               |                    |                  |               | <b>\$1,051,467</b>    |                   | <b>\$1,210,275</b> |

Basis Units: Number of PCs  
Source: IT Log

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

CY 2019  
08/10/20

**Application - Eden 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            | 12.00         | 6.22%              | \$13,563         | \$0           | \$13,563              | \$0               | \$13,563         |
| 5 101-636 Info Tech               | 18.00         | 9.33%              | 20,344           | 0             | 20,344                | 0                 | 20,344           |
| 6 101-191 Budget and Accounting   | 14.00         | 7.25%              | 15,823           | 0             | 15,823                | 2,830             | 18,653           |
| 7 101-215 City Clerk              | 5.00          | 2.59%              | 5,651            | 0             | 5,651                 | 1,011             | 6,662            |
| 8 101-223 Internal Auditor        | 1.00          | 0.52%              | 1,130            | 0             | 1,130                 | 202               | 1,332            |
| 9 101-233 Purchasing              | 6.00          | 3.11%              | 6,781            | 0             | 6,781                 | 1,213             | 7,994            |
| 10 101-261 311 Customer Service   | 9.00          | 4.66%              | 10,172           | 0             | 10,172                | 1,819             | 11,991           |
| 11 101-253 Treasury               | 4.00          | 2.07%              | 4,521            | 0             | 4,521                 | 808               | 5,329            |
| 12 101-266 City Attorney          | 3.00          | 1.55%              | 3,391            | 0             | 3,391                 | 606               | 3,997            |
| 13 101-270 Human Resources        | 6.00          | 3.11%              | 6,781            | 0             | 6,781                 | 1,213             | 7,994            |
| 14 101-345-01 Public Safety Admin | 0.32          | 0.17%              | 362              | 0             | 362                   | 65                | 426              |
| 19 101-257 Assessing              | 1.00          | 0.52%              | 1,130            | 0             | 1,130                 | 202               | 1,332            |
| 20 101-345 Public Safety Ops      | 10.68         | 5.53%              | 12,071           | 0             | 12,071                | 2,159             | 14,229           |
| 21 101-441-00 PW General          | 73.00         | 37.82%             | 82,506           | 0             | 82,506                | 14,755            | 97,261           |
| 26 101-721 Planning               | 13.00         | 6.74%              | 14,693           | 0             | 14,693                | 2,628             | 17,320           |
| 29 101-751-01 Parks & Rec Admin   | 4.00          | 2.07%              | 4,521            | 0             | 4,521                 | 808               | 5,329            |
| 79 CCTA                           | 13.00         | 6.74%              | 14,693           | 0             | 14,693                | 2,628             | 17,320           |
| <b>Subtotal</b>                   | <b>193.00</b> | <b>100.00%</b>     | <b>218,132</b>   | <b>0</b>      | <b>218,132</b>        | <b>32,946</b>     | <b>251,077</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |               |                    |                  |               | <b>\$218,132</b>      |                   | <b>\$251,077</b> |

Basis Units: Number of Users  
Source: IT Log

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

CY 2019  
08/10/20

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%              | \$6,656          | \$0           | \$6,656               | \$0               | \$6,656          |
| 5 101-636 Info Tech               | 3.00          | 2.70%              | 9,984            | 0             | 9,984                 | 0                 | 9,984            |
| 6 101-191 Budget and Accounting   | 9.00          | 8.11%              | 29,951           | 0             | 29,951                | 4,737             | 34,688           |
| 8 101-223 Internal Auditor        | 1.00          | 0.90%              | 3,328            | 0             | 3,328                 | 526               | 3,854            |
| 11 101-253 Treasury               | 12.00         | 10.81%             | 39,935           | 0             | 39,935                | 6,316             | 46,251           |
| 13 101-270 Human Resources        | 1.00          | 0.90%              | 3,328            | 0             | 3,328                 | 526               | 3,854            |
| 14 101-345-01 Public Safety Admin | 0.34          | 0.31%              | 1,131            | 0             | 1,131                 | 179               | 1,310            |
| 19 101-257 Assessing              | 23.00         | 20.72%             | 76,542           | 0             | 76,542                | 12,106            | 88,648           |
| 20 101-345 Public Safety Ops      | 11.66         | 10.50%             | 38,803           | 0             | 38,803                | 6,137             | 44,941           |
| 21 101-441-00 PW General          | 5.00          | 4.50%              | 16,640           | 0             | 16,640                | 2,632             | 19,271           |
| 24 101-699.00 Code Enforcement    | 9.02          | 8.13%              | 30,018           | 0             | 30,018                | 4,748             | 34,765           |
| 25 101-699.01 Building Trades     | 6.98          | 6.29%              | 23,229           | 0             | 23,229                | 3,674             | 26,903           |
| 26 101-721 Planning               | 9.00          | 8.11%              | 29,951           | 0             | 29,951                | 4,737             | 34,688           |
| 29 101-751-01 Parks & Rec Admin   | 1.00          | 0.90%              | 3,328            | 0             | 3,328                 | 526               | 3,854            |
| 34 202 Act 51 Major Street        | 2.00          | 1.80%              | 6,656            | 0             | 6,656                 | 1,053             | 7,708            |
| 35 203 Act 51 Local Street        | 2.00          | 1.80%              | 6,656            | 0             | 6,656                 | 1,053             | 7,708            |
| 36 209 Cemeteries                 | 1.00          | 0.90%              | 3,328            | 0             | 3,328                 | 526               | 3,854            |
| 37 226 Solid Waste                | 1.00          | 0.90%              | 3,328            | 0             | 3,328                 | 526               | 3,854            |
| 67 590 Wastewater Fund            | 5.00          | 4.50%              | 16,640           | 0             | 16,640                | 2,632             | 19,271           |
| 68 591 Water Fund                 | 6.00          | 5.41%              | 19,967           | 0             | 19,967                | 3,158             | 23,125           |
| <b>Subtotal</b>                   | <b>111.00</b> | <b>100.00%</b>     | <b>369,398</b>   | <b>0</b>      | <b>369,398</b>        | <b>55,792</b>     | <b>425,190</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |               |                    |                  |               | <b>\$369,398</b>      |                   | <b>\$425,190</b> |

Basis Units: Number of Users  
Source: IT Log

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

CY 2019  
08/10/20

**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          | 0.82%              | \$524            | \$0           | \$524                 | \$0               | \$524           |
| 4 101-172 City Manager            | 10.00         | 2.05%              | 1,309            | 0             | 1,309                 | 0                 | 1,309           |
| 5 101-636 Info Tech               | 9.00          | 1.84%              | 1,178            | 0             | 1,178                 | 0                 | 1,178           |
| 6 101-191 Budget and Accounting   | 13.00         | 2.66%              | 1,702            | 0             | 1,702                 | 270               | 1,972           |
| 7 101-215 City Clerk              | 6.00          | 1.23%              | 786              | 0             | 786                   | 125               | 910             |
| 8 101-223 Internal Auditor        | 1.00          | 0.20%              | 131              | 0             | 131                   | 21                | 152             |
| 9 101-233 Purchasing              | 3.00          | 0.61%              | 393              | 0             | 393                   | 62                | 455             |
| 10 101-261 311 Customer Service   | 9.00          | 1.84%              | 1,178            | 0             | 1,178                 | 187               | 1,365           |
| 11 101-253 Treasury               | 13.00         | 2.66%              | 1,702            | 0             | 1,702                 | 270               | 1,972           |
| 12 101-266 City Attorney          | 6.00          | 1.23%              | 786              | 0             | 786                   | 125               | 910             |
| 13 101-270 Human Resources        | 7.00          | 1.43%              | 917              | 0             | 917                   | 145               | 1,062           |
| 14 101-345-01 Public Safety Admin | 7.86          | 1.61%              | 1,029            | 0             | 1,029                 | 163               | 1,192           |
| 15 101-640 Fleet                  | 4.00          | 0.82%              | 524              | 0             | 524                   | 83                | 607             |
| 18 101-101 City Commission        | 7.00          | 1.43%              | 917              | 0             | 917                   | 145               | 1,062           |
| 19 101-257 Assessing              | 1.00          | 0.20%              | 131              | 0             | 131                   | 21                | 152             |
| 20 101-345 Public Safety Ops      | 269.14        | 55.15%             | 35,239           | 0             | 35,239                | 5,586             | 40,824          |
| 21 101-441-00 PW General          | 6.00          | 1.23%              | 786              | 0             | 786                   | 125               | 910             |
| 24 101-699.00 Code Enforcement    | 11.28         | 2.31%              | 1,477            | 0             | 1,477                 | 234               | 1,711           |
| 25 101-699.01 Building Trades     | 8.72          | 1.79%              | 1,142            | 0             | 1,142                 | 181               | 1,323           |
| 26 101-721 Planning               | 11.00         | 2.25%              | 1,440            | 0             | 1,440                 | 228               | 1,669           |
| 28 101-728 Econ Dev               | 7.00          | 1.43%              | 917              | 0             | 917                   | 145               | 1,062           |
| 29 101-751-01 Parks & Rec Admin   | 14.00         | 2.87%              | 1,833            | 0             | 1,833                 | 291               | 2,124           |
| 34 202 Act 51 Major Street        | 3.00          | 0.61%              | 393              | 0             | 393                   | 62                | 455             |
| 35 203 Act 51 Local Street        | 3.00          | 0.61%              | 393              | 0             | 393                   | 62                | 455             |
| 36 209 Cemeteries                 | 1.00          | 0.20%              | 131              | 0             | 131                   | 21                | 152             |
| 67 590 Wastewater Fund            | 40.00         | 8.20%              | 5,237            | 0             | 5,237                 | 830               | 6,067           |
| 68 591 Water Fund                 | 13.00         | 2.66%              | 1,702            | 0             | 1,702                 | 270               | 1,972           |
| <b>Subtotal</b>                   | <b>488.00</b> | <b>100.00%</b>     | <b>63,894</b>    | <b>0</b>      | <b>63,894</b>         | <b>9,650</b>      | <b>73,544</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |               |                    |                  |               | <b>\$63,894</b>       |                   | <b>\$73,544</b> |

Basis Units: Number of Users

Source: IT Log

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

CY 2019  
08/10/20

**KDPS Allocations**

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

| <b>Department</b>                 | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b>     |
|-----------------------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| 14 101-345-01 Public Safety Admin | 6.02         | 2.84%                     | \$6,431                 | \$0                  | \$6,431                      | \$971                    | \$7,402          |
| 20 101-345 Public Safety Ops      | 205.98       | 97.16%                    | 220,031                 | 0                    | 220,031                      | 33,232                   | 253,264          |
| <b>Subtotal</b>                   | 212.00       | 100.00%                   | 226,462                 | 0                    | 226,462                      | 34,204                   | 260,666          |
| Direct Bills                      |              |                           |                         |                      | 0                            |                          | 0                |
| <b>Total</b>                      |              |                           |                         |                      | <b>\$226,462</b>             |                          | <b>\$260,666</b> |

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

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

CY 2019  
08/10/20

**Water / Wastewater Allocations**

Dept:5 101-636 Info Tech

| Department             | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 67 590 Wastewater Fund | 50    | 50.00%             | \$178,953        | \$0           | \$178,953             | \$27,028          | \$205,982        |
| 68 591 Water Fund      | 50    | 50.00%             | 178,953          | 0             | 178,953               | 27,028            | 205,982          |
| <b>Subtotal</b>        | 100   | 100.00%            | 357,907          | 0             | 357,907               | 54,056            | 411,963          |
| Direct Bills           |       |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>           |       |                    |                  |               | <b>\$357,907</b>      |                   | <b>\$411,963</b> |

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

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

CY 2019  
08/10/20

**Multifactor Auth Allocations**

Dept:5 101-636 Info Tech

| Department                      | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|---------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 5 101-636 Info Tech             | 12.00 | 46.15%             | \$978            | \$0           | \$978                 | \$0               | \$978          |
| 6 101-191 Budget and Accounting | 2.50  | 9.62%              | 204              | 0             | 204                   | 57                | 261            |
| 7 101-215 City Clerk            | 2.00  | 7.69%              | 163              | 0             | 163                   | 46                | 209            |
| 9 101-233 Purchasing            | 0.50  | 1.92%              | 41               | 0             | 41                    | 11                | 52             |
| 11 101-253 Treasury             | 3.50  | 13.46%             | 285              | 0             | 285                   | 80                | 365            |
| 19 101-257 Assessing            | 0.50  | 1.92%              | 41               | 0             | 41                    | 11                | 52             |
| 20 101-345 Public Safety Ops    | 4.00  | 15.38%             | 326              | 0             | 326                   | 91                | 418            |
| 68 591 Water Fund               | 1.00  | 3.85%              | 82               | 0             | 82                    | 23                | 104            |
| <b>Subtotal</b>                 | 26.00 | 100.00%            | 2,120            | 0             | 2,120                 | 320               | 2,440          |
| Direct Bills                    |       |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                    |       |                    |                  |               | <b>\$2,120</b>        |                   | <b>\$2,440</b> |

Basis Units: Number of Users  
Source: IT Log

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

CY 2019  
08/10/20

NeoGov 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            | 10.00        | 10.87%             | \$7,704          | \$0           | \$7,704               | \$0               | \$7,704         |
| 5 101-636 Info Tech               | 6.00         | 6.52%              | 4,622            | 0             | 4,622                 | 0                 | 4,622           |
| 6 101-191 Budget and Accounting   | 10.00        | 10.87%             | 7,704            | 0             | 7,704                 | 1,409             | 9,112           |
| 7 101-215 City Clerk              | 2.00         | 2.17%              | 1,541            | 0             | 1,541                 | 282               | 1,822           |
| 12 101-266 City Attorney          | 1.00         | 1.09%              | 770              | 0             | 770                   | 141               | 911             |
| 13 101-270 Human Resources        | 3.00         | 3.26%              | 2,311            | 0             | 2,311                 | 423               | 2,734           |
| 14 101-345-01 Public Safety Admin | 0.48         | 0.52%              | 370              | 0             | 370                   | 68                | 437             |
| 20 101-345 Public Safety Ops      | 16.52        | 17.96%             | 12,727           | 0             | 12,727                | 2,327             | 15,054          |
| 21 101-441-00 PW General          | 26.00        | 28.26%             | 20,030           | 0             | 20,030                | 3,662             | 23,692          |
| 26 101-721 Planning               | 10.00        | 10.87%             | 7,704            | 0             | 7,704                 | 1,409             | 9,112           |
| 29 101-751-01 Parks & Rec Admin   | 7.00         | 7.61%              | 5,393            | 0             | 5,393                 | 986               | 6,379           |
| <b>Subtotal</b>                   | <b>92.00</b> | <b>100.00%</b>     | <b>70,875</b>    | <b>0</b>      | <b>70,875</b>         | <b>10,705</b>     | <b>81,580</b>   |
| Direct Bills                      |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |              |                    |                  |               | <b>\$70,875</b>       |                   | <b>\$81,580</b> |

Basis Units: Number of Users  
Source: IT Log



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

CY 2019  
08/10/20

County Wide 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        | 5.21   | 0.84%              | \$1,498          | \$0           | \$1,498               | \$0               | \$1,498 |
| 4 101-172 City Manager            | 9.48   | 1.52%              | 2,726            | 0             | 2,726                 | 0                 | 2,726   |
| 5 101-636 Info Tech               | 12.35  | 1.98%              | 3,552            | 0             | 3,552                 | 0                 | 3,552   |
| 6 101-191 Budget and Accounting   | 14.26  | 2.29%              | 4,101            | 0             | 4,101                 | 647               | 4,748   |
| 7 101-215 City Clerk              | 6.22   | 1.00%              | 1,789            | 0             | 1,789                 | 282               | 2,071   |
| 8 101-223 Internal Auditor        | 0.96   | 0.15%              | 276              | 0             | 276                   | 44                | 320     |
| 9 101-233 Purchasing              | 4.36   | 0.70%              | 1,254            | 0             | 1,254                 | 198               | 1,452   |
| 10 101-261 311 Customer Service   | 8.21   | 1.32%              | 2,361            | 0             | 2,361                 | 373               | 2,734   |
| 11 101-253 Treasury               | 11.17  | 1.79%              | 3,212            | 0             | 3,212                 | 507               | 3,719   |
| 12 101-266 City Attorney          | 5.71   | 0.92%              | 1,642            | 0             | 1,642                 | 259               | 1,901   |
| 13 101-270 Human Resources        | 7.04   | 1.13%              | 2,025            | 0             | 2,025                 | 320               | 2,344   |
| 14 101-345-01 Public Safety Admin | 6.91   | 1.11%              | 1,987            | 0             | 1,987                 | 314               | 2,301   |
| 15 101-640 Fleet                  | 7.55   | 1.21%              | 2,171            | 0             | 2,171                 | 343               | 2,514   |
| 17 101-299 Non-Departmental       | 1.67   | 0.27%              | 480              | 0             | 480                   | 76                | 556     |
| 19 101-257 Assessing              | 0.48   | 0.08%              | 138              | 0             | 138                   | 22                | 160     |
| 20 101-345 Public Safety Ops      | 236.54 | 38.01%             | 68,022           | 0             | 68,022                | 10,740            | 78,763  |
| 21 101-441-00 PW General          | 5.02   | 0.81%              | 1,444            | 0             | 1,444                 | 228               | 1,672   |
| 24 101-699.00 Code Enforcement    | 8.02   | 1.29%              | 2,306            | 0             | 2,306                 | 364               | 2,670   |
| 25 101-699.01 Building Trades     | 6.20   | 1.00%              | 1,783            | 0             | 1,783                 | 282               | 2,064   |
| 26 101-721 Planning               | 5.26   | 0.85%              | 1,513            | 0             | 1,513                 | 239               | 1,751   |
| 28 101-728 Econ Dev               | 2.70   | 0.43%              | 776              | 0             | 776                   | 123               | 899     |
| 29 101-751-01 Parks & Rec Admin   | 29.81  | 4.79%              | 8,573            | 0             | 8,573                 | 1,354             | 9,926   |
| 30 101-801 Emergency Recovery     | 0.07   | 0.01%              | 20               | 0             | 20                    | 3                 | 23      |
| 34 202 Act 51 Major Street        | 16.15  | 2.60%              | 4,644            | 0             | 4,644                 | 733               | 5,378   |
| 35 203 Act 51 Local Street        | 15.29  | 2.46%              | 4,397            | 0             | 4,397                 | 694               | 5,091   |
| 36 209 Cemeteries                 | 0.64   | 0.10%              | 184              | 0             | 184                   | 29                | 213     |
| 37 226 Solid Waste                | 5.95   | 0.96%              | 1,711            | 0             | 1,711                 | 270               | 1,981   |
| 41 251 FFE Aspirational Projects  | 1.52   | 0.24%              | 437              | 0             | 437                   | 69                | 506     |
| 43 252-345 Public Safety          | 22.28  | 3.58%              | 6,407            | 0             | 6,407                 | 1,012             | 7,419   |
| 44 252-724 Public Safety Comm Dev | 0.12   | 0.02%              | 35               | 0             | 35                    | 5                 | 40      |
| 46 252-751 Recreation             | 8.65   | 1.39%              | 2,487            | 0             | 2,487                 | 393               | 2,880   |
| 52 253-751 Recreation             | 0.07   | 0.01%              | 20               | 0             | 20                    | 3                 | 23      |
| 56 271-724 Comm Dev               | 8.43   | 1.35%              | 2,424            | 0             | 2,424                 | 383               | 2,807   |
| 63 299 CDBG                       | 1.14   | 0.18%              | 328              | 0             | 328                   | 52                | 380     |
| 65 400 Capital Projects           | 0.12   | 0.02%              | 35               | 0             | 35                    | 5                 | 40      |
| 67 590 Wastewater Fund            | 78.52  | 12.62%             | 22,580           | 0             | 22,580                | 3,565             | 26,145  |
| 68 591 Water Fund                 | 66.61  | 10.70%             | 19,155           | 0             | 19,155                | 3,025             | 22,180  |
| 71 702-XXX Economic Dev           | 0.17   | 0.03%              | 49               | 0             | 49                    | 8                 | 57      |
| 72 709-XXX Brownfield Dev         | 1.43   | 0.23%              | 411              | 0             | 411                   | 65                | 476     |

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**County Wide Allocations**

Dept:5 101-636 Info Tech

| Department      | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| <b>Subtotal</b> | 622.29 | 100.00%            | 178,953          | 0             | 178,953               | 27,028            | 205,981          |
| Direct Bills    |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |        |                    |                  |               | <b>\$178,953</b>      |                   | <b>\$205,981</b> |

Basis Units: Full Time Equivalents  
Source: Payroll

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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          | 37,400.02  | 27.31%             | \$56,556         | \$0           | \$56,556              | \$0               | \$56,556         |
| 5 101-636 Info Tech             | 24,003.33  | 17.53%             | 36,298           | 0             | 36,298                | 0                 | 36,298           |
| 6 101-191 Budget and Accounting | 20,000.00  | 14.61%             | 30,244           | 0             | 30,244                | 8,282             | 38,526           |
| 7 101-215 City Clerk            | 373.00     | 0.27%              | 564              | 0             | 564                   | 154               | 719              |
| 10 101-261 311 Customer Service | 37,505.75  | 27.39%             | 56,716           | 0             | 56,716                | 15,531            | 72,247           |
| 11 101-253 Treasury             | 5,562.00   | 4.06%              | 8,411            | 0             | 8,411                 | 2,303             | 10,714           |
| 29 101-751-01 Parks & Rec Admin | 33.34      | 0.02%              | 50               | 0             | 50                    | 14                | 64               |
| 79 CCTA                         | 12,048.06  | 8.80%              | 18,219           | 0             | 18,219                | 4,989             | 23,208           |
| <b>Subtotal</b>                 | 136,925.50 | 100.00%            | 207,058          | 0             | 207,058               | 31,273            | 238,331          |
| Direct Bills                    |            |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                    |            |                    |                  |               | <b>\$207,058</b>      |                   | <b>\$238,331</b> |

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 | Multifactor Auth | NeoGov | County Wide | Dept Specific Exp |
|-----------------------------------|--------------------|--------------------|----------------------|---------------------------|---------|--------------------|------------------|--------|-------------|-------------------|
| 3 101-635 City Maintenance        | \$8,088            | \$0                | \$0                  | \$524                     | \$0     | \$0                | \$0              | \$0    | \$1,498     | \$0               |
| 4 101-172 City Manager            | 26,287             | 13,563             | 6,656                | 1,309                     | 0       | 0                  | 0                | 7,704  | 2,726       | 56,556            |
| 5 101-636 Info Tech               | 70,772             | 20,344             | 9,984                | 1,178                     | 0       | 0                  | 978              | 4,622  | 3,552       | 36,298            |
| 6 101-191 Budget and Accounting   | 33,059             | 18,653             | 34,688               | 1,972                     | 0       | 0                  | 261              | 9,112  | 4,748       | 38,526            |
| 7 101-215 City Clerk              | 18,891             | 6,662              | 0                    | 910                       | 0       | 0                  | 209              | 1,822  | 2,071       | 719               |
| 8 101-223 Internal Auditor        | 2,361              | 1,332              | 3,854                | 152                       | 0       | 0                  | 0                | 0      | 320         | 0                 |
| 9 101-233 Purchasing              | 9,446              | 7,994              | 0                    | 455                       | 0       | 0                  | 52               | 0      | 1,452       | 0                 |
| 10 101-261 311 Customer Service   | 21,252             | 11,991             | 0                    | 1,365                     | 0       | 0                  | 0                | 0      | 2,734       | 72,247            |
| 11 101-253 Treasury               | 33,059             | 5,329              | 46,251               | 1,972                     | 0       | 0                  | 365              | 0      | 3,719       | 10,714            |
| 12 101-266 City Attorney          | 14,168             | 3,997              | 0                    | 910                       | 0       | 0                  | 0                | 911    | 1,901       | 0                 |
| 13 101-270 Human Resources        | 18,891             | 7,994              | 3,854                | 1,062                     | 0       | 0                  | 0                | 2,734  | 2,344       | 0                 |
| 14 101-345-01 Public Safety Admin | 14,216             | 426                | 1,310                | 1,192                     | 7,402   | 0                  | 0                | 437    | 2,301       | 0                 |
| 15 101-640 Fleet                  | 21,252             | 0                  | 0                    | 607                       | 0       | 0                  | 0                | 0      | 2,514       | 0                 |
| 17 101-299 Non-Departmental       | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 556         | 0                 |
| 18 101-101 City Commission        | 0                  | 0                  | 0                    | 1,062                     | 0       | 0                  | 0                | 0      | 0           | 0                 |
| 19 101-257 Assessing              | 7,084              | 1,332              | 88,648               | 152                       | 0       | 0                  | 52               | 0      | 160         | 0                 |
| 20 101-345 Public Safety Ops      | 486,398            | 14,229             | 44,941               | 40,824                    | 253,264 | 0                  | 418              | 15,054 | 78,763      | 0                 |
| 21 101-441-00 PW General          | 11,807             | 97,261             | 19,271               | 910                       | 0       | 0                  | 0                | 23,692 | 1,672       | 0                 |
| 24 101-699.00 Code Enforcement    | 26,636             | 0                  | 34,765               | 1,711                     | 0       | 0                  | 0                | 0      | 2,670       | 0                 |
| 25 101-699.01 Building Trades     | 20,591             | 0                  | 26,903               | 1,323                     | 0       | 0                  | 0                | 0      | 2,064       | 0                 |
| 26 101-721 Planning               | 25,975             | 17,320             | 34,688               | 1,669                     | 0       | 0                  | 0                | 9,112  | 1,751       | 0                 |
| 28 101-728 Econ Dev               | 4,723              | 0                  | 0                    | 1,062                     | 0       | 0                  | 0                | 0      | 899         | 0                 |
| 29 101-751-01 Parks & Rec Admin   | 47,228             | 5,329              | 3,854                | 2,124                     | 0       | 0                  | 0                | 6,379  | 9,926       | 64                |
| 30 101-801 Emergency Recovery     | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 23          | 0                 |
| 34 202 Act 51 Major Street        | 30,698             | 0                  | 7,708                | 455                       | 0       | 0                  | 0                | 0      | 5,378       | 0                 |
| 35 203 Act 51 Local Street        | 4,723              | 0                  | 7,708                | 455                       | 0       | 0                  | 0                | 0      | 5,091       | 0                 |
| 36 209 Cemeteries                 | 7,084              | 0                  | 3,854                | 152                       | 0       | 0                  | 0                | 0      | 213         | 0                 |
| 37 226 Solid Waste                | 2,361              | 0                  | 3,854                | 0                         | 0       | 0                  | 0                | 0      | 1,981       | 0                 |
| 41 251 FFE Aspirational Projects  | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 506         | 0                 |
| 43 252-345 Public Safety          | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 7,419       | 0                 |
| 44 252-724 Public Safety Comm Dev | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 40          | 0                 |
| 46 252-751 Recreation             | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 2,880       | 0                 |
| 52 253-751 Recreation             | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 23          | 0                 |
| 56 271-724 Comm Dev               | 2,361              | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 2,807       | 0                 |
| 63 299 CDBG                       | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 380         | 0                 |
| 65 400 Capital Projects           | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 40          | 0                 |
| 67 590 Wastewater Fund            | 155,851            | 0                  | 19,271               | 6,067                     | 0       | 205,982            | 0                | 0      | 26,145      | 0                 |
| 68 591 Water Fund                 | 85,010             | 0                  | 23,125               | 1,972                     | 0       | 205,982            | 104              | 0      | 22,180      | 0                 |
| 71 702-XXX Economic Dev           | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 57          | 0                 |
| 72 709-XXX Brownfield Dev         | 0                  | 0                  | 0                    | 0                         | 0       | 0                  | 0                | 0      | 476         | 0                 |
| 79 CCTA                           | 0                  | 17,320             | 0                    | 0                         | 0       | 0                  | 0                | 0      | 0           | 23,208            |

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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 | Multifactor Auth | NeoGov   | County Wide | Dept Specific Exp |
|--------------|--------------------|--------------------|----------------------|---------------------------|-----------|--------------------|------------------|----------|-------------|-------------------|
| <b>Total</b> | \$1,210,275        | \$251,077          | \$425,190            | \$73,544                  | \$260,666 | \$411,963          | \$2,440          | \$81,580 | \$205,981   | \$238,331         |

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**Allocation Summary**

Dept:5 101-636 Info Tech

| Department                        | Total    |
|-----------------------------------|----------|
| 3 101-635 City Maintenance        | \$10,110 |
| 4 101-172 City Manager            | 114,801  |
| 5 101-636 Info Tech               | 147,728  |
| 6 101-191 Budget and Accounting   | 141,020  |
| 7 101-215 City Clerk              | 31,284   |
| 8 101-223 Internal Auditor        | 8,019    |
| 9 101-233 Purchasing              | 19,399   |
| 10 101-261 311 Customer Service   | 109,589  |
| 11 101-253 Treasury               | 101,410  |
| 12 101-266 City Attorney          | 21,888   |
| 13 101-270 Human Resources        | 36,879   |
| 14 101-345-01 Public Safety Admin | 27,285   |
| 15 101-640 Fleet                  | 24,373   |
| 17 101-299 Non-Departmental       | 556      |
| 18 101-101 City Commission        | 1,062    |
| 19 101-257 Assessing              | 97,428   |
| 20 101-345 Public Safety Ops      | 933,890  |
| 21 101-441-00 PW General          | 154,613  |
| 24 101-699.00 Code Enforcement    | 65,783   |
| 25 101-699.01 Building Trades     | 50,881   |
| 26 101-721 Planning               | 90,516   |
| 28 101-728 Econ Dev               | 6,684    |
| 29 101-751-01 Parks & Rec Admin   | 74,904   |
| 30 101-801 Emergency Recovery     | 23       |
| 34 202 Act 51 Major Street        | 44,239   |
| 35 203 Act 51 Local Street        | 17,978   |
| 36 209 Cemeteries                 | 11,303   |
| 37 226 Solid Waste                | 8,197    |
| 41 251 FFE Aspirational Projects  | 506      |
| 43 252-345 Public Safety          | 7,419    |
| 44 252-724 Public Safety Comm Dev | 40       |
| 46 252-751 Recreation             | 2,880    |
| 52 253-751 Recreation             | 23       |
| 56 271-724 Comm Dev               | 5,168    |
| 63 299 CDBG                       | 380      |
| 65 400 Capital Projects           | 40       |
| 67 590 Wastewater Fund            | 413,317  |
| 68 591 Water Fund                 | 338,373  |
| 71 702-XXX Economic Dev           | 57       |
| 72 709-XXX Brownfield Dev         | 476      |
| 79 CCTA                           | 40,528   |

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Dept:5 101-636 Info Tech

Allocation Summary

| Department | Total              |
|------------|--------------------|
| <hr/>      |                    |
| Total      | <u>\$3,161,047</u> |

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

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

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

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



**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 2018 annual cost plan is identified in this function and allocated equally to the central service departments of that 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:6 101-191 Budget and Accounting

| Description                               |    | Amount             | General Admin   | Accounts Payable | Payroll          | Budgeting       | Pension          | Audit and Accounting | Cost Plan       |
|---|----|--------------------|-----------------|------------------|------------------|-----------------|------------------|----------------------|-----------------|
| <b>Personnel Costs</b>                    |    |                    |                 |                  |                  |                 |                  |                      |                 |
| Salaries                                  | S1 | 955,917            | 100,085         | 293,658          | 102,092          | 34,509          | 123,027          | 302,548              | 0               |
| <i>Salary % Split</i>                     |    |                    | <i>10.47%</i>   | <i>30.72%</i>    | <i>10.68%</i>    | <i>3.61%</i>    | <i>12.87%</i>    | <i>31.65%</i>        | <i>.00%</i>     |
| Benefits                                  | S  | 330,140            | 34,566          | 101,419          | 35,259           | 11,918          | 42,489           | 104,489              | 0               |
| <b>Subtotal - Personnel Costs</b>         |    | <b>1,286,057</b>   | <b>134,650</b>  | <b>395,077</b>   | <b>137,351</b>   | <b>46,427</b>   | <b>165,516</b>   | <b>407,037</b>       | <b>0</b>        |
| <b>Services &amp; Supplies Cost</b>       |    |                    |                 |                  |                  |                 |                  |                      |                 |
| 728 Office Supplies                       | S  | 12,344             | 1,292           | 3,792            | 1,318            | 446             | 1,589            | 3,907                | 0               |
| 805 Travel & Training                     | S  | 27,107             | 2,838           | 8,327            | 2,895            | 979             | 3,489            | 8,580                | 0               |
| 810 Audit Fees                            | P  | 70,223             | 0               | 0                | 0                | 0               | 0                | 70,223               | 0               |
| 815 Telephone                             | S  | 1,231              | 129             | 378              | 131              | 44              | 158              | 390                  | 0               |
| 825 Insurance                             | S  | 18,684             | 1,956           | 5,740            | 1,995            | 674             | 2,405            | 5,913                | 0               |
| 845.001 Contract Svc - Cost Plan          | P  | 24,600             | 0               | 0                | 0                | 0               | 0                | 0                    | 24,600          |
| 845 Outside Contractors                   | S  | 24,513             | 2,567           | 7,530            | 2,618            | 885             | 3,155            | 7,758                | 0               |
| 860 Memberships and Dues                  | S  | 3,726              | 390             | 1,144            | 398              | 134             | 479              | 1,179                | 0               |
| 880 Rental/Lease                          | S  | 4,675              | 490             | 1,436            | 499              | 169             | 602              | 1,480                | 0               |
| 885 Application Software                  | S  | 69                 | 7               | 21               | 7                | 2               | 9                | 22                   | 0               |
| 976 Office Equip & Furniture              | S  | 5,816              | 609             | 1,787            | 621              | 210             | 749              | 1,841                | 0               |
| CCTA Admin Services Contract              | P  | (103,099)          | (103,099)       | 0                | 0                | 0               | 0                | 0                    | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>89,889</b>      | <b>(92,821)</b> | <b>30,156</b>    | <b>10,484</b>    | <b>3,544</b>    | <b>12,634</b>    | <b>101,292</b>       | <b>24,600</b>   |
| <b>Department Cost Total</b>              |    | <b>1,375,946</b>   | <b>41,829</b>   | <b>425,233</b>   | <b>147,835</b>   | <b>49,970</b>   | <b>178,149</b>   | <b>508,329</b>       | <b>24,600</b>   |
| <b>Adjustments to Cost</b>                |    |                    |                 |                  |                  |                 |                  |                      |                 |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>           | <b>0</b>        | <b>0</b>         | <b>0</b>         | <b>0</b>        | <b>0</b>         | <b>0</b>             | <b>0</b>        |
| <b>Total Costs After Adjustments</b>      |    | <b>1,375,946</b>   | <b>41,829</b>   | <b>425,233</b>   | <b>147,835</b>   | <b>49,970</b>   | <b>178,149</b>   | <b>508,329</b>       | <b>24,600</b>   |
| General Admin Distribution                |    |                    | (41,829)        | 13,333           | 4,635            | 1,567           | 5,586            | 15,938               | 771             |
| <b>Grand Total</b>                        |    | <b>\$1,375,946</b> |                 | <b>\$438,566</b> | <b>\$152,470</b> | <b>\$51,537</b> | <b>\$183,735</b> | <b>\$524,267</b>     | <b>\$25,371</b> |

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

Dept:6 101-191 Budget and Accounting

| Department                           | First<br>Incoming | Second<br>Incoming | Accounts<br>Payable | Payroll | Budgeting | Pension | Audit and<br>Accounting | Cost Plan |
|--------------------------------------|-------------------|--------------------|---------------------|---------|-----------|---------|-------------------------|-----------|
| 1 City Hall                          | \$9,526           | \$171              | \$3,091             | \$1,075 | \$363     | \$1,295 | \$3,695                 | \$179     |
| Subtotal - Building Depreciation     | 9,526             | 171                | 3,091               | 1,075   | 363       | 1,295   | 3,695                   | 179       |
| 2 City Hall Equipment                | 1,009             | 14                 | 326                 | 113     | 38        | 137     | 390                     | 19        |
| 2 Management Services                | 2,427             | 33                 | 784                 | 273     | 92        | 328     | 937                     | 45        |
| 2 Voice over IP System               | 1,642             | 22                 | 530                 | 184     | 62        | 222     | 634                     | 31        |
| Subtotal - Equipment Depreciation    | 5,078             | 69                 | 1,641               | 570     | 193       | 687     | 1,961                   | 95        |
| 3 Maintenance Admin                  | 2,432             | 953                | 1,079               | 375     | 127       | 452     | 1,290                   | 62        |
| 3 City Hall                          | 48,751            | 8,776              | 18,336              | 6,375   | 2,155     | 7,682   | 21,919                  | 1,061     |
| Subtotal - 101-635 City Maintenance  | 51,183            | 9,729              | 19,415              | 6,750   | 2,282     | 8,134   | 23,209                  | 1,123     |
| 4 Management & Leadership            | 29,735            | 6,988              | 11,705              | 4,069   | 1,375     | 4,904   | 13,992                  | 677       |
| Subtotal - 101-172 City Manager      | 29,735            | 6,988              | 11,705              | 4,069   | 1,375     | 4,904   | 13,992                  | 677       |
| 5 PC/Network Support                 | 28,309            | 4,751              | 10,537              | 3,663   | 1,238     | 4,415   | 12,596                  | 610       |
| 5 Application - Eden                 | 15,823            | 2,830              | 5,945               | 2,067   | 699       | 2,491   | 7,107                   | 344       |
| 5 Application - BS & A               | 29,951            | 4,737              | 11,056              | 3,844   | 1,299     | 4,632   | 13,217                  | 640       |
| 5 Application - Intellitime          | 1,702             | 270                | 629                 | 219     | 74        | 263     | 751                     | 36        |
| 5 Multifactor Auth                   | 204               | 57                 | 83                  | 29      | 10        | 35      | 99                      | 5         |
| 5 NeoGov                             | 7,704             | 1,409              | 2,904               | 1,010   | 341       | 1,217   | 3,472                   | 168       |
| 5 County Wide                        | 4,101             | 647                | 1,513               | 526     | 178       | 634     | 1,809                   | 88        |
| 5 Dept Specific Exp                  | 30,244            | 8,282              | 12,280              | 4,269   | 1,443     | 5,144   | 14,679                  | 710       |
| Subtotal - 101-636 Info Tech         | 118,037           | 22,982             | 44,948              | 15,627  | 5,282     | 18,831  | 53,732                  | 2,600     |
| 6 Accounts Payable                   | 0                 | 6,607              | 2,106               | 732     | 247       | 882     | 2,518                   | 122       |
| 6 Payroll                            | 0                 | 4,036              | 1,286               | 447     | 151       | 539     | 1,538                   | 74        |
| 6 Budgeting                          | 0                 | 586                | 187                 | 65      | 22        | 78      | 223                     | 11        |
| 6 Audit and Accounting               | 0                 | 6,390              | 2,037               | 708     | 239       | 853     | 2,435                   | 118       |
| 6 Cost Plan                          | 0                 | 1,724              | 550                 | 191     | 65        | 230     | 657                     | 32        |
| Subtotal - 101-191 Budget and Accoun | 0                 | 19,343             | 6,165               | 2,143   | 725       | 2,583   | 7,370                   | 357       |
| 7 Records Management                 | 0                 | 53,496             | 17,051              | 5,928   | 2,004     | 7,143   | 20,383                  | 986       |
| 7 Mail                               | 0                 | 1,079              | 344                 | 120     | 40        | 144     | 411                     | 20        |
| Subtotal - 101-215 City Clerk        | 0                 | 54,575             | 17,395              | 6,048   | 2,044     | 7,288   | 20,794                  | 1,006     |
| 8 Internal Audit                     | 0                 | 1,092              | 348                 | 121     | 41        | 146     | 416                     | 20        |

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

Dept:6 101-191 Budget and Accounting

| Department                            | First<br>Incoming | Second<br>Incoming | Accounts<br>Payable | Payroll          | Budgeting       | Pension          | Audit and<br>Accounting | Cost Plan       |
|---------------------------------------|-------------------|--------------------|---------------------|------------------|-----------------|------------------|-------------------------|-----------------|
| Subtotal - 101-223 Internal Auditor   | \$0               | \$1,092            | \$348               | \$121            | \$41            | \$146            | \$416                   | \$20            |
| 9 Purchasing                          | 0                 | 6,840              | 2,180               | 758              | 256             | 913              | 2,606                   | 126             |
| Subtotal - 101-233 Purchasing         | 0                 | 6,840              | 2,180               | 758              | 256             | 913              | 2,606                   | 126             |
| 10 Customer Service (exc Public Wks)  | 0                 | 11,400             | 3,633               | 1,263            | 427             | 1,522            | 4,344                   | 210             |
| Subtotal - 101-261 311 Customer Servi | 0                 | 11,400             | 3,633               | 1,263            | 427             | 1,522            | 4,344                   | 210             |
| 12 Advise and Counsel                 | 0                 | 2,972              | 947                 | 329              | 111             | 397              | 1,132                   | 55              |
| 12 Labor Relations                    | 0                 | 103                | 33                  | 11               | 4               | 14               | 39                      | 2               |
| 12 Risk Management                    | 0                 | 10                 | 3                   | 1                | 0               | 1                | 4                       | 0               |
| Subtotal - 101-266 City Attorney      | 0                 | 3,085              | 983                 | 342              | 116             | 412              | 1,176                   | 57              |
| 13 Human Resources                    | 0                 | 12,166             | 3,878               | 1,348            | 456             | 1,625            | 4,636                   | 224             |
| 13 Labor Relations                    | 0                 | 4,445              | 1,417               | 493              | 167             | 594              | 1,694                   | 82              |
| Subtotal - 101-270 Human Resources    | 0                 | 16,611             | 5,295               | 1,841            | 622             | 2,218            | 6,329                   | 306             |
| 16 General Fund OPEB                  | 0                 | 156,084            | 49,750              | 17,296           | 5,846           | 20,842           | 59,471                  | 2,878           |
| Subtotal - 101-297 OPEB               | 0                 | 156,084            | 49,750              | 17,296           | 5,846           | 20,842           | 59,471                  | 2,878           |
| 17 Security                           | 0                 | 10,464             | 3,335               | 1,160            | 392             | 1,397            | 3,987                   | 193             |
| 17 Contractual                        | 0                 | 2,311              | 737                 | 256              | 87              | 309              | 881                     | 43              |
| 17 Parking                            | 0                 | 9,776              | 3,116               | 1,083            | 366             | 1,305            | 3,725                   | 180             |
| Subtotal - 101-299 Non-Departmental   | 0                 | 22,551             | 7,188               | 2,499            | 845             | 3,011            | 8,592                   | 416             |
| <b>Total Incoming</b>                 | <b>213,559</b>    | <b>331,519</b>     | <b>173,737</b>      | <b>60,401</b>    | <b>20,416</b>   | <b>72,786</b>    | <b>207,687</b>          | <b>10,051</b>   |
| <b>C. Total Allocated</b>             |                   | <b>\$1,921,024</b> | <b>\$612,303</b>    | <b>\$212,871</b> | <b>\$71,954</b> | <b>\$256,521</b> | <b>\$731,954</b>        | <b>\$35,422</b> |
|                                       |                   |                    | 31.87%              | 11.08%           | 3.75%           | 13.35%           | 38.10%                  | 1.84%           |

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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        | 2,955 | 5.28%              | \$26,746         | \$0           | \$26,746              | \$0               | \$26,746 |
| 4 101-172 City Manager            | 687   | 1.23%              | 6,218            | 0             | 6,218                 | 0                 | 6,218    |
| 5 101-636 Info Tech               | 1,636 | 2.92%              | 14,808           | 0             | 14,808                | 0                 | 14,808   |
| 6 101-191 Budget and Accounting   | 730   | 1.30%              | 6,607            | 0             | 6,607                 | 0                 | 6,607    |
| 7 101-215 City Clerk              | 1,026 | 1.83%              | 9,287            | 0             | 9,287                 | 2,170             | 11,456   |
| 8 101-223 Internal Auditor        | 47    | 0.08%              | 425              | 0             | 425                   | 99                | 525      |
| 9 101-233 Purchasing              | 111   | 0.20%              | 1,005            | 0             | 1,005                 | 235               | 1,239    |
| 10 101-261 311 Customer Service   | 122   | 0.22%              | 1,104            | 0             | 1,104                 | 258               | 1,362    |
| 11 101-253 Treasury               | 308   | 0.55%              | 2,788            | 0             | 2,788                 | 651               | 3,439    |
| 12 101-266 City Attorney          | 285   | 0.51%              | 2,580            | 0             | 2,580                 | 603               | 3,182    |
| 13 101-270 Human Resources        | 493   | 0.88%              | 4,462            | 0             | 4,462                 | 1,043             | 5,505    |
| 14 101-345-01 Public Safety Admin | 505   | 0.90%              | 4,571            | 0             | 4,571                 | 1,068             | 5,639    |
| 15 101-640 Fleet                  | 4,894 | 8.74%              | 44,297           | 0             | 44,297                | 10,350            | 54,647   |
| 16 101-297 OPEB                   | 1     | 0.00%              | 9                | 0             | 9                     | 2                 | 11       |
| 17 101-299 Non-Departmental       | 100   | 0.18%              | 905              | 0             | 905                   | 211               | 1,117    |
| 18 101-101 City Commission        | 165   | 0.29%              | 1,493            | 0             | 1,493                 | 349               | 1,842    |
| 19 101-257 Assessing              | 244   | 0.44%              | 2,209            | 0             | 2,209                 | 516               | 2,725    |
| 20 101-345 Public Safety Ops      | 6,892 | 12.31%             | 62,381           | 0             | 62,381                | 14,575            | 76,956   |
| 21 101-441-00 PW General          | 846   | 1.51%              | 7,657            | 0             | 7,657                 | 1,789             | 9,446    |
| 22 101-448-31 Street Lights       | 76    | 0.14%              | 688              | 0             | 688                   | 161               | 849      |
| 24 101-699.00 Code Enforcement    | 327   | 0.58%              | 2,960            | 0             | 2,960                 | 692               | 3,651    |
| 25 101-699.01 Building Trades     | 344   | 0.61%              | 3,114            | 0             | 3,114                 | 727               | 3,841    |
| 26 101-721 Planning               | 388   | 0.69%              | 3,512            | 0             | 3,512                 | 821               | 4,332    |
| 27 101-724 Community Develop      | 18    | 0.03%              | 163              | 0             | 163                   | 38                | 201      |
| 28 101-728 Econ Dev               | 195   | 0.35%              | 1,765            | 0             | 1,765                 | 412               | 2,177    |
| 29 101-751-01 Parks & Rec Admin   | 3,112 | 5.56%              | 28,168           | 0             | 28,168                | 6,581             | 34,749   |
| 30 101-801 Emergency Recovery     | 22    | 0.04%              | 199              | 0             | 199                   | 47                | 246      |
| 34 202 Act 51 Major Street        | 1,943 | 3.47%              | 17,587           | 0             | 17,587                | 4,109             | 21,696   |
| 35 203 Act 51 Local Street        | 1,310 | 2.34%              | 11,857           | 0             | 11,857                | 2,770             | 14,628   |
| 36 209 Cemeteries                 | 427   | 0.76%              | 3,865            | 0             | 3,865                 | 903               | 4,768    |
| 37 226 Solid Waste                | 528   | 0.94%              | 4,779            | 0             | 4,779                 | 1,117             | 5,896    |
| 38 231-XXX Blight Abatement       | 45    | 0.08%              | 407              | 0             | 407                   | 95                | 502      |
| 39 243 Brownfield                 | 28    | 0.05%              | 253              | 0             | 253                   | 59                | 313      |
| 41 251 FFE Aspirational Projects  | 319   | 0.57%              | 2,887            | 0             | 2,887                 | 675               | 3,562    |
| 42 252-172 City Managers          | 1     | 0.00%              | 9                | 0             | 9                     | 2                 | 11       |
| 43 252-345 Public Safety          | 106   | 0.19%              | 959              | 0             | 959                   | 224               | 1,184    |
| 44 252-724 Public Safety Comm Dev | 17    | 0.03%              | 154              | 0             | 154                   | 36                | 190      |
| 45 252-728 Econ Development       | 6     | 0.01%              | 54               | 0             | 54                    | 13                | 67       |
| 46 252-751 Recreation             | 293   | 0.52%              | 2,652            | 0             | 2,652                 | 620               | 3,272    |
| 48 253-101 City Commission        | 29    | 0.05%              | 262              | 0             | 262                   | 61                | 324      |
| 49 253-172 City Manager           | 33    | 0.06%              | 299              | 0             | 299                   | 70                | 368      |
| 50 253-345 Public Safety          | 38    | 0.07%              | 344              | 0             | 344                   | 80                | 424      |

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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            |
|-------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 51 253-724 Public Safety      | 28            | 0.05%              | \$253            | \$0           | \$253                 | \$59              | \$313            |
| 52 253-751 Recreation         | 317           | 0.57%              | 2,869            | 0             | 2,869                 | 670               | 3,540            |
| 54 254 Light Grant            | 11            | 0.02%              | 100              | 0             | 100                   | 23                | 123              |
| 55 265-345 Public Safety      | 23            | 0.04%              | 208              | 0             | 208                   | 49                | 257              |
| 56 271-724 Comm Dev           | 173           | 0.31%              | 1,566            | 0             | 1,566                 | 366               | 1,932            |
| 57 280 Community Dev          | 25            | 0.04%              | 226              | 0             | 226                   | 53                | 279              |
| 61 288 Economic Development   | 131           | 0.23%              | 1,186            | 0             | 1,186                 | 277               | 1,463            |
| 62 289 Home Development       | 28            | 0.05%              | 253              | 0             | 253                   | 59                | 313              |
| 63 299 CDBG                   | 126           | 0.23%              | 1,140            | 0             | 1,140                 | 266               | 1,407            |
| 64 300 Debt Service           | 13            | 0.02%              | 118              | 0             | 118                   | 27                | 145              |
| 65 400 Capital Projects       | 980           | 1.75%              | 8,870            | 0             | 8,870                 | 2,072             | 10,943           |
| 67 590 Wastewater Fund        | 11,115        | 19.86%             | 100,605          | 0             | 100,605               | 23,506            | 124,111          |
| 68 591 Water Fund             | 10,252        | 18.32%             | 92,793           | 0             | 92,793                | 21,681            | 114,474          |
| 69 677-XXX Insurance Fund     | 731           | 1.31%              | 6,616            | 0             | 6,616                 | 1,546             | 8,162            |
| 70 701-XXX General Trust Fund | 14            | 0.03%              | 127              | 0             | 127                   | 30                | 156              |
| 71 702-XXX Economic Dev       | 1             | 0.00%              | 9                | 0             | 9                     | 2                 | 11               |
| 72 709-XXX Brownfield Dev     | 251           | 0.45%              | 2,272            | 0             | 2,272                 | 531               | 2,803            |
| 81 All Other                  | 103           | 0.18%              | 932              | 0             | 932                   | 218               | 1,150            |
| <b>Subtotal</b>               | <b>55,974</b> | <b>100.00%</b>     | <b>506,635</b>   | <b>0</b>      | <b>506,635</b>        | <b>105,668</b>    | <b>612,303</b>   |
| Direct Bills                  |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                  |               |                    |                  |               | <b>\$506,635</b>      |                   | <b>\$612,303</b> |

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        | 5.21   | 0.84%              | \$1,475          | \$0           | \$1,475               | \$0               | \$1,475 |
| 4 101-172 City Manager            | 9.48   | 1.52%              | 2,683            | 0             | 2,683                 | 0                 | 2,683   |
| 5 101-636 Info Tech               | 12.35  | 1.98%              | 3,496            | 0             | 3,496                 | 0                 | 3,496   |
| 6 101-191 Budget and Accounting   | 14.26  | 2.29%              | 4,036            | 0             | 4,036                 | 0                 | 4,036   |
| 7 101-215 City Clerk              | 6.22   | 1.00%              | 1,761            | 0             | 1,761                 | 393               | 2,154   |
| 8 101-223 Internal Auditor        | 0.96   | 0.15%              | 272              | 0             | 272                   | 61                | 332     |
| 9 101-233 Purchasing              | 4.36   | 0.70%              | 1,234            | 0             | 1,234                 | 276               | 1,510   |
| 10 101-261 311 Customer Service   | 8.21   | 1.32%              | 2,324            | 0             | 2,324                 | 519               | 2,843   |
| 11 101-253 Treasury               | 11.17  | 1.79%              | 3,162            | 0             | 3,162                 | 706               | 3,868   |
| 12 101-266 City Attorney          | 5.71   | 0.92%              | 1,616            | 0             | 1,616                 | 361               | 1,977   |
| 13 101-270 Human Resources        | 7.04   | 1.13%              | 1,993            | 0             | 1,993                 | 445               | 2,438   |
| 14 101-345-01 Public Safety Admin | 6.91   | 1.11%              | 1,956            | 0             | 1,956                 | 437               | 2,393   |
| 15 101-640 Fleet                  | 7.55   | 1.21%              | 2,137            | 0             | 2,137                 | 477               | 2,614   |
| 17 101-299 Non-Departmental       | 1.67   | 0.27%              | 473              | 0             | 473                   | 106               | 578     |
| 19 101-257 Assessing              | 0.48   | 0.08%              | 136              | 0             | 136                   | 30                | 166     |
| 20 101-345 Public Safety Ops      | 236.54 | 38.01%             | 66,951           | 0             | 66,951                | 14,956            | 81,907  |
| 21 101-441-00 PW General          | 5.02   | 0.81%              | 1,421            | 0             | 1,421                 | 317               | 1,738   |
| 24 101-699.00 Code Enforcement    | 8.02   | 1.29%              | 2,270            | 0             | 2,270                 | 507               | 2,777   |
| 25 101-699.01 Building Trades     | 6.20   | 1.00%              | 1,755            | 0             | 1,755                 | 392               | 2,147   |
| 26 101-721 Planning               | 5.26   | 0.85%              | 1,489            | 0             | 1,489                 | 333               | 1,821   |
| 28 101-728 Econ Dev               | 2.70   | 0.43%              | 764              | 0             | 764                   | 171               | 935     |
| 29 101-751-01 Parks & Rec Admin   | 29.81  | 4.79%              | 8,438            | 0             | 8,438                 | 1,885             | 10,322  |
| 30 101-801 Emergency Recovery     | 0.07   | 0.01%              | 20               | 0             | 20                    | 4                 | 24      |
| 34 202 Act 51 Major Street        | 16.15  | 2.60%              | 4,571            | 0             | 4,571                 | 1,021             | 5,592   |
| 35 203 Act 51 Local Street        | 15.29  | 2.46%              | 4,328            | 0             | 4,328                 | 967               | 5,295   |
| 36 209 Cemeteries                 | 0.64   | 0.10%              | 181              | 0             | 181                   | 40                | 222     |
| 37 226 Solid Waste                | 5.95   | 0.96%              | 1,684            | 0             | 1,684                 | 376               | 2,060   |
| 41 251 FFE Aspirational Projects  | 1.52   | 0.24%              | 430              | 0             | 430                   | 96                | 526     |
| 43 252-345 Public Safety          | 22.28  | 3.58%              | 6,306            | 0             | 6,306                 | 1,409             | 7,715   |
| 44 252-724 Public Safety Comm Dev | 0.12   | 0.02%              | 34               | 0             | 34                    | 8                 | 42      |
| 46 252-751 Recreation             | 8.65   | 1.39%              | 2,448            | 0             | 2,448                 | 547               | 2,995   |
| 52 253-751 Recreation             | 0.07   | 0.01%              | 20               | 0             | 20                    | 4                 | 24      |
| 56 271-724 Comm Dev               | 8.43   | 1.35%              | 2,386            | 0             | 2,386                 | 533               | 2,919   |
| 63 299 CDBG                       | 1.14   | 0.18%              | 323              | 0             | 323                   | 72                | 395     |
| 65 400 Capital Projects           | 0.12   | 0.02%              | 34               | 0             | 34                    | 8                 | 42      |
| 67 590 Wastewater Fund            | 78.52  | 12.62%             | 22,225           | 0             | 22,225                | 4,965             | 27,189  |
| 68 591 Water Fund                 | 66.61  | 10.70%             | 18,853           | 0             | 18,853                | 4,212             | 23,065  |
| 71 702-XXX Economic Dev           | 0.17   | 0.03%              | 48               | 0             | 48                    | 11                | 59      |
| 72 709-XXX Brownfield Dev         | 1.43   | 0.23%              | 405              | 0             | 405                   | 90                | 495     |

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**Payroll Allocations**

**Dept:6 101-191 Budget and Accounting**

| <b>Department</b> | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b>     |
|-------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| <b>Subtotal</b>   | 622.29       | 100.00%                   | 176,135                 | 0                    | 176,135                      | 36,736                   | 212,871          |
| Direct Bills      |              |                           |                         |                      | 0                            |                          | 0                |
| <b>Total</b>      |              |                           |                         |                      | <b>\$176,135</b>             |                          | <b>\$212,871</b> |

Basis Units: Full Time Equivalent  
Source: City Payroll Records



**City of Kalamazoo  
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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        | 1,193,686  | 0.79%              | \$473            | \$0           | \$473                 | \$0               | \$473  |
| 4 101-172 City Manager            | 1,563,045  | 1.04%              | 619              | 0             | 619                   | 0                 | 619    |
| 5 101-636 Info Tech               | 2,721,332  | 1.81%              | 1,077            | 0             | 1,077                 | 0                 | 1,077  |
| 6 101-191 Budget and Accounting   | 1,479,045  | 0.98%              | 586              | 0             | 586                   | 0                 | 586    |
| 7 101-215 City Clerk              | 700,184    | 0.47%              | 277              | 0             | 277                   | 61                | 338    |
| 8 101-223 Internal Auditor        | 95,605     | 0.06%              | 38               | 0             | 38                    | 8                 | 46     |
| 9 101-233 Purchasing              | 404,280    | 0.27%              | 160              | 0             | 160                   | 35                | 195    |
| 10 101-261 311 Customer Service   | 584,776    | 0.39%              | 232              | 0             | 232                   | 51                | 282    |
| 11 101-253 Treasury               | 1,296,764  | 0.86%              | 513              | 0             | 513                   | 112               | 626    |
| 12 101-266 City Attorney          | 717,415    | 0.48%              | 284              | 0             | 284                   | 62                | 346    |
| 13 101-270 Human Resources        | 850,410    | 0.57%              | 337              | 0             | 337                   | 74                | 410    |
| 14 101-345-01 Public Safety Admin | 1,308,006  | 0.87%              | 518              | 0             | 518                   | 113               | 631    |
| 15 101-640 Fleet                  | 2,737,532  | 1.82%              | 1,084            | 0             | 1,084                 | 237               | 1,321  |
| 17 101-299 Non-Departmental       | 223,014    | 0.15%              | 88               | 0             | 88                    | 19                | 108    |
| 18 101-101 City Commission        | 90,898     | 0.06%              | 36               | 0             | 36                    | 8                 | 44     |
| 19 101-257 Assessing              | 459,454    | 0.31%              | 182              | 0             | 182                   | 40                | 222    |
| 20 101-345 Public Safety Ops      | 30,638,744 | 20.38%             | 12,131           | 0             | 12,131                | 2,653             | 14,784 |
| 21 101-441-00 PW General          | 990,281    | 0.66%              | 392              | 0             | 392                   | 86                | 478    |
| 22 101-448-31 Street Lights       | 1,302,441  | 0.87%              | 516              | 0             | 516                   | 113               | 628    |
| 24 101-699.00 Code Enforcement    | 863,022    | 0.57%              | 342              | 0             | 342                   | 75                | 416    |
| 25 101-699.01 Building Trades     | 811,403    | 0.54%              | 321              | 0             | 321                   | 70                | 392    |
| 26 101-721 Planning               | 723,105    | 0.48%              | 286              | 0             | 286                   | 63                | 349    |
| 27 101-724 Community Develop      | 6,356      | 0.00%              | 3                | 0             | 3                     | 1                 | 3      |
| 28 101-728 Econ Dev               | 308,461    | 0.21%              | 122              | 0             | 122                   | 27                | 149    |
| 29 101-751-01 Parks & Rec Admin   | 2,414,891  | 1.61%              | 956              | 0             | 956                   | 209               | 1,165  |
| 30 101-801 Emergency Recovery     | 32,338     | 0.02%              | 13               | 0             | 13                    | 3                 | 16     |
| 31 150-273 Cemeteries             | 20,000     | 0.01%              | 8                | 0             | 8                     | 2                 | 10     |
| 32 155-751 Recreation             | 86,625     | 0.06%              | 34               | 0             | 34                    | 8                 | 42     |
| 33 160-751 Mayor's Riverfront Pk  | 50,179     | 0.03%              | 20               | 0             | 20                    | 4                 | 24     |
| 34 202 Act 51 Major Street        | 6,023,266  | 4.01%              | 2,385            | 0             | 2,385                 | 522               | 2,906  |
| 35 203 Act 51 Local Street        | 3,565,691  | 2.37%              | 1,412            | 0             | 1,412                 | 309               | 1,721  |
| 36 209 Cemeteries                 | 671,315    | 0.45%              | 266              | 0             | 266                   | 58                | 324    |
| 37 226 Solid Waste                | 2,484,250  | 1.65%              | 984              | 0             | 984                   | 215               | 1,199  |
| 38 231-XXX Blight Abatement       | 170,312    | 0.11%              | 67               | 0             | 67                    | 15                | 82     |
| 39 243 Brownfield                 | 22,993     | 0.02%              | 9                | 0             | 9                     | 2                 | 11     |
| 41 251 FFE Aspirational Projects  | 7,486,656  | 4.98%              | 2,964            | 0             | 2,964                 | 648               | 3,612  |
| 42 252-172 City Managers          | 5,200      | 0.00%              | 2                | 0             | 2                     | 0                 | 3      |
| 43 252-345 Public Safety          | 1,737,060  | 1.16%              | 688              | 0             | 688                   | 150               | 838    |
| 44 252-724 Public Safety Comm Dev | 89,387     | 0.06%              | 35               | 0             | 35                    | 8                 | 43     |
| 45 252-728 Econ Development       | 14,000     | 0.01%              | 6                | 0             | 6                     | 1                 | 7      |
| 46 252-751 Recreation             | 1,032,304  | 0.69%              | 409              | 0             | 409                   | 89                | 498    |
| 48 253-101 City Commission        | 4,656      | 0.00%              | 2                | 0             | 2                     | 0                 | 2      |

**City of Kalamazoo  
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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           |
|----------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 49 253-172 City Manager          | 126,164            | 0.08%              | \$50             | \$0           | \$50                  | \$11              | \$61            |
| 50 253-345 Public Safety         | 37,772             | 0.03%              | 15               | 0             | 15                    | 3                 | 18              |
| 51 253-724 Public Safety         | 557,806            | 0.37%              | 221              | 0             | 221                   | 48                | 269             |
| 52 253-751 Recreation            | 19,555             | 0.01%              | 8                | 0             | 8                     | 2                 | 9               |
| 53 253-752 Parks                 | 388                | 0.00%              | 0                | 0             | 0                     | 0                 | 0               |
| 54 254 Light Grant               | 106,068            | 0.07%              | 42               | 0             | 42                    | 9                 | 51              |
| 55 265-345 Public Safety         | 262,738            | 0.17%              | 104              | 0             | 104                   | 23                | 127             |
| 56 271-724 Comm Dev              | 798,218            | 0.53%              | 316              | 0             | 316                   | 69                | 385             |
| 57 280 Community Dev             | 5,005              | 0.00%              | 2                | 0             | 2                     | 0                 | 2               |
| 59 285 Community Dev             | 1,162              | 0.00%              | 0                | 0             | 0                     | 0                 | 1               |
| 61 288 Economic Development      | 752,641            | 0.50%              | 298              | 0             | 298                   | 65                | 363             |
| 62 289 Home Development          | 397,665            | 0.26%              | 157              | 0             | 157                   | 34                | 192             |
| 63 299 CDBG                      | 597,045            | 0.40%              | 236              | 0             | 236                   | 52                | 288             |
| 67 590 Wastewater Fund           | 29,954,959         | 19.92%             | 11,860           | 0             | 11,860                | 2,594             | 14,454          |
| 68 591 Water Fund                | 21,380,473         | 14.22%             | 8,465            | 0             | 8,465                 | 1,851             | 10,317          |
| 69 677-XXX Insurance Fund        | 10,370,656         | 6.90%              | 4,106            | 0             | 4,106                 | 898               | 5,004           |
| 70 701-XXX General Trust Fund    | 21,807             | 0.01%              | 9                | 0             | 9                     | 2                 | 11              |
| 71 702-XXX Economic Dev          | 33,969             | 0.02%              | 13               | 0             | 13                    | 3                 | 16              |
| 72 709-XXX Brownfield Dev        | 1,396,967          | 0.93%              | 553              | 0             | 553                   | 121               | 674             |
| 74 715 KMGGA Fund                | 2,250,535          | 1.50%              | 891              | 0             | 891                   | 195               | 1,086           |
| 75 731-XXX Pension Fund          | 2,846,510          | 1.89%              | 1,127            | 0             | 1,127                 | 246               | 1,374           |
| 76 737-000 OPEB Trust Fund       | 469,262            | 0.31%              | 186              | 0             | 186                   | 41                | 226             |
| 77 760 Foundation for Excellence | 561                | 0.00%              | 0                | 0             | 0                     | 0                 | 0               |
| <b>Subtotal</b>                  | <b>150,368,308</b> | <b>100.00%</b>     | <b>59,536</b>    | <b>0</b>      | <b>59,536</b>         | <b>12,417</b>     | <b>71,954</b>   |
| Direct Bills                     |                    |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                     |                    |                    |                  |               | <b>\$59,536</b>       |                   | <b>\$71,954</b> |

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo  
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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     |
|-------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 75 731-XXX Pension Fund | 100   | 100.00%            | \$212,252        | \$0           | \$212,252             | \$44,269          | \$256,521 |
| <b>Subtotal</b>         | 100   | 100.00%            | 212,252          | 0             | 212,252               | 44,269            | 256,521   |
| Direct Bills            |       |                    |                  |               | 0                     |                   | 0         |
| <b>Total</b>            |       |                    |                  |               | \$212,252             |                   | \$256,521 |

Basis Units: Direct to Pension  
Source:

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

Dept:6 101-191 Budget and Accounting

| Department                        | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-----------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 101-635 City Maintenance        | 4,753  | 2.83%              | \$17,148         | \$0           | \$17,148              | \$0               | \$17,148 |
| 4 101-172 City Manager            | 1,159  | 0.69%              | 4,182            | 0             | 4,182                 | 0                 | 4,182    |
| 5 101-636 Info Tech               | 2,029  | 1.21%              | 7,320            | 0             | 7,320                 | 0                 | 7,320    |
| 6 101-191 Budget and Accounting   | 1,771  | 1.06%              | 6,390            | 0             | 6,390                 | 0                 | 6,390    |
| 7 101-215 City Clerk              | 2,162  | 1.29%              | 7,800            | 0             | 7,800                 | 1,727             | 9,527    |
| 8 101-223 Internal Auditor        | 290    | 0.17%              | 1,046            | 0             | 1,046                 | 232               | 1,278    |
| 9 101-233 Purchasing              | 477    | 0.28%              | 1,721            | 0             | 1,721                 | 381               | 2,102    |
| 10 101-261 311 Customer Service   | 479    | 0.29%              | 1,728            | 0             | 1,728                 | 383               | 2,111    |
| 11 101-253 Treasury               | 711    | 0.42%              | 2,565            | 0             | 2,565                 | 568               | 3,133    |
| 12 101-266 City Attorney          | 658    | 0.39%              | 2,374            | 0             | 2,374                 | 526               | 2,900    |
| 13 101-270 Human Resources        | 847    | 0.50%              | 3,056            | 0             | 3,056                 | 677               | 3,732    |
| 14 101-345-01 Public Safety Admin | 928    | 0.55%              | 3,348            | 0             | 3,348                 | 741               | 4,089    |
| 15 101-640 Fleet                  | 13,824 | 8.24%              | 49,876           | 0             | 49,876                | 11,041            | 60,917   |
| 16 101-297 OPEB                   | 23     | 0.01%              | 83               | 0             | 83                    | 18                | 101      |
| 17 101-299 Non-Departmental       | 393    | 0.23%              | 1,418            | 0             | 1,418                 | 314               | 1,732    |
| 18 101-101 City Commission        | 203    | 0.12%              | 732              | 0             | 732                   | 162               | 895      |
| 19 101-257 Assessing              | 518    | 0.31%              | 1,869            | 0             | 1,869                 | 414               | 2,283    |
| 20 101-345 Public Safety Ops      | 9,704  | 5.78%              | 35,011           | 0             | 35,011                | 7,751             | 42,762   |
| 21 101-441-00 PW General          | 2,566  | 1.53%              | 9,258            | 0             | 9,258                 | 2,049             | 11,307   |
| 22 101-448-31 Street Lights       | 76     | 0.05%              | 274              | 0             | 274                   | 61                | 335      |
| 24 101-699.00 Code Enforcement    | 717    | 0.43%              | 2,587            | 0             | 2,587                 | 573               | 3,160    |
| 25 101-699.01 Building Trades     | 705    | 0.42%              | 2,544            | 0             | 2,544                 | 563               | 3,107    |
| 26 101-721 Planning               | 899    | 0.54%              | 3,244            | 0             | 3,244                 | 718               | 3,962    |
| 27 101-724 Community Develop      | 20     | 0.01%              | 72               | 0             | 72                    | 16                | 88       |
| 28 101-728 Econ Dev               | 535    | 0.32%              | 1,930            | 0             | 1,930                 | 427               | 2,358    |
| 29 101-751-01 Parks & Rec Admin   | 8,069  | 4.81%              | 29,112           | 0             | 29,112                | 6,445             | 35,557   |
| 30 101-801 Emergency Recovery     | 46     | 0.03%              | 166              | 0             | 166                   | 37                | 203      |
| 31 150-273 Cemeteries             | 101    | 0.06%              | 364              | 0             | 364                   | 81                | 445      |
| 32 155-751 Recreation             | 3      | 0.00%              | 11               | 0             | 11                    | 2                 | 13       |
| 33 160-751 Mayor's Riverfront Pk  | 3      | 0.00%              | 11               | 0             | 11                    | 2                 | 13       |
| 34 202 Act 51 Major Street        | 7,978  | 4.75%              | 28,784           | 0             | 28,784                | 6,372             | 35,156   |
| 35 203 Act 51 Local Street        | 5,336  | 3.18%              | 19,252           | 0             | 19,252                | 4,262             | 23,514   |
| 36 209 Cemeteries                 | 1,067  | 0.64%              | 3,850            | 0             | 3,850                 | 852               | 4,702    |
| 37 226 Solid Waste                | 3,627  | 2.16%              | 13,086           | 0             | 13,086                | 2,897             | 15,983   |
| 38 231-XXX Blight Abatement       | 48     | 0.03%              | 173              | 0             | 173                   | 38                | 212      |
| 39 243 Brownfield                 | 67     | 0.04%              | 242              | 0             | 242                   | 54                | 295      |
| 40 244 Econ Initiative            | 49     | 0.03%              | 177              | 0             | 177                   | 39                | 216      |
| 41 251 FFE Aspirational Projects  | 1,209  | 0.72%              | 4,362            | 0             | 4,362                 | 966               | 5,328    |
| 42 252-172 City Managers          | 7      | 0.00%              | 25               | 0             | 25                    | 6                 | 31       |
| 43 252-345 Public Safety          | 783    | 0.47%              | 2,825            | 0             | 2,825                 | 625               | 3,450    |
| 44 252-724 Public Safety Comm Dev | 131    | 0.08%              | 473              | 0             | 473                   | 105               | 577      |
| 45 252-728 Econ Development       | 10     | 0.01%              | 36               | 0             | 36                    | 8                 | 44       |

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**Audit and Accounting Allocations**

Dept:6 101-191 Budget and Accounting

| Department                       | Units          | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|----------------------------------|----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 46 252-751 Recreation            | 543            | 0.32%              | \$1,959          | \$0           | \$1,959               | \$434             | \$2,393          |
| 47 252-752 Parks                 | 7              | 0.00%              | 25               | 0             | 25                    | 6                 | 31               |
| 48 253-101 City Commission       | 44             | 0.03%              | 159              | 0             | 159                   | 35                | 194              |
| 49 253-172 City Manager          | 38             | 0.02%              | 137              | 0             | 137                   | 30                | 167              |
| 50 253-345 Public Safety         | 90             | 0.05%              | 325              | 0             | 325                   | 72                | 397              |
| 51 253-724 Public Safety         | 62             | 0.04%              | 224              | 0             | 224                   | 50                | 273              |
| 52 253-751 Recreation            | 350            | 0.21%              | 1,263            | 0             | 1,263                 | 280               | 1,542            |
| 53 253-752 Parks                 | 17             | 0.01%              | 61               | 0             | 61                    | 14                | 75               |
| 54 254 Light Grant               | 13             | 0.01%              | 47               | 0             | 47                    | 10                | 57               |
| 55 265-345 Public Safety         | 312            | 0.19%              | 1,126            | 0             | 1,126                 | 249               | 1,375            |
| 56 271-724 Comm Dev              | 1,158          | 0.69%              | 4,178            | 0             | 4,178                 | 925               | 5,103            |
| 57 280 Community Dev             | 36             | 0.02%              | 130              | 0             | 130                   | 29                | 159              |
| 58 284 Community Dev             | 55             | 0.03%              | 198              | 0             | 198                   | 44                | 242              |
| 59 285 Community Dev             | 1              | 0.00%              | 4                | 0             | 4                     | 1                 | 4                |
| 60 286 Community Dev             | 33             | 0.02%              | 119              | 0             | 119                   | 26                | 145              |
| 61 288 Economic Development      | 181            | 0.11%              | 653              | 0             | 653                   | 145               | 798              |
| 62 289 Home Development          | 44             | 0.03%              | 159              | 0             | 159                   | 35                | 194              |
| 63 299 CDBG                      | 682            | 0.41%              | 2,461            | 0             | 2,461                 | 545               | 3,005            |
| 64 300 Debt Service              | 88             | 0.05%              | 317              | 0             | 317                   | 70                | 388              |
| 65 400 Capital Projects          | 1,376          | 0.82%              | 4,964            | 0             | 4,964                 | 1,099             | 6,063            |
| 67 590 Wastewater Fund           | 35,697         | 21.27%             | 128,791          | 0             | 128,791               | 28,511            | 157,303          |
| 68 591 Water Fund                | 36,872         | 21.97%             | 133,031          | 0             | 133,031               | 29,450            | 162,480          |
| 69 677-XXX Insurance Fund        | 1,685          | 1.00%              | 6,079            | 0             | 6,079                 | 1,346             | 7,425            |
| 70 701-XXX General Trust Fund    | 17             | 0.01%              | 61               | 0             | 61                    | 14                | 75               |
| 71 702-XXX Economic Dev          | 99             | 0.06%              | 357              | 0             | 357                   | 79                | 436              |
| 72 709-XXX Brownfield Dev        | 642            | 0.38%              | 2,316            | 0             | 2,316                 | 513               | 2,829            |
| 74 715 KMGGA Fund                | 19             | 0.01%              | 69               | 0             | 69                    | 15                | 84               |
| 75 731-XXX Pension Fund          | 203            | 0.12%              | 732              | 0             | 732                   | 162               | 895              |
| 76 737-000 OPEB Trust Fund       | 193            | 0.11%              | 696              | 0             | 696                   | 154               | 850              |
| 77 760 Foundation for Excellence | 2              | 0.00%              | 7                | 0             | 7                     | 2                 | 9                |
| 78 98X-XXX GASB 34 Govt          | 129            | 0.08%              | 465              | 0             | 465                   | 103               | 568              |
| 81 All Other                     | 12,195         | 7.26%              | 43,998           | 0             | 43,998                | 9,740             | 53,739           |
| <b>Subtotal</b>                  | <b>167,864</b> | <b>100.00%</b>     | <b>605,638</b>   | <b>0</b>      | <b>605,638</b>        | <b>126,316</b>    | <b>731,954</b>   |
| Direct Bills                     |                |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                     |                |                    |                  |               | <b>\$605,638</b>      |                   | <b>\$731,954</b> |

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

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

Dept:6 101-191 Budget and Accounting

| Department                        | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 1 Building Depreciation           | 1         | 5.88%              | \$1,724          | \$0           | \$1,724               | \$0               | \$1,724         |
| 2 Equipment Depreciation          | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 0                 | 1,724           |
| 3 101-635 City Maintenance        | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 0                 | 1,724           |
| 4 101-172 City Manager            | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 0                 | 1,724           |
| 5 101-636 Info Tech               | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 0                 | 1,724           |
| 6 101-191 Budget and Accounting   | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 0                 | 1,724           |
| 7 101-215 City Clerk              | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 8 101-223 Internal Auditor        | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 9 101-233 Purchasing              | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 11 101-253 Treasury               | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 12 101-266 City Attorney          | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 13 101-270 Human Resources        | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 14 101-345-01 Public Safety Admin | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 15 101-640 Fleet                  | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 16 101-297 OPEB                   | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 18 101-101 City Commission        | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| 19 101-257 Assessing              | 1         | 5.88%              | 1,724            | 0             | 1,724                 | 556               | 2,280           |
| <b>Subtotal</b>                   | <b>17</b> | <b>100.00%</b>     | <b>29,309</b>    | <b>0</b>      | <b>29,309</b>         | <b>6,113</b>      | <b>35,422</b>   |
| Direct Bills                      |           |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |           |                    |                  |               | <b>\$29,309</b>       |                   | <b>\$35,422</b> |

Basis Units: Central Service Departments  
Source: 2018 Year Plan

**City of Kalamazoo  
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**Allocation Summary**

Dept:6 101-191 Budget and Accounting

| <b>Department</b>                 | <b>Accounts Payable</b> | <b>Payroll</b> | <b>Budgeting</b> | <b>Pension</b> | <b>Audit and Accounting</b> | <b>Cost Plan</b> | <b>Total</b> |
|-----------------------------------|-------------------------|----------------|------------------|----------------|-----------------------------|------------------|--------------|
| 1 Building Depreciation           | \$0                     | \$0            | \$0              | \$0            | \$0                         | \$1,724          | \$1,724      |
| 2 Equipment Depreciation          | 0                       | 0              | 0                | 0              | 0                           | 1,724            | 1,724        |
| 3 101-635 City Maintenance        | 26,746                  | 1,475          | 473              | 0              | 17,148                      | 1,724            | 47,566       |
| 4 101-172 City Manager            | 6,218                   | 2,683          | 619              | 0              | 4,182                       | 1,724            | 15,426       |
| 5 101-636 Info Tech               | 14,808                  | 3,496          | 1,077            | 0              | 7,320                       | 1,724            | 28,425       |
| 6 101-191 Budget and Accounting   | 6,607                   | 4,036          | 586              | 0              | 6,390                       | 1,724            | 19,343       |
| 7 101-215 City Clerk              | 11,456                  | 2,154          | 338              | 0              | 9,527                       | 2,280            | 25,755       |
| 8 101-223 Internal Auditor        | 525                     | 332            | 46               | 0              | 1,278                       | 2,280            | 4,461        |
| 9 101-233 Purchasing              | 1,239                   | 1,510          | 195              | 0              | 2,102                       | 2,280            | 7,326        |
| 10 101-261 311 Customer Service   | 1,362                   | 2,843          | 282              | 0              | 2,111                       | 0                | 6,598        |
| 11 101-253 Treasury               | 3,439                   | 3,868          | 626              | 0              | 3,133                       | 2,280            | 13,346       |
| 12 101-266 City Attorney          | 3,182                   | 1,977          | 346              | 0              | 2,900                       | 2,280            | 10,685       |
| 13 101-270 Human Resources        | 5,505                   | 2,438          | 410              | 0              | 3,732                       | 2,280            | 14,365       |
| 14 101-345-01 Public Safety Admin | 5,639                   | 2,393          | 631              | 0              | 4,089                       | 2,280            | 15,032       |
| 15 101-640 Fleet                  | 54,647                  | 2,614          | 1,321            | 0              | 60,917                      | 2,280            | 121,779      |
| 16 101-297 OPEB                   | 11                      | 0              | 0                | 0              | 101                         | 2,280            | 2,392        |
| 17 101-299 Non-Departmental       | 1,117                   | 578            | 108              | 0              | 1,732                       | 0                | 3,534        |
| 18 101-101 City Commission        | 1,842                   | 0              | 44               | 0              | 895                         | 2,280            | 5,061        |
| 19 101-257 Assessing              | 2,725                   | 166            | 222              | 0              | 2,283                       | 2,280            | 7,675        |
| 20 101-345 Public Safety Ops      | 76,956                  | 81,907         | 14,784           | 0              | 42,762                      | 0                | 216,409      |
| 21 101-441-00 PW General          | 9,446                   | 1,738          | 478              | 0              | 11,307                      | 0                | 22,970       |
| 22 101-448-31 Street Lights       | 849                     | 0              | 628              | 0              | 335                         | 0                | 1,812        |
| 24 101-699.00 Code Enforcement    | 3,651                   | 2,777          | 416              | 0              | 3,160                       | 0                | 10,004       |
| 25 101-699.01 Building Trades     | 3,841                   | 2,147          | 392              | 0              | 3,107                       | 0                | 9,486        |
| 26 101-721 Planning               | 4,332                   | 1,821          | 349              | 0              | 3,962                       | 0                | 10,464       |
| 27 101-724 Community Develop      | 201                     | 0              | 3                | 0              | 88                          | 0                | 292          |
| 28 101-728 Econ Dev               | 2,177                   | 935            | 149              | 0              | 2,358                       | 0                | 5,619        |
| 29 101-751-01 Parks & Rec Admin   | 34,749                  | 10,322         | 1,165            | 0              | 35,557                      | 0                | 81,793       |
| 30 101-801 Emergency Recovery     | 246                     | 24             | 16               | 0              | 203                         | 0                | 488          |
| 31 150-273 Cemeteries             | 0                       | 0              | 10               | 0              | 445                         | 0                | 455          |
| 32 155-751 Recreation             | 0                       | 0              | 42               | 0              | 13                          | 0                | 55           |
| 33 160-751 Mayor's Riverfront Pk  | 0                       | 0              | 24               | 0              | 13                          | 0                | 37           |
| 34 202 Act 51 Major Street        | 21,696                  | 5,592          | 2,906            | 0              | 35,156                      | 0                | 65,350       |
| 35 203 Act 51 Local Street        | 14,628                  | 5,295          | 1,721            | 0              | 23,514                      | 0                | 45,156       |
| 36 209 Cemeteries                 | 4,768                   | 222            | 324              | 0              | 4,702                       | 0                | 10,015       |
| 37 226 Solid Waste                | 5,896                   | 2,060          | 1,199            | 0              | 15,983                      | 0                | 25,137       |
| 38 231-XXX Blight Abatement       | 502                     | 0              | 82               | 0              | 212                         | 0                | 796          |
| 39 243 Brownfield                 | 313                     | 0              | 11               | 0              | 295                         | 0                | 619          |
| 40 244 Econ Initiative            | 0                       | 0              | 0                | 0              | 216                         | 0                | 216          |
| 41 251 FFE Aspirational Projects  | 3,562                   | 526            | 3,612            | 0              | 5,328                       | 0                | 13,028       |
| 42 252-172 City Managers          | 11                      | 0              | 3                | 0              | 31                          | 0                | 45           |

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**Allocation Summary**

Dept:6 101-191 Budget and Accounting

| <b>Department</b>                 | <b>Accounts Payable</b> | <b>Payroll</b>   | <b>Budgeting</b> | <b>Pension</b>   | <b>Audit and Accounting</b> | <b>Cost Plan</b> | <b>Total</b>       |
|-----------------------------------|-------------------------|------------------|------------------|------------------|-----------------------------|------------------|--------------------|
| 43 252-345 Public Safety          | \$1,184                 | \$7,715          | \$838            | \$0              | \$3,450                     | \$0              | \$13,187           |
| 44 252-724 Public Safety Comm Dev | 190                     | 42               | 43               | 0                | 577                         | 0                | 852                |
| 45 252-728 Econ Development       | 67                      | 0                | 7                | 0                | 44                          | 0                | 118                |
| 46 252-751 Recreation             | 3,272                   | 2,995            | 498              | 0                | 2,393                       | 0                | 9,158              |
| 47 252-752 Parks                  | 0                       | 0                | 0                | 0                | 31                          | 0                | 31                 |
| 48 253-101 City Commission        | 324                     | 0                | 2                | 0                | 194                         | 0                | 520                |
| 49 253-172 City Manager           | 368                     | 0                | 61               | 0                | 167                         | 0                | 597                |
| 50 253-345 Public Safety          | 424                     | 0                | 18               | 0                | 397                         | 0                | 839                |
| 51 253-724 Public Safety          | 313                     | 0                | 269              | 0                | 273                         | 0                | 855                |
| 52 253-751 Recreation             | 3,540                   | 24               | 9                | 0                | 1,542                       | 0                | 5,116              |
| 53 253-752 Parks                  | 0                       | 0                | 0                | 0                | 75                          | 0                | 75                 |
| 54 254 Light Grant                | 123                     | 0                | 51               | 0                | 57                          | 0                | 231                |
| 55 265-345 Public Safety          | 257                     | 0                | 127              | 0                | 1,375                       | 0                | 1,758              |
| 56 271-724 Comm Dev               | 1,932                   | 2,919            | 385              | 0                | 5,103                       | 0                | 10,339             |
| 57 280 Community Dev              | 279                     | 0                | 2                | 0                | 159                         | 0                | 440                |
| 58 284 Community Dev              | 0                       | 0                | 0                | 0                | 242                         | 0                | 242                |
| 59 285 Community Dev              | 0                       | 0                | 1                | 0                | 4                           | 0                | 5                  |
| 60 286 Community Dev              | 0                       | 0                | 0                | 0                | 145                         | 0                | 145                |
| 61 288 Economic Development       | 1,463                   | 0                | 363              | 0                | 798                         | 0                | 2,624              |
| 62 289 Home Development           | 313                     | 0                | 192              | 0                | 194                         | 0                | 698                |
| 63 299 CDBG                       | 1,407                   | 395              | 288              | 0                | 3,005                       | 0                | 5,095              |
| 64 300 Debt Service               | 145                     | 0                | 0                | 0                | 388                         | 0                | 533                |
| 65 400 Capital Projects           | 10,943                  | 42               | 0                | 0                | 6,063                       | 0                | 17,048             |
| 67 590 Wastewater Fund            | 124,111                 | 27,189           | 14,454           | 0                | 157,303                     | 0                | 323,057            |
| 68 591 Water Fund                 | 114,474                 | 23,065           | 10,317           | 0                | 162,480                     | 0                | 310,337            |
| 69 677-XXX Insurance Fund         | 8,162                   | 0                | 5,004            | 0                | 7,425                       | 0                | 20,592             |
| 70 701-XXX General Trust Fund     | 156                     | 0                | 11               | 0                | 75                          | 0                | 242                |
| 71 702-XXX Economic Dev           | 11                      | 59               | 16               | 0                | 436                         | 0                | 523                |
| 72 709-XXX Brownfield Dev         | 2,803                   | 495              | 674              | 0                | 2,829                       | 0                | 6,801              |
| 74 715 KMG A Fund                 | 0                       | 0                | 1,086            | 0                | 84                          | 0                | 1,170              |
| 75 731-XXX Pension Fund           | 0                       | 0                | 1,374            | 256,521          | 895                         | 0                | 258,789            |
| 76 737-000 OPEB Trust Fund        | 0                       | 0                | 226              | 0                | 850                         | 0                | 1,077              |
| 77 760 Foundation for Excellence  | 0                       | 0                | 0                | 0                | 9                           | 0                | 9                  |
| 78 98X-XXX GASB 34 Govt           | 0                       | 0                | 0                | 0                | 568                         | 0                | 568                |
| 81 All Other                      | 1,150                   | 0                | 0                | 0                | 53,739                      | 0                | 54,889             |
| <b>Total</b>                      | <b>\$612,303</b>        | <b>\$212,871</b> | <b>\$71,954</b>  | <b>\$256,521</b> | <b>\$731,954</b>            | <b>\$35,422</b>  | <b>\$1,921,024</b> |



**City Clerk  
Nature and Extent of Services**

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

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

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

**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<br>Admin | Records<br>Management | Mail            | Elections        | City Clerk       |
|---|----|------------------|------------------|-----------------------|-----------------|------------------|------------------|
| <b>Personnel Costs</b>                    |    |                  |                  |                       |                 |                  |                  |
| Salaries                                  | S1 | 354,892          | 0                | 105,304               | 19,573          | 117,346          | 112,669          |
| <i>Salary % Split</i>                     |    |                  | <i>.00%</i>      | <i>29.67%</i>         | <i>5.52%</i>    | <i>33.07%</i>    | <i>31.75%</i>    |
| Benefits                                  | P  | 130,818          | 0                | 46,679                | 13,202          | 36,578           | 34,359           |
| <b>Subtotal - Personnel Costs</b>         |    | <b>485,710</b>   | <b>0</b>         | <b>151,983</b>        | <b>32,775</b>   | <b>153,924</b>   | <b>147,027</b>   |
| <b>Services &amp; Supplies Cost</b>       |    |                  |                  |                       |                 |                  |                  |
| 728 Supplies                              | P  | 22,199           | 0                | 2,268                 | 892             | 13,359           | 5,680            |
| 805 Travel & Training                     | P  | 11,957           | 0                | 1,365                 | 0               | 1,249            | 9,343            |
| 810 Fees                                  | P  | 5,155            | 0                | 0                     | 0               | 771              | 4,384            |
| 815 Telephone & Utilities                 | P  | 11,031           | 0                | 9,180                 | 0               | 304              | 1,547            |
| 825 Insurance                             | P  | 5,748            | 0                | 1,836                 | 0               | 1,152            | 2,760            |
| 845 Outside Contractual Services          | P  | 59,828           | 0                | 9,180                 | 3,962           | 9,021            | 37,665           |
| 860 Memberships and Dues                  | P  | 730              | 0                | 0                     | 0               | 0                | 730              |
| 865 Subscriptions                         | P  | 1,020            | 0                | 0                     | 0               | 219              | 801              |
| 880 Property Rental                       | P  | 53,137           | 0                | 46,202                | 2,720           | 2,100            | 2,115            |
| 885 Application Software                  | P  | 18,938           | 0                | 0                     | 0               | 0                | 18,938           |
| 975 Machinery and Equipment               | P  | 10,415           | 0                | 0                     | 0               | 10,415           | 0                |
| 976 Equipment & Furniture                 | P  | 3,968            | 0                | 0                     | 0               | 0                | 3,968            |
| 984 Software (Capital)                    | P  | 10,348           | 0                | 0                     | 0               | 0                | 10,348           |
| CCTA Admin Services Contract              | P  | (4,834)          | (4,834)          | 0                     | 0               | 0                | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>209,640</b>   | <b>(4,834)</b>   | <b>70,030</b>         | <b>7,574</b>    | <b>38,591</b>    | <b>98,278</b>    |
| <b>Department Cost Total</b>              |    | <b>695,350</b>   | <b>(4,834)</b>   | <b>222,014</b>        | <b>40,349</b>   | <b>192,516</b>   | <b>245,305</b>   |
| <b>Adjustments to Cost</b>                |    |                  |                  |                       |                 |                  |                  |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>         | <b>0</b>         | <b>0</b>              | <b>0</b>        | <b>0</b>         | <b>0</b>         |
| <b>Total Costs After Adjustments</b>      |    | <b>695,350</b>   | <b>(4,834)</b>   | <b>222,014</b>        | <b>40,349</b>   | <b>192,516</b>   | <b>245,305</b>   |
| General Admin Distribution                |    |                  | 4,834            | (1,434)               | (267)           | (1,598)          | (1,535)          |
| <b>Grand Total</b>                        |    | <b>\$695,350</b> |                  | <b>\$220,579</b>      | <b>\$40,083</b> | <b>\$190,917</b> | <b>\$243,771</b> |
|   |    |                  |                  |                       | 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                          | \$4,885        | \$88            | \$1,476            | \$274 | \$1,644   | \$1,579    |
| Subtotal - Building Depreciation     | 4,885          | 88              | 1,476              | 274   | 1,644     | 1,579      |
| 2 City Hall Equipment                | 518            | 7               | 156                | 29    | 173       | 167        |
| 2 Department Specific Equipment      | 3,886          | 53              | 1,169              | 217   | 1,302     | 1,250      |
| 2 Voice over IP System               | 1,095          | 15              | 329                | 61    | 367       | 352        |
| Subtotal - Equipment Depreciation    | 5,498          | 75              | 1,654              | 307   | 1,843     | 1,769      |
| 3 Maintenance Admin                  | 1,247          | 489             | 515                | 96    | 574       | 551        |
| 3 City Hall                          | 25,000         | 4,501           | 8,753              | 1,627 | 9,754     | 9,366      |
| Subtotal - 101-635 City Maintenance  | 26,247         | 4,989           | 9,268              | 1,723 | 10,328    | 9,917      |
| 4 Management & Leadership            | 12,970         | 3,048           | 4,753              | 883   | 5,296     | 5,085      |
| Subtotal - 101-172 City Manager      | 12,970         | 3,048           | 4,753              | 883   | 5,296     | 5,085      |
| 5 PC/Network Support                 | 16,176         | 2,715           | 5,605              | 1,042 | 6,246     | 5,997      |
| 5 Application - Eden                 | 5,651          | 1,011           | 1,977              | 367   | 2,203     | 2,115      |
| 5 Application - Intellitime          | 786            | 125             | 270                | 50    | 301       | 289        |
| 5 Multifactor Auth                   | 163            | 46              | 62                 | 12    | 69        | 66         |
| 5 NeoGov                             | 1,541          | 282             | 541                | 101   | 603       | 579        |
| 5 County Wide                        | 1,789          | 282             | 615                | 114   | 685       | 658        |
| 5 Dept Specific Exp                  | 564            | 154             | 213                | 40    | 238       | 228        |
| Subtotal - 101-636 Info Tech         | 26,670         | 4,614           | 9,283              | 1,725 | 10,344    | 9,932      |
| 6 Accounts Payable                   | 9,287          | 2,170           | 3,399              | 632   | 3,788     | 3,637      |
| 6 Payroll                            | 1,761          | 393             | 639                | 119   | 712       | 684        |
| 6 Budgeting                          | 277            | 61              | 100                | 19    | 112       | 107        |
| 6 Audit and Accounting               | 7,800          | 1,727           | 2,827              | 525   | 3,150     | 3,025      |
| 6 Cost Plan                          | 1,724          | 556             | 676                | 126   | 754       | 724        |
| Subtotal - 101-191 Budget and Accoun | 20,849         | 4,906           | 7,642              | 1,420 | 8,516     | 8,176      |
| 7 Records Management                 | 0              | 31,524          | 9,354              | 1,739 | 10,423    | 10,008     |
| 7 Mail                               | 0              | 1,613           | 479                | 89    | 533       | 512        |
| Subtotal - 101-215 City Clerk        | 0              | 33,137          | 9,832              | 1,828 | 10,957    | 10,520     |
| 8 Internal Audit                     | 0              | 517             | 153                | 29    | 171       | 164        |

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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 - 101-223 Internal Auditor   | \$0            | \$517            | \$153              | \$29            | \$171            | \$164            |
| 9 Purchasing                          | 0              | 5,331            | 1,582              | 294             | 1,763            | 1,692            |
| Subtotal - 101-233 Purchasing         | 0              | 5,331            | 1,582              | 294             | 1,763            | 1,692            |
| 10 Customer Service (exc Public Wks)  | 0              | 18,862           | 5,597              | 1,040           | 6,237            | 5,988            |
| Subtotal - 101-261 311 Customer Servi | 0              | 18,862           | 5,597              | 1,040           | 6,237            | 5,988            |
| 11 Non-Tax Revenue                    | 0              | 7,373            | 2,188              | 407             | 2,438            | 2,341            |
| 11 Cashier                            | 0              | 1                | 0                  | 0               | 0                | 0                |
| Subtotal - 101-253 Treasury           | 0              | 7,374            | 2,188              | 407             | 2,438            | 2,341            |
| 12 Advise and Counsel                 | 0              | 1,407            | 417                | 78              | 465              | 447              |
| 12 Labor Relations                    | 0              | 42               | 12                 | 2               | 14               | 13               |
| 12 Risk Management                    | 0              | 3                | 1                  | 0               | 1                | 1                |
| Subtotal - 101-266 City Attorney      | 0              | 1,452            | 431                | 80              | 480              | 461              |
| 13 Human Resources                    | 0              | 5,307            | 1,575              | 293             | 1,755            | 1,685            |
| 13 Labor Relations                    | 0              | 1,806            | 536                | 100             | 597              | 573              |
| Subtotal - 101-270 Human Resources    | 0              | 7,112            | 2,110              | 392             | 2,352            | 2,258            |
| 16 General Fund OPEB                  | 0              | 68,081           | 20,201             | 3,755           | 22,511           | 21,614           |
| Subtotal - 101-297 OPEB               | 0              | 68,081           | 20,201             | 3,755           | 22,511           | 21,614           |
| 17 Security                           | 0              | 5,366            | 1,592              | 296             | 1,774            | 1,704            |
| 17 Contractual                        | 0              | 1,094            | 325                | 60              | 362              | 347              |
| 17 Parking                            | 0              | 4,264            | 1,265              | 235             | 1,410            | 1,354            |
| Subtotal - 101-299 Non-Departmental   | 0              | 10,724           | 3,182              | 591             | 3,546            | 3,405            |
| <b>Total Incoming</b>                 | <b>97,118</b>  | <b>170,309</b>   | <b>79,352</b>      | <b>14,749</b>   | <b>88,426</b>    | <b>84,901</b>    |
| <b>C. Total Allocated</b>             |                | <b>\$962,778</b> | <b>\$299,931</b>   | <b>\$54,832</b> | <b>\$279,343</b> | <b>\$328,672</b> |
|                                       |                |                  | 31.15%             | 5.70%           | 29.01%           | 34.14%           |

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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            | 0.76          | 0.76%              | \$1,895          | \$0           | \$1,895               | \$0               | \$1,895          |
| 5 101-636 Info Tech               | 10.05         | 10.05%             | 25,064           | 0             | 25,064                | 0                 | 25,064           |
| 6 101-191 Budget and Accounting   | 21.45         | 21.45%             | 53,496           | 0             | 53,496                | 0                 | 53,496           |
| 7 101-215 City Clerk              | 12.64         | 12.64%             | 31,524           | 0             | 31,524                | 0                 | 31,524           |
| 12 101-266 City Attorney          | 13.11         | 13.11%             | 32,696           | 0             | 32,696                | 12,024            | 44,720           |
| 13 101-270 Human Resources        | 3.12          | 3.12%              | 7,781            | 0             | 7,781                 | 2,861             | 10,643           |
| 14 101-345-01 Public Safety Admin | 3.88          | 3.88%              | 9,677            | 0             | 9,677                 | 3,559             | 13,235           |
| 20 101-345 Public Safety Ops      | 8.04          | 8.04%              | 20,051           | 0             | 20,051                | 7,374             | 27,425           |
| 26 101-721 Planning               | 22.37         | 22.37%             | 55,790           | 0             | 55,790                | 20,516            | 76,306           |
| 28 101-728 Econ Dev               | 0.12          | 0.12%              | 299              | 0             | 299                   | 110               | 409              |
| 29 101-751-01 Parks & Rec Admin   | 0.11          | 0.11%              | 274              | 0             | 274                   | 101               | 375              |
| 69 677-XXX Insurance Fund         | 0.01          | 0.01%              | 25               | 0             | 25                    | 9                 | 34               |
| 79 CCTA                           | 4.34          | 4.34%              | 10,824           | 0             | 10,824                | 3,980             | 14,804           |
| <b>Subtotal</b>                   | <b>100.00</b> | <b>100.00%</b>     | <b>249,396</b>   | <b>0</b>      | <b>249,396</b>        | <b>50,535</b>     | <b>299,931</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |               |                    |                  |               | <b>\$249,396</b>      |                   | <b>\$299,931</b> |

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            | 462.18            | 0.31%              | \$139            | \$0           | \$139                 | \$0               | \$139           |
| 5 101-636 Info Tech               | 2.35              | 0.00%              | 1                | 0             | 1                     | 0                 | 1               |
| 6 101-191 Budget and Accounting   | 3,591.46          | 2.38%              | 1,079            | 0             | 1,079                 | 0                 | 1,079           |
| 7 101-215 City Clerk              | 5,367.38          | 3.55%              | 1,613            | 0             | 1,613                 | 0                 | 1,613           |
| 9 101-233 Purchasing              | 2,059.42          | 1.36%              | 619              | 0             | 619                   | 136               | 755             |
| 10 101-261 311 Customer Service   | 15.01             | 0.01%              | 5                | 0             | 5                     | 1                 | 6               |
| 11 101-253 Treasury               | 96,554.84         | 63.86%             | 29,019           | 0             | 29,019                | 6,397             | 35,416          |
| 12 101-266 City Attorney          | 528.47            | 0.35%              | 159              | 0             | 159                   | 35                | 194             |
| 13 101-270 Human Resources        | 135.65            | 0.09%              | 41               | 0             | 41                    | 9                 | 50              |
| 14 101-345-01 Public Safety Admin | 6,504.05          | 4.30%              | 1,955            | 0             | 1,955                 | 431               | 2,386           |
| 19 101-257 Assessing              | 458.33            | 0.30%              | 138              | 0             | 138                   | 30                | 168             |
| 21 101-441-00 PW General          | 586.00            | 0.39%              | 176              | 0             | 176                   | 39                | 215             |
| 24 101-699.00 Code Enforcement    | 11,679.47         | 7.72%              | 3,510            | 0             | 3,510                 | 774               | 4,284           |
| 26 101-721 Planning               | 2,263.82          | 1.50%              | 680              | 0             | 680                   | 150               | 830             |
| 28 101-728 Econ Dev               | 0.47              | 0.00%              | 0                | 0             | 0                     | 0                 | 0               |
| 29 101-751-01 Parks & Rec Admin   | 349.85            | 0.23%              | 105              | 0             | 105                   | 23                | 128             |
| 36 209 Cemeteries                 | 154.23            | 0.10%              | 46               | 0             | 46                    | 10                | 57              |
| 37 226 Solid Waste                | 12,904.62         | 8.54%              | 3,878            | 0             | 3,878                 | 855               | 4,733           |
| 67 590 Wastewater Fund            | 1,394.80          | 0.92%              | 419              | 0             | 419                   | 92                | 512             |
| 68 591 Water Fund                 | 6,179.11          | 4.09%              | 1,857            | 0             | 1,857                 | 409               | 2,266           |
| <b>Subtotal</b>                   | <b>151,191.51</b> | <b>100.00%</b>     | <b>45,439</b>    | <b>0</b>      | <b>45,439</b>         | <b>9,393</b>      | <b>54,832</b>   |
| Direct Bills                      |                   |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |                   |                    |                  |               | <b>\$45,439</b>       |                   | <b>\$54,832</b> |

Basis Units: Postage Expenditures by Department  
Source: Financial Statements

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**Allocation Summary**

Dept:7 101-215 City Clerk

| <b>Department</b>                 | <b>Records Management</b> | <b>Mail</b>     | <b>Elections</b> | <b>City Clerk</b> | <b>Total</b>     |
|-----------------------------------|---------------------------|-----------------|------------------|-------------------|------------------|
| 4 101-172 City Manager            | \$1,895                   | \$139           | \$0              | \$0               | \$2,034          |
| 5 101-636 Info Tech               | 25,064                    | 1               | 0                | 0                 | 25,065           |
| 6 101-191 Budget and Accounting   | 53,496                    | 1,079           | 0                | 0                 | 54,575           |
| 7 101-215 City Clerk              | 31,524                    | 1,613           | 0                | 0                 | 33,137           |
| 9 101-233 Purchasing              | 0                         | 755             | 0                | 0                 | 755              |
| 10 101-261 311 Customer Service   | 0                         | 6               | 0                | 0                 | 6                |
| 11 101-253 Treasury               | 0                         | 35,416          | 0                | 0                 | 35,416           |
| 12 101-266 City Attorney          | 44,720                    | 194             | 0                | 0                 | 44,913           |
| 13 101-270 Human Resources        | 10,643                    | 50              | 0                | 0                 | 10,692           |
| 14 101-345-01 Public Safety Admin | 13,235                    | 2,386           | 0                | 0                 | 15,621           |
| 19 101-257 Assessing              | 0                         | 168             | 0                | 0                 | 168              |
| 20 101-345 Public Safety Ops      | 27,425                    | 0               | 0                | 0                 | 27,425           |
| 21 101-441-00 PW General          | 0                         | 215             | 0                | 0                 | 215              |
| 24 101-699.00 Code Enforcement    | 0                         | 4,284           | 0                | 0                 | 4,284            |
| 26 101-721 Planning               | 76,306                    | 830             | 0                | 0                 | 77,137           |
| 28 101-728 Econ Dev               | 409                       | 0               | 0                | 0                 | 410              |
| 29 101-751-01 Parks & Rec Admin   | 375                       | 128             | 0                | 0                 | 504              |
| 36 209 Cemeteries                 | 0                         | 57              | 0                | 0                 | 57               |
| 37 226 Solid Waste                | 0                         | 4,733           | 0                | 0                 | 4,733            |
| 67 590 Wastewater Fund            | 0                         | 512             | 0                | 0                 | 512              |
| 68 591 Water Fund                 | 0                         | 2,266           | 0                | 0                 | 2,266            |
| 69 677-XXX Insurance Fund         | 34                        | 0               | 0                | 0                 | 34               |
| 79 CCTA                           | 14,804                    | 0               | 0                | 0                 | 14,804           |
| <b>Total</b>                      | <b>\$299,931</b>          | <b>\$54,832</b> | <b>\$0</b>       | <b>\$0</b>        | <b>\$354,763</b> |



**Internal Auditor  
Nature and Extent of Services**

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

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

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

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

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

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**A. Department Costs**

Dept:8 101-223 Internal Auditor

| Description                          |    | Amount                 | General<br>Admin | Internal Audit         |
|--------------------------------------|----|------------------------|------------------|------------------------|
| <hr/>                                |    |                        |                  |                        |
| Personnel Costs                      |    |                        |                  |                        |
| Salaries                             | S1 | 70,690                 | 0                | 70,690                 |
| <i>Salary % Split</i>                |    |                        | <i>.00%</i>      | <i>100.00%</i>         |
| Benefits                             | S  | 23,503                 | 0                | 23,503                 |
| Subtotal - Personnel Costs           |    | <u>94,193</u>          | 0                | <u>94,193</u>          |
| <br>                                 |    |                        |                  |                        |
| Services & Supplies Cost             |    |                        |                  |                        |
| 728 Supplies                         | S  | 117                    | 0                | 117                    |
| 805 Travel & Training                | S  | 201                    | 0                | 201                    |
| 815 Telephone                        | S  | 589                    | 0                | 589                    |
| 860 Memberships                      | S  | 505                    | 0                | 505                    |
| Subtotal - Services & Supplies       |    | <u>1,412</u>           | 0                | <u>1,412</u>           |
| <br>                                 |    |                        |                  |                        |
| <b>Department Cost Total</b>         |    | 95,605                 | 0                | 95,605                 |
| <br>                                 |    |                        |                  |                        |
| Adjustments to Cost                  |    |                        |                  |                        |
| Subtotal - Adjustments               |    | <u>0</u>               | 0                | <u>0</u>               |
| <br>                                 |    |                        |                  |                        |
| <b>Total Costs After Adjustments</b> |    | 95,605                 | 0                | 95,605                 |
| <br>                                 |    |                        |                  |                        |
| General Admin Distribution           |    |                        | 0                | 0                      |
| <br>                                 |    |                        |                  |                        |
| <b>Grand Total</b>                   |    | <u><u>\$95,605</u></u> |                  | <u><u>\$95,605</u></u> |

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

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

| <b>Department</b>                    | <b>First Incoming</b> | <b>Second Incoming</b> | <b>Internal Audit</b> |
|--------------------------------------|-----------------------|------------------------|-----------------------|
| 1 City Hall                          | \$444                 | \$8                    | \$452                 |
| Subtotal - Building Depreciation     | 444                   | 8                      | 452                   |
| 2 City Hall Equipment                | 47                    | 1                      | 48                    |
| 2 Voice over IP System               | 109                   | 1                      | 111                   |
| Subtotal - Equipment Depreciation    | 157                   | 2                      | 159                   |
| 3 Maintenance Admin                  | 113                   | 44                     | 158                   |
| 3 City Hall                          | 2,273                 | 409                    | 2,682                 |
| Subtotal - 101-635 City Maintenance  | 2,386                 | 454                    | 2,840                 |
| 4 Management & Leadership            | 2,002                 | 470                    | 2,472                 |
| Subtotal - 101-172 City Manager      | 2,002                 | 470                    | 2,472                 |
| 5 PC/Network Support                 | 2,022                 | 339                    | 2,361                 |
| 5 Application - Eden                 | 1,130                 | 202                    | 1,332                 |
| 5 Application - BS & A               | 3,328                 | 526                    | 3,854                 |
| 5 Application - Intellitime          | 131                   | 21                     | 152                   |
| 5 County Wide                        | 276                   | 44                     | 320                   |
| Subtotal - 101-636 Info Tech         | 6,887                 | 1,132                  | 8,019                 |
| 6 Accounts Payable                   | 425                   | 99                     | 525                   |
| 6 Payroll                            | 272                   | 61                     | 332                   |
| 6 Budgeting                          | 38                    | 8                      | 46                    |
| 6 Audit and Accounting               | 1,046                 | 232                    | 1,278                 |
| 6 Cost Plan                          | 1,724                 | 556                    | 2,280                 |
| Subtotal - 101-191 Budget and Accoun | 3,505                 | 956                    | 4,461                 |
| 8 Internal Audit                     | 0                     | 71                     | 71                    |
| Subtotal - 101-223 Internal Auditor  | 0                     | 71                     | 71                    |
| 9 Purchasing                         | 0                     | 101                    | 101                   |
| Subtotal - 101-233 Purchasing        | 0                     | 101                    | 101                   |
| 12 Advise and Counsel                | 0                     | 192                    | 192                   |

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

Dept:8 101-223 Internal Auditor

| Department                          | First Incoming | Second Incoming  | Internal Audit   |
|-------------------------------------|----------------|------------------|------------------|
| 12 Risk Management                  | \$0            | \$1              | \$1              |
| Subtotal - 101-266 City Attorney    | 0              | 193              | 193              |
| 13 Human Resources                  | 0              | 819              | 819              |
| Subtotal - 101-270 Human Resources  | 0              | 819              | 819              |
| 16 General Fund OPEB                | 0              | 10,508           | 10,508           |
| Subtotal - 101-297 OPEB             | 0              | 10,508           | 10,508           |
| 17 Security                         | 0              | 488              | 488              |
| 17 Contractual                      | 0              | 149              | 149              |
| 17 Parking                          | 0              | 658              | 658              |
| Subtotal - 101-299 Non-Departmental | 0              | 1,295            | 1,295            |
| <b>Total Incoming</b>               | <b>15,381</b>  | <b>16,008</b>    | <b>31,389</b>    |
| <b>C. Total Allocated</b>           |                | <b>\$126,994</b> | <b>\$126,994</b> |
|                                     |                |                  | 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        | 1,193,686  | 0.79%              | \$881            | \$0           | \$881                 | \$0               | \$881  |
| 4 101-172 City Manager            | 1,563,045  | 1.04%              | 1,154            | 0             | 1,154                 | 0                 | 1,154  |
| 5 101-636 Info Tech               | 2,721,332  | 1.81%              | 2,009            | 0             | 2,009                 | 0                 | 2,009  |
| 6 101-191 Budget and Accounting   | 1,479,045  | 0.98%              | 1,092            | 0             | 1,092                 | 0                 | 1,092  |
| 7 101-215 City Clerk              | 700,184    | 0.47%              | 517              | 0             | 517                   | 0                 | 517    |
| 8 101-223 Internal Auditor        | 95,605     | 0.06%              | 71               | 0             | 71                    | 0                 | 71     |
| 9 101-233 Purchasing              | 404,280    | 0.27%              | 298              | 0             | 298                   | 45                | 344    |
| 10 101-261 311 Customer Service   | 584,776    | 0.39%              | 432              | 0             | 432                   | 66                | 497    |
| 11 101-253 Treasury               | 1,296,764  | 0.86%              | 957              | 0             | 957                   | 146               | 1,103  |
| 12 101-266 City Attorney          | 717,415    | 0.48%              | 530              | 0             | 530                   | 81                | 610    |
| 13 101-270 Human Resources        | 850,410    | 0.57%              | 628              | 0             | 628                   | 95                | 723    |
| 14 101-345-01 Public Safety Admin | 1,308,006  | 0.87%              | 965              | 0             | 965                   | 147               | 1,112  |
| 15 101-640 Fleet                  | 2,737,532  | 1.82%              | 2,021            | 0             | 2,021                 | 307               | 2,328  |
| 17 101-299 Non-Departmental       | 223,014    | 0.15%              | 165              | 0             | 165                   | 25                | 190    |
| 18 101-101 City Commission        | 90,898     | 0.06%              | 67               | 0             | 67                    | 10                | 77     |
| 19 101-257 Assessing              | 459,454    | 0.31%              | 339              | 0             | 339                   | 52                | 391    |
| 20 101-345 Public Safety Ops      | 30,638,744 | 20.38%             | 22,614           | 0             | 22,614                | 3,439             | 26,053 |
| 21 101-441-00 PW General          | 990,281    | 0.66%              | 731              | 0             | 731                   | 111               | 842    |
| 22 101-448-31 Street Lights       | 1,302,441  | 0.87%              | 961              | 0             | 961                   | 146               | 1,108  |
| 24 101-699.00 Code Enforcement    | 863,022    | 0.57%              | 637              | 0             | 637                   | 97                | 734    |
| 25 101-699.01 Building Trades     | 811,403    | 0.54%              | 599              | 0             | 599                   | 91                | 690    |
| 26 101-721 Planning               | 723,105    | 0.48%              | 534              | 0             | 534                   | 81                | 615    |
| 27 101-724 Community Develop      | 6,356      | 0.00%              | 5                | 0             | 5                     | 1                 | 5      |
| 28 101-728 Econ Dev               | 308,461    | 0.21%              | 228              | 0             | 228                   | 35                | 262    |
| 29 101-751-01 Parks & Rec Admin   | 2,414,891  | 1.61%              | 1,782            | 0             | 1,782                 | 271               | 2,053  |
| 30 101-801 Emergency Recovery     | 32,338     | 0.02%              | 24               | 0             | 24                    | 4                 | 27     |
| 31 150-273 Cemeteries             | 20,000     | 0.01%              | 15               | 0             | 15                    | 2                 | 17     |
| 32 155-751 Recreation             | 86,625     | 0.06%              | 64               | 0             | 64                    | 10                | 74     |
| 33 160-751 Mayor's Riverfront Pk  | 50,179     | 0.03%              | 37               | 0             | 37                    | 6                 | 43     |
| 34 202 Act 51 Major Street        | 6,023,266  | 4.01%              | 4,446            | 0             | 4,446                 | 676               | 5,122  |
| 35 203 Act 51 Local Street        | 3,565,691  | 2.37%              | 2,632            | 0             | 2,632                 | 400               | 3,032  |
| 36 209 Cemeteries                 | 671,315    | 0.45%              | 495              | 0             | 495                   | 75                | 571    |
| 37 226 Solid Waste                | 2,484,250  | 1.65%              | 1,834            | 0             | 1,834                 | 279               | 2,112  |
| 38 231-XXX Blight Abatement       | 170,312    | 0.11%              | 126              | 0             | 126                   | 19                | 145    |
| 39 243 Brownfield                 | 22,993     | 0.02%              | 17               | 0             | 17                    | 3                 | 20     |
| 41 251 FFE Aspirational Projects  | 7,486,656  | 4.98%              | 5,526            | 0             | 5,526                 | 840               | 6,366  |
| 42 252-172 City Managers          | 5,200      | 0.00%              | 4                | 0             | 4                     | 1                 | 4      |
| 43 252-345 Public Safety          | 1,737,060  | 1.16%              | 1,282            | 0             | 1,282                 | 195               | 1,477  |
| 44 252-724 Public Safety Comm Dev | 89,387     | 0.06%              | 66               | 0             | 66                    | 10                | 76     |
| 45 252-728 Econ Development       | 14,000     | 0.01%              | 10               | 0             | 10                    | 2                 | 12     |
| 46 252-751 Recreation             | 1,032,304  | 0.69%              | 762              | 0             | 762                   | 116               | 878    |
| 48 253-101 City Commission        | 4,656      | 0.00%              | 3                | 0             | 3                     | 1                 | 4      |

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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            |
|----------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 49 253-172 City Manager          | 126,164            | 0.08%              | \$93             | \$0           | \$93                  | \$14              | \$107            |
| 50 253-345 Public Safety         | 37,772             | 0.03%              | 28               | 0             | 28                    | 4                 | 32               |
| 51 253-724 Public Safety         | 557,806            | 0.37%              | 412              | 0             | 412                   | 63                | 474              |
| 52 253-751 Recreation            | 19,555             | 0.01%              | 14               | 0             | 14                    | 2                 | 17               |
| 53 253-752 Parks                 | 388                | 0.00%              | 0                | 0             | 0                     | 0                 | 0                |
| 54 254 Light Grant               | 106,068            | 0.07%              | 78               | 0             | 78                    | 12                | 90               |
| 55 265-345 Public Safety         | 262,738            | 0.17%              | 194              | 0             | 194                   | 29                | 223              |
| 56 271-724 Comm Dev              | 798,218            | 0.53%              | 589              | 0             | 589                   | 90                | 679              |
| 57 280 Community Dev             | 5,005              | 0.00%              | 4                | 0             | 4                     | 1                 | 4                |
| 59 285 Community Dev             | 1,162              | 0.00%              | 1                | 0             | 1                     | 0                 | 1                |
| 61 288 Economic Development      | 752,641            | 0.50%              | 556              | 0             | 556                   | 84                | 640              |
| 62 289 Home Development          | 397,665            | 0.26%              | 294              | 0             | 294                   | 45                | 338              |
| 63 299 CDBG                      | 597,045            | 0.40%              | 441              | 0             | 441                   | 67                | 508              |
| 67 590 Wastewater Fund           | 29,954,959         | 19.92%             | 22,110           | 0             | 22,110                | 3,362             | 25,472           |
| 68 591 Water Fund                | 21,380,473         | 14.22%             | 15,781           | 0             | 15,781                | 2,400             | 18,181           |
| 69 677-XXX Insurance Fund        | 10,370,656         | 6.90%              | 7,655            | 0             | 7,655                 | 1,164             | 8,819            |
| 70 701-XXX General Trust Fund    | 21,807             | 0.01%              | 16               | 0             | 16                    | 2                 | 19               |
| 71 702-XXX Economic Dev          | 33,969             | 0.02%              | 25               | 0             | 25                    | 4                 | 29               |
| 72 709-XXX Brownfield Dev        | 1,396,967          | 0.93%              | 1,031            | 0             | 1,031                 | 157               | 1,188            |
| 74 715 KMGGA Fund                | 2,250,535          | 1.50%              | 1,661            | 0             | 1,661                 | 253               | 1,914            |
| 75 731-XXX Pension Fund          | 2,846,510          | 1.89%              | 2,101            | 0             | 2,101                 | 320               | 2,420            |
| 76 737-000 OPEB Trust Fund       | 469,262            | 0.31%              | 346              | 0             | 346                   | 53                | 399              |
| 77 760 Foundation for Excellence | 561                | 0.00%              | 0                | 0             | 0                     | 0                 | 0                |
| <b>Subtotal</b>                  | <b>150,368,308</b> | <b>100.00%</b>     | <b>110,986</b>   | <b>0</b>      | <b>110,986</b>        | <b>16,008</b>     | <b>126,994</b>   |
| Direct Bills                     |                    |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                     |                    |                    |                  |               | <b>\$110,986</b>      |                   | <b>\$126,994</b> |

Basis Units: Department Expenditures excluding Transfers  
Source: Financial Statements

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**Allocation Summary**

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

| <b>Department</b>                 | <b>Internal Audit</b> | <b>Total</b> |
|-----------------------------------|-----------------------|--------------|
| 3 101-635 City Maintenance        | \$881                 | \$881        |
| 4 101-172 City Manager            | 1,154                 | 1,154        |
| 5 101-636 Info Tech               | 2,009                 | 2,009        |
| 6 101-191 Budget and Accounting   | 1,092                 | 1,092        |
| 7 101-215 City Clerk              | 517                   | 517          |
| 8 101-223 Internal Auditor        | 71                    | 71           |
| 9 101-233 Purchasing              | 344                   | 344          |
| 10 101-261 311 Customer Service   | 497                   | 497          |
| 11 101-253 Treasury               | 1,103                 | 1,103        |
| 12 101-266 City Attorney          | 610                   | 610          |
| 13 101-270 Human Resources        | 723                   | 723          |
| 14 101-345-01 Public Safety Admin | 1,112                 | 1,112        |
| 15 101-640 Fleet                  | 2,328                 | 2,328        |
| 17 101-299 Non-Departmental       | 190                   | 190          |
| 18 101-101 City Commission        | 77                    | 77           |
| 19 101-257 Assessing              | 391                   | 391          |
| 20 101-345 Public Safety Ops      | 26,053                | 26,053       |
| 21 101-441-00 PW General          | 842                   | 842          |
| 22 101-448-31 Street Lights       | 1,108                 | 1,108        |
| 24 101-699.00 Code Enforcement    | 734                   | 734          |
| 25 101-699.01 Building Trades     | 690                   | 690          |
| 26 101-721 Planning               | 615                   | 615          |
| 27 101-724 Community Develop      | 5                     | 5            |
| 28 101-728 Econ Dev               | 262                   | 262          |
| 29 101-751-01 Parks & Rec Admin   | 2,053                 | 2,053        |
| 30 101-801 Emergency Recovery     | 27                    | 27           |
| 31 150-273 Cemeteries             | 17                    | 17           |
| 32 155-751 Recreation             | 74                    | 74           |
| 33 160-751 Mayor's Riverfront Pk  | 43                    | 43           |
| 34 202 Act 51 Major Street        | 5,122                 | 5,122        |
| 35 203 Act 51 Local Street        | 3,032                 | 3,032        |
| 36 209 Cemeteries                 | 571                   | 571          |
| 37 226 Solid Waste                | 2,112                 | 2,112        |
| 38 231-XXX Blight Abatement       | 145                   | 145          |
| 39 243 Brownfield                 | 20                    | 20           |
| 41 251 FFE Aspirational Projects  | 6,366                 | 6,366        |
| 42 252-172 City Managers          | 4                     | 4            |
| 43 252-345 Public Safety          | 1,477                 | 1,477        |
| 44 252-724 Public Safety Comm Dev | 76                    | 76           |
| 45 252-728 Econ Development       | 12                    | 12           |
| 46 252-751 Recreation             | 878                   | 878          |

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**Allocation Summary**

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

| <b>Department</b>                | <b>Internal Audit</b> | <b>Total</b>     |
|----------------------------------|-----------------------|------------------|
| 48 253-101 City Commission       | \$4                   | \$4              |
| 49 253-172 City Manager          | 107                   | 107              |
| 50 253-345 Public Safety         | 32                    | 32               |
| 51 253-724 Public Safety         | 474                   | 474              |
| 52 253-751 Recreation            | 17                    | 17               |
| 53 253-752 Parks                 | 0                     | 0                |
| 54 254 Light Grant               | 90                    | 90               |
| 55 265-345 Public Safety         | 223                   | 223              |
| 56 271-724 Comm Dev              | 679                   | 679              |
| 57 280 Community Dev             | 4                     | 4                |
| 59 285 Community Dev             | 1                     | 1                |
| 61 288 Economic Development      | 640                   | 640              |
| 62 289 Home Development          | 338                   | 338              |
| 63 299 CDBG                      | 508                   | 508              |
| 67 590 Wastewater Fund           | 25,472                | 25,472           |
| 68 591 Water Fund                | 18,181                | 18,181           |
| 69 677-XXX Insurance Fund        | 8,819                 | 8,819            |
| 70 701-XXX General Trust Fund    | 19                    | 19               |
| 71 702-XXX Economic Dev          | 29                    | 29               |
| 72 709-XXX Brownfield Dev        | 1,188                 | 1,188            |
| 74 715 KMGGA Fund                | 1,914                 | 1,914            |
| 75 731-XXX Pension Fund          | 2,420                 | 2,420            |
| 76 737-000 OPEB Trust Fund       | 399                   | 399              |
| 77 760 Foundation for Excellence | 0                     | 0                |
| <b>Total</b>                     | <b>\$126,994</b>      | <b>\$126,994</b> |



**Purchasing  
Nature and Extent of Services**

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

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

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

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

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**A. Department Costs**

Dept:9 101-233 Purchasing

| Description                          |    | Amount                  | General<br>Admin | Purchasing              |
|--------------------------------------|----|-------------------------|------------------|-------------------------|
| <b>Personnel Costs</b>               |    |                         |                  |                         |
| Salaries                             | S1 | 284,336                 | 4,521            | 279,815                 |
| <i>Salary % Split</i>                |    |                         | <i>1.59%</i>     | <i>98.41%</i>           |
| Benefits                             | S  | 100,940                 | 1,605            | 99,335                  |
| Subtotal - Personnel Costs           |    | <u>385,276</u>          | <u>6,126</u>     | <u>379,150</u>          |
| <b>Services &amp; Supplies Cost</b>  |    |                         |                  |                         |
| 728 Supplies                         | S  | 6,883                   | 109              | 6,773                   |
| 805 Travel & Training                | S  | 1,853                   | 29               | 1,824                   |
| 815 Telephone                        | S  | 345                     | 5                | 340                     |
| 825 Insurance                        | S  | 3,660                   | 58               | 3,602                   |
| 845 Outside Contractual Svcs         | S  | 3,888                   | 62               | 3,826                   |
| 860 Memberships and Dues             | S  | 75                      | 1                | 74                      |
| 875 Vehicle Maintenance              | S  | 0                       | 0                | 0                       |
| 880 Equipment Rental/Lease           | S  | 2,299                   | 37               | 2,263                   |
| CCTA Admin Services Contract         | P  | (51,848)                | (51,848)         | 0                       |
| Subtotal - Services & Supplies       |    | <u>(32,844)</u>         | <u>(51,546)</u>  | <u>18,701</u>           |
| <b>Department Cost Total</b>         |    | 352,432                 | (45,420)         | 397,852                 |
| <b>Adjustments to Cost</b>           |    |                         |                  |                         |
| Subtotal - Adjustments               |    | <u>0</u>                | <u>0</u>         | <u>0</u>                |
| <b>Total Costs After Adjustments</b> |    | 352,432                 | (45,420)         | 397,852                 |
| General Admin Distribution           |    |                         | 45,420           | (45,420)                |
| <b>Grand Total</b>                   |    | <u><u>\$352,432</u></u> |                  | <u><u>\$352,432</u></u> |

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

Dept:9 101-233 Purchasing

| Department                           | First<br>Incoming | Second<br>Incoming | Purchasing |
|--------------------------------------|-------------------|--------------------|------------|
| 1 City Hall                          | \$3,665           | \$66               | \$3,731    |
| Subtotal - Building Depreciation     | 3,665             | 66                 | 3,731      |
| 2 City Hall Equipment                | 388               | 5                  | 394        |
| 2 Management Services                | 742               | 10                 | 752        |
| 2 Voice over IP System               | 657               | 9                  | 666        |
| Subtotal - Equipment Depreciation    | 1,787             | 24                 | 1,811      |
| 3 Maintenance Admin                  | 936               | 367                | 1,302      |
| 3 City Hall                          | 18,758            | 3,377              | 22,135     |
| Subtotal - 101-635 City Maintenance  | 19,694            | 3,744              | 23,438     |
| 4 Management & Leadership            | 9,091             | 2,137              | 11,228     |
| Subtotal - 101-172 City Manager      | 9,091             | 2,137              | 11,228     |
| 5 PC/Network Support                 | 8,088             | 1,357              | 9,446      |
| 5 Application - Eden                 | 6,781             | 1,213              | 7,994      |
| 5 Application - Intellitime          | 393               | 62                 | 455        |
| 5 Multifactor Auth                   | 41                | 11                 | 52         |
| 5 County Wide                        | 1,254             | 198                | 1,452      |
| Subtotal - 101-636 Info Tech         | 16,557            | 2,842              | 19,399     |
| 6 Accounts Payable                   | 1,005             | 235                | 1,239      |
| 6 Payroll                            | 1,234             | 276                | 1,510      |
| 6 Budgeting                          | 160               | 35                 | 195        |
| 6 Audit and Accounting               | 1,721             | 381                | 2,102      |
| 6 Cost Plan                          | 1,724             | 556                | 2,280      |
| Subtotal - 101-191 Budget and Accoun | 5,844             | 1,482              | 7,326      |
| 7 Mail                               | 619               | 136                | 755        |
| Subtotal - 101-215 City Clerk        | 619               | 136                | 755        |
| 8 Internal Audit                     | 298               | 45                 | 344        |
| Subtotal - 101-223 Internal Auditor  | 298               | 45                 | 344        |
| 9 Purchasing                         | 0                 | 704                | 704        |

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

**Dept:9 101-233 Purchasing**

| <b>Department</b>                     | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Purchasing</b> |
|---------------------------------------|---------------------------|----------------------------|-------------------|
| Subtotal - 101-233 Purchasing         | \$0                       | \$704                      | \$704             |
| 10 Customer Service (exc Public Wks)  | 0                         | 729                        | 729               |
| Subtotal - 101-261 311 Customer Servi | 0                         | 729                        | 729               |
| 12 Advise and Counsel                 | 0                         | 812                        | 812               |
| 12 Labor Relations                    | 0                         | 45                         | 45                |
| 12 Risk Management                    | 0                         | 3                          | 3                 |
| Subtotal - 101-266 City Attorney      | 0                         | 859                        | 859               |
| 13 Human Resources                    | 0                         | 3,720                      | 3,720             |
| 13 Labor Relations                    | 0                         | 1,917                      | 1,917             |
| Subtotal - 101-270 Human Resources    | 0                         | 5,637                      | 5,637             |
| 16 General Fund OPEB                  | 0                         | 47,723                     | 47,723            |
| Subtotal - 101-297 OPEB               | 0                         | 47,723                     | 47,723            |
| 17 Security                           | 0                         | 4,026                      | 4,026             |
| 17 Contractual                        | 0                         | 632                        | 632               |
| 17 Parking                            | 0                         | 2,989                      | 2,989             |
| Subtotal - 101-299 Non-Departmental   | 0                         | 7,647                      | 7,647             |
| <b>Total Incoming</b>                 | <b>57,556</b>             | <b>73,775</b>              | <b>131,332</b>    |
| <b>C. Total Allocated</b>             |                           | <b>\$483,763</b>           | <b>\$483,763</b>  |
|                                       |                           |                            | 100.00%           |

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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        | 274   | 6.72%              | \$27,561         | \$0           | \$27,561              | \$0               | \$27,561 |
| 4 101-172 City Manager            | 31    | 0.76%              | 3,118            | 0             | 3,118                 | 0                 | 3,118    |
| 5 101-636 Info Tech               | 266   | 6.53%              | 26,756           | 0             | 26,756                | 0                 | 26,756   |
| 6 101-191 Budget and Accounting   | 68    | 1.67%              | 6,840            | 0             | 6,840                 | 0                 | 6,840    |
| 7 101-215 City Clerk              | 53    | 1.30%              | 5,331            | 0             | 5,331                 | 0                 | 5,331    |
| 8 101-223 Internal Auditor        | 1     | 0.02%              | 101              | 0             | 101                   | 0                 | 101      |
| 9 101-233 Purchasing              | 7     | 0.17%              | 704              | 0             | 704                   | 0                 | 704      |
| 10 101-261 311 Customer Service   | 4     | 0.10%              | 402              | 0             | 402                   | 87                | 490      |
| 11 101-253 Treasury               | 17    | 0.42%              | 1,710            | 0             | 1,710                 | 371               | 2,081    |
| 12 101-266 City Attorney          | 6     | 0.15%              | 604              | 0             | 604                   | 131               | 735      |
| 13 101-270 Human Resources        | 39    | 0.96%              | 3,923            | 0             | 3,923                 | 852               | 4,775    |
| 14 101-345-01 Public Safety Admin | 22    | 0.54%              | 2,213            | 0             | 2,213                 | 481               | 2,694    |
| 15 101-640 Fleet                  | 328   | 8.05%              | 32,992           | 0             | 32,992                | 7,168             | 40,160   |
| 17 101-299 Non-Departmental       | 4     | 0.10%              | 402              | 0             | 402                   | 87                | 490      |
| 18 101-101 City Commission        | 10    | 0.25%              | 1,006            | 0             | 1,006                 | 219               | 1,224    |
| 19 101-257 Assessing              | 18    | 0.44%              | 1,811            | 0             | 1,811                 | 393               | 2,204    |
| 20 101-345 Public Safety Ops      | 277   | 6.80%              | 27,862           | 0             | 27,862                | 6,053             | 33,916   |
| 21 101-441-00 PW General          | 21    | 0.52%              | 2,112            | 0             | 2,112                 | 459               | 2,571    |
| 24 101-699.00 Code Enforcement    | 25    | 0.61%              | 2,515            | 0             | 2,515                 | 546               | 3,061    |
| 25 101-699.01 Building Trades     | 27    | 0.66%              | 2,716            | 0             | 2,716                 | 590               | 3,306    |
| 26 101-721 Planning               | 30    | 0.74%              | 3,018            | 0             | 3,018                 | 656               | 3,673    |
| 28 101-728 Econ Dev               | 9     | 0.22%              | 905              | 0             | 905                   | 197               | 1,102    |
| 29 101-751-01 Parks & Rec Admin   | 199   | 4.88%              | 20,017           | 0             | 20,017                | 4,349             | 24,365   |
| 30 101-801 Emergency Recovery     | 4     | 0.10%              | 402              | 0             | 402                   | 87                | 490      |
| 34 202 Act 51 Major Street        | 128   | 3.14%              | 12,875           | 0             | 12,875                | 2,797             | 15,672   |
| 35 203 Act 51 Local Street        | 69    | 1.69%              | 6,940            | 0             | 6,940                 | 1,508             | 8,448    |
| 36 209 Cemeteries                 | 27    | 0.66%              | 2,716            | 0             | 2,716                 | 590               | 3,306    |
| 37 226 Solid Waste                | 43    | 1.05%              | 4,325            | 0             | 4,325                 | 940               | 5,265    |
| 38 231-XXX Blight Abatement       | 4     | 0.10%              | 402              | 0             | 402                   | 87                | 490      |
| 39 243 Brownfield                 | 2     | 0.05%              | 201              | 0             | 201                   | 44                | 245      |
| 41 251 FFE Aspirational Projects  | 41    | 1.01%              | 4,124            | 0             | 4,124                 | 896               | 5,020    |
| 43 252-345 Public Safety          | 12    | 0.29%              | 1,207            | 0             | 1,207                 | 262               | 1,469    |
| 46 252-751 Recreation             | 24    | 0.59%              | 2,414            | 0             | 2,414                 | 524               | 2,939    |
| 48 253-101 City Commission        | 8     | 0.20%              | 805              | 0             | 805                   | 175               | 980      |
| 49 253-172 City Manager           | 3     | 0.07%              | 302              | 0             | 302                   | 66                | 367      |
| 50 253-345 Public Safety          | 1     | 0.02%              | 101              | 0             | 101                   | 22                | 122      |
| 51 253-724 Public Safety          | 5     | 0.12%              | 503              | 0             | 503                   | 109               | 612      |
| 52 253-751 Recreation             | 92    | 2.26%              | 9,254            | 0             | 9,254                 | 2,010             | 11,264   |
| 54 254 Light Grant                | 1     | 0.02%              | 101              | 0             | 101                   | 22                | 122      |
| 55 265-345 Public Safety          | 2     | 0.05%              | 201              | 0             | 201                   | 44                | 245      |
| 56 271-724 Comm Dev               | 9     | 0.22%              | 905              | 0             | 905                   | 197               | 1,102    |
| 57 280 Community Dev              | 1     | 0.02%              | 101              | 0             | 101                   | 22                | 122      |

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**Purchasing Allocations**

Dept:9 101-233 Purchasing

| Department                    | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 61 288 Economic Development   | 33           | 0.81%              | \$3,319          | \$0           | \$3,319               | \$721             | \$4,040          |
| 62 289 Home Development       | 1            | 0.02%              | 101              | 0             | 101                   | 22                | 122              |
| 63 299 CDBG                   | 6            | 0.15%              | 604              | 0             | 604                   | 131               | 735              |
| 65 400 Capital Projects       | 144          | 3.53%              | 14,484           | 0             | 14,484                | 3,147             | 17,631           |
| 67 590 Wastewater Fund        | 853          | 20.93%             | 85,800           | 0             | 85,800                | 18,641            | 104,440          |
| 68 591 Water Fund             | 745          | 18.28%             | 74,936           | 0             | 74,936                | 16,280            | 91,217           |
| 69 677-XXX Insurance Fund     | 58           | 1.42%              | 5,834            | 0             | 5,834                 | 1,267             | 7,101            |
| 70 701-XXX General Trust Fund | 5            | 0.12%              | 503              | 0             | 503                   | 109               | 612              |
| 72 709-XXX Brownfield Dev     | 18           | 0.44%              | 1,811            | 0             | 1,811                 | 393               | 2,204            |
| 81 All Other                  | 1            | 0.02%              | 101              | 0             | 101                   | 22                | 122              |
| <b>Subtotal</b>               | <b>4,076</b> | <b>100.00%</b>     | <b>409,988</b>   | <b>0</b>      | <b>409,988</b>        | <b>73,775</b>     | <b>483,763</b>   |
| Direct Bills                  |              |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                  |              |                    |                  |               | <b>\$409,988</b>      |                   | <b>\$483,763</b> |

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

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**Allocation Summary**

**Dept:9 101-233 Purchasing**

| <b>Department</b>                 | <b>Purchasing</b> | <b>Total</b> |
|-----------------------------------|-------------------|--------------|
| 3 101-635 City Maintenance        | \$27,561          | \$27,561     |
| 4 101-172 City Manager            | 3,118             | 3,118        |
| 5 101-636 Info Tech               | 26,756            | 26,756       |
| 6 101-191 Budget and Accounting   | 6,840             | 6,840        |
| 7 101-215 City Clerk              | 5,331             | 5,331        |
| 8 101-223 Internal Auditor        | 101               | 101          |
| 9 101-233 Purchasing              | 704               | 704          |
| 10 101-261 311 Customer Service   | 490               | 490          |
| 11 101-253 Treasury               | 2,081             | 2,081        |
| 12 101-266 City Attorney          | 735               | 735          |
| 13 101-270 Human Resources        | 4,775             | 4,775        |
| 14 101-345-01 Public Safety Admin | 2,694             | 2,694        |
| 15 101-640 Fleet                  | 40,160            | 40,160       |
| 17 101-299 Non-Departmental       | 490               | 490          |
| 18 101-101 City Commission        | 1,224             | 1,224        |
| 19 101-257 Assessing              | 2,204             | 2,204        |
| 20 101-345 Public Safety Ops      | 33,916            | 33,916       |
| 21 101-441-00 PW General          | 2,571             | 2,571        |
| 24 101-699.00 Code Enforcement    | 3,061             | 3,061        |
| 25 101-699.01 Building Trades     | 3,306             | 3,306        |
| 26 101-721 Planning               | 3,673             | 3,673        |
| 28 101-728 Econ Dev               | 1,102             | 1,102        |
| 29 101-751-01 Parks & Rec Admin   | 24,365            | 24,365       |
| 30 101-801 Emergency Recovery     | 490               | 490          |
| 34 202 Act 51 Major Street        | 15,672            | 15,672       |
| 35 203 Act 51 Local Street        | 8,448             | 8,448        |
| 36 209 Cemeteries                 | 3,306             | 3,306        |
| 37 226 Solid Waste                | 5,265             | 5,265        |
| 38 231-XXX Blight Abatement       | 490               | 490          |
| 39 243 Brownfield                 | 245               | 245          |
| 41 251 FFE Aspirational Projects  | 5,020             | 5,020        |
| 43 252-345 Public Safety          | 1,469             | 1,469        |
| 46 252-751 Recreation             | 2,939             | 2,939        |
| 48 253-101 City Commission        | 980               | 980          |
| 49 253-172 City Manager           | 367               | 367          |
| 50 253-345 Public Safety          | 122               | 122          |
| 51 253-724 Public Safety          | 612               | 612          |
| 52 253-751 Recreation             | 11,264            | 11,264       |
| 54 254 Light Grant                | 122               | 122          |
| 55 265-345 Public Safety          | 245               | 245          |
| 56 271-724 Comm Dev               | 1,102             | 1,102        |

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**Allocation Summary**

**Dept:9 101-233 Purchasing**

| <b>Department</b>             | <b>Purchasing</b> | <b>Total</b>     |
|-------------------------------|-------------------|------------------|
| 57 280 Community Dev          | \$122             | \$122            |
| 61 288 Economic Development   | 4,040             | 4,040            |
| 62 289 Home Development       | 122               | 122              |
| 63 299 CDBG                   | 735               | 735              |
| 65 400 Capital Projects       | 17,631            | 17,631           |
| 67 590 Wastewater Fund        | 104,440           | 104,440          |
| 68 591 Water Fund             | 91,217            | 91,217           |
| 69 677-XXX Insurance Fund     | 7,101             | 7,101            |
| 70 701-XXX General Trust Fund | 612               | 612              |
| 72 709-XXX Brownfield Dev     | 2,204             | 2,204            |
| 81 All Other                  | 122               | 122              |
| <b>Total</b>                  | <b>\$483,763</b>  | <b>\$483,763</b> |



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

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

The costs of the Customer Service division are identified to the following functions based on call time minutes:

**Customer Service (exc Public Works)** - Costs associated with providing call center support to departments throughout the City are identified in this function and allocated based on the recorded number of call time minutes.

**Public Works** - Costs associated with providing call center support to Public Works, including Major Streets and Local Streets, are identified in this function and allocated based on the number of full-time equivalents (FTEs) of the benefitting departments.

**Cemeteries** - Costs associated with providing call center support to the Cemeteries division of Public Works are identified in this function and allocated directly to Fund 209 Cemeteries.

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:10 101-261 311 Customer Service

| Description                               |    | Amount           | General<br>Admin | Customer<br>Service (exc<br>Public Wks) | Public Works   | Cemeteries  |
|---|----|------------------|------------------|---|----------------|-------------|
| <b>Personnel Costs</b>                    |    |                  |                  |   |                |             |
| Salaries                                  | S1 | 392,749          | 0                | 386,740                                 | 5,970          | 39          |
| <i>Salary % Split</i>                     |    |                  | <i>.00%</i>      | <i>98.47%</i>                           | <i>1.52%</i>   | <i>.01%</i> |
| Benefits                                  | S  | 187,196          | 0                | 184,332                                 | 2,845          | 19          |
| <b>Subtotal - Personnel Costs</b>         |    | <b>579,945</b>   | <b>0</b>         | <b>571,071</b>                          | <b>8,815</b>   | <b>58</b>   |
| <b>Services &amp; Supplies Cost</b>       |    |                  |                  |   |                |             |
| 728 Office Supplies                       | S  | 2,032            | 0                | 2,001                                   | 31             | 0           |
| 729 Operating Supplies                    | S  | 305              | 0                | 300                                     | 5              | 0           |
| 805 Travel & Training                     | S  | 1,325            | 0                | 1,305                                   | 20             | 0           |
| 815 Utilities                             | S  | 1,105            | 0                | 1,088                                   | 17             | 0           |
| 845 Contractual Services                  | S  | 22               | 0                | 22                                      | 0              | 0           |
| 880 Rental / Lease Equipment              | S  | 41               | 0                | 41                                      | 1              | 0           |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>4,831</b>     | <b>0</b>         | <b>4,758</b>                            | <b>73</b>      | <b>0</b>    |
| <b>Department Cost Total</b>              |    | <b>584,776</b>   | <b>0</b>         | <b>575,829</b>                          | <b>8,889</b>   | <b>58</b>   |
| <b>Adjustments to Cost</b>                |    |                  |                  |   |                |             |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>         | <b>0</b>         | <b>0</b>                                | <b>0</b>       | <b>0</b>    |
| <b>Total Costs After Adjustments</b>      |    | <b>584,776</b>   | <b>0</b>         | <b>575,829</b>                          | <b>8,889</b>   | <b>58</b>   |
| General Admin Distribution                |    |                  | 0                | 0                                       | 0              | 0           |
| <b>Grand Total</b>                        |    | <b>\$584,776</b> |                  | <b>\$575,829</b>                        | <b>\$8,889</b> | <b>\$58</b> |

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

Dept:10 101-261 311 Customer Service

| Department                           | First Incoming | Second Incoming | Customer Service (exc Public Wks) | Public Works | Cemeteries |
|--------------------------------------|----------------|-----------------|-----------------------------------|--------------|------------|
| 1 City Hall                          | \$34,417       | \$619           | \$34,500                          | \$533        | \$4        |
| Subtotal - Building Depreciation     | 34,417         | 619             | 34,500                            | 533          | 4          |
| 2 City Hall Equipment                | 3,647          | 49              | 3,640                             | 56           | 0          |
| 2 Voice over IP System               | 985            | 13              | 983                               | 15           | 0          |
| Subtotal - Equipment Depreciation    | 4,632          | 63              | 4,623                             | 71           | 0          |
| 3 Maintenance Admin                  | 8,785          | 3,443           | 12,041                            | 186          | 1          |
| 3 City Hall                          | 176,135        | 31,709          | 204,664                           | 3,159        | 21         |
| Subtotal - 101-635 City Maintenance  | 184,920        | 35,152          | 216,705                           | 3,345        | 22         |
| 4 Management & Leadership            | 17,119         | 4,023           | 20,819                            | 321          | 2          |
| Subtotal - 101-172 City Manager      | 17,119         | 4,023           | 20,819                            | 321          | 2          |
| 5 PC/Network Support                 | 18,198         | 3,054           | 20,927                            | 323          | 2          |
| 5 Application - Eden                 | 10,172         | 1,819           | 11,808                            | 182          | 1          |
| 5 Application - Intellitime          | 1,178          | 187             | 1,344                             | 21           | 0          |
| 5 County Wide                        | 2,361          | 373             | 2,692                             | 42           | 0          |
| 5 Dept Specific Exp                  | 56,716         | 15,531          | 71,141                            | 1,098        | 7          |
| Subtotal - 101-636 Info Tech         | 88,626         | 20,963          | 107,912                           | 1,666        | 11         |
| 6 Accounts Payable                   | 1,104          | 258             | 1,341                             | 21           | 0          |
| 6 Payroll                            | 2,324          | 519             | 2,799                             | 43           | 0          |
| 6 Budgeting                          | 232            | 51              | 278                               | 4            | 0          |
| 6 Audit and Accounting               | 1,728          | 383             | 2,078                             | 32           | 0          |
| Subtotal - 101-191 Budget and Accoun | 5,388          | 1,210           | 6,497                             | 100          | 1          |
| 7 Mail                               | 5              | 1               | 5                                 | 0            | 0          |
| Subtotal - 101-215 City Clerk        | 5              | 1               | 5                                 | 0            | 0          |
| 8 Internal Audit                     | 432            | 66              | 490                               | 8            | 0          |
| Subtotal - 101-223 Internal Auditor  | 432            | 66              | 490                               | 8            | 0          |
| 9 Purchasing                         | 402            | 87              | 482                               | 7            | 0          |
| Subtotal - 101-233 Purchasing        | 402            | 87              | 482                               | 7            | 0          |
| 10 Customer Service (exc Public Wks) | 0              | 70,166          | 69,093                            | 1,067        | 7          |

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

Dept:10 101-261 311 Customer Service

| Department                            | First Incoming | Second Incoming    | Customer Service (exc Public Wks) | Public Works    | Cemeteries   |
|---------------------------------------|----------------|--------------------|-----------------------------------|-----------------|--------------|
| Subtotal - 101-261 311 Customer Servi | \$0            | \$70,166           | \$69,093                          | \$1,067         | \$7          |
| 12 Advise and Counsel                 | 0              | 1,175              | 1,157                             | 18              | 0            |
| 12 Labor Relations                    | 0              | 95                 | 94                                | 1               | 0            |
| 12 Risk Management                    | 0              | 3                  | 3                                 | 0               | 0            |
| Subtotal - 101-266 City Attorney      | 0              | 1,274              | 1,254                             | 19              | 0            |
| 13 Human Resources                    | 0              | 7,004              | 6,897                             | 106             | 1            |
| 13 Labor Relations                    | 0              | 4,110              | 4,048                             | 62              | 0            |
| Subtotal - 101-270 Human Resources    | 0              | 11,115             | 10,945                            | 169             | 1            |
| 16 General Fund OPEB                  | 0              | 89,863             | 88,488                            | 1,366           | 9            |
| Subtotal - 101-297 OPEB               | 0              | 89,863             | 88,488                            | 1,366           | 9            |
| 17 Security                           | 0              | 37,806             | 37,227                            | 575             | 4            |
| 17 Contractual                        | 0              | 914                | 900                               | 14              | 0            |
| 17 Parking                            | 0              | 5,628              | 5,542                             | 86              | 1            |
| Subtotal - 101-299 Non-Departmental   | 0              | 44,348             | 43,669                            | 674             | 4            |
| <b>Total Incoming</b>                 | <b>335,941</b> | <b>278,950</b>     | <b>605,483</b>                    | <b>9,346</b>    | <b>61</b>    |
| <b>C. Total Allocated</b>             |                | <b>\$1,199,667</b> | <b>\$1,181,312</b>                | <b>\$18,235</b> | <b>\$120</b> |
|                                       |                |                    | 98.47%                            | 1.52%           | 0.01%        |

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**Customer Service (exc Public Wks) Allocations**

**Dept:10 101-261 311 Customer Service**

| Department                        | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 101-172 City Manager            | 162.12            | 0.08%              | \$700            | \$0           | \$700                 | \$0               | \$700              |
| 5 101-636 Info Tech               | 4.10              | 0.00%              | 18               | 0             | 18                    | 0                 | 18                 |
| 6 101-191 Budget and Accounting   | 2,641.17          | 1.26%              | 11,400           | 0             | 11,400                | 0                 | 11,400             |
| 7 101-215 City Clerk              | 4,370.01          | 2.08%              | 18,862           | 0             | 18,862                | 0                 | 18,862             |
| 9 101-233 Purchasing              | 168.97            | 0.08%              | 729              | 0             | 729                   | 0                 | 729                |
| 10 101-261 311 Customer Service   | 16,256.73         | 7.74%              | 70,166           | 0             | 70,166                | 0                 | 70,166             |
| 11 101-253 Treasury               | 127,397.58        | 60.65%             | 549,864          | 0             | 549,864               | 187,681           | 737,546            |
| 12 101-266 City Attorney          | 310.80            | 0.15%              | 1,341            | 0             | 1,341                 | 458               | 1,799              |
| 13 101-270 Human Resources        | 3,078.23          | 1.47%              | 13,286           | 0             | 13,286                | 4,535             | 17,821             |
| 14 101-345-01 Public Safety Admin | 414.67            | 0.20%              | 1,790            | 0             | 1,790                 | 611               | 2,401              |
| 19 101-257 Assessing              | 6,305.70          | 3.00%              | 27,216           | 0             | 27,216                | 9,290             | 36,506             |
| 24 101-699.00 Code Enforcement    | 5,631.35          | 2.68%              | 24,306           | 0             | 24,306                | 8,296             | 32,602             |
| 25 101-699.01 Building Trades     | 2,934.63          | 1.40%              | 12,666           | 0             | 12,666                | 4,323             | 16,990             |
| 26 101-721 Planning               | 867.00            | 0.41%              | 3,742            | 0             | 3,742                 | 1,277             | 5,019              |
| 28 101-728 Econ Dev               | 43.15             | 0.02%              | 186              | 0             | 186                   | 64                | 250                |
| 29 101-751-01 Parks & Rec Admin   | 3,590.07          | 1.71%              | 15,495           | 0             | 15,495                | 5,289             | 20,784             |
| 37 226 Solid Waste                | 4,844.62          | 2.31%              | 20,910           | 0             | 20,910                | 7,137             | 28,047             |
| 67 590 Wastewater Fund            | 123.38            | 0.06%              | 533              | 0             | 533                   | 182               | 714                |
| 68 591 Water Fund                 | 30,912.17         | 14.72%             | 133,421          | 0             | 133,421               | 45,540            | 178,961            |
| <b>Subtotal</b>                   | <b>210,056.45</b> | <b>100.00%</b>     | <b>906,630</b>   | <b>0</b>      | <b>906,630</b>        | <b>274,682</b>    | <b>1,181,312</b>   |
| Direct Bills                      |                   |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                      |                   |                    |                  |               | <b>\$906,630</b>      |                   | <b>\$1,181,312</b> |

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

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**Public Works Allocations**

Dept:10 101-261 311 Customer Service

| Department                 | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 21 101-441-00 PW General   | 5.02         | 13.77%             | \$1,927          | \$0           | \$1,927               | \$584             | \$2,511         |
| 34 202 Act 51 Major Street | 16.15        | 44.30%             | 6,199            | 0             | 6,199                 | 1,878             | 8,077           |
| 35 203 Act 51 Local Street | 15.29        | 41.94%             | 5,869            | 0             | 5,869                 | 1,778             | 7,647           |
| <b>Subtotal</b>            | <b>36.46</b> | <b>100.00%</b>     | <b>13,995</b>    | <b>0</b>      | <b>13,995</b>         | <b>4,240</b>      | <b>18,235</b>   |
| Direct Bills               |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |              |                    |                  |               | <b>\$13,995</b>       |                   | <b>\$18,235</b> |

Basis Units: FTEs of 101-441 Public Works, 202 Major Streets, 203 Local Streets  
Source: Payroll

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**Cemeteries Allocations**

Dept:10 101-261 311 Customer Service

| Department        | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 36 209 Cemeteries | 1     | 100.00%            | \$92             | \$0           | \$92                  | \$28              | \$120 |
| <b>Subtotal</b>   | 1     | 100.00%            | 92               | 0             | 92                    | 28                | 120   |
| Direct Bills      |       |                    |                  |               | 0                     |                   | 0     |
| <b>Total</b>      |       |                    |                  |               | \$92                  |                   | \$120 |

Basis Units: Direct  
Source:

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**Allocation Summary**

Dept:10 101-261 311 Customer Service

| <b>Department</b>                 | <b>Customer Service (exc Public Wks)</b> | <b>Public Works</b> | <b>Cemeteries</b> | <b>Total</b>       |
|-----------------------------------|--|---------------------|-------------------|--------------------|
| 4 101-172 City Manager            | \$700                                    | \$0                 | \$0               | \$700              |
| 5 101-636 Info Tech               | 18                                       | 0                   | 0                 | 18                 |
| 6 101-191 Budget and Accounting   | 11,400                                   | 0                   | 0                 | 11,400             |
| 7 101-215 City Clerk              | 18,862                                   | 0                   | 0                 | 18,862             |
| 9 101-233 Purchasing              | 729                                      | 0                   | 0                 | 729                |
| 10 101-261 311 Customer Service   | 70,166                                   | 0                   | 0                 | 70,166             |
| 11 101-253 Treasury               | 737,546                                  | 0                   | 0                 | 737,546            |
| 12 101-266 City Attorney          | 1,799                                    | 0                   | 0                 | 1,799              |
| 13 101-270 Human Resources        | 17,821                                   | 0                   | 0                 | 17,821             |
| 14 101-345-01 Public Safety Admin | 2,401                                    | 0                   | 0                 | 2,401              |
| 19 101-257 Assessing              | 36,506                                   | 0                   | 0                 | 36,506             |
| 21 101-441-00 PW General          | 0  | 2,511               | 0                 | 2,511              |
| 24 101-699.00 Code Enforcement    | 32,602                                   | 0                   | 0                 | 32,602             |
| 25 101-699.01 Building Trades     | 16,990                                   | 0                   | 0                 | 16,990             |
| 26 101-721 Planning               | 5,019                                    | 0                   | 0                 | 5,019              |
| 28 101-728 Econ Dev               | 250                                      | 0                   | 0                 | 250                |
| 29 101-751-01 Parks & Rec Admin   | 20,784                                   | 0                   | 0                 | 20,784             |
| 34 202 Act 51 Major Street        | 0  | 8,077               | 0                 | 8,077              |
| 35 203 Act 51 Local Street        | 0  | 7,647               | 0                 | 7,647              |
| 36 209 Cemeteries                 | 0  | 0                   | 120               | 120                |
| 37 226 Solid Waste                | 28,047                                   | 0                   | 0                 | 28,047             |
| 67 590 Wastewater Fund            | 714                                      | 0                   | 0                 | 714                |
| 68 591 Water Fund                 | 178,961                                  | 0                   | 0                 | 178,961            |
| <b>Total</b>                      | <b>\$1,181,312</b>                       | <b>\$18,235</b>     | <b>\$120</b>      | <b>\$1,199,667</b> |



**City Treasurer  
Nature and Extent of Services**

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

- **Assessor** - Costs relating to staff who split their time between the Treasurer and the Assessor are identified in this function and allocated directly to the Assessor's office.
- **Non-Tax Receipting** – The costs related to the processing of Non-Tax receipts are identified and allocated to those programs and funds based on the number of receipts processed.
- **Tax Collection - General Fund** – The administrative costs for handling the City's general fund property tax revenues are identified in this function. These costs are considered General Governmental in nature and are not allocation in this plan.
- **Tax Collections - Solid Waste** - Costs associated with the collection of the Solid Waste Millage are identified in this function. These costs are considered General Governmental in nature and are not allocation in this plan.
- **Cashiering**- Cashiers in the Treasurer's Office collect payments for many City departments. Costs associated with those duties are allocated to all departments on the number of receipts processed.

**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:11 101-253 Treasury

| Description                               |    | Amount             | General Admin | Assessor        | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier          | Utility Billing  |
|---|----|--------------------|---------------|-----------------|-----------------|-------------------------------|------------------------------|------------------|------------------|
| <b>Personnel Costs</b>                    |    |                    |               |                 |                 |                               |                              |                  |                  |
| Salaries                                  | S1 | 550,785            | 53,316        | 41,749          | 16,193          | 84,656                        | 12,723                       | 280,735          | 61,412           |
| <i>Salary % Split</i>                     |    |                    | <i>9.68%</i>  | <i>7.58%</i>    | <i>2.94%</i>    | <i>15.37%</i>                 | <i>2.31%</i>                 | <i>50.97%</i>    | <i>11.15%</i>    |
| Benefits                                  | S  | 250,367            | 24,236        | 18,978          | 7,361           | 38,481                        | 5,783                        | 127,612          | 27,916           |
| <b>Subtotal - Personnel Costs</b>         |    | <b>801,152</b>     | <b>77,552</b> | <b>60,727</b>   | <b>23,554</b>   | <b>123,137</b>                | <b>18,507</b>                | <b>408,347</b>   | <b>89,328</b>    |
| <b>Services &amp; Supplies Cost</b>       |    |                    |               |                 |                 |                               |                              |                  |                  |
| 728 Supplies                              | S  | 2,051              | 199           | 155             | 60              | 315                           | 47                           | 1,045            | 229              |
| 728 Postage                               | P  | 122,434            | 14,818        | 0               | 0               | 14,496                        | 2,174                        | 0                | 90,946           |
| 805 Education and Training                | S  | 6,426              | 622           | 487             | 189             | 988                           | 148                          | 3,275            | 716              |
| 810 Fees                                  | S  | 62,954             | 6,094         | 4,772           | 1,851           | 9,676                         | 1,454                        | 32,088           | 7,019            |
| 815 Telephone                             | S  | 2,641              | 256           | 200             | 78              | 406                           | 61                           | 1,346            | 294              |
| 825 Insurance                             | S  | 13,824             | 1,338         | 1,048           | 406             | 2,125                         | 319                          | 7,046            | 1,541            |
| 845 Outside Contractual Service           | S  | 280,184            | 27,122        | 21,238          | 8,237           | 43,064                        | 6,472                        | 142,810          | 31,241           |
| 860 Memberships & Dues                    | S  | 864                | 84            | 65              | 25              | 133                           | 20                           | 440              | 96               |
| 880 Rental/Lease of Equipment             | S  | 2,808              | 272           | 213             | 83              | 432                           | 65                           | 1,431            | 313              |
| 976 Office Equip & Furniture              | S  | 1,428              | 138           | 108             | 42              | 219                           | 33                           | 728              | 159              |
| CCTA Admin Services Contract              | P  | (32,833)           | (32,833)      | 0               | 0               | 0                             | 0                            | 0                | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>462,779</b>     | <b>18,109</b> | <b>28,287</b>   | <b>10,971</b>   | <b>71,853</b>                 | <b>10,794</b>                | <b>190,209</b>   | <b>132,555</b>   |
| <b>Department Cost Total</b>              |    | <b>1,263,931</b>   | <b>95,660</b> | <b>89,014</b>   | <b>34,525</b>   | <b>194,991</b>                | <b>29,301</b>                | <b>598,556</b>   | <b>221,884</b>   |
| <b>Adjustments to Cost</b>                |    |                    |               |                 |                 |                               |                              |                  |                  |
| Subtotal - Adjustments                    |    | 0                  | 0             | 0               | 0               | 0                             | 0                            | 0                | 0                |
| <b>Total Costs After Adjustments</b>      |    | <b>1,263,931</b>   | <b>95,660</b> | <b>89,014</b>   | <b>34,525</b>   | <b>194,991</b>                | <b>29,301</b>                | <b>598,556</b>   | <b>221,884</b>   |
| General Admin Distribution                |    |                    | (95,660)      | 8,028           | 3,114           | 16,279                        | 2,447                        | 53,984           | 11,809           |
| <b>Grand Total</b>                        |    | <b>\$1,263,931</b> |               | <b>\$97,042</b> | <b>\$37,639</b> | <b>\$211,269</b>              | <b>\$31,748</b>              | <b>\$652,540</b> | <b>\$233,693</b> |
|   |    |                    |               |                 |                 | not allocated                 | not allocated                |                  |                  |

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

Dept:11 101-253 Treasury

| Department                           | First<br>Incoming | Second<br>Incoming | Assessor | Non-Tax<br>Revenue | Tax<br>Collection -<br>General Fund | Tax<br>Collection -<br>Solid Waste | Cashier | Utility Billing |
|--------------------------------------|-------------------|--------------------|----------|--------------------|-------------------------------------|------------------------------------|---------|-----------------|
| 1 City Hall                          | \$6,688           | \$120              | \$571    | \$222              | \$1,159                             | \$174                              | \$3,842 | \$841           |
| Subtotal - Building Depreciation     | 6,688             | 120                | 571      | 222                | 1,159                               | 174                                | 3,842   | 841             |
| 2 City Hall Equipment                | 709               | 10                 | 60       | 23                 | 122                                 | 18                                 | 405     | 89              |
| 2 Department Specific Equipment      | 1,399             | 19                 | 119      | 46                 | 241                                 | 36                                 | 800     | 175             |
| 2 Voice over IP System               | 1,532             | 21                 | 130      | 51                 | 264                                 | 40                                 | 876     | 192             |
| Subtotal - Equipment Depreciation    | 3,640             | 49                 | 310      | 120                | 628                                 | 94                                 | 2,082   | 455             |
| 3 Maintenance Admin                  | 1,707             | 669                | 199      | 77                 | 404                                 | 61                                 | 1,341   | 293             |
| 3 City Hall                          | 34,228            | 6,162              | 3,390    | 1,315              | 6,873                               | 1,033                              | 22,793  | 4,986           |
| Subtotal - 101-635 City Maintenance  | 35,936            | 6,831              | 3,589    | 1,392              | 7,278                               | 1,094                              | 24,134  | 5,280           |
| 4 Management & Leadership            | 23,291            | 5,474              | 2,414    | 936                | 4,895                               | 736                                | 16,233  | 3,551           |
| Subtotal - 101-172 City Manager      | 23,291            | 5,474              | 2,414    | 936                | 4,895                               | 736                                | 16,233  | 3,551           |
| 5 PC/Network Support                 | 28,309            | 4,751              | 2,774    | 1,076              | 5,626                               | 846                                | 18,656  | 4,081           |
| 5 Application - Eden                 | 4,521             | 808                | 447      | 173                | 907                                 | 136                                | 3,007   | 658             |
| 5 Application - BS & A               | 39,935            | 6,316              | 3,882    | 1,506              | 7,871                               | 1,183                              | 26,101  | 5,710           |
| 5 Application - Intellitime          | 1,702             | 270                | 165      | 64                 | 336                                 | 50                                 | 1,113   | 243             |
| 5 Multifactor Auth                   | 285               | 80                 | 31       | 12                 | 62                                  | 9                                  | 206     | 45              |
| 5 County Wide                        | 3,212             | 507                | 312      | 121                | 633                                 | 95                                 | 2,099   | 459             |
| 5 Dept Specific Exp                  | 8,411             | 2,303              | 899      | 349                | 1,823                               | 274                                | 6,046   | 1,323           |
| Subtotal - 101-636 Info Tech         | 86,375            | 15,035             | 8,511    | 3,301              | 17,257                              | 2,594                              | 57,229  | 12,519          |
| 6 Accounts Payable                   | 2,788             | 651                | 289      | 112                | 585                                 | 88                                 | 1,941   | 425             |
| 6 Payroll                            | 3,162             | 706                | 325      | 126                | 658                                 | 99                                 | 2,183   | 477             |
| 6 Budgeting                          | 513               | 112                | 53       | 20                 | 106                                 | 16                                 | 353     | 77              |
| 6 Audit and Accounting               | 2,565             | 568                | 263      | 102                | 533                                 | 80                                 | 1,768   | 387             |
| 6 Cost Plan                          | 1,724             | 556                | 191      | 74                 | 388                                 | 58                                 | 1,287   | 281             |
| Subtotal - 101-191 Budget and Accoun | 10,752            | 2,594              | 1,120    | 434                | 2,271                               | 341                                | 7,531   | 1,648           |
| 7 Mail                               | 29,019            | 6,397              | 2,972    | 1,153              | 6,027                               | 906                                | 19,986  | 4,372           |
| Subtotal - 101-215 City Clerk        | 29,019            | 6,397              | 2,972    | 1,153              | 6,027                               | 906                                | 19,986  | 4,372           |
| 8 Internal Audit                     | 957               | 146                | 93       | 36                 | 188                                 | 28                                 | 622     | 136             |

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

Dept:11 101-253 Treasury

| Department                            | First<br>Incoming | Second<br>Incoming | Assessor         | Non-Tax<br>Revenue | Tax<br>Collection -<br>General Fund | Tax<br>Collection -<br>Solid Waste | Cashier            | Utility Billing  |
|---------------------------------------|-------------------|--------------------|------------------|--------------------|-------------------------------------|------------------------------------|--------------------|------------------|
| Subtotal - 101-223 Internal Auditor   | \$957             | \$146              | \$93             | \$36               | \$188                               | \$28                               | \$622              | \$136            |
| 9 Purchasing                          | 1,710             | 371                | 175              | 68                 | 354                                 | 53                                 | 1,175              | 257              |
| Subtotal - 101-233 Purchasing         | 1,710             | 371                | 175              | 68                 | 354                                 | 53                                 | 1,175              | 257              |
| 10 Customer Service (exc Public Wks)  | 549,864           | 187,681            | 61,898           | 24,008             | 125,510                             | 18,863                             | 416,217            | 91,050           |
| Subtotal - 101-261 311 Customer Servi | 549,864           | 187,681            | 61,898           | 24,008             | 125,510                             | 18,863                             | 416,217            | 91,050           |
| 11 Non-Tax Revenue                    | 0                 | 1,911              | 160              | 62                 | 325                                 | 49                                 | 1,079              | 236              |
| 11 Cashier                            | 0                 | 699,246            | 58,683           | 22,761             | 118,993                             | 17,884                             | 394,603            | 86,322           |
| Subtotal - 101-253 Treasury           | 0                 | 701,157            | 58,844           | 22,823             | 119,318                             | 17,933                             | 395,682            | 86,558           |
| 12 Advise and Counsel                 | 0                 | 2,606              | 219              | 85                 | 443                                 | 67                                 | 1,470              | 322              |
| 12 Labor Relations                    | 0                 | 133                | 11               | 4                  | 23                                  | 3                                  | 75                 | 16               |
| 12 Risk Management                    | 0                 | 5                  | 0                | 0                  | 1                                   | 0                                  | 3                  | 1                |
| Subtotal - 101-266 City Attorney      | 0                 | 2,743              | 230              | 89                 | 467                                 | 70                                 | 1,548              | 339              |
| 13 Human Resources                    | 0                 | 9,530              | 800              | 310                | 1,622                               | 244                                | 5,378              | 1,176            |
| 13 Labor Relations                    | 0                 | 5,713              | 479              | 186                | 972                                 | 146                                | 3,224              | 705              |
| Subtotal - 101-270 Human Resources    | 0                 | 15,242             | 1,279            | 496                | 2,594                               | 390                                | 8,602              | 1,882            |
| 16 General Fund OPEB                  | 0                 | 122,262            | 10,261           | 3,980              | 20,806                              | 3,127                              | 68,996             | 15,093           |
| Subtotal - 101-297 OPEB               | 0                 | 122,262            | 10,261           | 3,980              | 20,806                              | 3,127                              | 68,996             | 15,093           |
| 17 Security                           | 0                 | 7,347              | 617              | 239                | 1,250                               | 188                                | 4,146              | 907              |
| 17 Contractual                        | 0                 | 2,026              | 170              | 66                 | 345                                 | 52                                 | 1,143              | 250              |
| 17 Parking                            | 0                 | 7,657              | 643              | 249                | 1,303                               | 196                                | 4,321              | 945              |
| Subtotal - 101-299 Non-Departmental   | 0                 | 17,030             | 1,429            | 554                | 2,898                               | 436                                | 9,611              | 2,102            |
| <b>Total Incoming</b>                 | <b>748,232</b>    | <b>1,083,134</b>   | <b>153,695</b>   | <b>59,613</b>      | <b>311,649</b>                      | <b>46,839</b>                      | <b>1,033,489</b>   | <b>226,082</b>   |
| <b>C. Total Allocated</b>             |                   | <b>\$3,095,297</b> | <b>\$250,738</b> | <b>\$97,252</b>    | <b>\$522,918</b>                    | <b>\$78,586</b>                    | <b>\$1,686,029</b> | <b>\$459,775</b> |
|                                       |                   |                    | 8.10%            | 3.14%              | 16.89%                              | 2.54%                              | 54.47%             | 14.85%           |

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**Assessor Allocations**

Dept:11 101-253 Treasury

| Department           | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|----------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 19 101-257 Assessing | 1     | 100.00%            | \$159,837        | \$(45,986)    | \$113,851             | \$90,901          | \$204,752 |
| <b>Subtotal</b>      | 1     | 100.00%            | 159,837          | (45,986)      | 113,851               | 90,901            | 204,752   |
| Direct Bills         |       |                    |                  |               | 45,986                |                   | 45,986    |
| <b>Total</b>         |       |                    |                  |               | \$159,837             |                   | \$250,738 |

Basis Units: Direct to Assessor  
Source:

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**Non-Tax Revenue Allocations**

Dept:11 101-253 Treasury

| Department                        | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-----------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 4 101-172 City Manager            | 1     | 0.00%              | \$2              | \$0           | \$2                   | \$0               | \$2    |
| 7 101-215 City Clerk              | 3,009 | 11.89%             | 7,373            | 0             | 7,373                 | 0                 | 7,373  |
| 11 101-253 Treasury               | 780   | 3.08%              | 1,911            | 0             | 1,911                 | 0                 | 1,911  |
| 14 101-345-01 Public Safety Admin | 472   | 1.87%              | 1,156            | 0             | 1,156                 | 774               | 1,930  |
| 15 101-640 Fleet                  | 72    | 0.28%              | 176              | 0             | 176                   | 118               | 294    |
| 16 101-297 OPEB                   | 11    | 0.04%              | 27               | 0             | 27                    | 18                | 45     |
| 17 101-299 Non-Departmental       | 12    | 0.05%              | 29               | 0             | 29                    | 20                | 49     |
| 20 101-345 Public Safety Ops      | 648   | 2.56%              | 1,588            | 0             | 1,588                 | 1,062             | 2,650  |
| 21 101-441-00 PW General          | 24    | 0.09%              | 59               | 0             | 59                    | 39                | 98     |
| 24 101-699.00 Code Enforcement    | 3,411 | 13.48%             | 8,358            | 0             | 8,358                 | 5,590             | 13,948 |
| 25 101-699.01 Building Trades     | 1,667 | 6.59%              | 4,084            | 0             | 4,084                 | 2,732             | 6,817  |
| 29 101-751-01 Parks & Rec Admin   | 177   | 0.70%              | 434              | 0             | 434                   | 290               | 724    |
| 31 150-273 Cemeteries             | 91    | 0.36%              | 223              | 0             | 223                   | 149               | 372    |
| 32 155-751 Recreation             | 1     | 0.00%              | 2                | 0             | 2                     | 2                 | 4      |
| 33 160-751 Mayor's Riverfront Pk  | 1     | 0.00%              | 2                | 0             | 2                     | 2                 | 4      |
| 34 202 Act 51 Major Street        | 202   | 0.80%              | 495              | 0             | 495                   | 331               | 826    |
| 35 203 Act 51 Local Street        | 527   | 2.08%              | 1,291            | 0             | 1,291                 | 864               | 2,155  |
| 36 209 Cemeteries                 | 297   | 1.17%              | 728              | 0             | 728                   | 487               | 1,214  |
| 37 226 Solid Waste                | 1,051 | 4.15%              | 2,575            | 0             | 2,575                 | 1,723             | 4,298  |
| 38 231-XXX Blight Abatement       | 2     | 0.01%              | 5                | 0             | 5                     | 3                 | 8      |
| 39 243 Brownfield                 | 2     | 0.01%              | 5                | 0             | 5                     | 3                 | 8      |
| 40 244 Econ Initiative            | 49    | 0.19%              | 120              | 0             | 120                   | 80                | 200    |
| 41 251 FFE Aspirational Projects  | 14    | 0.06%              | 34               | 0             | 34                    | 23                | 57     |
| 42 252-172 City Managers          | 4     | 0.02%              | 10               | 0             | 10                    | 7                 | 16     |
| 43 252-345 Public Safety          | 45    | 0.18%              | 110              | 0             | 110                   | 74                | 184    |
| 44 252-724 Public Safety Comm Dev | 12    | 0.05%              | 29               | 0             | 29                    | 20                | 49     |
| 45 252-728 Econ Development       | 3     | 0.01%              | 7                | 0             | 7                     | 5                 | 12     |
| 46 252-751 Recreation             | 38    | 0.15%              | 93               | 0             | 93                    | 62                | 155    |
| 47 252-752 Parks                  | 3     | 0.01%              | 7                | 0             | 7                     | 5                 | 12     |
| 48 253-101 City Commission        | 12    | 0.05%              | 29               | 0             | 29                    | 20                | 49     |
| 49 253-172 City Manager           | 4     | 0.02%              | 10               | 0             | 10                    | 7                 | 16     |
| 50 253-345 Public Safety          | 44    | 0.17%              | 108              | 0             | 108                   | 72                | 180    |
| 51 253-724 Public Safety          | 29    | 0.11%              | 71               | 0             | 71                    | 48                | 119    |
| 52 253-751 Recreation             | 15    | 0.06%              | 37               | 0             | 37                    | 25                | 61     |
| 53 253-752 Parks                  | 16    | 0.06%              | 39               | 0             | 39                    | 26                | 65     |
| 55 265-345 Public Safety          | 84    | 0.33%              | 206              | 0             | 206                   | 138               | 343    |
| 56 271-724 Comm Dev               | 36    | 0.14%              | 88               | 0             | 88                    | 59                | 147    |
| 57 280 Community Dev              | 2     | 0.01%              | 5                | 0             | 5                     | 3                 | 8      |
| 58 284 Community Dev              | 52    | 0.21%              | 127              | 0             | 127                   | 85                | 213    |
| 60 286 Community Dev              | 30    | 0.12%              | 74               | 0             | 74                    | 49                | 123    |
| 61 288 Economic Development       | 33    | 0.13%              | 81               | 0             | 81                    | 54                | 135    |
| 62 289 Home Development           | 6     | 0.02%              | 15               | 0             | 15                    | 10                | 25     |

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**Non-Tax Revenue Allocations**

Dept:11 101-253 Treasury

| Department                       | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 63 299 CDBG                      | 221           | 0.87%              | \$541            | \$0           | \$541                 | \$362             | \$904           |
| 64 300 Debt Service              | 27            | 0.11%              | 66               | 0             | 66                    | 44                | 110             |
| 65 400 Capital Projects          | 158           | 0.62%              | 387              | 0             | 387                   | 259               | 646             |
| 67 590 Wastewater Fund           | 3,498         | 13.82%             | 8,571            | 0             | 8,571                 | 5,733             | 14,304          |
| 68 591 Water Fund                | 6,593         | 26.06%             | 16,154           | 0             | 16,154                | 10,806            | 26,960          |
| 69 677-XXX Insurance Fund        | 418           | 1.65%              | 1,024            | 0             | 1,024                 | 685               | 1,709           |
| 70 701-XXX General Trust Fund    | 3             | 0.01%              | 7                | 0             | 7                     | 5                 | 12              |
| 71 702-XXX Economic Dev          | 3             | 0.01%              | 7                | 0             | 7                     | 5                 | 12              |
| 72 709-XXX Brownfield Dev        | 36            | 0.14%              | 88               | 0             | 88                    | 59                | 147             |
| 74 715 KMGGA Fund                | 6             | 0.02%              | 15               | 0             | 15                    | 10                | 25              |
| 75 731-XXX Pension Fund          | 127           | 0.50%              | 311              | 0             | 311                   | 208               | 519             |
| 76 737-000 OPEB Trust Fund       | 130           | 0.51%              | 319              | 0             | 319                   | 213               | 532             |
| 77 760 Foundation for Excellence | 6             | 0.02%              | 15               | 0             | 15                    | 10                | 25              |
| 78 98X-XXX GASB 34 Govt          | 3             | 0.01%              | 7                | 0             | 7                     | 5                 | 12              |
| 81 All Other                     | 1,084         | 4.28%              | 2,656            | 0             | 2,656                 | 1,777             | 4,433           |
| <b>Subtotal</b>                  | <b>25,302</b> | <b>100.00%</b>     | <b>61,995</b>    | <b>0</b>      | <b>61,995</b>         | <b>35,257</b>     | <b>97,252</b>   |
| Direct Bills                     |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                     |               |                    |                  |               | <b>\$61,995</b>       |                   | <b>\$97,252</b> |

Basis Units: Number of Receipts Processed

Source: Detailed Revenue Report



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**Cashier Allocations**

Dept:11 101-253 Treasury

| Department                        | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-----------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 7 101-215 City Clerk              | 1       | 0.00%              | \$1              | \$0           | \$1                   | \$0               | \$1     |
| 11 101-253 Treasury               | 604,708 | 65.06%             | 699,246          | 0             | 699,246               | 0                 | 699,246 |
| 14 101-345-01 Public Safety Admin | 791     | 0.09%              | 915              | 0             | 915                   | 1,489             | 2,403   |
| 17 101-299 Non-Departmental       | 3       | 0.00%              | 3                | 0             | 3                     | 6                 | 9       |
| 27 101-724 Community Develop      | 2       | 0.00%              | 2                | 0             | 2                     | 4                 | 6       |
| 29 101-751-01 Parks & Rec Admin   | 12      | 0.00%              | 14               | 0             | 14                    | 23                | 36      |
| 31 150-273 Cemeteries             | 10      | 0.00%              | 12               | 0             | 12                    | 19                | 30      |
| 34 202 Act 51 Major Street        | 73      | 0.01%              | 84               | 0             | 84                    | 137               | 222     |
| 35 203 Act 51 Local Street        | 26      | 0.00%              | 30               | 0             | 30                    | 49                | 79      |
| 36 209 Cemeteries                 | 47      | 0.01%              | 54               | 0             | 54                    | 88                | 143     |
| 37 226 Solid Waste                | 910     | 0.10%              | 1,052            | 0             | 1,052                 | 1,713             | 2,765   |
| 38 231-XXX Blight Abatement       | 5       | 0.00%              | 6                | 0             | 6                     | 9                 | 15      |
| 40 244 Econ Initiative            | 88      | 0.01%              | 102              | 0             | 102                   | 166               | 267     |
| 41 251 FFE Aspirational Projects  | 3       | 0.00%              | 3                | 0             | 3                     | 6                 | 9       |
| 43 252-345 Public Safety          | 17      | 0.00%              | 20               | 0             | 20                    | 32                | 52      |
| 44 252-724 Public Safety Comm Dev | 6       | 0.00%              | 7                | 0             | 7                     | 11                | 18      |
| 46 252-751 Recreation             | 7       | 0.00%              | 8                | 0             | 8                     | 13                | 21      |
| 48 253-101 City Commission        | 15      | 0.00%              | 17               | 0             | 17                    | 28                | 46      |
| 50 253-345 Public Safety          | 1       | 0.00%              | 1                | 0             | 1                     | 2                 | 3       |
| 51 253-724 Public Safety          | 22      | 0.00%              | 25               | 0             | 25                    | 41                | 67      |
| 52 253-751 Recreation             | 4       | 0.00%              | 5                | 0             | 5                     | 8                 | 12      |
| 53 253-752 Parks                  | 18      | 0.00%              | 21               | 0             | 21                    | 34                | 55      |
| 55 265-345 Public Safety          | 6       | 0.00%              | 7                | 0             | 7                     | 11                | 18      |
| 56 271-724 Comm Dev               | 11      | 0.00%              | 13               | 0             | 13                    | 21                | 33      |
| 57 280 Community Dev              | 2       | 0.00%              | 2                | 0             | 2                     | 4                 | 6       |
| 58 284 Community Dev              | 48      | 0.01%              | 56               | 0             | 56                    | 90                | 146     |
| 60 286 Community Dev              | 27      | 0.00%              | 31               | 0             | 31                    | 51                | 82      |
| 61 288 Economic Development       | 20      | 0.00%              | 23               | 0             | 23                    | 38                | 61      |
| 62 289 Home Development           | 9       | 0.00%              | 10               | 0             | 10                    | 17                | 27      |
| 63 299 CDBG                       | 200     | 0.02%              | 231              | 0             | 231                   | 376               | 608     |
| 65 400 Capital Projects           | 16      | 0.00%              | 19               | 0             | 19                    | 30                | 49      |
| 67 590 Wastewater Fund            | 144,018 | 15.49%             | 166,533          | 0             | 166,533               | 271,055           | 437,589 |
| 68 591 Water Fund                 | 176,315 | 18.97%             | 203,880          | 0             | 203,880               | 331,841           | 535,721 |
| 69 677-XXX Insurance Fund         | 237     | 0.03%              | 274              | 0             | 274                   | 446               | 720     |
| 71 702-XXX Economic Dev           | 1       | 0.00%              | 1                | 0             | 1                     | 2                 | 3       |
| 72 709-XXX Brownfield Dev         | 37      | 0.00%              | 43               | 0             | 43                    | 70                | 112     |
| 81 All Other                      | 1,760   | 0.19%              | 2,035            | 0             | 2,035                 | 3,312             | 5,348   |

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Cashier Allocations

Dept:11 101-253 Treasury

| Department      | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| <b>Subtotal</b> | 929,476 | 100.00%            | 1,074,787        | 0             | 1,074,787             | 611,242           | 1,686,029          |
| Direct Bills    |         |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |         |                    |                  |               | <b>\$1,074,787</b>    |                   | <b>\$1,686,029</b> |

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

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**Utility Billing Allocations**

Dept:11 101-253 Treasury

| Department             | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 67 590 Wastewater Fund | 43.89  | 43.89%             | \$143,109        | \$0           | \$143,109             | \$58,687          | \$201,795        |
| 68 591 Water Fund      | 56.11  | 56.11%             | 182,953          | 0             | 182,953               | 75,026            | 257,980          |
| <b>Subtotal</b>        | 100.00 | 100.00%            | 326,062          | 0             | 326,062               | 133,713           | 459,775          |
| Direct Bills           |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>           |        |                    |                  |               | <b>\$326,062</b>      |                   | <b>\$459,775</b> |

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

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**Allocation Summary**

Dept:11 101-253 Treasury

| Department                        | Assessor | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier | Utility Billing | Total    |
|-----------------------------------|----------|-----------------|-------------------------------|------------------------------|---------|-----------------|----------|
| 0 Direct Billed                   | \$45,986 | \$0             | \$0                           | \$0                          | \$0     | \$0             | \$45,986 |
| 4 101-172 City Manager            | 0        | 2               | 0                             | 0                            | 0       | 0               | 2        |
| 7 101-215 City Clerk              | 0        | 7,373           | 0                             | 0                            | 1       | 0               | 7,374    |
| 11 101-253 Treasury               | 0        | 1,911           | 0                             | 0                            | 699,246 | 0               | 701,157  |
| 14 101-345-01 Public Safety Admin | 0        | 1,930           | 0                             | 0                            | 2,403   | 0               | 4,333    |
| 15 101-640 Fleet                  | 0        | 294             | 0                             | 0                            | 0       | 0               | 294      |
| 16 101-297 OPEB                   | 0        | 45              | 0                             | 0                            | 0       | 0               | 45       |
| 17 101-299 Non-Departmental       | 0        | 49              | 0                             | 0                            | 9       | 0               | 58       |
| 19 101-257 Assessing              | 204,752  | 0               | 0                             | 0                            | 0       | 0               | 204,752  |
| 20 101-345 Public Safety Ops      | 0        | 2,650           | 0                             | 0                            | 0       | 0               | 2,650    |
| 21 101-441-00 PW General          | 0        | 98              | 0                             | 0                            | 0       | 0               | 98       |
| 24 101-699.00 Code Enforcement    | 0        | 13,948          | 0                             | 0                            | 0       | 0               | 13,948   |
| 25 101-699.01 Building Trades     | 0        | 6,817           | 0                             | 0                            | 0       | 0               | 6,817    |
| 27 101-724 Community Develop      | 0        | 0               | 0                             | 0                            | 6       | 0               | 6        |
| 29 101-751-01 Parks & Rec Admin   | 0        | 724             | 0                             | 0                            | 36      | 0               | 760      |
| 31 150-273 Cemeteries             | 0        | 372             | 0                             | 0                            | 30      | 0               | 402      |
| 32 155-751 Recreation             | 0        | 4               | 0                             | 0                            | 0       | 0               | 4        |
| 33 160-751 Mayor's Riverfront Pk  | 0        | 4               | 0                             | 0                            | 0       | 0               | 4        |
| 34 202 Act 51 Major Street        | 0        | 826             | 0                             | 0                            | 222     | 0               | 1,048    |
| 35 203 Act 51 Local Street        | 0        | 2,155           | 0                             | 0                            | 79      | 0               | 2,234    |
| 36 209 Cemeteries                 | 0        | 1,214           | 0                             | 0                            | 143     | 0               | 1,357    |
| 37 226 Solid Waste                | 0        | 4,298           | 0                             | 0                            | 2,765   | 0               | 7,063    |
| 38 231-XXX Blight Abatement       | 0        | 8               | 0                             | 0                            | 15      | 0               | 23       |
| 39 243 Brownfield                 | 0        | 8               | 0                             | 0                            | 0       | 0               | 8        |
| 40 244 Econ Initiative            | 0        | 200             | 0                             | 0                            | 267     | 0               | 468      |
| 41 251 FFE Aspirational Projects  | 0        | 57              | 0                             | 0                            | 9       | 0               | 66       |
| 42 252-172 City Managers          | 0        | 16              | 0                             | 0                            | 0       | 0               | 16       |
| 43 252-345 Public Safety          | 0        | 184             | 0                             | 0                            | 52      | 0               | 236      |
| 44 252-724 Public Safety Comm Dev | 0        | 49              | 0                             | 0                            | 18      | 0               | 67       |
| 45 252-728 Econ Development       | 0        | 12              | 0                             | 0                            | 0       | 0               | 12       |
| 46 252-751 Recreation             | 0        | 155             | 0                             | 0                            | 21      | 0               | 177      |
| 47 252-752 Parks                  | 0        | 12              | 0                             | 0                            | 0       | 0               | 12       |
| 48 253-101 City Commission        | 0        | 49              | 0                             | 0                            | 46      | 0               | 95       |
| 49 253-172 City Manager           | 0        | 16              | 0                             | 0                            | 0       | 0               | 16       |
| 50 253-345 Public Safety          | 0        | 180             | 0                             | 0                            | 3       | 0               | 183      |
| 51 253-724 Public Safety          | 0        | 119             | 0                             | 0                            | 67      | 0               | 185      |
| 52 253-751 Recreation             | 0        | 61              | 0                             | 0                            | 12      | 0               | 73       |
| 53 253-752 Parks                  | 0        | 65              | 0                             | 0                            | 55      | 0               | 120      |
| 55 265-345 Public Safety          | 0        | 343             | 0                             | 0                            | 18      | 0               | 362      |
| 56 271-724 Comm Dev               | 0        | 147             | 0                             | 0                            | 33      | 0               | 181      |
| 57 280 Community Dev              | 0        | 8               | 0                             | 0                            | 6       | 0               | 14       |

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**Allocation Summary**

Dept:11 101-253 Treasury

| Department                       | Assessor         | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier            | Utility Billing  | Total              |
|----------------------------------|------------------|-----------------|-------------------------------|------------------------------|--------------------|------------------|--------------------|
| 58 284 Community Dev             | \$0              | \$213           | \$0                           | \$0                          | \$146              | \$0              | \$358              |
| 60 286 Community Dev             | 0                | 123             | 0                             | 0                            | 82                 | 0                | 205                |
| 61 288 Economic Development      | 0                | 135             | 0                             | 0                            | 61                 | 0                | 196                |
| 62 289 Home Development          | 0                | 25              | 0                             | 0                            | 27                 | 0                | 52                 |
| 63 299 CDBG                      | 0                | 904             | 0                             | 0                            | 608                | 0                | 1,511              |
| 64 300 Debt Service              | 0                | 110             | 0                             | 0                            | 0                  | 0                | 110                |
| 65 400 Capital Projects          | 0                | 646             | 0                             | 0                            | 49                 | 0                | 695                |
| 67 590 Wastewater Fund           | 0                | 14,304          | 0                             | 0                            | 437,589            | 201,795          | 653,688            |
| 68 591 Water Fund                | 0                | 26,960          | 0                             | 0                            | 535,721            | 257,980          | 820,660            |
| 69 677-XXX Insurance Fund        | 0                | 1,709           | 0                             | 0                            | 720                | 0                | 2,429              |
| 70 701-XXX General Trust Fund    | 0                | 12              | 0                             | 0                            | 0                  | 0                | 12                 |
| 71 702-XXX Economic Dev          | 0                | 12              | 0                             | 0                            | 3                  | 0                | 15                 |
| 72 709-XXX Brownfield Dev        | 0                | 147             | 0                             | 0                            | 112                | 0                | 260                |
| 74 715 KMGA Fund                 | 0                | 25              | 0                             | 0                            | 0                  | 0                | 25                 |
| 75 731-XXX Pension Fund          | 0                | 519             | 0                             | 0                            | 0                  | 0                | 519                |
| 76 737-000 OPEB Trust Fund       | 0                | 532             | 0                             | 0                            | 0                  | 0                | 532                |
| 77 760 Foundation for Excellence | 0                | 25              | 0                             | 0                            | 0                  | 0                | 25                 |
| 78 98X-XXX GASB 34 Govt          | 0                | 12              | 0                             | 0                            | 0                  | 0                | 12                 |
| 81 All Other                     | 0                | 4,433           | 0                             | 0                            | 5,348              | 0                | 9,780              |
| <b>Total</b>                     | <b>\$250,738</b> | <b>\$97,252</b> | <b>\$0</b>                    | <b>\$0</b>                   | <b>\$1,686,029</b> | <b>\$459,775</b> | <b>\$2,493,793</b> |

**City Attorney  
Nature and Extent of Services**

The Kalamazoo City Attorney's Office represents the City of Kalamazoo as a government entity. City Attorney staff conducts cases in court whenever the City is a party, and also prosecutes violations of City ordinances. City Attorney staff provide advice to the City Commission, to the City Manager and his staff and to all employees of the City on City-related matters. The City Attorney's Office also provides legal counsel to City Boards and Commissions.

This department provides risk management services, administers loss reduction programs, purchases insurance coverages for identified exposures to loss and administers claims for property damage or personal injury made against the City.

The City Attorney is the Freedom of Information Act (FOIA) Coordinator for the City of Kalamazoo. As such, the City Attorney is responsible for accepting and processing requests for the City's public records and determining which records are subject to release and which records are exempt from release.

For plan purposes the cost of the office has been separated into the following categories and the costs allocated as described:

- **Legal Advise and Counsel** – The legal advise and counsel provided to the various departments and programs is allocated to all departments based on the dollar amount of their expenditures, excluding transfers. NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Funds 980, 982 and 985 GASB34 funds have been excluded from the allocation.

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

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

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

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

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**A. Department Costs**

Dept:12 101-266 City Attorney

| Description                               |    | Amount           | General<br>Admin | Advise and<br>Counsel | Labor<br>Relations | Pension<br>Fund 731 | Risk<br>Management | General<br>Government |
|---|----|------------------|------------------|-----------------------|--------------------|---------------------|--------------------|-----------------------|
| <b>Personnel Costs</b>                    |    |                  |                  |                       |                    |                     |                    |                       |
| Salaries                                  | S1 | 461,271          | 14,945           | 163,982               | 3,736              | 6,227               | 2,491              | 269,889               |
| <i>Salary % Split</i>                     |    |                  | <i>3.24%</i>     | <i>35.55%</i>         | <i>.81%</i>        | <i>1.35%</i>        | <i>.54%</i>        | <i>58.51%</i>         |
| Benefits                                  | S  | 162,183          | 5,255            | 57,656                | 1,314              | 2,189               | 876                | 94,893                |
| <b>Subtotal - Personnel Costs</b>         |    | <b>623,453</b>   | <b>20,200</b>    | <b>221,638</b>        | <b>5,050</b>       | <b>8,417</b>        | <b>3,367</b>       | <b>364,783</b>        |
| <b>Services &amp; Supplies Cost</b>       |    |                  |                  |                       |                    |                     |                    |                       |
| 728 Supplies                              | S  | 1,533            | 50               | 545                   | 12                 | 21                  | 8                  | 897                   |
| 805 Travel, Education, & Training         | S  | 362              | 12               | 129                   | 3                  | 5                   | 2                  | 212                   |
| 810 Fees                                  | S  | 73,524           | 2,382            | 26,138                | 596                | 993                 | 397                | 43,019                |
| 815 Telephone                             | S  | 444              | 14               | 158                   | 4                  | 6                   | 2                  | 260                   |
| 825 Insurance                             | S  | 9,996            | 324              | 3,554                 | 81                 | 135                 | 54                 | 5,849                 |
| 860 Memberships and Dues                  | S  | 1,430            | 46               | 508                   | 12                 | 19                  | 8                  | 837                   |
| 865 Subscriptions                         | S  | 4,665            | 151              | 1,658                 | 38                 | 63                  | 25                 | 2,729                 |
| 880 Rental/Lease Equipment                | S  | 1,768            | 57               | 628                   | 14                 | 24                  | 10                 | 1,034                 |
| 976 Office Equipment                      | S  | 240              | 8                | 85                    | 2                  | 3                   | 1                  | 140                   |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>93,962</b>    | <b>3,044</b>     | <b>33,403</b>         | <b>761</b>         | <b>1,268</b>        | <b>507</b>         | <b>54,977</b>         |
| <b>Department Cost Total</b>              |    | <b>717,415</b>   | <b>23,244</b>    | <b>255,041</b>        | <b>5,811</b>       | <b>9,685</b>        | <b>3,874</b>       | <b>419,759</b>        |
| <b>Adjustments to Cost</b>                |    |                  |                  |                       |                    |                     |                    |                       |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>         | <b>0</b>         | <b>0</b>              | <b>0</b>           | <b>0</b>            | <b>0</b>           | <b>0</b>              |
| <b>Total Costs After Adjustments</b>      |    | <b>717,415</b>   | <b>23,244</b>    | <b>255,041</b>        | <b>5,811</b>       | <b>9,685</b>        | <b>3,874</b>       | <b>419,759</b>        |
| General Admin Distribution                |    |                  | (23,244)         | 8,540                 | 195                | 324                 | 130                | 14,056                |
| <b>Grand Total</b>                        |    | <b>\$717,415</b> |                  | <b>\$263,581</b>      | <b>\$6,006</b>     | <b>\$10,009</b>     | <b>\$4,004</b>     | <b>\$433,815</b>      |
|   |    |                  |                  |                       |                    |                     |                    | not allocated         |



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

**Dept:12 101-266 City Attorney**

| <b>Department</b>                    | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Advise and<br/>Counsel</b> | <b>Labor<br/>Relations</b> | <b>Pension<br/>Fund 731</b> | <b>Risk<br/>Management</b> | <b>General<br/>Government</b> |
|--------------------------------------|---------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------|----------------------------|-------------------------------|
| 1 City Hall                          | \$4,565                   | \$82                       | \$1,708                       | \$39                       | \$65                        | \$26                       | \$2,810                       |
| Subtotal - Building Depreciation     | 4,565                     | 82                         | 1,708                         | 39                         | 65                          | 26                         | 2,810                         |
| 2 City Hall Equipment                | 484                       | 7                          | 180                           | 4                          | 7                           | 3                          | 297                           |
| 2 Voice over IP System               | 876                       | 12                         | 326                           | 7                          | 12                          | 5                          | 537                           |
| Subtotal - Equipment Depreciation    | 1,359                     | 18                         | 506                           | 12                         | 19                          | 8                          | 833                           |
| 3 Maintenance Admin                  | 1,165                     | 457                        | 596                           | 14                         | 23                          | 9                          | 981                           |
| 3 City Hall                          | 23,364                    | 4,206                      | 10,129                        | 231                        | 385                         | 154                        | 16,672                        |
| Subtotal - 101-635 City Maintenance  | 24,530                    | 4,663                      | 10,725                        | 244                        | 407                         | 163                        | 17,652                        |
| 4 Management & Leadership            | 11,906                    | 2,798                      | 5,402                         | 123                        | 205                         | 82                         | 8,892                         |
| Subtotal - 101-172 City Manager      | 11,906                    | 2,798                      | 5,402                         | 123                        | 205                         | 82                         | 8,892                         |
| 5 PC/Network Support                 | 12,132                    | 2,036                      | 5,205                         | 119                        | 198                         | 79                         | 8,567                         |
| 5 Application - Eden                 | 3,391                     | 606                        | 1,469                         | 33                         | 56                          | 22                         | 2,417                         |
| 5 Application - Intellitime          | 786                       | 125                        | 334                           | 8                          | 13                          | 5                          | 550                           |
| 5 NeoGov                             | 770                       | 141                        | 335                           | 8                          | 13                          | 5                          | 551                           |
| 5 County Wide                        | 1,642                     | 259                        | 699                           | 16                         | 27                          | 11                         | 1,150                         |
| Subtotal - 101-636 Info Tech         | 18,721                    | 3,167                      | 8,042                         | 183                        | 305                         | 122                        | 13,235                        |
| 6 Accounts Payable                   | 2,580                     | 603                        | 1,169                         | 27                         | 44                          | 18                         | 1,924                         |
| 6 Payroll                            | 1,616                     | 361                        | 726                           | 17                         | 28                          | 11                         | 1,196                         |
| 6 Budgeting                          | 284                       | 62                         | 127                           | 3                          | 5                           | 2                          | 209                           |
| 6 Audit and Accounting               | 2,374                     | 526                        | 1,065                         | 24                         | 40                          | 16                         | 1,753                         |
| 6 Cost Plan                          | 1,724                     | 556                        | 838                           | 19                         | 32                          | 13                         | 1,379                         |
| Subtotal - 101-191 Budget and Accoun | 8,578                     | 2,107                      | 3,926                         | 89                         | 149                         | 60                         | 6,461                         |
| 7 Records Management                 | 32,696                    | 12,024                     | 16,430                        | 374                        | 624                         | 250                        | 27,042                        |
| 7 Mail                               | 159                       | 35                         | 71                            | 2                          | 3                           | 1                          | 117                           |
| Subtotal - 101-215 City Clerk        | 32,855                    | 12,059                     | 16,501                        | 376                        | 627                         | 251                        | 27,159                        |
| 8 Internal Audit                     | 530                       | 81                         | 224                           | 5                          | 9                           | 3                          | 369                           |
| Subtotal - 101-223 Internal Auditor  | 530                       | 81                         | 224                           | 5                          | 9                           | 3                          | 369                           |
| 9 Purchasing                         | 604                       | 131                        | 270                           | 6                          | 10                          | 4                          | 444                           |

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

**Dept:12 101-266 City Attorney**

| <b>Department</b>                     | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Advise and<br/>Counsel</b> | <b>Labor<br/>Relations</b> | <b>Pension<br/>Fund 731</b> | <b>Risk<br/>Management</b> | <b>General<br/>Government</b> |
|---------------------------------------|---------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------|----------------------------|-------------------------------|
| Subtotal - 101-233 Purchasing         | \$604                     | \$131                      | \$270                         | \$6                        | \$10                        | \$4                        | \$444                         |
| 10 Customer Service (exc Public Wks)  | 1,341                     | 458                        | 661                           | 15                         | 25                          | 10                         | 1,088                         |
| Subtotal - 101-261 311 Customer Servi | 1,341                     | 458                        | 661                           | 15                         | 25                          | 10                         | 1,088                         |
| 12 Advise and Counsel                 | 0                         | 1,442                      | 530                           | 12                         | 20                          | 8                          | 872                           |
| 12 Risk Management                    | 0                         | 4                          | 2                             | 0                          | 0                           | 0                          | 2                             |
| Subtotal - 101-266 City Attorney      | 0                         | 1,446                      | 531                           | 12                         | 20                          | 8                          | 874                           |
| 13 Human Resources                    | 0                         | 4,872                      | 1,790                         | 41                         | 68                          | 27                         | 2,946                         |
| Subtotal - 101-270 Human Resources    | 0                         | 4,872                      | 1,790                         | 41                         | 68                          | 27                         | 2,946                         |
| 16 General Fund OPEB                  | 0                         | 62,499                     | 22,962                        | 523                        | 872                         | 349                        | 37,793                        |
| Subtotal - 101-297 OPEB               | 0                         | 62,499                     | 22,962                        | 523                        | 872                         | 349                        | 37,793                        |
| 17 Security                           | 0                         | 5,015                      | 1,842                         | 42                         | 70                          | 28                         | 3,032                         |
| 17 Contractual                        | 0                         | 1,121                      | 412                           | 9                          | 16                          | 6                          | 678                           |
| 17 Parking                            | 0                         | 3,914                      | 1,438                         | 33                         | 55                          | 22                         | 2,367                         |
| Subtotal - 101-299 Non-Departmental   | 0                         | 10,050                     | 3,692                         | 84                         | 140                         | 56                         | 6,077                         |
| <b>Total Incoming</b>                 | <b>104,989</b>            | <b>104,430</b>             | <b>76,941</b>                 | <b>1,753</b>               | <b>2,922</b>                | <b>1,169</b>               | <b>126,634</b>                |
| <b>C. Total Allocated</b>             |                           | <b>\$926,834</b>           | <b>\$340,522</b>              | <b>\$7,759</b>             | <b>\$12,931</b>             | <b>\$5,172</b>             | <b>\$560,449</b>              |
|                                       |                           |                            | 36.74%                        | 0.84%                      | 1.40%                       | 0.56%                      | 60.47%                        |

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**Advise and Counsel Allocations**

**Dept:12 101-266 City Attorney**

| Department                        | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-----------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-635 City Maintenance        | 1,193,686  | 0.79%              | \$2,399          | \$0           | \$2,399               | \$0               | \$2,399 |
| 4 101-172 City Manager            | 1,563,045  | 1.04%              | 3,141            | 0             | 3,141                 | 0                 | 3,141   |
| 5 101-636 Info Tech               | 2,721,332  | 1.81%              | 5,468            | 0             | 5,468                 | 0                 | 5,468   |
| 6 101-191 Budget and Accounting   | 1,479,045  | 0.98%              | 2,972            | 0             | 2,972                 | 0                 | 2,972   |
| 7 101-215 City Clerk              | 700,184    | 0.47%              | 1,407            | 0             | 1,407                 | 0                 | 1,407   |
| 8 101-223 Internal Auditor        | 95,605     | 0.06%              | 192              | 0             | 192                   | 0                 | 192     |
| 9 101-233 Purchasing              | 404,280    | 0.27%              | 812              | 0             | 812                   | 0                 | 812     |
| 10 101-261 311 Customer Service   | 584,776    | 0.39%              | 1,175            | 0             | 1,175                 | 0                 | 1,175   |
| 11 101-253 Treasury               | 1,296,764  | 0.86%              | 2,606            | 0             | 2,606                 | 0                 | 2,606   |
| 12 101-266 City Attorney          | 717,415    | 0.48%              | 1,442            | 0             | 1,442                 | 0                 | 1,442   |
| 13 101-270 Human Resources        | 850,410    | 0.57%              | 1,709            | 0             | 1,709                 | 234               | 1,943   |
| 14 101-345-01 Public Safety Admin | 1,308,006  | 0.87%              | 2,628            | 0             | 2,628                 | 359               | 2,988   |
| 15 101-640 Fleet                  | 2,737,532  | 1.82%              | 5,501            | 0             | 5,501                 | 752               | 6,253   |
| 17 101-299 Non-Departmental       | 223,014    | 0.15%              | 448              | 0             | 448                   | 61                | 509     |
| 18 101-101 City Commission        | 90,898     | 0.06%              | 183              | 0             | 183                   | 25                | 208     |
| 19 101-257 Assessing              | 459,454    | 0.31%              | 923              | 0             | 923                   | 126               | 1,050   |
| 20 101-345 Public Safety Ops      | 30,638,744 | 20.38%             | 61,566           | 0             | 61,566                | 8,420             | 69,986  |
| 21 101-441-00 PW General          | 990,281    | 0.66%              | 1,990            | 0             | 1,990                 | 272               | 2,262   |
| 22 101-448-31 Street Lights       | 1,302,441  | 0.87%              | 2,617            | 0             | 2,617                 | 358               | 2,975   |
| 24 101-699.00 Code Enforcement    | 863,022    | 0.57%              | 1,734            | 0             | 1,734                 | 237               | 1,971   |
| 25 101-699.01 Building Trades     | 811,403    | 0.54%              | 1,630            | 0             | 1,630                 | 223               | 1,853   |
| 26 101-721 Planning               | 723,105    | 0.48%              | 1,453            | 0             | 1,453                 | 199               | 1,652   |
| 27 101-724 Community Develop      | 6,356      | 0.00%              | 13               | 0             | 13                    | 2                 | 15      |
| 28 101-728 Econ Dev               | 308,461    | 0.21%              | 620              | 0             | 620                   | 85                | 705     |
| 29 101-751-01 Parks & Rec Admin   | 2,414,891  | 1.61%              | 4,853            | 0             | 4,853                 | 664               | 5,516   |
| 30 101-801 Emergency Recovery     | 32,338     | 0.02%              | 65               | 0             | 65                    | 9                 | 74      |
| 31 150-273 Cemeteries             | 20,000     | 0.01%              | 40               | 0             | 40                    | 5                 | 46      |
| 32 155-751 Recreation             | 86,625     | 0.06%              | 174              | 0             | 174                   | 24                | 198     |
| 33 160-751 Mayor's Riverfront Pk  | 50,179     | 0.03%              | 101              | 0             | 101                   | 14                | 115     |
| 34 202 Act 51 Major Street        | 6,023,266  | 4.01%              | 12,103           | 0             | 12,103                | 1,655             | 13,759  |
| 35 203 Act 51 Local Street        | 3,565,691  | 2.37%              | 7,165            | 0             | 7,165                 | 980               | 8,145   |
| 36 209 Cemeteries                 | 671,315    | 0.45%              | 1,349            | 0             | 1,349                 | 184               | 1,533   |
| 37 226 Solid Waste                | 2,484,250  | 1.65%              | 4,992            | 0             | 4,992                 | 683               | 5,675   |
| 38 231-XXX Blight Abatement       | 170,312    | 0.11%              | 342              | 0             | 342                   | 47                | 389     |
| 39 243 Brownfield                 | 22,993     | 0.02%              | 46               | 0             | 46                    | 6                 | 53      |
| 41 251 FFE Aspirational Projects  | 7,486,656  | 4.98%              | 15,044           | 0             | 15,044                | 2,057             | 17,101  |
| 42 252-172 City Managers          | 5,200      | 0.00%              | 10               | 0             | 10                    | 1                 | 12      |
| 43 252-345 Public Safety          | 1,737,060  | 1.16%              | 3,490            | 0             | 3,490                 | 477               | 3,968   |
| 44 252-724 Public Safety Comm Dev | 89,387     | 0.06%              | 180              | 0             | 180                   | 25                | 204     |
| 45 252-728 Econ Development       | 14,000     | 0.01%              | 28               | 0             | 28                    | 4                 | 32      |
| 46 252-751 Recreation             | 1,032,304  | 0.69%              | 2,074            | 0             | 2,074                 | 284               | 2,358   |
| 48 253-101 City Commission        | 4,656      | 0.00%              | 9                | 0             | 9                     | 1                 | 11      |

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**Advise and Counsel Allocations**

**Dept:12 101-266 City Attorney**

| Department                       | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|----------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 49 253-172 City Manager          | 126,164            | 0.08%              | \$254            | \$0           | \$254                 | \$35              | \$288            |
| 50 253-345 Public Safety         | 37,772             | 0.03%              | 76               | 0             | 76                    | 10                | 86               |
| 51 253-724 Public Safety         | 557,806            | 0.37%              | 1,121            | 0             | 1,121                 | 153               | 1,274            |
| 52 253-751 Recreation            | 19,555             | 0.01%              | 39               | 0             | 39                    | 5                 | 45               |
| 53 253-752 Parks                 | 388                | 0.00%              | 1                | 0             | 1                     | 0                 | 1                |
| 54 254 Light Grant               | 106,068            | 0.07%              | 213              | 0             | 213                   | 29                | 242              |
| 55 265-345 Public Safety         | 262,738            | 0.17%              | 528              | 0             | 528                   | 72                | 600              |
| 56 271-724 Comm Dev              | 798,218            | 0.53%              | 1,604            | 0             | 1,604                 | 219               | 1,823            |
| 57 280 Community Dev             | 5,005              | 0.00%              | 10               | 0             | 10                    | 1                 | 11               |
| 59 285 Community Dev             | 1,162              | 0.00%              | 2                | 0             | 2                     | 0                 | 3                |
| 61 288 Economic Development      | 752,641            | 0.50%              | 1,512            | 0             | 1,512                 | 207               | 1,719            |
| 62 289 Home Development          | 397,665            | 0.26%              | 799              | 0             | 799                   | 109               | 908              |
| 63 299 CDBG                      | 597,045            | 0.40%              | 1,200            | 0             | 1,200                 | 164               | 1,364            |
| 67 590 Wastewater Fund           | 29,954,959         | 19.92%             | 60,192           | 0             | 60,192                | 8,232             | 68,425           |
| 68 591 Water Fund                | 21,380,473         | 14.22%             | 42,963           | 0             | 42,963                | 5,876             | 48,838           |
| 69 677-XXX Insurance Fund        | 10,370,656         | 6.90%              | 20,839           | 0             | 20,839                | 2,850             | 23,689           |
| 70 701-XXX General Trust Fund    | 21,807             | 0.01%              | 44               | 0             | 44                    | 6                 | 50               |
| 71 702-XXX Economic Dev          | 33,969             | 0.02%              | 68               | 0             | 68                    | 9                 | 78               |
| 72 709-XXX Brownfield Dev        | 1,396,967          | 0.93%              | 2,807            | 0             | 2,807                 | 384               | 3,191            |
| 74 715 KMGGA Fund                | 2,250,535          | 1.50%              | 4,522            | 0             | 4,522                 | 618               | 5,141            |
| 75 731-XXX Pension Fund          | 2,846,510          | 1.89%              | 5,720            | 0             | 5,720                 | 782               | 6,502            |
| 76 737-000 OPEB Trust Fund       | 469,262            | 0.31%              | 943              | 0             | 943                   | 129               | 1,072            |
| 77 760 Foundation for Excellence | 561                | 0.00%              | 1                | 0             | 1                     | 0                 | 1                |
| <b>Subtotal</b>                  | <b>150,368,308</b> | <b>100.00%</b>     | <b>302,154</b>   | <b>0</b>      | <b>302,154</b>        | <b>38,368</b>     | <b>340,522</b>   |
| Direct Bills                     |                    |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                     |                    |                    |                  |               | <b>\$302,154</b>      |                   | <b>\$340,522</b> |

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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**Labor Relations Allocations**

**Dept:12 101-266 City Attorney**

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 3 101-635 City Maintenance        | 4.03          | 0.89%              | \$61             | \$0           | \$61                  | \$0               | \$61           |
| 6 101-191 Budget and Accounting   | 6.77          | 1.50%              | 103              | 0             | 103                   | 0                 | 103            |
| 7 101-215 City Clerk              | 2.75          | 0.61%              | 42               | 0             | 42                    | 0                 | 42             |
| 9 101-233 Purchasing              | 2.92          | 0.65%              | 45               | 0             | 45                    | 0                 | 45             |
| 10 101-261 311 Customer Service   | 6.26          | 1.39%              | 95               | 0             | 95                    | 0                 | 95             |
| 11 101-253 Treasury               | 8.70          | 1.93%              | 133              | 0             | 133                   | 0                 | 133            |
| 14 101-345-01 Public Safety Admin | 1.15          | 0.25%              | 18               | 0             | 18                    | 2                 | 20             |
| 15 101-640 Fleet                  | 5.61          | 1.24%              | 86               | 0             | 86                    | 12                | 97             |
| 20 101-345 Public Safety Ops      | 230.62        | 51.07%             | 3,516            | 0             | 3,516                 | 480               | 3,996          |
| 21 101-441-00 PW General          | 3.39          | 0.75%              | 52               | 0             | 52                    | 7                 | 59             |
| 24 101-699.00 Code Enforcement    | 6.27          | 1.39%              | 96               | 0             | 96                    | 13                | 109            |
| 25 101-699.01 Building Trades     | 4.29          | 0.95%              | 65               | 0             | 65                    | 9                 | 74             |
| 26 101-721 Planning               | 0.02          | 0.00%              | 0                | 0             | 0                     | 0                 | 0              |
| 29 101-751-01 Parks & Rec Admin   | 10.35         | 2.29%              | 158              | 0             | 158                   | 22                | 179            |
| 30 101-801 Emergency Recovery     | 0.07          | 0.02%              | 1                | 0             | 1                     | 0                 | 1              |
| 34 202 Act 51 Major Street        | 12.02         | 2.66%              | 183              | 0             | 183                   | 25                | 208            |
| 35 203 Act 51 Local Street        | 12.15         | 2.69%              | 185              | 0             | 185                   | 25                | 211            |
| 36 209 Cemeteries                 | 0.64          | 0.14%              | 10               | 0             | 10                    | 1                 | 11             |
| 37 226 Solid Waste                | 5.05          | 1.12%              | 77               | 0             | 77                    | 11                | 87             |
| 41 251 FFE Aspirational Projects  | 0.38          | 0.08%              | 6                | 0             | 6                     | 1                 | 7              |
| 43 252-345 Public Safety          | 22.28         | 4.93%              | 340              | 0             | 340                   | 46                | 386            |
| 56 271-724 Comm Dev               | 5.38          | 1.19%              | 82               | 0             | 82                    | 11                | 93             |
| 63 299 CDBG                       | 1.14          | 0.25%              | 17               | 0             | 17                    | 2                 | 20             |
| 65 400 Capital Projects           | 0.12          | 0.03%              | 2                | 0             | 2                     | 0                 | 2              |
| 67 590 Wastewater Fund            | 54.74         | 12.12%             | 835              | 0             | 835                   | 114               | 948            |
| 68 591 Water Fund                 | 44.47         | 9.85%              | 678              | 0             | 678                   | 93                | 771            |
| <b>Subtotal</b>                   | <b>451.57</b> | <b>100.00%</b>     | <b>6,885</b>     | <b>0</b>      | <b>6,885</b>          | <b>874</b>        | <b>7,759</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>                      |               |                    |                  |               | <b>\$6,885</b>        |                   | <b>\$7,759</b> |

Basis Units: Union FTEs  
Source: Payroll Records

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**Pension Fund 731 Allocations**

**Dept:12 101-266 City Attorney**

| <b>Department</b>       | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b> |
|-------------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|--------------|
| 75 731-XXX Pension Fund | 100          | 100.00%                   | \$11,474                | \$0                  | \$11,474                     | \$1,457                  | \$12,931     |
| <b>Subtotal</b>         | 100          | 100.00%                   | 11,474                  | 0                    | 11,474                       | 1,457                    | 12,931       |
| Direct Bills            |              |                           |                         |                      | 0                            |                          | 0            |
| <b>Total</b>            |              |                           |                         |                      | \$11,474                     |                          | \$12,931     |

Basis Units: Direct to Pension Fund  
Source:

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**Risk Management Allocations**

**Dept:12 101-266 City Attorney**

| Department                        | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3 101-635 City Maintenance        | 22,712    | 0.56%              | \$26             | \$0           | \$26                  | \$0               | \$26  |
| 4 101-172 City Manager            | 7,367     | 0.18%              | 8                | 0             | 8                     | 0                 | 8     |
| 5 101-636 Info Tech               | 7,643     | 0.19%              | 9                | 0             | 9                     | 0                 | 9     |
| 6 101-191 Budget and Accounting   | 8,845     | 0.22%              | 10               | 0             | 10                    | 0                 | 10    |
| 7 101-215 City Clerk              | 2,600     | 0.06%              | 3                | 0             | 3                     | 0                 | 3     |
| 8 101-223 Internal Auditor        | 553       | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 9 101-233 Purchasing              | 2,219     | 0.05%              | 3                | 0             | 3                     | 0                 | 3     |
| 10 101-261 311 Customer Service   | 3,085     | 0.08%              | 3                | 0             | 3                     | 0                 | 3     |
| 11 101-253 Treasury               | 4,338     | 0.11%              | 5                | 0             | 5                     | 0                 | 5     |
| 12 101-266 City Attorney          | 3,660     | 0.09%              | 4                | 0             | 4                     | 0                 | 4     |
| 13 101-270 Human Resources        | 4,815     | 0.12%              | 5                | 0             | 5                     | 1                 | 6     |
| 14 101-345-01 Public Safety Admin | 71,644    | 1.76%              | 81               | 0             | 81                    | 10                | 91    |
| 15 101-640 Fleet                  | 28,313    | 0.70%              | 32               | 0             | 32                    | 4                 | 36    |
| 17 101-299 Non-Departmental       | 419       | 0.01%              | 0                | 0             | 0                     | 0                 | 1     |
| 19 101-257 Assessing              | 284       | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 20 101-345 Public Safety Ops      | 1,555,507 | 38.19%             | 1,753            | 0             | 1,753                 | 226               | 1,979 |
| 21 101-441-00 PW General          | 39,574    | 0.97%              | 45               | 0             | 45                    | 6                 | 50    |
| 24 101-699.00 Code Enforcement    | 12,238    | 0.30%              | 14               | 0             | 14                    | 2                 | 16    |
| 25 101-699.01 Building Trades     | 9,974     | 0.24%              | 11               | 0             | 11                    | 1                 | 13    |
| 26 101-721 Planning               | 5,304     | 0.13%              | 6                | 0             | 6                     | 1                 | 7     |
| 28 101-728 Econ Dev               | 1,414     | 0.03%              | 2                | 0             | 2                     | 0                 | 2     |
| 29 101-751-01 Parks & Rec Admin   | 34,448    | 0.85%              | 39               | 0             | 39                    | 5                 | 44    |
| 30 101-801 Emergency Recovery     | 268       | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 34 202 Act 51 Major Street        | 79,655    | 1.96%              | 90               | 0             | 90                    | 12                | 101   |
| 35 203 Act 51 Local Street        | 68,396    | 1.68%              | 77               | 0             | 77                    | 10                | 87    |
| 36 209 Cemeteries                 | 365       | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 37 226 Solid Waste                | 20,022    | 0.49%              | 23               | 0             | 23                    | 3                 | 25    |
| 41 251 FFE Aspirational Projects  | 1,766     | 0.04%              | 2                | 0             | 2                     | 0                 | 2     |
| 43 252-345 Public Safety          | 93,645    | 2.30%              | 106              | 0             | 106                   | 14                | 119   |
| 44 252-724 Public Safety Comm Dev | 122       | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 46 252-751 Recreation             | 10        | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 55 265-345 Public Safety          | 1,371     | 0.03%              | 2                | 0             | 2                     | 0                 | 2     |
| 56 271-724 Comm Dev               | 11,096    | 0.27%              | 13               | 0             | 13                    | 2                 | 14    |
| 63 299 CDBG                       | 16,887    | 0.41%              | 19               | 0             | 19                    | 2                 | 21    |
| 65 400 Capital Projects           | 780       | 0.02%              | 1                | 0             | 1                     | 0                 | 1     |
| 67 590 Wastewater Fund            | 277,759   | 6.82%              | 313              | 0             | 313                   | 40                | 353   |
| 68 591 Water Fund                 | 201,725   | 4.95%              | 227              | 0             | 227                   | 29                | 257   |
| 69 677-XXX Insurance Fund         | 1,470,890 | 36.11%             | 1,658            | 0             | 1,658                 | 214               | 1,871 |
| 71 702-XXX Economic Dev           | 266       | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 72 709-XXX Brownfield Dev         | 839       | 0.02%              | 1                | 0             | 1                     | 0                 | 1     |

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**Risk Management Allocations**

**Dept:12 101-266 City Attorney**

| Department      | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| <b>Subtotal</b> | 4,072,818 | 100.00%            | 4,590            | 0             | 4,590                 | 583               | 5,172          |
| Direct Bills    |           |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |           |                    |                  |               | <b>\$4,590</b>        |                   | <b>\$5,172</b> |

Basis Units: Worker's Comp Expenditures  
Source:



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**Allocation Summary**

**Dept:12 101-266 City Attorney**

| <b>Department</b>                 | <b>Advise and Counsel</b> | <b>Labor Relations</b> | <b>Pension Fund 731</b> | <b>Risk Management</b> | <b>General Government</b> | <b>Total</b> |
|-----------------------------------|---------------------------|------------------------|-------------------------|------------------------|---------------------------|--------------|
| 3 101-635 City Maintenance        | \$2,399                   | \$61                   | \$0                     | \$26                   | \$0                       | \$2,486      |
| 4 101-172 City Manager            | 3,141                     | 0                      | 0                       | 8                      | 0                         | 3,149        |
| 5 101-636 Info Tech               | 5,468                     | 0                      | 0                       | 9                      | 0                         | 5,477        |
| 6 101-191 Budget and Accounting   | 2,972                     | 103                    | 0                       | 10                     | 0                         | 3,085        |
| 7 101-215 City Clerk              | 1,407                     | 42                     | 0                       | 3                      | 0                         | 1,452        |
| 8 101-223 Internal Auditor        | 192                       | 0                      | 0                       | 1                      | 0                         | 193          |
| 9 101-233 Purchasing              | 812                       | 45                     | 0                       | 3                      | 0                         | 859          |
| 10 101-261 311 Customer Service   | 1,175                     | 95                     | 0                       | 3                      | 0                         | 1,274        |
| 11 101-253 Treasury               | 2,606                     | 133                    | 0                       | 5                      | 0                         | 2,743        |
| 12 101-266 City Attorney          | 1,442                     | 0                      | 0                       | 4                      | 0                         | 1,446        |
| 13 101-270 Human Resources        | 1,943                     | 0                      | 0                       | 6                      | 0                         | 1,949        |
| 14 101-345-01 Public Safety Admin | 2,988                     | 20                     | 0                       | 91                     | 0                         | 3,099        |
| 15 101-640 Fleet                  | 6,253                     | 97                     | 0                       | 36                     | 0                         | 6,386        |
| 17 101-299 Non-Departmental       | 509                       | 0                      | 0                       | 1                      | 0                         | 510          |
| 18 101-101 City Commission        | 208                       | 0                      | 0                       | 0                      | 0                         | 208          |
| 19 101-257 Assessing              | 1,050                     | 0                      | 0                       | 0                      | 0                         | 1,050        |
| 20 101-345 Public Safety Ops      | 69,986                    | 3,996                  | 0                       | 1,979                  | 0                         | 75,961       |
| 21 101-441-00 PW General          | 2,262                     | 59                     | 0                       | 50                     | 0                         | 2,371        |
| 22 101-448-31 Street Lights       | 2,975                     | 0                      | 0                       | 0                      | 0                         | 2,975        |
| 24 101-699.00 Code Enforcement    | 1,971                     | 109                    | 0                       | 16                     | 0                         | 2,096        |
| 25 101-699.01 Building Trades     | 1,853                     | 74                     | 0                       | 13                     | 0                         | 1,940        |
| 26 101-721 Planning               | 1,652                     | 0                      | 0                       | 7                      | 0                         | 1,659        |
| 27 101-724 Community Develop      | 15                        | 0                      | 0                       | 0                      | 0                         | 15           |
| 28 101-728 Econ Dev               | 705                       | 0                      | 0                       | 2                      | 0                         | 706          |
| 29 101-751-01 Parks & Rec Admin   | 5,516                     | 179                    | 0                       | 44                     | 0                         | 5,739        |
| 30 101-801 Emergency Recovery     | 74                        | 1                      | 0                       | 0                      | 0                         | 75           |
| 31 150-273 Cemeteries             | 46                        | 0                      | 0                       | 0                      | 0                         | 46           |
| 32 155-751 Recreation             | 198                       | 0                      | 0                       | 0                      | 0                         | 198          |
| 33 160-751 Mayor's Riverfront Pk  | 115                       | 0                      | 0                       | 0                      | 0                         | 115          |
| 34 202 Act 51 Major Street        | 13,759                    | 208                    | 0                       | 101                    | 0                         | 14,068       |
| 35 203 Act 51 Local Street        | 8,145                     | 211                    | 0                       | 87                     | 0                         | 8,442        |
| 36 209 Cemeteries                 | 1,533                     | 11                     | 0                       | 0                      | 0                         | 1,545        |
| 37 226 Solid Waste                | 5,675                     | 87                     | 0                       | 25                     | 0                         | 5,788        |
| 38 231-XXX Blight Abatement       | 389                       | 0                      | 0                       | 0                      | 0                         | 389          |
| 39 243 Brownfield                 | 53                        | 0                      | 0                       | 0                      | 0                         | 53           |
| 41 251 FFE Aspirational Projects  | 17,101                    | 7                      | 0                       | 2                      | 0                         | 17,110       |
| 42 252-172 City Managers          | 12                        | 0                      | 0                       | 0                      | 0                         | 12           |
| 43 252-345 Public Safety          | 3,968                     | 386                    | 0                       | 119                    | 0                         | 4,473        |
| 44 252-724 Public Safety Comm Dev | 204                       | 0                      | 0                       | 0                      | 0                         | 204          |
| 45 252-728 Econ Development       | 32                        | 0                      | 0                       | 0                      | 0                         | 32           |
| 46 252-751 Recreation             | 2,358                     | 0                      | 0                       | 0                      | 0                         | 2,358        |

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**Allocation Summary**

**Dept:12 101-266 City Attorney**

| <b>Department</b>                | <b>Advise and Counsel</b> | <b>Labor Relations</b> | <b>Pension Fund 731</b> | <b>Risk Management</b> | <b>General Government</b> | <b>Total</b>     |
|----------------------------------|---------------------------|------------------------|-------------------------|------------------------|---------------------------|------------------|
| 48 253-101 City Commission       | \$11                      | \$0                    | \$0                     | \$0                    | \$0                       | \$11             |
| 49 253-172 City Manager          | 288                       | 0                      | 0                       | 0                      | 0                         | 288              |
| 50 253-345 Public Safety         | 86                        | 0                      | 0                       | 0                      | 0                         | 86               |
| 51 253-724 Public Safety         | 1,274                     | 0                      | 0                       | 0                      | 0                         | 1,274            |
| 52 253-751 Recreation            | 45                        | 0                      | 0                       | 0                      | 0                         | 45               |
| 53 253-752 Parks                 | 1                         | 0                      | 0                       | 0                      | 0                         | 1                |
| 54 254 Light Grant               | 242                       | 0                      | 0                       | 0                      | 0                         | 242              |
| 55 265-345 Public Safety         | 600                       | 0                      | 0                       | 2                      | 0                         | 602              |
| 56 271-724 Comm Dev              | 1,823                     | 93                     | 0                       | 14                     | 0                         | 1,931            |
| 57 280 Community Dev             | 11                        | 0                      | 0                       | 0                      | 0                         | 11               |
| 59 285 Community Dev             | 3                         | 0                      | 0                       | 0                      | 0                         | 3                |
| 61 288 Economic Development      | 1,719                     | 0                      | 0                       | 0                      | 0                         | 1,719            |
| 62 289 Home Development          | 908                       | 0                      | 0                       | 0                      | 0                         | 908              |
| 63 299 CDBG                      | 1,364                     | 20                     | 0                       | 21                     | 0                         | 1,405            |
| 65 400 Capital Projects          | 0                         | 2                      | 0                       | 1                      | 0                         | 3                |
| 67 590 Wastewater Fund           | 68,425                    | 948                    | 0                       | 353                    | 0                         | 69,726           |
| 68 591 Water Fund                | 48,838                    | 771                    | 0                       | 257                    | 0                         | 49,865           |
| 69 677-XXX Insurance Fund        | 23,689                    | 0                      | 0                       | 1,871                  | 0                         | 25,560           |
| 70 701-XXX General Trust Fund    | 50                        | 0                      | 0                       | 0                      | 0                         | 50               |
| 71 702-XXX Economic Dev          | 78                        | 0                      | 0                       | 0                      | 0                         | 78               |
| 72 709-XXX Brownfield Dev        | 3,191                     | 0                      | 0                       | 1                      | 0                         | 3,192            |
| 74 715 KMGA Fund                 | 5,141                     | 0                      | 0                       | 0                      | 0                         | 5,141            |
| 75 731-XXX Pension Fund          | 6,502                     | 0                      | 12,931                  | 0                      | 0                         | 19,433           |
| 76 737-000 OPEB Trust Fund       | 1,072                     | 0                      | 0                       | 0                      | 0                         | 1,072            |
| 77 760 Foundation for Excellence | 1                         | 0                      | 0                       | 0                      | 0                         | 1                |
| <b>Total</b>                     | <b>\$340,522</b>          | <b>\$7,759</b>         | <b>\$12,931</b>         | <b>\$5,172</b>         | <b>\$0</b>                | <b>\$366,385</b> |

**Human Resources  
Nature and Extent of Services**

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

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

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

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

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

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**A. Department Costs**

**Dept:13 101-270 Human Resources**

| Description                          |    | Amount           | General<br>Admin | Human<br>Resources | Labor<br>Relations | Pension         |
|--------------------------------------|----|------------------|------------------|--------------------|--------------------|-----------------|
| <b>Personnel Costs</b>               |    |                  |                  |                    |                    |                 |
| Salaries                             | S1 | 572,806          | 202,659          | 229,752            | 130,027            | 10,368          |
| <i>Salary % Split</i>                |    |                  | <i>35.38%</i>    | <i>40.11%</i>      | <i>22.70%</i>      | <i>1.81%</i>    |
| Benefits                             | S  | 184,017          | 65,105           | 73,809             | 41,772             | 3,331           |
| Subtotal - Personnel Costs           |    | 756,823          | 267,764          | 303,562            | 171,799            | 13,698          |
| <b>Services &amp; Supplies Cost</b>  |    |                  |                  |                    |                    |                 |
| 728 Supplies                         | S  | 5,510            | 1,949            | 2,210              | 1,251              | 100             |
| 805 Travel & Training                | S  | 45,416           | 16,068           | 18,216             | 10,309             | 822             |
| 815 Telephone                        | S  | 2,092            | 740              | 839                | 475                | 38              |
| 825 Insurance                        | S  | 10,164           | 3,596            | 4,077              | 2,307              | 184             |
| 845 Outside Contractual Service      | S  | 17,113           | 6,054            | 6,864              | 3,885              | 310             |
| 860 Memberships and Dues             | S  | 2,881            | 1,019            | 1,156              | 654                | 52              |
| 870 Employee Incentive Program       | P  | 6,989            | 0                | 6,989              | 0                  | 0               |
| 880 Rental/Lease Equipment           | S  | 3,423            | 1,211            | 1,373              | 777                | 62              |
| 976 Office Equip & Furniture         | S  | 0                | 0                | 0                  | 0                  | 0               |
| CCTA Admin Services Contract         | P  | (121,195)        | (121,195)        | 0                  | 0                  | 0               |
| Subtotal - Services & Supplies       |    | (27,608)         | (90,557)         | 41,724             | 19,658             | 1,567           |
| <b>Department Cost Total</b>         |    | 729,215          | 177,207          | 345,285            | 191,457            | 15,266          |
| <b>Adjustments to Cost</b>           |    |                  |                  |                    |                    |                 |
| Subtotal - Adjustments               |    | 0                | 0                | 0                  | 0                  | 0               |
| <b>Total Costs After Adjustments</b> |    | 729,215          | 177,207          | 345,285            | 191,457            | 15,266          |
| General Admin Distribution           |    |                  | (177,207)        | 109,994            | 62,250             | 4,964           |
| <b>Grand Total</b>                   |    | <b>\$729,215</b> |                  | <b>\$455,279</b>   | <b>\$253,707</b>   | <b>\$20,229</b> |

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

Dept:13 101-270 Human Resources

| <b>Department</b>                    | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Human<br/>Resources</b> | <b>Labor<br/>Relations</b> | <b>Pension</b> |
|--------------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|----------------|
| 1 City Hall                          | \$5,296                   | \$95                       | \$3,346                    | \$1,894                    | \$151          |
| Subtotal - Building Depreciation     | 5,296                     | 95                         | 3,346                      | 1,894                      | 151            |
| 2 City Hall Equipment                | 561                       | 8                          | 353                        | 200                        | 16             |
| 2 Department Specific Equipment      | 1,500                     | 20                         | 944                        | 534                        | 43             |
| 2 Voice over IP System               | 876                       | 12                         | 551                        | 312                        | 25             |
| Subtotal - Equipment Depreciation    | 2,937                     | 40                         | 1,848                      | 1,046                      | 83             |
| 3 Maintenance Admin                  | 1,352                     | 530                        | 1,168                      | 661                        | 53             |
| 3 City Hall                          | 27,100                    | 4,879                      | 19,850                     | 11,234                     | 896            |
| Subtotal - 101-635 City Maintenance  | 28,452                    | 5,409                      | 21,017                     | 11,895                     | 948            |
| 4 Management & Leadership            | 14,680                    | 3,450                      | 11,253                     | 6,369                      | 508            |
| Subtotal - 101-172 City Manager      | 14,680                    | 3,450                      | 11,253                     | 6,369                      | 508            |
| 5 PC/Network Support                 | 16,176                    | 2,715                      | 11,726                     | 6,636                      | 529            |
| 5 Application - Eden                 | 6,781                     | 1,213                      | 4,962                      | 2,808                      | 224            |
| 5 Application - BS & A               | 3,328                     | 526                        | 2,392                      | 1,354                      | 108            |
| 5 Application - Intellitime          | 917                       | 145                        | 659                        | 373                        | 30             |
| 5 NeoGov                             | 2,311                     | 423                        | 1,697                      | 960                        | 77             |
| 5 County Wide                        | 2,025                     | 320                        | 1,455                      | 823                        | 66             |
| Subtotal - 101-636 Info Tech         | 31,538                    | 5,341                      | 22,891                     | 12,955                     | 1,033          |
| 6 Accounts Payable                   | 4,462                     | 1,043                      | 3,417                      | 1,934                      | 154            |
| 6 Payroll                            | 1,993                     | 445                        | 1,513                      | 856                        | 68             |
| 6 Budgeting                          | 337                       | 74                         | 255                        | 144                        | 11             |
| 6 Audit and Accounting               | 3,056                     | 677                        | 2,317                      | 1,311                      | 105            |
| 6 Cost Plan                          | 1,724                     | 556                        | 1,415                      | 801                        | 64             |
| Subtotal - 101-191 Budget and Accoun | 11,572                    | 2,794                      | 8,917                      | 5,046                      | 402            |
| 7 Records Management                 | 7,781                     | 2,861                      | 6,606                      | 3,739                      | 298            |
| 7 Mail                               | 41                        | 9                          | 31                         | 17                         | 1              |
| Subtotal - 101-215 City Clerk        | 7,822                     | 2,870                      | 6,637                      | 3,756                      | 299            |
| 8 Internal Audit                     | 628                       | 95                         | 449                        | 254                        | 20             |

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

Dept:13 101-270 Human Resources

| <b>Department</b>                     | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Human<br/>Resources</b> | <b>Labor<br/>Relations</b> | <b>Pension</b>  |
|---------------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|-----------------|
| Subtotal - 101-223 Internal Auditor   | \$628                     | \$95                       | \$449                      | \$254                      | \$20            |
| 9 Purchasing                          | 3,923                     | 852                        | 2,964                      | 1,677                      | 134             |
| Subtotal - 101-233 Purchasing         | 3,923                     | 852                        | 2,964                      | 1,677                      | 134             |
| 10 Customer Service (exc Public Wks)  | 13,286                    | 4,535                      | 11,062                     | 6,260                      | 499             |
| Subtotal - 101-261 311 Customer Servi | 13,286                    | 4,535                      | 11,062                     | 6,260                      | 499             |
| 12 Advise and Counsel                 | 1,709                     | 234                        | 1,206                      | 682                        | 54              |
| 12 Risk Management                    | 5                         | 1                          | 4                          | 2                          | 0               |
| Subtotal - 101-266 City Attorney      | 1,714                     | 234                        | 1,210                      | 685                        | 55              |
| 13 Human Resources                    | 0                         | 6,006                      | 3,728                      | 2,110                      | 168             |
| Subtotal - 101-270 Human Resources    | 0                         | 6,006                      | 3,728                      | 2,110                      | 168             |
| 16 General Fund OPEB                  | 0                         | 77,057                     | 47,830                     | 27,069                     | 2,158           |
| Subtotal - 101-297 OPEB               | 0                         | 77,057                     | 47,830                     | 27,069                     | 2,158           |
| 17 Security                           | 0                         | 5,817                      | 3,611                      | 2,043                      | 163             |
| 17 Contractual                        | 0                         | 1,329                      | 825                        | 467                        | 37              |
| 17 Parking                            | 0                         | 4,826                      | 2,996                      | 1,695                      | 135             |
| Subtotal - 101-299 Non-Departmental   | 0                         | 11,972                     | 7,431                      | 4,205                      | 335             |
| <b>Total Incoming</b>                 | <b>121,846</b>            | <b>120,750</b>             | <b>150,581</b>             | <b>85,220</b>              | <b>6,795</b>    |
| <b>C. Total Allocated</b>             |                           | <b>\$971,812</b>           | <b>\$605,860</b>           | <b>\$338,927</b>           | <b>\$27,025</b> |
|                                       |                           |                            | 62.34%                     | 34.88%                     | 2.78%           |

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**Human Resources Allocations**

**Dept:13 101-270 Human Resources**

| Department                        | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-----------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 101-635 City Maintenance        | 5.21   | 0.84%              | \$4,445          | \$0           | \$4,445               | \$0               | \$4,445 |
| 4 101-172 City Manager            | 9.48   | 1.52%              | 8,088            | 0             | 8,088                 | 0                 | 8,088   |
| 5 101-636 Info Tech               | 12.35  | 1.98%              | 10,536           | 0             | 10,536                | 0                 | 10,536  |
| 6 101-191 Budget and Accounting   | 14.26  | 2.29%              | 12,166           | 0             | 12,166                | 0                 | 12,166  |
| 7 101-215 City Clerk              | 6.22   | 1.00%              | 5,307            | 0             | 5,307                 | 0                 | 5,307   |
| 8 101-223 Internal Auditor        | 0.96   | 0.15%              | 819              | 0             | 819                   | 0                 | 819     |
| 9 101-233 Purchasing              | 4.36   | 0.70%              | 3,720            | 0             | 3,720                 | 0                 | 3,720   |
| 10 101-261 311 Customer Service   | 8.21   | 1.32%              | 7,004            | 0             | 7,004                 | 0                 | 7,004   |
| 11 101-253 Treasury               | 11.17  | 1.79%              | 9,530            | 0             | 9,530                 | 0                 | 9,530   |
| 12 101-266 City Attorney          | 5.71   | 0.92%              | 4,872            | 0             | 4,872                 | 0                 | 4,872   |
| 13 101-270 Human Resources        | 7.04   | 1.13%              | 6,006            | 0             | 6,006                 | 0                 | 6,006   |
| 14 101-345-01 Public Safety Admin | 6.91   | 1.11%              | 5,895            | 0             | 5,895                 | 964               | 6,859   |
| 15 101-640 Fleet                  | 7.55   | 1.21%              | 6,441            | 0             | 6,441                 | 1,053             | 7,494   |
| 17 101-299 Non-Departmental       | 1.67   | 0.27%              | 1,425            | 0             | 1,425                 | 233               | 1,658   |
| 19 101-257 Assessing              | 0.48   | 0.08%              | 410              | 0             | 410                   | 67                | 476     |
| 20 101-345 Public Safety Ops      | 236.54 | 38.01%             | 201,805          | 0             | 201,805               | 32,995            | 234,800 |
| 21 101-441-00 PW General          | 5.02   | 0.81%              | 4,283            | 0             | 4,283                 | 700               | 4,983   |
| 24 101-699.00 Code Enforcement    | 8.02   | 1.29%              | 6,842            | 0             | 6,842                 | 1,119             | 7,961   |
| 25 101-699.01 Building Trades     | 6.20   | 1.00%              | 5,290            | 0             | 5,290                 | 865               | 6,154   |
| 26 101-721 Planning               | 5.26   | 0.85%              | 4,488            | 0             | 4,488                 | 734               | 5,221   |
| 28 101-728 Econ Dev               | 2.70   | 0.43%              | 2,304            | 0             | 2,304                 | 377               | 2,680   |
| 29 101-751-01 Parks & Rec Admin   | 29.81  | 4.79%              | 25,433           | 0             | 25,433                | 4,158             | 29,591  |
| 30 101-801 Emergency Recovery     | 0.07   | 0.01%              | 60               | 0             | 60                    | 10                | 69      |
| 34 202 Act 51 Major Street        | 16.15  | 2.60%              | 13,778           | 0             | 13,778                | 2,253             | 16,031  |
| 35 203 Act 51 Local Street        | 15.29  | 2.46%              | 13,045           | 0             | 13,045                | 2,133             | 15,178  |
| 36 209 Cemeteries                 | 0.64   | 0.10%              | 546              | 0             | 546                   | 89                | 635     |
| 37 226 Solid Waste                | 5.95   | 0.96%              | 5,076            | 0             | 5,076                 | 830               | 5,906   |
| 41 251 FFE Aspirational Projects  | 1.52   | 0.24%              | 1,297            | 0             | 1,297                 | 212               | 1,509   |
| 43 252-345 Public Safety          | 22.28  | 3.58%              | 19,008           | 0             | 19,008                | 3,108             | 22,116  |
| 44 252-724 Public Safety Comm Dev | 0.12   | 0.02%              | 102              | 0             | 102                   | 17                | 119     |
| 46 252-751 Recreation             | 8.65   | 1.39%              | 7,380            | 0             | 7,380                 | 1,207             | 8,586   |
| 52 253-751 Recreation             | 0.07   | 0.01%              | 60               | 0             | 60                    | 10                | 69      |
| 56 271-724 Comm Dev               | 8.43   | 1.35%              | 7,192            | 0             | 7,192                 | 1,176             | 8,368   |
| 63 299 CDBG                       | 1.14   | 0.18%              | 973              | 0             | 973                   | 159               | 1,132   |
| 65 400 Capital Projects           | 0.12   | 0.02%              | 102              | 0             | 102                   | 17                | 119     |
| 67 590 Wastewater Fund            | 78.52  | 12.62%             | 66,990           | 0             | 66,990                | 10,953            | 77,942  |
| 68 591 Water Fund                 | 66.61  | 10.70%             | 56,829           | 0             | 56,829                | 9,291             | 66,120  |
| 71 702-XXX Economic Dev           | 0.17   | 0.03%              | 145              | 0             | 145                   | 24                | 169     |
| 72 709-XXX Brownfield Dev         | 1.43   | 0.23%              | 1,220            | 0             | 1,220                 | 199               | 1,419   |

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**Human Resources Allocations**

**Dept:13 101-270 Human Resources**

| <b>Department</b> | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b>     |
|-------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| <b>Subtotal</b>   | 622.29       | 100.00%                   | 530,910                 | 0                    | 530,910                      | 74,950                   | 605,860          |
| Direct Bills      |              |                           |                         |                      | 0                            |                          | 0                |
| <b>Total</b>      |              |                           |                         |                      | <b>\$530,910</b>             |                          | <b>\$605,860</b> |

Basis Units: Full Time Equivalents  
Source: City Payroll Records



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**Labor Relations Allocations**

**Dept:13 101-270 Human Resources**

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 101-635 City Maintenance        | 4.03          | 0.89%              | \$2,646          | \$0           | \$2,646               | \$0               | \$2,646          |
| 6 101-191 Budget and Accounting   | 6.77          | 1.50%              | 4,445            | 0             | 4,445                 | 0                 | 4,445            |
| 7 101-215 City Clerk              | 2.75          | 0.61%              | 1,806            | 0             | 1,806                 | 0                 | 1,806            |
| 9 101-233 Purchasing              | 2.92          | 0.65%              | 1,917            | 0             | 1,917                 | 0                 | 1,917            |
| 10 101-261 311 Customer Service   | 6.26          | 1.39%              | 4,110            | 0             | 4,110                 | 0                 | 4,110            |
| 11 101-253 Treasury               | 8.70          | 1.93%              | 5,713            | 0             | 5,713                 | 0                 | 5,713            |
| 14 101-345-01 Public Safety Admin | 1.15          | 0.25%              | 755              | 0             | 755                   | 116               | 871              |
| 15 101-640 Fleet                  | 5.61          | 1.24%              | 3,684            | 0             | 3,684                 | 566               | 4,250            |
| 20 101-345 Public Safety Ops      | 230.62        | 51.07%             | 151,430          | 0             | 151,430               | 23,284            | 174,713          |
| 21 101-441-00 PW General          | 3.39          | 0.75%              | 2,226            | 0             | 2,226                 | 342               | 2,568            |
| 24 101-699.00 Code Enforcement    | 6.27          | 1.39%              | 4,117            | 0             | 4,117                 | 633               | 4,750            |
| 25 101-699.01 Building Trades     | 4.29          | 0.95%              | 2,817            | 0             | 2,817                 | 433               | 3,250            |
| 26 101-721 Planning               | 0.02          | 0.00%              | 13               | 0             | 13                    | 2                 | 15               |
| 29 101-751-01 Parks & Rec Admin   | 10.35         | 2.29%              | 6,796            | 0             | 6,796                 | 1,045             | 7,841            |
| 30 101-801 Emergency Recovery     | 0.07          | 0.02%              | 46               | 0             | 46                    | 7                 | 53               |
| 34 202 Act 51 Major Street        | 12.02         | 2.66%              | 7,893            | 0             | 7,893                 | 1,214             | 9,106            |
| 35 203 Act 51 Local Street        | 12.15         | 2.69%              | 7,978            | 0             | 7,978                 | 1,227             | 9,205            |
| 36 209 Cemeteries                 | 0.64          | 0.14%              | 420              | 0             | 420                   | 65                | 485              |
| 37 226 Solid Waste                | 5.05          | 1.12%              | 3,316            | 0             | 3,316                 | 510               | 3,826            |
| 41 251 FFE Aspirational Projects  | 0.38          | 0.08%              | 250              | 0             | 250                   | 38                | 288              |
| 43 252-345 Public Safety          | 22.28         | 4.93%              | 14,629           | 0             | 14,629                | 2,249             | 16,879           |
| 56 271-724 Comm Dev               | 5.38          | 1.19%              | 3,533            | 0             | 3,533                 | 543               | 4,076            |
| 63 299 CDBG                       | 1.14          | 0.25%              | 749              | 0             | 749                   | 115               | 864              |
| 65 400 Capital Projects           | 0.12          | 0.03%              | 79               | 0             | 79                    | 12                | 91               |
| 67 590 Wastewater Fund            | 54.74         | 12.12%             | 35,943           | 0             | 35,943                | 5,527             | 41,470           |
| 68 591 Water Fund                 | 44.47         | 9.85%              | 29,200           | 0             | 29,200                | 4,490             | 33,690           |
| <b>Subtotal</b>                   | <b>451.57</b> | <b>100.00%</b>     | <b>296,510</b>   | <b>0</b>      | <b>296,510</b>        | <b>42,418</b>     | <b>338,927</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |               |                    |                  |               | <b>\$296,510</b>      |                   | <b>\$338,927</b> |

Basis Units: Union FTEs  
Source: Payroll Records

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**Pension Allocations**

**Dept:13 101-270 Human Resources**

| <b>Department</b>       | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b> |
|-------------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|--------------|
| 75 731-XXX Pension Fund | 100          | 100.00%                   | \$23,642                | \$0                  | \$23,642                     | \$3,382                  | \$27,025     |
| <b>Subtotal</b>         | 100          | 100.00%                   | 23,642                  | 0                    | 23,642                       | 3,382                    | 27,025       |
| Direct Bills            |              |                           |                         |                      | 0                            |                          | 0            |
| <b>Total</b>            |              |                           |                         |                      | \$23,642                     |                          | \$27,025     |

Basis Units: Direct to Pension  
Source:

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**Allocation Summary**

**Dept:13 101-270 Human Resources**

| <b>Department</b>                 | <b>Human Resources</b> | <b>Labor Relations</b> | <b>Pension</b> | <b>Total</b> |
|-----------------------------------|------------------------|------------------------|----------------|--------------|
| 3 101-635 City Maintenance        | \$4,445                | \$2,646                | \$0            | \$7,091      |
| 4 101-172 City Manager            | 8,088                  | 0                      | 0              | 8,088        |
| 5 101-636 Info Tech               | 10,536                 | 0                      | 0              | 10,536       |
| 6 101-191 Budget and Accounting   | 12,166                 | 4,445                  | 0              | 16,611       |
| 7 101-215 City Clerk              | 5,307                  | 1,806                  | 0              | 7,112        |
| 8 101-223 Internal Auditor        | 819                    | 0                      | 0              | 819          |
| 9 101-233 Purchasing              | 3,720                  | 1,917                  | 0              | 5,637        |
| 10 101-261 311 Customer Service   | 7,004                  | 4,110                  | 0              | 11,115       |
| 11 101-253 Treasury               | 9,530                  | 5,713                  | 0              | 15,242       |
| 12 101-266 City Attorney          | 4,872                  | 0                      | 0              | 4,872        |
| 13 101-270 Human Resources        | 6,006                  | 0                      | 0              | 6,006        |
| 14 101-345-01 Public Safety Admin | 6,859                  | 871                    | 0              | 7,730        |
| 15 101-640 Fleet                  | 7,494                  | 4,250                  | 0              | 11,744       |
| 17 101-299 Non-Departmental       | 1,658                  | 0                      | 0              | 1,658        |
| 19 101-257 Assessing              | 476                    | 0                      | 0              | 476          |
| 20 101-345 Public Safety Ops      | 234,800                | 174,713                | 0              | 409,513      |
| 21 101-441-00 PW General          | 4,983                  | 2,568                  | 0              | 7,551        |
| 24 101-699.00 Code Enforcement    | 7,961                  | 4,750                  | 0              | 12,711       |
| 25 101-699.01 Building Trades     | 6,154                  | 3,250                  | 0              | 9,404        |
| 26 101-721 Planning               | 5,221                  | 15                     | 0              | 5,236        |
| 28 101-728 Econ Dev               | 2,680                  | 0                      | 0              | 2,680        |
| 29 101-751-01 Parks & Rec Admin   | 29,591                 | 7,841                  | 0              | 37,432       |
| 30 101-801 Emergency Recovery     | 69                     | 53                     | 0              | 123          |
| 34 202 Act 51 Major Street        | 16,031                 | 9,106                  | 0              | 25,137       |
| 35 203 Act 51 Local Street        | 15,178                 | 9,205                  | 0              | 24,382       |
| 36 209 Cemeteries                 | 635                    | 485                    | 0              | 1,120        |
| 37 226 Solid Waste                | 5,906                  | 3,826                  | 0              | 9,732        |
| 41 251 FFE Aspirational Projects  | 1,509                  | 288                    | 0              | 1,797        |
| 43 252-345 Public Safety          | 22,116                 | 16,879                 | 0              | 38,995       |
| 44 252-724 Public Safety Comm Dev | 119                    | 0                      | 0              | 119          |
| 46 252-751 Recreation             | 8,586                  | 0                      | 0              | 8,586        |
| 52 253-751 Recreation             | 69                     | 0                      | 0              | 69           |
| 56 271-724 Comm Dev               | 8,368                  | 4,076                  | 0              | 12,444       |
| 63 299 CDBG                       | 1,132                  | 864                    | 0              | 1,995        |
| 65 400 Capital Projects           | 119                    | 91                     | 0              | 210          |
| 67 590 Wastewater Fund            | 77,942                 | 41,470                 | 0              | 119,412      |
| 68 591 Water Fund                 | 66,120                 | 33,690                 | 0              | 99,810       |
| 71 702-XXX Economic Dev           | 169                    | 0                      | 0              | 169          |
| 72 709-XXX Brownfield Dev         | 1,419                  | 0                      | 0              | 1,419        |
| 75 731-XXX Pension Fund           | 0                      | 0                      | 27,025         | 27,025       |

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Allocation Summary

Dept:13 101-270 Human Resources

| Department   | Human Resources | Labor Relations | Pension  | Total     |
|--------------|-----------------|-----------------|----------|-----------|
| <b>Total</b> | \$605,860       | \$338,927       | \$27,025 | \$971,812 |

**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:14 101-345-01 Public Safety Admin

| Description                               |    | Amount             | General Admin | Management & Leadership | General Gov't |
|---|----|--------------------|---------------|-------------------------|---------------|
| <b>Personnel Costs</b>                    |    |                    |               |                         |               |
| Salaries                                  | S1 | 854,068            | 0             | 854,068                 | 0             |
| <i>Salary % Split</i>                     |    |                    | <i>.00%</i>   | <i>100.00%</i>          | <i>.00%</i>   |
| Benefits                                  | S  | 239,134            | 0             | 239,134                 | 0             |
| <b>Subtotal - Personnel Costs</b>         |    | <b>1,093,202</b>   | <b>0</b>      | <b>1,093,202</b>        | <b>0</b>      |
| <b>Services &amp; Supplies Cost</b>       |    |                    |               |                         |               |
| 728 Supplies                              | S  | 10,435             | 0             | 10,435                  | 0             |
| 729 Other Supplies                        | S  | 25,684             | 0             | 25,684                  | 0             |
| 805 Travel                                | S  | 3,668              | 0             | 3,668                   | 0             |
| 810 Labor Counsel                         | S  | 650                | 0             | 650                     | 0             |
| 845 Outside Contractual Services          | S  | 167,648            | 0             | 167,648                 | 0             |
| 854 Grant Match                           | P  | 0                  | 0             | 0                       | 0             |
| 860 Memberships & Dues                    | S  | 4,394              | 0             | 4,394                   | 0             |
| 865 Subscriptions                         | S  | 2,326              | 0             | 2,326                   | 0             |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>214,804</b>     | <b>0</b>      | <b>214,804</b>          | <b>0</b>      |
| <b>Department Cost Total</b>              |    | <b>1,308,006</b>   | <b>0</b>      | <b>1,308,006</b>        | <b>0</b>      |
| <b>Adjustments to Cost</b>                |    |                    |               |                         |               |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>           | <b>0</b>      | <b>0</b>                | <b>0</b>      |
| <b>Total Costs After Adjustments</b>      |    | <b>1,308,006</b>   | <b>0</b>      | <b>1,308,006</b>        | <b>0</b>      |
| General Admin Distribution                |    |                    | 0             | 0                       | 0             |
| <b>Grand Total</b>                        |    | <b>\$1,308,006</b> |               | <b>\$1,308,006</b>      | <b>\$0</b>    |
|   |    |                    |               | not allocated           |               |

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

Dept:14 101-345-01 Public Safety Admin

| <b>Department</b>                     | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Management<br/>&amp; Leadership</b> | <b>General<br/>Gov't</b> |
|---------------------------------------|---------------------------|----------------------------|--|--------------------------|
| 2 Voice over IP System                | \$438                     | \$6                        | \$444                                  | \$0                      |
| Subtotal - Equipment Depreciation     | 438                       | 6                          | 444                                    | 0                        |
| 4 Management & Leadership             | 14,409                    | 3,386                      | 17,795                                 | 0                        |
| Subtotal - 101-172 City Manager       | 14,409                    | 3,386                      | 17,795                                 | 0                        |
| 5 PC/Network Support                  | 12,173                    | 2,043                      | 14,216                                 | 0                        |
| 5 Application - Eden                  | 362                       | 65                         | 426                                    | 0                        |
| 5 Application - BS & A                | 1,131                     | 179                        | 1,310                                  | 0                        |
| 5 Application - Intellitime           | 1,029                     | 163                        | 1,192                                  | 0                        |
| 5 KDPS                                | 6,431                     | 971                        | 7,402                                  | 0                        |
| 5 NeoGov                              | 370                       | 68                         | 437                                    | 0                        |
| 5 County Wide                         | 1,987                     | 314                        | 2,301                                  | 0                        |
| Subtotal - 101-636 Info Tech          | 23,483                    | 3,802                      | 27,285                                 | 0                        |
| 6 Accounts Payable                    | 4,571                     | 1,068                      | 5,639                                  | 0                        |
| 6 Payroll                             | 1,956                     | 437                        | 2,393                                  | 0                        |
| 6 Budgeting                           | 518                       | 113                        | 631                                    | 0                        |
| 6 Audit and Accounting                | 3,348                     | 741                        | 4,089                                  | 0                        |
| 6 Cost Plan                           | 1,724                     | 556                        | 2,280                                  | 0                        |
| Subtotal - 101-191 Budget and Accoun  | 12,117                    | 2,915                      | 15,032                                 | 0                        |
| 7 Records Management                  | 9,677                     | 3,559                      | 13,235                                 | 0                        |
| 7 Mail                                | 1,955                     | 431                        | 2,386                                  | 0                        |
| Subtotal - 101-215 City Clerk         | 11,631                    | 3,989                      | 15,621                                 | 0                        |
| 8 Internal Audit                      | 965                       | 147                        | 1,112                                  | 0                        |
| Subtotal - 101-223 Internal Auditor   | 965                       | 147                        | 1,112                                  | 0                        |
| 9 Purchasing                          | 2,213                     | 481                        | 2,694                                  | 0                        |
| Subtotal - 101-233 Purchasing         | 2,213                     | 481                        | 2,694                                  | 0                        |
| 10 Customer Service (exc Public Wks)  | 1,790                     | 611                        | 2,401                                  | 0                        |
| Subtotal - 101-261 311 Customer Servi | 1,790                     | 611                        | 2,401                                  | 0                        |
| 11 Non-Tax Revenue                    | 1,156                     | 774                        | 1,930                                  | 0                        |

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

Dept:14 101-345-01 Public Safety Admin

| Department                             | First<br>Incoming | Second<br>Incoming | Management<br>& Leadership | General<br>Gov't |
|--|-------------------|--------------------|----------------------------|------------------|
| 11 Cashier                             | \$915             | \$1,489            | \$2,403                    | \$0              |
| Subtotal - 101-253 Treasury            | 2,071             | 2,262              | 4,333                      | 0                |
| 12 Advise and Counsel                  | 2,628             | 359                | 2,988                      | 0                |
| 12 Labor Relations                     | 18                | 2                  | 20                         | 0                |
| 12 Risk Management                     | 81                | 10                 | 91                         | 0                |
| Subtotal - 101-266 City Attorney       | 2,727             | 372                | 3,099                      | 0                |
| 13 Human Resources                     | 5,895             | 964                | 6,859                      | 0                |
| 13 Labor Relations                     | 755               | 116                | 871                        | 0                |
| Subtotal - 101-270 Human Resources     | 6,650             | 1,080              | 7,730                      | 0                |
| 14 Management & Leadership             | 0                 | 36,054             | 36,054                     | 0                |
| Subtotal - 101-345-01 Public Safety Ad | 0                 | 36,054             | 36,054                     | 0                |
| 15 Fleet Overhead (exc Pub Wrks)       | 0                 | 648,777            | 648,777                    | 0                |
| 15 Rent / Lease Vehicle Equip          | 0                 | 224,958            | 224,958                    | 0                |
| Subtotal - 101-640 Fleet               | 0                 | 873,735            | 873,735                    | 0                |
| 16 General Fund OPEB                   | 0                 | 75,634             | 75,634                     | 0                |
| Subtotal - 101-297 OPEB                | 0                 | 75,634             | 75,634                     | 0                |
| 17 Contractual                         | 0                 | 2,044              | 2,044                      | 0                |
| Subtotal - 101-299 Non-Departmental    | 0                 | 2,044              | 2,044                      | 0                |
| <b>Total Incoming</b>                  | <b>78,493</b>     | <b>1,006,518</b>   | <b>1,085,012</b>           | <b>0</b>         |
| <b>C. Total Allocated</b>              |                   | <b>\$2,393,017</b> | <b>\$2,393,017</b>         | <b>\$0</b>       |
|  |                   |                    | 100.00%                    |                  |



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**Management & Leadership Allocations**

Dept:14 101-345-01 Public Safety Admin

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 14 101-345-01 Public Safety Admin | 6.91          | 2.60%              | \$36,054         | \$0           | \$36,054              | \$0               | \$36,054           |
| 20 101-345 Public Safety Ops      | 236.54        | 89.02%             | 1,234,194        | 0             | 1,234,194             | 919,874           | 2,154,069          |
| 43 252-345 Public Safety          | 22.28         | 8.38%              | 116,250          | 0             | 116,250               | 86,644            | 202,894            |
| <b>Subtotal</b>                   | <b>265.73</b> | <b>100.00%</b>     | <b>1,386,499</b> | <b>0</b>      | <b>1,386,499</b>      | <b>1,006,518</b>  | <b>2,393,017</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                      |               |                    |                  |               | <b>\$1,386,499</b>    |                   | <b>\$2,393,017</b> |

Basis Units: Number of Positions Supervised  
Source: Payroll Records

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**Allocation Summary**

**Dept:14 101-345-01 Public Safety Admin**

| <b>Department</b>                 | <b>Management &amp; Leadership</b> | <b>General Gov't</b> | <b>Total</b>       |
|-----------------------------------|------------------------------------|----------------------|--------------------|
| 14 101-345-01 Public Safety Admin | \$36,054                           | \$0                  | \$36,054           |
| 20 101-345 Public Safety Ops      | 2,154,069                          | 0                    | 2,154,069          |
| 43 252-345 Public Safety          | 202,894                            | 0                    | 202,894            |
| <b>Total</b>                      | <b>\$2,393,017</b>                 | <b>\$0</b>           | <b>\$2,393,017</b> |

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

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

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

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

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

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

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

**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:15 101-640 Fleet

| Description                               |    | Amount             | General Admin | Fleet Overhead (exc Pub) | Fleet Overhead - Pub Wrks | Rent / Lease Vehicle Equip |
|---|----|--------------------|---------------|--------------------------|---------------------------|----------------------------|
| <b>Personnel Costs</b>                    |    |                    |               |                          |                           |                            |
| Salaries                                  | S1 | 398,416            | 0             | 282,915                  | 115,501                   | 0                          |
| <i>Salary % Split</i>                     |    |                    | <i>.00%</i>   | <i>71.01%</i>            | <i>28.99%</i>             | <i>.00%</i>                |
| Benefits                                  | S  | 409,875            | 0             | 291,052                  | 118,823                   | 0                          |
| <b>Subtotal - Personnel Costs</b>         |    | <b>808,291</b>     | <b>0</b>      | <b>573,967</b>           | <b>234,324</b>            | <b>0</b>                   |
| <b>Services &amp; Supplies Cost</b>       |    |                    |               |                          |                           |                            |
| 727 Vehicle Supplies                      | S  | 457,636            | 0             | 324,967                  | 132,669                   | 0                          |
| 729 Operating Supplies                    | S  | 415,189            | 0             | 294,826                  | 120,363                   | 0                          |
| 805 Travel                                | S  | 9,488              | 0             | 6,738                    | 2,751                     | 0                          |
| 815 Telephone                             | S  | 1,076              | 0             | 764                      | 312                       | 0                          |
| 825 Insurance                             | S  | 18,132             | 0             | 12,876                   | 5,256                     | 0                          |
| 840.009 Inventory Write-offs              | S  | 11,771             | 0             | 8,359                    | 3,412                     | 0                          |
| 840.015 Overhead Administration           | S  | 0                  | 0             | 0                        | 0                         | 0                          |
| 845 Outside Contractors                   | S  | 250,369            | 0             | 177,787                  | 72,582                    | 0                          |
| 850 Charges for Services                  | S  | 225,828            | 0             | 160,360                  | 65,468                    | 0                          |
| 865 Subscriptions                         | S  | 2,208              | 0             | 1,568                    | 640                       | 0                          |
| 875 Vehicle Maintenance                   | S  | 2,990              | 0             | 2,123                    | 867                       | 0                          |
| 880.004 Rent/Lease Equip                  | S  | 1,067              | 0             | 758                      | 309                       | 0                          |
| 880.005 Rent/Lease Vehicular Equip        | P  | 492,314            | 0             | 0                        | 244,423                   | 247,891                    |
| 975 Machinery & Equipment                 | S  | 41,173             | 0             | 29,237                   | 11,936                    | 0                          |
| 977 Vehicle Equipment                     | S  | 0                  | 0             | 0                        | 0                         | 0                          |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>1,929,241</b>   | <b>0</b>      | <b>1,020,362</b>         | <b>660,988</b>            | <b>247,891</b>             |
| <b>Department Cost Total</b>              |    | <b>2,737,532</b>   | <b>0</b>      | <b>1,594,329</b>         | <b>895,312</b>            | <b>247,891</b>             |
| <b>Adjustments to Cost</b>                |    |                    |               |                          |                           |                            |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>           | <b>0</b>      | <b>0</b>                 | <b>0</b>                  | <b>0</b>                   |
| <b>Total Costs After Adjustments</b>      |    | <b>2,737,532</b>   | <b>0</b>      | <b>1,594,329</b>         | <b>895,312</b>            | <b>247,891</b>             |
| General Admin Distribution                |    |                    | 0             | 0                        | 0                         | 0                          |
| <b>Grand Total</b>                        |    | <b>\$2,737,532</b> |               | <b>\$1,594,329</b>       | <b>\$895,312</b>          | <b>\$247,891</b>           |

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

Dept:15 101-640 Fleet

| Department                           | First<br>Incoming | Second<br>Incoming | Fleet<br>Overhead<br>(exc Pub | Fleet<br>Overhead -<br>Pub Wrks | Rent / Lease<br>Vehicle Equip |
|--------------------------------------|-------------------|--------------------|-------------------------------|---------------------------------|-------------------------------|
| 4 Management & Leadership            | \$15,743          | \$3,700            | \$13,806                      | \$5,636                         | \$0                           |
| Subtotal - 101-172 City Manager      | 15,743            | 3,700              | 13,806                        | 5,636                           | 0                             |
| 5 PC/Network Support                 | 18,198            | 3,054              | 15,091                        | 6,161                           | 0                             |
| 5 Application - Intellitime          | 524               | 83                 | 431                           | 176                             | 0                             |
| 5 County Wide                        | 2,171             | 343                | 1,785                         | 729                             | 0                             |
| Subtotal - 101-636 Info Tech         | 20,893            | 3,480              | 17,307                        | 7,066                           | 0                             |
| 6 Accounts Payable                   | 44,297            | 10,350             | 38,805                        | 15,842                          | 0                             |
| 6 Payroll                            | 2,137             | 477                | 1,856                         | 758                             | 0                             |
| 6 Budgeting                          | 1,084             | 237                | 938                           | 383                             | 0                             |
| 6 Audit and Accounting               | 49,876            | 11,041             | 43,257                        | 17,660                          | 0                             |
| 6 Cost Plan                          | 1,724             | 556                | 1,619                         | 661                             | 0                             |
| Subtotal - 101-191 Budget and Accoun | 99,117            | 22,661             | 86,475                        | 35,304                          | 0                             |
| 8 Internal Audit                     | 2,021             | 307                | 1,653                         | 675                             | 0                             |
| Subtotal - 101-223 Internal Auditor  | 2,021             | 307                | 1,653                         | 675                             | 0                             |
| 9 Purchasing                         | 32,992            | 7,168              | 28,518                        | 11,642                          | 0                             |
| Subtotal - 101-233 Purchasing        | 32,992            | 7,168              | 28,518                        | 11,642                          | 0                             |
| 11 Non-Tax Revenue                   | 176               | 118                | 209                           | 85                              | 0                             |
| Subtotal - 101-253 Treasury          | 176               | 118                | 209                           | 85                              | 0                             |
| 12 Advise and Counsel                | 5,501             | 752                | 4,440                         | 1,813                           | 0                             |
| 12 Labor Relations                   | 86                | 12                 | 69                            | 28                              | 0                             |
| 12 Risk Management                   | 32                | 4                  | 26                            | 10                              | 0                             |
| Subtotal - 101-266 City Attorney     | 5,618             | 768                | 4,535                         | 1,851                           | 0                             |
| 13 Human Resources                   | 6,441             | 1,053              | 5,322                         | 2,173                           | 0                             |
| 13 Labor Relations                   | 3,684             | 566                | 3,018                         | 1,232                           | 0                             |
| Subtotal - 101-270 Human Resources   | 10,125            | 1,620              | 8,340                         | 3,405                           | 0                             |
| 16 General Fund OPEB                 | 0                 | 82,639             | 58,682                        | 23,957                          | 0                             |
| Subtotal - 101-297 OPEB              | 0                 | 82,639             | 58,682                        | 23,957                          | 0                             |
| 17 Contractual                       | 0                 | 4,277              | 3,037                         | 1,240                           | 0                             |
| Subtotal - 101-299 Non-Departmental  | 0                 | 4,277              | 3,037                         | 1,240                           | 0                             |
| <b>Total Incoming</b>                | <b>186,686</b>    | <b>126,738</b>     | <b>222,562</b>                | <b>90,862</b>                   | <b>0</b>                      |
| <b>C. Total Allocated</b>            |                   | <b>\$3,050,956</b> | <b>\$1,816,892</b>            | <b>\$986,173</b>                | <b>\$247,891</b>              |
|                                      |                   |                    | 59.55%                        | 32.32%                          | 8.13%                         |

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

**Dept:15 101-640 Fleet**

| Department                        | Units            | Allocation<br>Percent | First<br>Allocation | Direct Billed    | Department<br>Allocation | Second<br>Allocation | Total              |
|-----------------------------------|------------------|-----------------------|---------------------|------------------|--------------------------|----------------------|--------------------|
| 14 101-345-01 Public Safety Admin | 420,441          | 37.57%                | \$648,777           | \$0              | \$648,777                | \$0                  | \$648,777          |
| 26 101-721 Planning               | 6,868            | 0.61%                 | 10,598              | 0                | 10,598                   | 885                  | 11,483             |
| 29 101-751-01 Parks & Rec Admin   | 28,391           | 2.54%                 | 43,810              | 0                | 43,810                   | 3,657                | 47,467             |
| 67 590 Wastewater Fund            | 296,688          | 26.51%                | 457,815             | (333,828)        | 123,987                  | 38,216               | 162,204            |
| 68 591 Water Fund                 | 359,126          | 32.09%                | 554,163             | (356,886)        | 197,277                  | 46,259               | 243,536            |
| 81 All Other                      | 7,603            | 0.68%                 | 11,732              | 0                | 11,732                   | 979                  | 12,711             |
| <b>Subtotal</b>                   | <b>1,119,117</b> | <b>100.00%</b>        | <b>1,726,895</b>    | <b>(690,714)</b> | <b>1,036,181</b>         | <b>89,996</b>        | <b>1,126,178</b>   |
| Direct Bills                      |                  |                       |                     |                  | 690,714                  |                      | 690,714            |
| <b>Total</b>                      |                  |                       |                     |                  | <b>\$1,726,895</b>       |                      | <b>\$1,816,892</b> |

Basis Units: Fleet Charges

Source: Project Accounting Status Report

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**Fleet Overhead - Pub Wrks Allocations**

**Dept:15 101-640 Fleet**

| <b>Department</b>          | <b>Units</b> | <b>Allocation Percent</b> | <b>First Allocation</b> | <b>Direct Billed</b> | <b>Department Allocation</b> | <b>Second Allocation</b> | <b>Total</b>     |
|----------------------------|--------------|---------------------------|-------------------------|----------------------|------------------------------|--------------------------|------------------|
| 21 101-441-00 PW General   | 5.02         | 11.84%                    | \$112,383               | \$0                  | \$112,383                    | \$4,349                  | \$116,732        |
| 34 202 Act 51 Major Street | 16.15        | 38.08%                    | 361,550                 | (369,696)            | (8,146)                      | 13,991                   | 5,845            |
| 35 203 Act 51 Local Street | 15.29        | 36.05%                    | 342,297                 | (358,104)            | (15,807)                     | 13,246                   | (2,561)          |
| 37 226 Solid Waste         | 5.95         | 14.03%                    | 133,203                 | (140,304)            | (7,101)                      | 5,155                    | (1,947)          |
| <b>Subtotal</b>            | <b>42.41</b> | <b>100.00%</b>            | <b>949,432</b>          | <b>(868,104)</b>     | <b>81,328</b>                | <b>36,741</b>            | <b>118,069</b>   |
| Direct Bills               |              |                           |                         |                      | 868,104                      |                          | 868,104          |
| <b>Total</b>               |              |                           |                         |                      | <b>\$949,432</b>             |                          | <b>\$986,173</b> |

Basis Units: Department Total Expenditures  
Source: Financials



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**Rent / Lease Vehicle Equip Allocations**

**Dept:15 101-640 Fleet**

| Department                        | Units          | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------------------------|----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 14 101-345-01 Public Safety Admin | 420,441        | 90.75%             | \$224,958        | \$0           | \$224,958             | \$0               | \$224,958        |
| 26 101-721 Planning               | 6,868          | 1.48%              | 3,675            | 0             | 3,675                 | 0                 | 3,675            |
| 29 101-751-01 Parks & Rec Admin   | 28,391         | 6.13%              | 15,191           | 0             | 15,191                | 0                 | 15,191           |
| 81 All Other                      | 7,603          | 1.64%              | 4,068            | 0             | 4,068                 | 0                 | 4,068            |
| <b>Subtotal</b>                   | <b>463,303</b> | <b>100.00%</b>     | <b>247,891</b>   | <b>0</b>      | <b>247,891</b>        | <b>0</b>          | <b>247,891</b>   |
| Direct Bills                      |                |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                      |                |                    |                  |               | <b>\$247,891</b>      |                   | <b>\$247,891</b> |

Basis Units: Fleet Charges  
Source: Project Accounting

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**Allocation Summary**

**Dept:15 101-640 Fleet**

| <b>Department</b>                 | <b>Fleet<br/>Overhead<br/>(exc Pub)</b> | <b>Fleet<br/>Overhead -<br/>Pub Wrks</b> | <b>Rent / Lease<br/>Vehicle Equip</b> | <b>Total</b>       |
|-----------------------------------|---|--|---------------------------------------|--------------------|
| 0 Direct Billed                   | \$690,714                               | \$868,104                                | \$0                                   | \$1,558,818        |
| 14 101-345-01 Public Safety Admin | 648,777                                 | 0  | 224,958                               | 873,735            |
| 21 101-441-00 PW General          | 0                                       | 116,732                                  | 0                                     | 116,732            |
| 26 101-721 Planning               | 11,483                                  | 0  | 3,675                                 | 15,157             |
| 29 101-751-01 Parks & Rec Admin   | 47,467                                  | 0  | 15,191                                | 62,657             |
| 34 202 Act 51 Major Street        | 0                                       | 5,845                                    | 0                                     | 5,845              |
| 35 203 Act 51 Local Street        | 0                                       | (2,561)                                  | 0                                     | (2,561)            |
| 37 226 Solid Waste                | 0                                       | (1,947)                                  | 0                                     | (1,947)            |
| 67 590 Wastewater Fund            | 162,204                                 | 0  | 0                                     | 162,204            |
| 68 591 Water Fund                 | 243,536                                 | 0  | 0                                     | 243,536            |
| 81 All Other                      | 12,711                                  | 0  | 4,068                                 | 16,779             |
| <b>Total</b>                      | <b>\$1,816,892</b>                      | <b>\$986,173</b>                         | <b>\$247,891</b>                      | <b>\$3,050,956</b> |

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

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

| <b>Description</b>        | <b>Organization</b> | <b>Amount</b>       |
|---------------------------|---------------------|---------------------|
| OPEB Debt Service Fund    | 380-906             | \$ 4,323,841        |
| General Fund OPEB         | 101-297             | 2,356,917           |
| <b>Total Expenditures</b> |                     | <b>\$ 6,680,758</b> |

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

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

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

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Dept:16 101-297 OPEB

**A. Department Costs**

| Description                              | Amount                       | General<br>Admin   | General Fund<br>OPEB         |
|--|------------------------------|--------------------|------------------------------|
| <hr/>                                    |                              |                    |                              |
| Personnel Costs                          |                              |                    |                              |
| Salaries S                               | 0                            | 0                  | 0                            |
| <i>Salary % Split</i>                    |                              | <i>.00%</i>        | <i>.00%</i>                  |
| Benefits S                               | 0                            | 0                  | 0                            |
| Subtotal - Personnel Costs               | <hr/> 0                      | <hr/> 0            | <hr/> 0                      |
| <br>                                     |                              |                    |                              |
| Services & Supplies Cost                 |                              |                    |                              |
| 101-297-840 Bond Issuance Exp P          | 0                            | 0                  | 0                            |
| 101-297-872 Employer OPEB Contribu D     | 2,356,917                    | 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    | 1,539,330                    | 0                  | 1,539,330                    |
| 380-906-995 OPEB Debt Service Inter P    | 2,784,011                    | 0                  | 2,784,011                    |
| Subtotal - Services & Supplies           | <hr/> 6,680,758              | <hr/> 0            | <hr/> 4,323,841              |
| <br><b>Department Cost Total</b>         | <br>6,680,758                | <br>0              | <br>4,323,841                |
| <br>                                     |                              |                    |                              |
| Adjustments to Cost                      |                              |                    |                              |
| 101-297-872 Employer OPEB Contribu D     | (2,356,917)                  | 0                  | 0                            |
| 101-297-999 Transfer D                   | 0                            | 0                  | 0                            |
| Subtotal - Adjustments                   | <hr/> (2,356,917)            | <hr/> 0            | <hr/> 0                      |
| <br><b>Total Costs After Adjustments</b> | <br>4,323,841                | <br>0              | <br>4,323,841                |
| <br>                                     |                              |                    |                              |
| General Admin Distribution               |                              | 0                  | 0                            |
| <br><b>Grand Total</b>                   | <br><hr/> <b>\$4,323,841</b> | <br><hr/> <b>0</b> | <br><hr/> <b>\$4,323,841</b> |

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

**Dept:16 101-297 OPEB**

| Department                           | First<br>Incoming | Second<br>Incoming | General Fund<br>OPEB |
|--------------------------------------|-------------------|--------------------|----------------------|
| 6 Accounts Payable                   | \$9               | \$2                | \$11                 |
| 6 Audit and Accounting               | 83                | 18                 | 101                  |
| 6 Cost Plan                          | 1,724             | 556                | 2,280                |
| Subtotal - 101-191 Budget and Accoun | 1,816             | 576                | 2,392                |
| 11 Non-Tax Revenue                   | 27                | 18                 | 45                   |
| Subtotal - 101-253 Treasury          | 27                | 18                 | 45                   |
| <b>Total Incoming</b>                | <b>1,843</b>      | <b>594</b>         | <b>2,437</b>         |
| <b>C. Total Allocated</b>            |                   | <b>\$4,326,278</b> | <b>\$4,326,278</b>   |
|                                      |                   |                    | 100.00%              |

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**General Fund OPEB Allocations**

**Dept:16 101-297 OPEB**

| Department                        | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 3 101-635 City Maintenance        | 5.21          | 1.32%              | \$57,026         | \$0           | \$57,026              | \$0               | \$57,026           |
| 4 101-172 City Manager            | 9.48          | 2.40%              | 103,764          | 0             | 103,764               | 0                 | 103,764            |
| 5 101-636 Info Tech               | 12.35         | 3.13%              | 135,178          | 0             | 135,178               | 0                 | 135,178            |
| 6 101-191 Budget and Accounting   | 14.26         | 3.61%              | 156,084          | 0             | 156,084               | 0                 | 156,084            |
| 7 101-215 City Clerk              | 6.22          | 1.57%              | 68,081           | 0             | 68,081                | 0                 | 68,081             |
| 8 101-223 Internal Auditor        | 0.96          | 0.24%              | 10,508           | 0             | 10,508                | 0                 | 10,508             |
| 9 101-233 Purchasing              | 4.36          | 1.10%              | 47,723           | 0             | 47,723                | 0                 | 47,723             |
| 10 101-261 311 Customer Service   | 8.21          | 2.08%              | 89,863           | 0             | 89,863                | 0                 | 89,863             |
| 11 101-253 Treasury               | 11.17         | 2.83%              | 122,262          | 0             | 122,262               | 0                 | 122,262            |
| 12 101-266 City Attorney          | 5.71          | 1.44%              | 62,499           | 0             | 62,499                | 0                 | 62,499             |
| 13 101-270 Human Resources        | 7.04          | 1.78%              | 77,057           | 0             | 77,057                | 0                 | 77,057             |
| 14 101-345-01 Public Safety Admin | 6.91          | 1.75%              | 75,634           | 0             | 75,634                | 0                 | 75,634             |
| 15 101-640 Fleet                  | 7.55          | 1.91%              | 82,639           | 0             | 82,639                | 0                 | 82,639             |
| 17 101-299 Non-Departmental       | 1.67          | 0.42%              | 18,279           | 0             | 18,279                | 3                 | 18,282             |
| 19 101-257 Assessing              | 0.48          | 0.12%              | 5,254            | 0             | 5,254                 | 1                 | 5,255              |
| 20 101-345 Public Safety Ops      | 236.54        | 59.85%             | 2,589,062        | 0             | 2,589,062             | 475               | 2,589,537          |
| 21 101-441-00 PW General          | 5.02          | 1.27%              | 54,947           | 0             | 54,947                | 10                | 54,957             |
| 24 101-699.00 Code Enforcement    | 8.02          | 2.03%              | 87,783           | 0             | 87,783                | 16                | 87,799             |
| 25 101-699.01 Building Trades     | 6.20          | 1.57%              | 67,862           | 0             | 67,862                | 12                | 67,875             |
| 26 101-721 Planning               | 5.26          | 1.33%              | 57,574           | 0             | 57,574                | 11                | 57,584             |
| 28 101-728 Econ Dev               | 2.70          | 0.68%              | 29,553           | 0             | 29,553                | 5                 | 29,558             |
| 29 101-751-01 Parks & Rec Admin   | 29.81         | 7.54%              | 326,287          | 0             | 326,287               | 60                | 326,347            |
| 30 101-801 Emergency Recovery     | 0.07          | 0.02%              | 766              | 0             | 766                   | 0                 | 766                |
| <b>Subtotal</b>                   | <b>395.20</b> | <b>100.00%</b>     | <b>4,325,684</b> | <b>0</b>      | <b>4,325,684</b>      | <b>594</b>        | <b>4,326,278</b>   |
| Direct Bills                      |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                      |               |                    |                  |               | <b>\$4,325,684</b>    |                   | <b>\$4,326,278</b> |

Basis Units: General Fund FTEs  
Source: Payroll Records

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**Allocation Summary**

**Dept:16 101-297 OPEB**

| <b>Department</b>                 | <b>General Fund<br/>OPEB</b> | <b>Total</b>       |
|-----------------------------------|------------------------------|--------------------|
| 3 101-635 City Maintenance        | \$57,026                     | \$57,026           |
| 4 101-172 City Manager            | 103,764                      | 103,764            |
| 5 101-636 Info Tech               | 135,178                      | 135,178            |
| 6 101-191 Budget and Accounting   | 156,084                      | 156,084            |
| 7 101-215 City Clerk              | 68,081                       | 68,081             |
| 8 101-223 Internal Auditor        | 10,508                       | 10,508             |
| 9 101-233 Purchasing              | 47,723                       | 47,723             |
| 10 101-261 311 Customer Service   | 89,863                       | 89,863             |
| 11 101-253 Treasury               | 122,262                      | 122,262            |
| 12 101-266 City Attorney          | 62,499                       | 62,499             |
| 13 101-270 Human Resources        | 77,057                       | 77,057             |
| 14 101-345-01 Public Safety Admin | 75,634                       | 75,634             |
| 15 101-640 Fleet                  | 82,639                       | 82,639             |
| 17 101-299 Non-Departmental       | 18,282                       | 18,282             |
| 19 101-257 Assessing              | 5,255                        | 5,255              |
| 20 101-345 Public Safety Ops      | 2,589,537                    | 2,589,537          |
| 21 101-441-00 PW General          | 54,957                       | 54,957             |
| 24 101-699.00 Code Enforcement    | 87,799                       | 87,799             |
| 25 101-699.01 Building Trades     | 67,875                       | 67,875             |
| 26 101-721 Planning               | 57,584                       | 57,584             |
| 28 101-728 Econ Dev               | 29,558                       | 29,558             |
| 29 101-751-01 Parks & Rec Admin   | 326,347                      | 326,347            |
| 30 101-801 Emergency Recovery     | 766                          | 766                |
| <b>Total</b>                      | <b>\$4,326,278</b>           | <b>\$4,326,278</b> |

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

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

- **Security** - Salary and benefit expenditures of City Hall reception/security personnel are reported to this function and allocated to all City Hall departments based on allocated square footage.
- **Contractual** - Costs of a space utilization study and facility assessment are identified in this function and are allocated to all General Fund departments based on their expenditures.
- **Parking** - Costs of parking passes provided to City Hall employees are identified in this function and are allocated based on FTEs of City Hall occupant departments.

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

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



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**A. Department Costs**

**Dept:17 101-299 Non-Departmental**

| Description                               |    | Amount           | General<br>Admin | Security        | Contractual     | Parking         |
|---|----|------------------|------------------|-----------------|-----------------|-----------------|
| <b>Personnel Costs</b>                    |    |                  |                  |                 |                 |                 |
| Salaries                                  | S1 | 55,841           | 0                | 55,841          | 0               | 0               |
| <i>Salary % Split</i>                     |    |                  | <i>.00%</i>      | <i>100.00%</i>  | <i>.00%</i>     | <i>.00%</i>     |
| Benefits                                  | S  | 37,891           | 0                | 37,891          | 0               | 0               |
| <b>Subtotal - Personnel Costs</b>         |    | <b>93,732</b>    | <b>0</b>         | <b>93,732</b>   | <b>0</b>        | <b>0</b>        |
| <b>Services &amp; Supplies Cost</b>       |    |                  |                  |                 |                 |                 |
| 845 Outside Contractual Services          | P  | 75,800           | 0                | 0               | 75,800          | 0               |
| 880 Parking Fees                          | P  | 53,482           | 0                | 0               | 0               | 53,482          |
| <b>Subtotal - Services &amp; Supplies</b> |    | <b>129,282</b>   | <b>0</b>         | <b>0</b>        | <b>75,800</b>   | <b>53,482</b>   |
| <b>Department Cost Total</b>              |    | <b>223,014</b>   | <b>0</b>         | <b>93,732</b>   | <b>75,800</b>   | <b>53,482</b>   |
| <b>Adjustments to Cost</b>                |    |                  |                  |                 |                 |                 |
| <b>Subtotal - Adjustments</b>             |    | <b>0</b>         | <b>0</b>         | <b>0</b>        | <b>0</b>        | <b>0</b>        |
| <b>Total Costs After Adjustments</b>      |    | <b>223,014</b>   | <b>0</b>         | <b>93,732</b>   | <b>75,800</b>   | <b>53,482</b>   |
| General Admin Distribution                |    |                  | 0                | 0               | 0               | 0               |
| <b>Grand Total</b>                        |    | <b>\$223,014</b> |                  | <b>\$93,732</b> | <b>\$75,800</b> | <b>\$53,482</b> |

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

**Dept:17 101-299 Non-Departmental**

| <b>Department</b>                    | <b>First<br/>Incoming</b> | <b>Second<br/>Incoming</b> | <b>Security</b>  | <b>Contractual</b> | <b>Parking</b>  |
|--------------------------------------|---------------------------|----------------------------|------------------|--------------------|-----------------|
| 4 Management & Leadership            | \$3,482                   | \$818                      | \$1,808          | \$1,462            | \$1,031         |
| Subtotal - 101-172 City Manager      | 3,482                     | 818                        | 1,808            | 1,462              | 1,031           |
| 5 County Wide                        | 480                       | 76                         | 234              | 189                | 133             |
| Subtotal - 101-636 Info Tech         | 480                       | 76                         | 234              | 189                | 133             |
| 6 Accounts Payable                   | 905                       | 211                        | 469              | 380                | 268             |
| 6 Payroll                            | 473                       | 106                        | 243              | 197                | 139             |
| 6 Budgeting                          | 88                        | 19                         | 45               | 37                 | 26              |
| 6 Audit and Accounting               | 1,418                     | 314                        | 728              | 589                | 415             |
| Subtotal - 101-191 Budget and Accoun | 2,884                     | 650                        | 1,485            | 1,201              | 848             |
| 8 Internal Audit                     | 165                       | 25                         | 80               | 64                 | 45              |
| Subtotal - 101-223 Internal Auditor  | 165                       | 25                         | 80               | 64                 | 45              |
| 9 Purchasing                         | 402                       | 87                         | 206              | 166                | 117             |
| Subtotal - 101-233 Purchasing        | 402                       | 87                         | 206              | 166                | 117             |
| 11 Non-Tax Revenue                   | 29                        | 20                         | 21               | 17                 | 12              |
| 11 Cashier                           | 3                         | 6                          | 4                | 3                  | 2               |
| Subtotal - 101-253 Treasury          | 33                        | 25                         | 24               | 20                 | 14              |
| 12 Advise and Counsel                | 448                       | 61                         | 214              | 173                | 122             |
| 12 Risk Management                   | 0                         | 0                          | 0                | 0                  | 0               |
| Subtotal - 101-266 City Attorney     | 449                       | 61                         | 214              | 173                | 122             |
| 13 Human Resources                   | 1,425                     | 233                        | 697              | 563                | 398             |
| Subtotal - 101-270 Human Resources   | 1,425                     | 233                        | 697              | 563                | 398             |
| 16 General Fund OPEB                 | 18,279                    | 3                          | 7,684            | 6,214              | 4,384           |
| Subtotal - 101-297 OPEB              | 18,279                    | 3                          | 7,684            | 6,214              | 4,384           |
| 17 Contractual                       | 0                         | 348                        | 146              | 118                | 84              |
| Subtotal - 101-299 Non-Departmental  | 0                         | 348                        | 146              | 118                | 84              |
| <b>Total Incoming</b>                | <b>27,599</b>             | <b>2,328</b>               | <b>12,578</b>    | <b>10,172</b>      | <b>7,177</b>    |
| <b>C. Total Allocated</b>            |                           | <b>\$252,941</b>           | <b>\$106,310</b> | <b>\$85,972</b>    | <b>\$60,659</b> |
|                                      |                           |                            | 42.03%           | 33.99%             | 23.98%          |

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**Security Allocations**

**Dept:17 101-299 Non-Departmental**

| Department                      | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 101-635 City Maintenance      | 1,110.00         | 3.89%              | \$4,102          | \$0           | \$4,102               | \$0               | \$4,102          |
| 4 101-172 City Manager          | 2,330.00         | 8.17%              | 8,611            | 0             | 8,611                 | 0                 | 8,611            |
| 5 101-636 Info Tech             | 1,945.00         | 6.82%              | 7,188            | 0             | 7,188                 | 0                 | 7,188            |
| 6 101-191 Budget and Accounting | 2,831.50         | 9.93%              | 10,464           | 0             | 10,464                | 0                 | 10,464           |
| 7 101-215 City Clerk            | 1,452.00         | 5.09%              | 5,366            | 0             | 5,366                 | 0                 | 5,366            |
| 8 101-223 Internal Auditor      | 132.00           | 0.46%              | 488              | 0             | 488                   | 0                 | 488              |
| 9 101-233 Purchasing            | 1,089.50         | 3.82%              | 4,026            | 0             | 4,026                 | 0                 | 4,026            |
| 10 101-261 311 Customer Service | 10,230.00        | 35.89%             | 37,806           | 0             | 37,806                | 0                 | 37,806           |
| 11 101-253 Treasury             | 1,988.00         | 6.97%              | 7,347            | 0             | 7,347                 | 0                 | 7,347            |
| 12 101-266 City Attorney        | 1,357.00         | 4.76%              | 5,015            | 0             | 5,015                 | 0                 | 5,015            |
| 13 101-270 Human Resources      | 1,574.00         | 5.52%              | 5,817            | 0             | 5,817                 | 0                 | 5,817            |
| 18 101-101 City Commission      | 1,733.00         | 6.08%              | 6,404            | 0             | 6,404                 | 689               | 7,093            |
| 28 101-728 Econ Dev             | 730.00           | 2.56%              | 2,698            | 0             | 2,698                 | 290               | 2,988            |
| <b>Subtotal</b>                 | <b>28,502.00</b> | <b>100.00%</b>     | <b>105,332</b>   | <b>0</b>      | <b>105,332</b>        | <b>979</b>        | <b>106,310</b>   |
| Direct Bills                    |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                    |                  |                    |                  |               | <b>\$105,332</b>      |                   | <b>\$106,310</b> |

Basis Units: Assigned Square Footage  
Source:

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**Contractual Allocations**

**Dept:17 101-299 Non-Departmental**

| Department                        | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 3 101-635 City Maintenance        | 1,193,686         | 2.19%              | \$1,865          | \$0           | \$1,865               | \$0               | \$1,865         |
| 4 101-172 City Manager            | 1,563,045         | 2.87%              | 2,442            | 0             | 2,442                 | 0                 | 2,442           |
| 5 101-636 Info Tech               | 2,721,332         | 4.99%              | 4,252            | 0             | 4,252                 | 0                 | 4,252           |
| 6 101-191 Budget and Accounting   | 1,479,045         | 2.71%              | 2,311            | 0             | 2,311                 | 0                 | 2,311           |
| 7 101-215 City Clerk              | 700,184           | 1.28%              | 1,094            | 0             | 1,094                 | 0                 | 1,094           |
| 8 101-223 Internal Auditor        | 95,605            | 0.18%              | 149              | 0             | 149                   | 0                 | 149             |
| 9 101-233 Purchasing              | 404,280           | 0.74%              | 632              | 0             | 632                   | 0                 | 632             |
| 10 101-261 311 Customer Service   | 584,776           | 1.07%              | 914              | 0             | 914                   | 0                 | 914             |
| 11 101-253 Treasury               | 1,296,764         | 2.38%              | 2,026            | 0             | 2,026                 | 0                 | 2,026           |
| 12 101-266 City Attorney          | 717,415           | 1.32%              | 1,121            | 0             | 1,121                 | 0                 | 1,121           |
| 13 101-270 Human Resources        | 850,410           | 1.56%              | 1,329            | 0             | 1,329                 | 0                 | 1,329           |
| 14 101-345-01 Public Safety Admin | 1,308,006         | 2.40%              | 2,044            | 0             | 2,044                 | 0                 | 2,044           |
| 15 101-640 Fleet                  | 2,737,532         | 5.02%              | 4,277            | 0             | 4,277                 | 0                 | 4,277           |
| 17 101-299 Non-Departmental       | 223,014           | 0.41%              | 348              | 0             | 348                   | 0                 | 348             |
| 18 101-101 City Commission        | 90,898            | 0.17%              | 142              | 0             | 142                   | 2                 | 144             |
| 19 101-257 Assessing              | 459,454           | 0.84%              | 718              | 0             | 718                   | 9                 | 727             |
| 20 101-345 Public Safety Ops      | 30,638,744        | 56.20%             | 47,872           | 0             | 47,872                | 627               | 48,500          |
| 21 101-441-00 PW General          | 990,281           | 1.82%              | 1,547            | 0             | 1,547                 | 20                | 1,568           |
| 22 101-448-31 Street Lights       | 1,302,441         | 2.39%              | 2,035            | 0             | 2,035                 | 27                | 2,062           |
| 24 101-699.00 Code Enforcement    | 863,022           | 1.58%              | 1,348            | 0             | 1,348                 | 18                | 1,366           |
| 25 101-699.01 Building Trades     | 811,403           | 1.49%              | 1,268            | 0             | 1,268                 | 17                | 1,284           |
| 26 101-721 Planning               | 723,105           | 1.33%              | 1,130            | 0             | 1,130                 | 15                | 1,145           |
| 27 101-724 Community Develop      | 6,356             | 0.01%              | 10               | 0             | 10                    | 0                 | 10              |
| 28 101-728 Econ Dev               | 308,461           | 0.57%              | 482              | 0             | 482                   | 6                 | 488             |
| 29 101-751-01 Parks & Rec Admin   | 2,414,891         | 4.43%              | 3,773            | 0             | 3,773                 | 49                | 3,823           |
| 30 101-801 Emergency Recovery     | 32,338            | 0.06%              | 51               | 0             | 51                    | 1                 | 51              |
| <b>Subtotal</b>                   | <b>54,516,488</b> | <b>100.00%</b>     | <b>85,181</b>    | <b>0</b>      | <b>85,181</b>         | <b>791</b>        | <b>85,972</b>   |
| Direct Bills                      |                   |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                      |                   |                    |                  |               | <b>\$85,181</b>       |                   | <b>\$85,972</b> |

Basis Units: \$ Expenditures, General Fund Departments  
Source: Expenditure Report

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**Parking Allocations**

**Dept:17 101-299 Non-Departmental**

| Department                      | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|---------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 3 101-635 City Maintenance      | 5.21         | 5.94%              | \$3,572          | \$0           | \$3,572               | \$0               | \$3,572         |
| 4 101-172 City Manager          | 9.48         | 10.81%             | 6,499            | 0             | 6,499                 | 0                 | 6,499           |
| 5 101-636 Info Tech             | 12.35        | 14.09%             | 8,466            | 0             | 8,466                 | 0                 | 8,466           |
| 6 101-191 Budget and Accounting | 14.26        | 16.27%             | 9,776            | 0             | 9,776                 | 0                 | 9,776           |
| 7 101-215 City Clerk            | 6.22         | 7.09%              | 4,264            | 0             | 4,264                 | 0                 | 4,264           |
| 8 101-223 Internal Auditor      | 0.96         | 1.10%              | 658              | 0             | 658                   | 0                 | 658             |
| 9 101-233 Purchasing            | 4.36         | 4.97%              | 2,989            | 0             | 2,989                 | 0                 | 2,989           |
| 10 101-261 311 Customer Service | 8.21         | 9.36%              | 5,628            | 0             | 5,628                 | 0                 | 5,628           |
| 11 101-253 Treasury             | 11.17        | 12.74%             | 7,657            | 0             | 7,657                 | 0                 | 7,657           |
| 12 101-266 City Attorney        | 5.71         | 6.51%              | 3,914            | 0             | 3,914                 | 0                 | 3,914           |
| 13 101-270 Human Resources      | 7.04         | 8.03%              | 4,826            | 0             | 4,826                 | 0                 | 4,826           |
| 28 101-728 Econ Dev             | 2.70         | 3.08%              | 1,851            | 0             | 1,851                 | 558               | 2,409           |
| <b>Subtotal</b>                 | <b>87.67</b> | <b>100.00%</b>     | <b>60,100</b>    | <b>0</b>      | <b>60,100</b>         | <b>558</b>        | <b>60,659</b>   |
| Direct Bills                    |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                    |              |                    |                  |               | <b>\$60,100</b>       |                   | <b>\$60,659</b> |

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

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**Allocation Summary**

**Dept:17 101-299 Non-Departmental**

| <b>Department</b>                 | <b>Security</b>  | <b>Contractual</b> | <b>Parking</b>  | <b>Total</b>     |
|-----------------------------------|------------------|--------------------|-----------------|------------------|
| 3 101-635 City Maintenance        | \$4,102          | \$1,865            | \$3,572         | \$9,539          |
| 4 101-172 City Manager            | 8,611            | 2,442              | 6,499           | 17,552           |
| 5 101-636 Info Tech               | 7,188            | 4,252              | 8,466           | 19,906           |
| 6 101-191 Budget and Accounting   | 10,464           | 2,311              | 9,776           | 22,551           |
| 7 101-215 City Clerk              | 5,366            | 1,094              | 4,264           | 10,724           |
| 8 101-223 Internal Auditor        | 488              | 149                | 658             | 1,295            |
| 9 101-233 Purchasing              | 4,026            | 632                | 2,989           | 7,647            |
| 10 101-261 311 Customer Service   | 37,806           | 914                | 5,628           | 44,348           |
| 11 101-253 Treasury               | 7,347            | 2,026              | 7,657           | 17,030           |
| 12 101-266 City Attorney          | 5,015            | 1,121              | 3,914           | 10,050           |
| 13 101-270 Human Resources        | 5,817            | 1,329              | 4,826           | 11,972           |
| 14 101-345-01 Public Safety Admin | 0                | 2,044              | 0               | 2,044            |
| 15 101-640 Fleet                  | 0                | 4,277              | 0               | 4,277            |
| 17 101-299 Non-Departmental       | 0                | 348                | 0               | 348              |
| 18 101-101 City Commission        | 7,093            | 144                | 0               | 7,237            |
| 19 101-257 Assessing              | 0                | 727                | 0               | 727              |
| 20 101-345 Public Safety Ops      | 0                | 48,500             | 0               | 48,500           |
| 21 101-441-00 PW General          | 0                | 1,568              | 0               | 1,568            |
| 22 101-448-31 Street Lights       | 0                | 2,062              | 0               | 2,062            |
| 24 101-699.00 Code Enforcement    | 0                | 1,366              | 0               | 1,366            |
| 25 101-699.01 Building Trades     | 0                | 1,284              | 0               | 1,284            |
| 26 101-721 Planning               | 0                | 1,145              | 0               | 1,145            |
| 27 101-724 Community Develop      | 0                | 10                 | 0               | 10               |
| 28 101-728 Econ Dev               | 2,988            | 488                | 2,409           | 5,885            |
| 29 101-751-01 Parks & Rec Admin   | 0                | 3,823              | 0               | 3,823            |
| 30 101-801 Emergency Recovery     | 0                | 51                 | 0               | 51               |
| <b>Total</b>                      | <b>\$106,310</b> | <b>\$85,972</b>    | <b>\$60,659</b> | <b>\$252,941</b> |



## Section 6: Internal Service Funds Reconciliation

|   |
|---|
| <p><b>City of Kalamazoo</b></p> <p><b>Internal Service Funds</b></p> <p><b>2 CFR Part 200 Working Capital Reserve Calculation</b></p> |
|---|

|   | <b>Insurance and Benefits</b> |
|---|-------------------------------|
| <b>Operating Revenues</b>                         |                               |
| Charges for Services                              | \$ 17,142,828                 |
| Other   | \$ 83,163                     |
| <b>TOTAL OPERATING REVENUES</b>                   | <b>17,225,991</b>             |
| <b>Operating Expenses</b>                         |                               |
| Risk Management                                   | \$ 10,370,657                 |
| <b>TOTAL OPERATING EXPENSES</b>                   | <b>10,370,657</b>             |
| <b>OPERATING INCOME (LOSS)</b>                    | <b>6,855,334</b>              |
| <b>Non-operating (Revenues) Expenses</b>          |                               |
| Interest revenue                                  | \$ 236,002                    |
| <b>TOTAL NON-OPERATING (REVENUES) EXPENSES</b>    | <b>236,002</b>                |
| Net Income before Transfers                       | 7,091,336                     |
| <b>Transfers</b>                                  |                               |
| Transfers In                                      | \$ -                          |
| Transfers out                                     | \$ (2,478,000)                |
| <b>Total Transfers</b>                            | <b>\$ (2,478,000)</b>         |
| CHANGE IN NET ASSETS                              | 4,613,336                     |
| NET POSITION - Beginning of Year                  | \$ 8,779,879                  |
| NET POSITION - End of Year                        | \$ 13,393,215                 |
| Unrestricted                                      | \$ 13,393,215                 |
| <b>2 CFR Part 200 FUND BALANCE RECONCILIATION</b> |                               |
| 60 Day Reserve Allowance                          | \$ 1,704,766                  |
| Excess Reserve                                    | \$ 11,688,449                 |
| <b>Total days reserve</b>                         | <b>471</b>                    |



**CITY OF KALAMAZOO  
PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

|   | Enterprise Funds |              |               | Internal<br>Service Fund  |
|---|------------------|--------------|---------------|---------------------------|
|   | Wastewater       | Water        | Total         | Insurance<br>and Benefits |
| <b>ASSETS</b>                                   |                  |              |               |                           |
| Current assets                                  |                  |              |               |                           |
| Cash and cash equivalents                       | \$ 6,530,470     | \$ 5,687,060 | \$ 12,217,530 | \$ 15,838,009             |
| Cash and cash equivalents - restricted          | 9,220,406        | 9,169,352    | 18,389,758    | -                         |
| Investments                                     | 6,562,216        | 5,345,505    | 11,907,721    | 4,342,962                 |
| Investments with agents                         | -                | -            | -             | 112,840                   |
| Receivables                                     |                  |              |               |                           |
| Customers                                       | 3,352,409        | 2,957,168    | 6,309,577     | 798,685                   |
| Interest  | 90,311           | -            | 90,311        | -                         |
| Special assessment                              | 1,208            | -            | 1,208         | -                         |
| Due from other funds                            | 2,376,924        | 145,617      | 2,522,541     | 2,634,918                 |
| Due from other governmental units               | 324,546          | 737,613      | 1,062,159     | 4,779                     |
| Inventories                                     | 150,230          | 470,338      | 620,568       | -                         |
| Prepays   | 14,182           | 23,589       | 37,771        | -                         |
|   | 28,622,902       | 24,536,242   | 53,159,144    | 23,732,193                |
| Total current assets                            |                  |              |               |                           |
| Noncurrent assets                               |                  |              |               |                           |
| Net pension asset                               | 16,138,092       | 13,089,355   | 29,227,447    | -                         |
| Capital assets not being depreciated            | 8,264,666        | 11,832,743   | 20,097,409    | -                         |
| Capital assets, net of accumulated depreciation | 68,923,518       | 107,042,624  | 175,966,142   | -                         |
|   | 93,326,276       | 131,964,722  | 225,290,998   | -                         |
| Total noncurrent assets                         |                  |              |               |                           |
| TOTAL ASSETS                                    | 121,949,178      | 156,500,964  | 278,450,142   | 23,732,193                |

**CITY OF KALAMAZOO  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION (CONTINUED)  
 DECEMBER 31, 2019**

|  | Enterprise Funds |                  |                   | Internal<br>Service Fund  |
|--|------------------|------------------|-------------------|---------------------------|
|  | Wastewater       | Water            | Total             | Insurance<br>and Benefits |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>               |                  |                  |                   |                           |
| Deferred amounts on refunding                      | \$ 25,785        | \$ 122,655       | \$ 148,440        | \$ -                      |
| Deferred outflows of resources related to pensions | 2,235,575        | 1,889,313        | 4,124,888         | -                         |
| Deferred outflows of resources related to OPEB     | 6,898,746        | 5,391,554        | 12,290,300        | -                         |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>        | <b>9,160,106</b> | <b>7,403,522</b> | <b>16,563,628</b> | <b>-</b>                  |
| <b>LIABILITIES</b>                                 |                  |                  |                   |                           |
| <b>Current liabilities</b>                         |                  |                  |                   |                           |
| Accounts payable                                   | 2,821,357        | 1,180,712        | 4,002,069         | 54,803                    |
| Accrued payroll                                    | -                | -                | -                 | 1,341,529                 |
| Other accrued liabilities                          | -                | 97               | 97                | 1,571,174                 |
| Accrued interest payable                           | 235,751          | 500,896          | 736,647           | -                         |
| Deposit payable                                    | -                | 1,011,557        | 1,011,557         | -                         |
| Due to other funds                                 | 709,347          | 1,274,135        | 1,983,482         | 353,102                   |
| Due to other governmental units                    | 35,910           | 281,906          | 317,816           | -                         |
| Current portion of compensated absences            | 396,426          | 317,035          | 713,461           | -                         |
| Current portion of long-term debt                  | 1,340,487        | 1,655,366        | 2,995,853         | -                         |
| Current portion of uninsured claim liability       | -                | -                | -                 | 1,653,152                 |
| <b>Total current liabilities</b>                   | <b>5,539,278</b> | <b>6,221,704</b> | <b>11,760,982</b> | <b>4,973,760</b>          |

**CITY OF KALAMAZOO  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION (CONCLUDED)  
 DECEMBER 31, 2019**

|   | Enterprise Funds     |                      |                       | Internal<br>Service Fund  |
|---|----------------------|----------------------|-----------------------|---------------------------|
|   | Wastewater           | Water                | Total                 | Insurance<br>and Benefits |
| <b>LIABILITIES (CONCLUDED)</b>                    |                      |                      |                       |                           |
| Noncurrent liabilities                            |                      |                      |                       |                           |
| Advances from other funds                         | \$ -                 | \$ -                 | \$ -                  | \$ 340,000                |
| Net other post-employment benefits liability      | 18,761,267           | 14,789,477           | 33,550,744            | -                         |
| Noncurrent portion of compensated absences        | 189,646              | 114,730              | 304,376               | -                         |
| Noncurrent portion of true-up settlement          | 2,103,296            | -                    | 2,103,296             | -                         |
| Noncurrent portion of long-term debt              | 30,079,214           | 46,470,902           | 76,550,116            | -                         |
| Noncurrent portion of uninsured claim liability   | -                    | -                    | -                     | 1,248,197                 |
| <b>Total noncurrent liabilities</b>               | <b>51,133,423</b>    | <b>61,375,109</b>    | <b>112,508,532</b>    | <b>1,588,197</b>          |
| <b>TOTAL LIABILITIES</b>                          | <b>56,672,701</b>    | <b>67,596,813</b>    | <b>124,269,514</b>    | <b>6,561,957</b>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>              |                      |                      |                       |                           |
| Deferred sales of future revenues                 | -                    | -                    | -                     | 3,777,021                 |
| Deferred inflows of resources related to pensions | 2,162,199            | 1,780,582            | 3,942,781             | -                         |
| Deferred inflows of resources related to OPEB     | 2,883                | 2,273                | 5,156                 | -                         |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>        | <b>2,165,082</b>     | <b>1,782,855</b>     | <b>3,947,937</b>      | <b>3,777,021</b>          |
| <b>NET POSITION</b>                               |                      |                      |                       |                           |
| Net investment in capital assets                  | 62,366,331           | 85,699,287           | 148,065,618           | -                         |
| Restricted for bond reserves                      | 1,583,763            | 2,529,233            | 4,112,996             | -                         |
| Unrestricted                                      | 8,321,407            | 6,296,298            | 14,617,705            | 13,393,215                |
| <b>TOTAL NET POSITION</b>                         | <b>\$ 72,271,501</b> | <b>\$ 94,524,818</b> | <b>\$ 166,796,319</b> | <b>\$ 13,393,215</b>      |

See accompanying notes to financial statements.

**CITY OF KALAMAZOO  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED DECEMBER 31, 2019**

|                                 | Enterprise Funds   |                    |                    | Internal<br>Service Fund  |
|---------------------------------|--------------------|--------------------|--------------------|---------------------------|
|                                 | Wastewater         | Water              | Total              | Insurance<br>and Benefits |
| OPERATING REVENUES              |                    |                    |                    |                           |
| Charges for services            | \$ 23,805,086      | \$ 18,616,280      | \$ 42,421,366      | \$ 17,142,828             |
| Other                           | 47,259             | 40,264             | 87,523             | 83,163                    |
| <b>TOTAL OPERATING REVENUES</b> | <b>23,852,345</b>  | <b>18,656,544</b>  | <b>42,508,889</b>  | <b>17,225,991</b>         |
| OPERATING EXPENSES              |                    |                    |                    |                           |
| Operation and maintenance       | 24,525,759         | 16,033,733         | 40,559,492         | -                         |
| Risk management                 | -                  | -                  | -                  | 10,370,657                |
| Depreciation                    | 4,392,759          | 3,722,630          | 8,115,389          | -                         |
| <b>TOTAL OPERATING EXPENSES</b> | <b>28,918,518</b>  | <b>19,756,363</b>  | <b>48,674,881</b>  | <b>10,370,657</b>         |
| <b>OPERATING INCOME (LOSS)</b>  | <b>(5,066,173)</b> | <b>(1,099,819)</b> | <b>(6,165,992)</b> | <b>6,855,334</b>          |

**CITY OF KALAMAZOO  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONCLUDED)  
 YEAR ENDED DECEMBER 31, 2019**

|   | Enterprise Funds         |                          |                           | Internal<br>Service Fund  |
|---|--------------------------|--------------------------|---------------------------|---------------------------|
|   | Wastewater               | Water                    | Total                     | Insurance<br>and Benefits |
| NONOPERATING REVENUES (EXPENSES)                                    |                          |                          |                           |                           |
| Intergovernmental   | \$ 394,098               | \$ 465,982               | \$ 860,080                | \$ -                      |
| Interest revenue  | 374,336                  | 349,381                  | 723,717                   | 236,002                   |
| Other   | 2,192                    | -                        | 2,192                     | -                         |
| Gain on sale of capital assets                                      | 12,200                   | 17,441                   | 29,641                    | -                         |
| Amortization of:  |                          |                          |                           |                           |
| Bond defeasance expenses  | (9,314)                  | (15,801)                 | (25,115)                  | -                         |
| Bond premiums and discounts   | 6,277                    | 18,815                   | 25,092                    | -                         |
| Interest expense and fiscal charges                                 | <u>(1,033,402)</u>       | <u>(1,619,335)</u>       | <u>(2,652,737)</u>        | <u>-</u>                  |
| <br>TOTAL NONOPERATING<br>REVENUES (EXPENSES)                       | <br><u>(253,613)</u>     | <br><u>(783,517)</u>     | <br><u>(1,037,130)</u>    | <br><u>236,002</u>        |
| <br>NET INCOME (LOSS) BEFORE CAPITAL<br>CONTRIBUTIONS AND TRANSFERS | <br>(5,319,786)          | <br>(1,883,336)          | <br>(7,203,122)           | <br>7,091,336             |
| <br>CAPITAL CONTRIBUTIONS   | <br>21,425               | <br>1,835,756            | <br>1,857,181             | <br>-                     |
| TRANSFERS IN  | 372,996                  | 279,996                  | 652,992                   | -                         |
| TRANSFERS OUT   | <u>-</u>                 | <u>-</u>                 | <u>-</u>                  | <u>(2,478,000)</u>        |
| <br>CHANGE IN NET POSITION  | <br>(4,925,365)          | <br>232,416              | <br>(4,692,949)           | <br>4,613,336             |
| <br>Net position, beginning of year                                 | <br><u>77,196,866</u>    | <br><u>94,292,402</u>    | <br><u>171,489,268</u>    | <br><u>8,779,879</u>      |
| <br>Net position, end of year                                       | <br><u>\$ 72,271,501</u> | <br><u>\$ 94,524,818</u> | <br><u>\$ 166,796,319</u> | <br><u>\$ 13,393,215</u>  |

See accompanying notes to financial statements.

**CITY OF KALAMAZOO  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2019**

|  | Enterprise Funds |               |               | Internal<br>Service Fund  |
|--|------------------|---------------|---------------|---------------------------|
|  | Wastewater       | Water         | Total         | Insurance<br>and Benefits |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                    |                  |               |               |                           |
| Cash receipts from customers                                   | \$ 21,723,208    | \$ 19,174,596 | \$ 40,897,804 | \$ -                      |
| Cash received from interfund services provided                 | -                | -             | -             | 18,256,260                |
| Cash paid to suppliers   | (13,226,632)     | (7,706,898)   | (20,933,530)  | -                         |
| Cash paid to employees   | (4,515,793)      | (4,197,462)   | (8,713,255)   | -                         |
| Cash paid for employee benefits                                | (2,369,826)      | (1,946,448)   | (4,316,274)   | (10,407,162)              |
| Cash received for interfund services provided                  | 302,374          | 1,516,486     | 1,818,860     | -                         |
| <br>   |                  |               |               |                           |
| NET CASH PROVIDED BY<br>OPERATING ACTIVITIES                   | 1,913,331        | 6,840,274     | 8,753,605     | 7,849,098                 |
| <br>   |                  |               |               |                           |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>     |                  |               |               |                           |
| Intergovernmental grant  | 394,098          | 465,982       | 860,080       | -                         |
| Tax liens and reimbursements                                   | 2,192            | -             | 2,192         | -                         |
| Interest paid on OPEB bonds                                    | (387,589)        | (355,143)     | (742,732)     | -                         |
| Payments on OPEB bonds   | (214,305)        | (196,365)     | (410,670)     | -                         |
| Advance to other fund  | -                | -             | -             | 287,000                   |
| Transfer in  | 372,996          | 279,996       | 652,992       | -                         |
| Transfer out   | -                | -             | -             | (2,478,000)               |
| <br>   |                  |               |               |                           |
| NET CASH PROVIDED (USED) BY<br>NONCAPITAL FINANCING ACTIVITIES | 167,392          | 194,470       | 361,862       | (2,191,000)               |

**CITY OF KALAMAZOO  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2019**

|   | Enterprise Funds |                 |                 | Internal<br>Service Fund  |
|---|------------------|-----------------|-----------------|---------------------------|
|   | Wastewater       | Water           | Total           | Insurance<br>and Benefits |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>             |                  |                 |                 |                           |
| Purchases of capital assets   | \$ (7,121,945)   | \$ (12,965,656) | \$ (20,087,601) | \$ -                      |
| Contributions received  | 21,425           | 223,206         | 244,631         | -                         |
| Cash received for disposal of capital assets                                | 12,200           | 25,230          | 37,430          | -                         |
| Interest paid   | (566,250)        | (1,155,512)     | (1,721,762)     | -                         |
| Proceeds from debt issuance   | 10,118,916       | 11,060,664      | 21,179,580      | -                         |
| Payments on borrowings  | (850,000)        | (1,525,000)     | (2,375,000)     | -                         |
|   | 1,614,346        | (4,337,068)     | (2,722,722)     | -                         |
| <b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b> |                  |                 |                 |                           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |                  |                 |                 |                           |
| Purchase of investments   | (6,562,216)      | (5,345,505)     | (11,907,721)    | (4,455,802)               |
| Maturity of investments   | 8,451,441        | 6,330,869       | 14,782,310      | 4,438,689                 |
| Interest received   | 370,584          | 349,381         | 719,965         | 236,002                   |
|   | 2,259,809        | 1,334,745       | 3,594,554       | 218,889                   |
| <b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>                            |                  |                 |                 |                           |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>                            |                  |                 |                 |                           |
|   | 5,954,878        | 4,032,421       | 9,987,299       | 5,876,987                 |
| Cash and cash equivalents, beginning of year                                | 9,795,998        | 10,823,991      | 20,619,989      | 9,961,022                 |
| Cash and cash equivalents, end of year                                      | \$ 15,750,876    | \$ 14,856,412   | \$ 30,607,288   | \$ 15,838,009             |

**CITY OF KALAMAZOO  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS (CONCLUDED)  
YEAR ENDED DECEMBER 31, 2019**

|   | Enterprise Funds        |                         |                         | Internal<br>Service Fund  |
|---|-------------------------|-------------------------|-------------------------|---------------------------|
|   | Wastewater              | Water                   | Total                   | Insurance<br>and Benefits |
| Reconciliation of operating income (loss) to net cash provided by operating activities        |                         |                         |                         |                           |
| Operating income (loss)   | \$ (5,066,173)          | \$ (1,099,819)          | \$ (6,165,992)          | \$ 6,855,334              |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities |                         |                         |                         |                           |
| Depreciation  | 4,392,759               | 3,722,630               | 8,115,389               | -                         |
| (Increase) decrease in:   |                         |                         |                         |                           |
| Accounts receivable   | (895,872)               | (195,172)               | (1,091,044)             | 1,499,717                 |
| Due from other funds  | 181,006                 | 817,857                 | 998,863                 | (277,672)                 |
| Due from other governmental units   | (181,561)               | 588,025                 | 406,464                 | 9,209                     |
| Inventories   | 3,133                   | (78,719)                | (75,586)                | -                         |
| Prepays   | (11,742)                | 12,336                  | 594                     | -                         |
| Net pension asset   | (4,207,510)             | (3,346,888)             | (7,554,398)             | -                         |
| Deferred outflows of resources related to pensions  | 2,801,043               | 2,176,830               | 4,977,873               | -                         |
| Deferred outflows of resources related to OPEB  | (639,525)               | (408,102)               | (1,047,627)             | -                         |
| Increase (decrease) in:   |                         |                         |                         |                           |
| Accounts payable  | 1,419,470               | (252,125)               | 1,167,345               | (134,833)                 |
| Accrued liabilities   | -                       | (438)                   | (438)                   | 434,234                   |
| Due to other funds  | 121,368                 | 698,629                 | 819,997                 | (200,985)                 |
| Due to other governmental units   | 7,646                   | 258,176                 | 265,822                 | -                         |
| Deposits payable  | -                       | 125,199                 | 125,199                 | -                         |
| Compensated absences  | 71,811                  | 1,223                   | 73,034                  | (83,163)                  |
| Uninsured claim liability   | -                       | -                       | -                       | (252,743)                 |
| Net other post-employment benefits liability  | 3,584,020               | 2,740,172               | 6,324,192               | -                         |
| True-up settlement  | (1,051,704)             | -                       | (1,051,704)             | -                         |
| Deferred inflows of resources related to pensions   | 2,094,922               | 1,643,958               | 3,738,880               | -                         |
| Deferred inflows of resources related to OPEB   | (709,760)               | (563,498)               | (1,273,258)             | -                         |
| <br>NET CASH PROVIDED BY<br>OPERATING ACTIVITIES  | <br><u>\$ 1,913,331</u> | <br><u>\$ 6,840,274</u> | <br><u>\$ 8,753,605</u> | <br><u>\$ 7,849,098</u>   |
| <br>NONCASH FINANCING ACTIVITIES  |                         |                         |                         |                           |
| Contributions of capital assets   | <br><u>\$ -</u>         | <br><u>\$ 1,612,550</u> | <br><u>\$ 1,612,550</u> | <br><u>\$ -</u>           |

See accompanying notes to financial statements.