



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, 2020

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, 2020. 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, 2020 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2022 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

City of Kalamazoo, Michigan

Signature:

Stephen J. Vilenzi

Name of Official:

Stephen J. Vilenzi

Title:

CFO

Date:

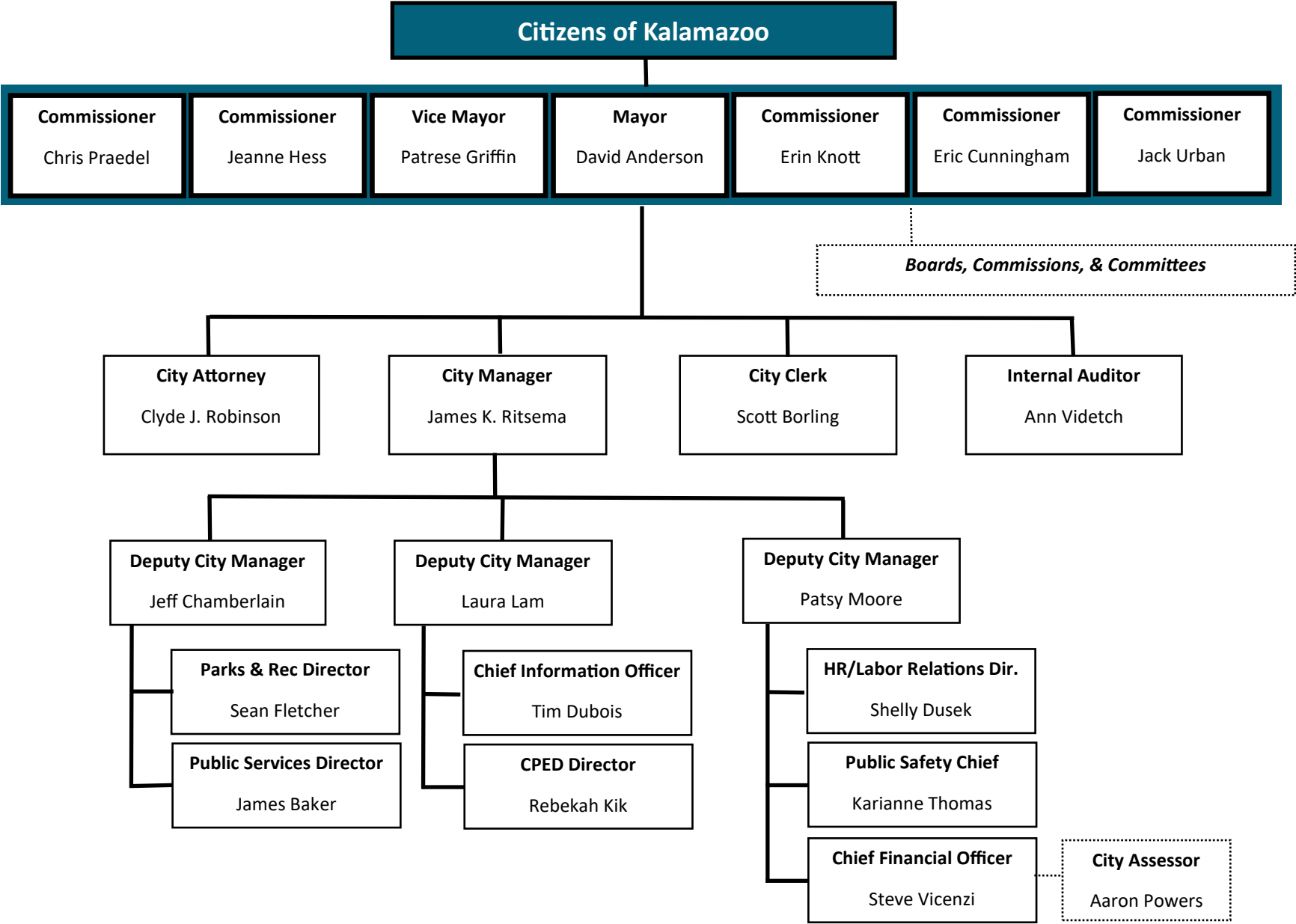
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Section 3: Organizational Chart

City of Kalamazoo

2020 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 FY2020.

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

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

Process

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

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

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

Carry-Forward

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

Sections

Table of Contents

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

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: 2 CFR Part 200 Cost Allocation Plan

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1 Building Depreciation	\$6,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	591	297	0	148	0	0	891	742	445	0
3 101-635 City Maintenance	39,948	0	444,867	0	0	0	0	0	0	0
4 101-172 City Manager	562	1,125	679,088	11,585	0	0	23,171	19,234	11,726	0
5 101-636 Info Tech	1,039	21,063	89,853	11,667	0	0	59,246	50,085	43,315	0
6 101-191 Budget and Accounting	2,220	5,967	216,796	18,944	3,979	0	7,967	6,820	7,686	0
7 101-215 City Clerk	0	181	0	26,708	0	0	2,460	0	35,835	0
8 101-223 Internal Auditor	61	385	25,908	581	984	0	653	587	616	0
9 101-233 Purchasing	408	1,767	39,971	2,311	0	0	2,311	2,719	3,943	0
10 101-261 311 Customer Service	0	25,033	0	5,794	0	0	88,759	89,368	17,052	0
11 101-253 Treasury	0	228,001	1,897	158	0	0	29,820	15,658	0	1
12 101-266 City Attorney	189	1,185	89,325	1,926	3,026	0	2,186	1,952	1,910	0
13 101-270 Human Resources	290	580	410,623	6,730	0	0	13,828	11,358	6,111	0
14 101-345-01 Public Safety Admin	0	0	2,604,619	0	0	0	0	0	0	0
15 101-640 Fleet	0	0	0	100,688	0	0	0	0	13,705	0
16 101-297 OPEB	2,210	4,420	2,668,749	45,529	0	0	91,058	75,587	46,082	0
17 101-299 Non-Departmental	8,922	56	3,746	84	142	0	94	85	89	0
Total Current Allocations	\$62,815	\$290,060	\$7,275,443	\$232,854	\$8,131	\$0	\$322,444	\$274,196	\$188,515	\$1

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Department	101-728 Econ Dev	101-751-01 Parks & Rec Admin	101-801 Emergency Recovery	150-273 Cemeteries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemeteries	226 Solid Waste
1 Building Depreciation	\$2,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	397	891	0	0	0	0	371	297	0	148
3 101-635 City Maintenance	16,828	2,625	0	0	0	45,220	0	0	0	0
4 101-172 City Manager	4,049	59,164	3,206	0	0	0	43,360	35,037	2,081	15,325
5 101-636 Info Tech	10,165	105,377	424	0	0	0	38,913	32,676	2,774	12,299
6 101-191 Budget and Accounting	3,336	62,018	7,693	641	119	107	61,557	35,551	8,308	21,206
7 101-215 City Clerk	2,326	1,058	0	0	0	0	392	0	32	4,125
8 101-223 Internal Auditor	114	1,681	501	16	37	33	5,759	2,212	326	1,882
9 101-233 Purchasing	1,496	22,569	7,342	136	0	0	11,828	5,438	3,127	3,671
10 101-261 311 Customer Service	755	15,123	0	0	0	0	21,685	17,522	1,131	115,699
11 101-253 Treasury	0	937	0	801	7	7	786	3,143	2,263	4,386
12 101-266 City Attorney	353	5,428	1,570	50	115	102	18,171	7,205	1,017	5,948
13 101-270 Human Resources	2,086	32,624	1,698	0	0	0	25,566	20,716	1,262	9,246
14 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
15 101-640 Fleet	0	54,989	0	0	0	0	7,151	51,812	0	(2,108)
16 101-297 OPEB	15,913	232,507	12,598	0	0	0	0	0	0	0
17 101-299 Non-Departmental	5,180	243	73	0	0	0	0	0	0	0
Total Current Allocations	\$65,685	\$597,235	\$35,104	\$1,644	\$278	\$45,469	\$235,539	\$211,609	\$22,322	\$191,827

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	0	0	0	11,923	0	0	60,541	872	0	11,360
5 101-636 Info Tech	0	0	0	1,578	0	0	8,010	2,614	0	1,503
6 101-191 Budget and Accounting	613	431	151	31,250	36	1,837	11,834	2,617	82	7,091
7 101-215 City Clerk	0	0	0	2,401	0	0	0	0	0	0
8 101-223 Internal Auditor	116	27	0	6,890	4	179	1,590	225	4	648
9 101-233 Purchasing	1,903	0	0	7,478	0	4,215	1,903	544	0	4,623
10 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
11 101-253 Treasury	23	13	334	203	20	8	228	112	13	95
12 101-266 City Attorney	356	84	0	21,217	12	550	5,627	691	13	1,991
13 101-270 Human Resources	0	0	0	6,419	0	0	36,729	449	0	5,854
14 101-345-01 Public Safety Admin	0	0	0	0	0	0	232,205	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
Total Current Allocations	\$3,011	\$555	\$485	\$89,357	\$72	\$6,788	\$358,669	\$8,124	\$112	\$33,164

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Department	252-752 Parks	253-101 City Commission	253-172 City Manager	253-345 Public Safety	253-441 Public Works	253-724 Public Safety	253-751 Recreation	253-752 Parks	254 Light Grant	265-345 Public Safety
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	0	0	0	0	0	0	0	0	0	0
5 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
6 101-191 Budget and Accounting	205	807	310	560	0	336	525	18	329	1,171
7 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
8 101-223 Internal Auditor	57	5	54	50	0	18	3	0	78	25
9 101-233 Purchasing	0	1,088	136	272	0	272	2,583	0	136	0
10 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
11 101-253 Treasury	13	38	13	172	37	95	34	23	0	530
12 101-266 City Attorney	176	17	165	153	0	55	10	1	239	82
13 101-270 Human Resources	0	0	0	0	0	0	0	0	0	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
Total Current Allocations	\$451	\$1,955	\$678	\$1,207	\$37	\$776	\$3,155	\$42	\$781	\$1,807

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Department	271-724 Comm Dev	280 Community Dev	284 Community Dev	285 Community Dev	286 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service	400 Capital Projects
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	742	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	18,446	0	0	0	0	0	0	2,165	0	0
5 101-636 Info Tech	29,792	0	0	0	0	0	0	2,785	0	0
6 101-191 Budget and Accounting	9,266	0	185	0	151	3,377	756	4,770	540	7,410
7 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
8 101-223 Internal Auditor	466	0	0	0	0	581	154	386	0	0
9 101-233 Purchasing	1,496	0	0	0	0	8,157	408	1,496	0	13,052
10 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
11 101-253 Treasury	146	3	336	0	272	308	24	2,585	191	401
12 101-266 City Attorney	1,523	0	0	0	0	1,787	474	1,220	0	0
13 101-270 Human Resources	10,397	0	0	0	0	0	0	1,314	0	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
Total Current Allocations	\$72,274	\$3	\$520	\$0	\$423	\$14,211	\$1,816	\$16,720	\$731	\$20,862

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Department	551 Parks	590 Wastewater Fund	591 Water Fund	677-XXX Insurance Fund	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	715 KMGA Fund	731-XXX Pension Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,930	1,633	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	217,505	183,171	0	0	0	3,149	0	0	0
5 101-636 Info Tech	0	405,917	569,924	0	0	0	5,415	0	0	0
6 101-191 Budget and Accounting	0	305,508	256,061	48,994	122	434	7,250	0	0	252,425
7 101-215 City Clerk	0	111	2,332	32	0	0	0	0	0	0
8 101-223 Internal Auditor	0	26,367	19,100	10,956	2	4	1,008	0	0	2,120
9 101-233 Purchasing	0	118,146	76,408	14,683	408	136	1,631	0	0	0
10 101-261 311 Customer Service	0	22,333	105,363	0	0	0	0	0	0	0
11 101-253 Treasury	0	526,344	676,356	3,580	58	21	266	0	0	782
12 101-266 City Attorney	0	82,988	60,170	39,427	6	14	3,101	0	0	20,431
13 101-270 Human Resources	0	126,091	105,585	0	0	0	1,623	0	0	19,502
14 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
15 101-640 Fleet	0	120,323	77,964	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
Total Current Allocations	\$0	\$1,953,564	\$2,134,068	\$117,673	\$596	\$609	\$23,443	\$0	\$0	\$295,261

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Summary Schedule

Department	737-000 OPEB Trust Fund	760 Foundation for Excellence	98X-XXX GASB 34 Govt	CCTA	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,059
2 Equipment Depreciation	0	0	0	1,856	0	0	0	11,379
3 101-635 City Maintenance	0	0	0	0	202,511	0	0	752,000
4 101-172 City Manager	0	0	0	0	0	0	0	1,417,846
5 101-636 Info Tech	0	0	0	215,754	0	37,780	0	1,759,969
6 101-191 Budget and Accounting	106,958	897	440	0	0	0	0	1,536,667
7 101-215 City Clerk	0	0	0	5,792	0	0	0	83,785
8 101-223 Internal Auditor	337	224	0	0	0	0	0	114,018
9 101-233 Purchasing	0	0	0	0	0	0	0	370,210
10 101-261 311 Customer Service	0	0	0	0	0	0	0	525,617
11 101-253 Treasury	782	322	26	0	0	6,204	0	1,508,877
12 101-266 City Attorney	1,037	689	0	0	0	0	0	385,958
13 101-270 Human Resources	0	0	0	0	0	0	0	856,681
14 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	2,836,824
15 101-640 Fleet	0	0	0	0	0	24,704	0	449,228
16 101-297 OPEB	0	0	0	0	0	0	0	3,194,653
17 101-299 Non-Departmental	0	0	0	0	0	0	0	18,715
Total Current Allocations	\$109.114	\$2.132	\$467	\$223.402	\$202.511	\$68.688	\$0	\$15.831.487

**Building Depreciation
Nature and Extent of Services**

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

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

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

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

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

A. Department Costs

Dept:1 Building Depreciation

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

City of Kalamazoo
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CY 2020
9/7/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
6 Cost Plan	\$0	\$1,295	\$1,295
Subtotal - 101-191 Budget and Accoun	0	1,295	1,295
Total Incoming	0	1,295	1,295
C. Total Allocated		\$104,836	\$104,836
		100.00%	

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

CY 2020
9/7/2021

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%	\$4,032	\$0	\$4,032	\$50	\$4,083
4 101-172 City Manager	2,330.00	8.17%	8,464	0	8,464	106	8,570
5 101-636 Info Tech	1,945.00	6.82%	7,066	0	7,066	88	7,154
6 101-191 Budget and Accounting	2,831.50	9.93%	10,286	0	10,286	129	10,415
7 101-215 City Clerk	1,452.00	5.09%	5,275	0	5,275	66	5,341
8 101-223 Internal Auditor	132.00	0.46%	480	0	480	6	486
9 101-233 Purchasing	1,089.50	3.82%	3,958	0	3,958	49	4,007
10 101-261 311 Customer Service	10,230.00	35.89%	37,163	0	37,163	465	37,628
11 101-253 Treasury	1,988.00	6.97%	7,222	0	7,222	90	7,312
12 101-266 City Attorney	1,357.00	4.76%	4,930	0	4,930	62	4,991
13 101-270 Human Resources	1,574.00	5.52%	5,718	0	5,718	72	5,790
18 101-101 City Commission	1,733.00	6.08%	6,296	0	6,296	79	6,374
28 101-728 Econ Dev	730.00	2.56%	2,652	0	2,652	33	2,685
Subtotal	28,502.00	100.00%	103,542	0	103,542	1,295	104,836
Direct Bills					0		0
Total					\$103,542		\$104,836

Basis Units: Assigned Square Footage
Source: Maintenance Records

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
3 101-635 City Maintenance	\$4,083	\$4,083
4 101-172 City Manager	8,570	8,570
5 101-636 Info Tech	7,154	7,154
6 101-191 Budget and Accounting	10,415	10,415
7 101-215 City Clerk	5,341	5,341
8 101-223 Internal Auditor	486	486
9 101-233 Purchasing	4,007	4,007
10 101-261 311 Customer Service	37,628	37,628
11 101-253 Treasury	7,312	7,312
12 101-266 City Attorney	4,991	4,991
13 101-270 Human Resources	5,790	5,790
18 101-101 City Commission	6,374	6,374
28 101-728 Econ Dev	2,685	2,685
Total	\$104,836	\$104,836

City of Kalamazoo
2 CFR Part 200 (Federal)
Equipment Depreciation
Nature and Extent of Services

CY 2020
9/7/2021

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.

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
City Hall Equipment	P	9,589	0	9,589	0	0	0	0
IT Equipment	P	50,591	0	0	50,591	0	0	0
Management Services vehicle	P	1,584	0	0	0	1,584	0	0
Treasury Security Camera	P	699	0	0	0	0	699	0
City Maintenance Equipment	P	3,890	0	0	0	0	3,890	0
VoIP System	P	22,329	0	0	0	0	0	22,329
HR Security Camera	P	1,500	0	0	0	0	1,500	0
Clerk Equipment	P	3,457	0	0	0	0	3,457	0
Subtotal - Services & Supplies		93,639	0	9,589	50,591	1,584	9,547	22,329
Department Cost Total		93,639	0	9,589	50,591	1,584	9,547	22,329
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		93,639	0	9,589	50,591	1,584	9,547	22,329
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$93,639		\$9,589	\$50,591	\$1,584	\$9,547	\$22,329

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

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	\$1,295	\$133	\$700	\$22	\$132	\$309
Subtotal - 101-191 Budget and Accoun	0	1,295	133	700	22	132	309
Total Incoming	0	1,295	133	700	22	132	309
C. Total Allocated		\$94,934	\$9,721	\$51,290	\$1,606	\$9,679	\$22,637
			10.24%	54.03%	1.69%	10.20%	23.85%

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

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%	\$373	\$0	\$373	\$5	\$379
4 101-172 City Manager	2,330.00	8.17%	784	0	784	11	795
5 101-636 Info Tech	1,945.00	6.82%	654	0	654	9	663
6 101-191 Budget and Accounting	2,831.50	9.93%	953	0	953	13	966
7 101-215 City Clerk	1,452.00	5.09%	488	0	488	7	495
8 101-223 Internal Auditor	132.00	0.46%	44	0	44	1	45
9 101-233 Purchasing	1,089.50	3.82%	367	0	367	5	372
10 101-261 311 Customer Service	10,230.00	35.89%	3,442	0	3,442	48	3,489
11 101-253 Treasury	1,988.00	6.97%	669	0	669	9	678
12 101-266 City Attorney	1,357.00	4.76%	457	0	457	6	463
13 101-270 Human Resources	1,574.00	5.52%	530	0	530	7	537
18 101-101 City Commission	1,733.00	6.08%	583	0	583	8	591
28 101-728 Econ Dev	730.00	2.56%	246	0	246	3	249
Subtotal	28,502.00	100.00%	9,589	0	9,589	133	9,721
Direct Bills					0		0
Total					\$9,589		\$9,721

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

IT Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-636 Info Tech	1	100.00%	\$50,591	\$0	\$50,591	\$700	\$51,290
Subtotal	1	100.00%	50,591	0	50,591	700	51,290
Direct Bills					0		0
Total					\$50,591		\$51,290

Basis Units: Direct to IT
Source: Fixed Asset records

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

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	14.65	77.55%	\$1,229	\$0	\$1,229	\$17	\$1,246
9 101-233 Purchasing	4.24	22.45%	356	0	356	5	361
Subtotal	18.89	100.00%	1,584	0	1,584	22	1,606
Direct Bills					0		0
Total					\$1,584		\$1,606

Basis Units: FTEs of Management Services Depts

Source: City payroll records

City of Kalamazoo
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CY 2020
9/7/2021

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	40.75%	\$3,890	\$0	\$3,890	\$54	\$3,944
7 101-215 City Clerk	3,457.20	36.21%	3,457	0	3,457	48	3,505
11 101-253 Treasury	699.30	7.32%	699	0	699	10	709
13 101-270 Human Resources	1,500.40	15.72%	1,500	0	1,500	21	1,521
Subtotal	9,546.90	100.00%	9,547	0	9,547	132	9,679
Direct Bills					0		0
Total					\$9,547		\$9,679

Basis Units: \$ Depreciation

Source: Fixed Asset records

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

CY 2020
9/7/2021

Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	2	0.66%	\$146	\$0	\$146	\$2	\$148
4 101-172 City Manager	15	4.92%	1,098	0	1,098	15	1,113
5 101-636 Info Tech	13	4.26%	952	0	952	13	965
6 101-191 Budget and Accounting	11	3.61%	805	0	805	11	816
7 101-215 City Clerk	6	1.97%	439	0	439	6	445
8 101-223 Internal Auditor	1	0.33%	73	0	73	1	74
9 101-233 Purchasing	6	1.97%	439	0	439	6	445
10 101-261 311 Customer Service	1	0.33%	73	0	73	1	74
11 101-253 Treasury	11	3.61%	805	0	805	11	816
12 101-266 City Attorney	7	2.30%	512	0	512	7	520
13 101-270 Human Resources	7	2.30%	512	0	512	7	520
14 101-345-01 Public Safety Admin	80	26.23%	5,857	0	5,857	81	5,938
15 101-640 Fleet	3	0.98%	220	0	220	3	223
19 101-257 Assessing	4	1.31%	293	0	293	4	297
21 101-441-00 PW General	2	0.66%	146	0	146	2	148
24 101-699.00 Code Enforcement	12	3.93%	879	0	879	12	891
25 101-699.01 Building Trades	10	3.28%	732	0	732	10	742
26 101-721 Planning	6	1.97%	439	0	439	6	445
28 101-728 Econ Dev	2	0.66%	146	0	146	2	148
29 101-751-01 Parks & Rec Admin	12	3.93%	879	0	879	12	891
34 202 Act 51 Major Street	5	1.64%	366	0	366	5	371
35 203 Act 51 Local Street	4	1.31%	293	0	293	4	297
37 226 Solid Waste	2	0.66%	146	0	146	2	148
58 271-724 Comm Dev	10	3.28%	732	0	732	10	742
69 590 Wastewater Fund	26	8.52%	1,903	0	1,903	26	1,930
70 591 Water Fund	22	7.21%	1,611	0	1,611	22	1,633
81 CCTA	25	8.20%	1,830	0	1,830	25	1,856
Subtotal	305	100.00%	22,329	0	22,329	309	22,637
Direct Bills					0		0
Total					\$22,329		\$22,637

Basis Units: Number of phone lines
Source: Phone directory

City of Kalamazoo
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Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System	Total
3 101-635 City Maintenance	\$379	\$0	\$0	\$3,944	\$148	\$4,471
4 101-172 City Manager	795	0	0	0	1,113	1,908
5 101-636 Info Tech	663	51,290	0	0	965	52,919
6 101-191 Budget and Accounting	966	0	1,246	0	816	3,028
7 101-215 City Clerk	495	0	0	3,505	445	4,446
8 101-223 Internal Auditor	45	0	0	0	74	119
9 101-233 Purchasing	372	0	361	0	445	1,177
10 101-261 311 Customer Service	3,489	0	0	0	74	3,563
11 101-253 Treasury	678	0	0	709	816	2,203
12 101-266 City Attorney	463	0	0	0	520	982
13 101-270 Human Resources	537	0	0	1,521	520	2,578
14 101-345-01 Public Safety Admin	0	0	0	0	5,938	5,938
15 101-640 Fleet	0	0	0	0	223	223
18 101-101 City Commission	591	0	0	0	0	591
19 101-257 Assessing	0	0	0	0	297	297
21 101-441-00 PW General	0	0	0	0	148	148
24 101-699.00 Code Enforcement	0	0	0	0	891	891
25 101-699.01 Building Trades	0	0	0	0	742	742
26 101-721 Planning	0	0	0	0	445	445
28 101-728 Econ Dev	249	0	0	0	148	397
29 101-751-01 Parks & Rec Admin	0	0	0	0	891	891
34 202 Act 51 Major Street	0	0	0	0	371	371
35 203 Act 51 Local Street	0	0	0	0	297	297
37 226 Solid Waste	0	0	0	0	148	148
58 271-724 Comm Dev	0	0	0	0	742	742
69 590 Wastewater Fund	0	0	0	0	1,930	1,930
70 591 Water Fund	0	0	0	0	1,633	1,633
81 CCTA	0	0	0	0	1,856	1,856
Total	\$9,721	\$51,290	\$1,606	\$9,679	\$22,637	\$94,934

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.

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
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A. Department Costs

Dept:3 101-635 City Maintenance

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
Personnel Costs						
Salaries	S1	313,747	0	76,335	156,622	80,790
Salary % Split			.00%	24.33%	49.92%	25.75%
Benefits	S	122,774	0	29,871	61,289	31,614
Subtotal - Personnel Costs		436,521	0	106,206	217,911	112,404
Services & Supplies Cost						
729 Operating Supplies	P	194,893	0	702	59,982	134,209
805 Education & Training	P	(1,000)	0	(1,000)	0	0
815 Utilities	P	342,489	0	674	96,506	245,310
825 General Insurance	P	5,352	0	5,352	0	0
845 Contractual Services	P	246,428	0	0	111,764	134,664
850 Charges for Services	P	39,536	39,536	0	0	0
974 Bldgs, Additions, and Improvemen	P	13,996	0	0	13,996	0
975 Machinery & Equipment	P	5,590	0	0	5,590	0
976 Office Equip & Furniture	P	16,809	0	0	0	16,809
Subtotal - Services & Supplies		864,093	39,536	5,728	287,837	530,991
Department Cost Total		1,300,614	39,536	111,934	505,749	643,396
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		1,300,614	39,536	111,934	505,749	643,396
General Admin Distribution			(39,536)	9,619	19,737	10,181
Grand Total		<u>\$1,300,614</u>		<u>\$121,553</u>	<u>\$525,485</u>	<u>\$653,576</u>

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
1 City Hall	\$4,032	\$50	\$993	\$2,038	\$1,051
Subtotal - Building Depreciation	4,032	50	993	2,038	1,051
2 City Hall Equipment	373	5	92	189	97
2 Department Specific Equipment	3,890	54	960	1,969	1,016
2 Voice over IP System	146	2	36	74	38
Subtotal - Equipment Depreciation	4,410	61	1,088	2,232	1,151
3 Maintenance Admin	0	983	239	491	253
3 City Hall	0	20,629	5,019	10,298	5,312
Subtotal - 101-635 City Maintenance	0	21,612	5,258	10,789	5,565
4 Management & Leadership	0	11,602	2,823	5,792	2,988
Subtotal - 101-172 City Manager	0	11,602	2,823	5,792	2,988
5 PC / Network Support	0	8,423	2,049	4,205	2,169
5 App - Intellitime / Kronos	0	738	180	368	190
5 County Wide	0	1,710	416	853	440
Subtotal - 101-636 Info Tech	0	10,871	2,645	5,427	2,799
6 Accounts Payable	0	15,705	3,821	7,840	4,044
6 Payroll	0	869	211	434	224
6 Budgeting	0	2,249	547	1,123	579
6 Risk Management	0	125	30	63	32
6 Audit and Accounting	0	15,108	3,676	7,542	3,890
6 Cost Plan	0	1,295	315	646	333
Subtotal - 101-191 Budget and Accoun	0	35,351	8,601	17,647	9,103
8 Internal Audit	0	896	218	447	231
Subtotal - 101-223 Internal Auditor	0	896	218	447	231
9 Purchasing	0	22,798	5,547	11,381	5,870
Subtotal - 101-233 Purchasing	0	22,798	5,547	11,381	5,870
12 Advise and Counsel	0	2,785	678	1,390	717

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

Dept:3 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
12 Labor Relations	\$0	\$67	\$16	\$34	\$17
12 Risk Management	0	71	17	35	18
Subtotal - 101-266 City Attorney	0	2,923	711	1,459	753
13 Human Resources	0	6,457	1,571	3,223	1,663
13 Labor Relations	0	941	229	470	242
Subtotal - 101-270 Human Resources	0	7,398	1,800	3,693	1,905
16 General Fund OPEB	0	56,910	13,846	28,410	14,654
Subtotal - 101-297 OPEB	0	56,910	13,846	28,410	14,654
17 Security	0	4,959	1,206	2,475	1,277
17 Contractual	0	147	36	73	38
17 Parking	0	3,625	882	1,810	934
Subtotal - 101-299 Non-Departmental	0	8,732	2,124	4,359	2,248
Total Incoming	8,442	179,204	45,654	93,673	48,319
C. Total Allocated		\$1,488,261	\$167,207	\$619,158	\$701,895
			11.24%	41.60%	47.16%

City of Kalamazoo
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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%	\$983	\$0	\$983	\$0	\$983
4 101-172 City Manager	2,330.00	1.67%	2,064	0	2,064	734	2,798
5 101-636 Info Tech	1,945.00	1.39%	1,723	0	1,723	613	2,336
6 101-191 Budget and Accounting	2,831.50	2.03%	2,508	0	2,508	892	3,400
7 101-215 City Clerk	1,452.00	1.04%	1,286	0	1,286	457	1,744
8 101-223 Internal Auditor	132.00	0.09%	117	0	117	42	159
9 101-233 Purchasing	1,089.50	0.78%	965	0	965	343	1,308
10 101-261 311 Customer Service	10,230.00	7.33%	9,063	0	9,063	3,222	12,285
11 101-253 Treasury	1,988.00	1.42%	1,761	0	1,761	626	2,387
12 101-266 City Attorney	1,357.00	0.97%	1,202	0	1,202	427	1,630
13 101-270 Human Resources	1,574.00	1.13%	1,394	0	1,394	496	1,890
18 101-101 City Commission	1,733.00	1.24%	1,535	0	1,535	546	2,081
20 101-345 Public Safety Ops	59,135.00	42.38%	52,388	0	52,388	18,627	71,015
28 101-728 Econ Dev	730.00	0.52%	647	0	647	230	877
29 101-751-01 Parks & Rec Admin	349.00	0.25%	309	0	309	110	419
33 160-751 Mayor's Riverfront Pk	6,011.00	4.31%	5,325	0	5,325	1,893	7,219
82 Kalamazoo County - Space	45,529.00	32.63%	40,334	0	40,334	14,341	54,676
Subtotal	139,526.00	100.00%	123,607	0	123,607	43,600	167,207
Direct Bills					0		0
Total					\$123,607		\$167,207

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%	\$20,629	\$0	\$20,629	\$0	\$20,629
4 101-172 City Manager	2,330.00	8.17%	43,302	0	43,302	7,609	50,912
5 101-636 Info Tech	1,945.00	6.82%	36,147	0	36,147	6,352	42,499
6 101-191 Budget and Accounting	2,831.50	9.93%	52,622	0	52,622	9,247	61,870
7 101-215 City Clerk	1,452.00	5.09%	26,985	0	26,985	4,742	31,727
8 101-223 Internal Auditor	132.00	0.46%	2,453	0	2,453	431	2,884
9 101-233 Purchasing	1,089.50	3.82%	20,248	0	20,248	3,558	23,806
10 101-261 311 Customer Service	10,230.00	35.89%	190,121	0	190,121	33,410	223,531
11 101-253 Treasury	1,988.00	6.97%	36,946	0	36,946	6,493	43,439
12 101-266 City Attorney	1,357.00	4.76%	25,219	0	25,219	4,432	29,651
13 101-270 Human Resources	1,574.00	5.52%	29,252	0	29,252	5,140	34,393
18 101-101 City Commission	1,733.00	6.08%	32,207	0	32,207	5,660	37,867
28 101-728 Econ Dev	730.00	2.56%	13,567	0	13,567	2,384	15,951
Subtotal	28,502.00	100.00%	529,700	0	529,700	89,459	619,158
Direct Bills					0		0
Total					\$529,700		\$619,158

Basis Units: Assigned Square Footage
Source: Maintenance Department

City of Kalamazoo
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Other Maintenance Allocations

Dept:3 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 101-345 Public Safety Ops	59,135	53.26%	\$349,274	\$0	\$349,274	\$24,578	\$373,852
29 101-751-01 Parks & Rec Admin	349	0.31%	2,061	0	2,061	145	2,206
33 160-751 Mayor's Riverfront Pk	6,011	5.41%	35,503	0	35,503	2,498	38,002
82 Kalamazoo County - Space	45,529	41.01%	268,912	(140,000)	128,912	18,923	147,835
Subtotal	111,024	100.00%	655,750	(140,000)	515,750	46,145	561,895
Direct Bills					140,000		140,000
Total					\$655,750		\$701,895

Basis Units: Assigned Square Footage
Source: Maintenance Department

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Allocation Summary

Dept:3 101-635 City Maintenance

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
3 101-635 City Maintenance	983	20,629	0	21,612
4 101-172 City Manager	2,798	50,912	0	53,710
5 101-636 Info Tech	2,336	42,499	0	44,835
6 101-191 Budget and Accounting	3,400	61,870	0	65,270
7 101-215 City Clerk	1,744	31,727	0	33,471
8 101-223 Internal Auditor	159	2,884	0	3,043
9 101-233 Purchasing	1,308	23,806	0	25,115
10 101-261 311 Customer Service	12,285	223,531	0	235,816
11 101-253 Treasury	2,387	43,439	0	45,826
12 101-266 City Attorney	1,630	29,651	0	31,281
13 101-270 Human Resources	1,890	34,393	0	36,283
18 101-101 City Commission	2,081	37,867	0	39,948
20 101-345 Public Safety Ops	71,015	0	373,852	444,867
28 101-728 Econ Dev	877	15,951	0	16,828
29 101-751-01 Parks & Rec Admin	419	0	2,206	2,625
33 160-751 Mayor's Riverfront Pk	7,219	0	38,002	45,220
82 Kalamazoo County - Space	54,676	0	147,835	202,511
Total	\$167,207	\$619,158	\$701,895	\$1,488,261

City of Kalamazoo
2 CFR Part 200 (Federal)
101-172 City Manager
Nature and Extent of Services

CY 2020
9/7/2021

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

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

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

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

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

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CY 2020
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A. Department Costs

Dept:4 101-172 City Manager

Description		Amount	General Admin	Management & Leadership	General Government
Personnel Costs					
Salaries	S1	909,454	0	909,454	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	277,707	0	277,707	0
Subtotal - Personnel Costs		1,187,161	0	1,187,161	0
Services & Supplies Cost					
728 Supplies	S	4,934	0	4,934	0
729 Operating Supplies	S	571	0	571	0
805 Travel & Training	S	17,157	0	17,157	0
815 Telephone	S	6,303	0	6,303	0
825 Insurance	S	20,712	0	20,712	0
845 Contractual Services	P	324,165	0	16,564	307,602
860 Memberships & Dues	S	38,727	0	38,727	0
865 Subscriptions	S	170	0	170	0
880 Rental/Lease Equipment	S	3,414	0	3,414	0
885.002 Application Software	S	15,000	0	15,000	0
885.014 Contrib - Communities in Schc P		50,000	0	0	50,000
976 Office Equip & Furniture	S	0	0	0	0
Subtotal - Services & Supplies		481,152	0	123,551	357,602
Department Cost Total		1,668,313	0	1,310,712	357,602
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,668,313	0	1,310,712	357,602
General Admin Distribution			0	0	0
Grand Total		\$1,668,313		\$1,310,712	\$357,602
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
1 City Hall	\$8,464	\$106	\$8,570	\$0
Subtotal - Building Depreciation	8,464	106	8,570	0
2 City Hall Equipment	784	11	795	0
2 Voice over IP System	1,098	15	1,113	0
Subtotal - Equipment Depreciation	1,882	26	1,908	0
3 Maintenance Admin	2,064	734	2,798	0
3 City Hall	43,302	7,609	50,912	0
Subtotal - 101-635 City Maintenance	45,366	8,343	53,710	0
4 Management & Leadership	0	22,011	22,011	0
Subtotal - 101-172 City Manager	0	22,011	22,011	0
5 PC / Network Support	0	37,904	37,904	0
5 App - Eden	0	17,606	17,606	0
5 App - BS & A	0	5,253	5,253	0
5 App - Intellitime / Kronos	0	1,722	1,722	0
5 NeoGov	0	10,976	10,976	0
5 County Wide	0	3,243	3,243	0
5 Dept Specific Exp	0	59,805	59,805	0
Subtotal - 101-636 Info Tech	0	136,509	136,509	0
6 Accounts Payable	0	3,054	3,054	0
6 Payroll	0	1,648	1,648	0
6 Budgeting	0	2,971	2,971	0
6 Risk Managment	0	166	166	0
6 Audit and Accounting	0	2,936	2,936	0
6 Cost Plan	0	1,295	1,295	0
Subtotal - 101-191 Budget and Accoun	0	12,069	12,069	0
7 Records Management	0	563	563	0
7 Mailroom	0	26	26	0
Subtotal - 101-215 City Clerk	0	589	589	0
8 Internal Audit	0	1,184	1,184	0

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CY 2020
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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	\$1,184	\$1,184	\$0
9 Purchasing	0	4,515	4,515	0
Subtotal - 101-233 Purchasing	0	4,515	4,515	0
10 Customer Service (exc Public Wks)	0	3,996	3,996	0
Subtotal - 101-261 311 Customer Servi	0	3,996	3,996	0
12 Advise and Counsel	0	3,679	3,679	0
12 Risk Management	0	20	20	0
Subtotal - 101-266 City Attorney	0	3,699	3,699	0
13 Human Resources	0	12,250	12,250	0
Subtotal - 101-270 Human Resources	0	12,250	12,250	0
16 General Fund OPEB	0	107,964	107,964	0
Subtotal - 101-297 OPEB	0	107,964	107,964	0
17 Security	0	10,409	10,409	0
17 Contractual	0	195	195	0
17 Parking	0	6,878	6,878	0
Subtotal - 101-299 Non-Departmental	0	17,481	17,481	0
Total Incoming	55,713	330,744	386,457	0
C. Total Allocated		\$2,054,770	\$1,697,168	\$357,602
			82.60%	17.40%

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

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	5.15	0.85%	\$11,602	\$0	\$11,602	\$0	\$11,602
4 101-172 City Manager	9.77	1.61%	22,011	0	22,011	0	22,011
5 101-636 Info Tech	13.30	2.19%	29,963	0	29,963	7,436	37,399
6 101-191 Budget and Accounting	14.65	2.42%	33,005	0	33,005	8,190	41,195
7 101-215 City Clerk	6.42	1.06%	14,464	0	14,464	3,589	18,053
8 101-223 Internal Auditor	0.99	0.16%	2,230	0	2,230	553	2,784
9 101-233 Purchasing	4.24	0.70%	9,552	0	9,552	2,370	11,923
10 101-261 311 Customer Service	8.01	1.32%	18,046	0	18,046	4,478	22,524
11 101-253 Treasury	11.10	1.83%	25,007	0	25,007	6,206	31,213
12 101-266 City Attorney	5.77	0.95%	12,999	0	12,999	3,226	16,225
13 101-270 Human Resources	5.03	0.83%	11,332	0	11,332	2,812	14,144
14 101-345-01 Public Safety Admin	7.39	1.22%	16,649	0	16,649	4,132	20,780
15 101-640 Fleet	8.75	1.44%	19,713	0	19,713	4,892	24,605
17 101-299 Non-Departmental	1.73	0.29%	3,898	0	3,898	967	4,865
18 101-101 City Commission	0.20	0.03%	451	0	451	112	562
19 101-257 Assessing	0.40	0.07%	901	0	901	224	1,125
20 101-345 Public Safety Ops	241.50	39.82%	544,074	0	544,074	135,015	679,088
21 101-441-00 PW General	4.12	0.68%	9,282	0	9,282	2,303	11,585
24 101-699.00 Code Enforcement	8.24	1.36%	18,564	0	18,564	4,607	23,171
25 101-699.01 Building Trades	6.84	1.13%	15,410	0	15,410	3,824	19,234
26 101-721 Planning	4.17	0.69%	9,395	0	9,395	2,331	11,726
28 101-728 Econ Dev	1.44	0.24%	3,244	0	3,244	805	4,049
29 101-751-01 Parks & Rec Admin	21.04	3.47%	47,401	0	47,401	11,763	59,164
30 101-801 Emergency Recovery	1.14	0.19%	2,568	0	2,568	637	3,206
34 202 Act 51 Major Street	15.42	2.54%	34,740	0	34,740	8,621	43,360
35 203 Act 51 Local Street	12.46	2.05%	28,071	0	28,071	6,966	35,037
36 209 Cemeteries	0.74	0.12%	1,667	0	1,667	414	2,081
37 226 Solid Waste	5.45	0.90%	12,278	0	12,278	3,047	15,325
41 251 FFE Aspirational Projects	4.24	0.70%	9,552	0	9,552	2,370	11,923
44 252-345 Public Safety	21.53	3.55%	48,505	0	48,505	12,037	60,541
45 252-724 Public Safety Comm Dev	0.31	0.05%	698	0	698	173	872
47 252-751 Recreation	4.04	0.67%	9,102	0	9,102	2,259	11,360
58 271-724 Comm Dev	6.56	1.08%	14,779	0	14,779	3,667	18,446
65 299 CDBG	0.77	0.13%	1,735	0	1,735	430	2,165
69 590 Wastewater Fund	77.35	12.75%	174,261	0	174,261	43,244	217,505
70 591 Water Fund	65.14	10.74%	146,753	0	146,753	36,418	183,171
74 709-XXX Brownfield Dev	1.12	0.18%	2,523	0	2,523	626	3,149

City of Kalamazoo
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Management & Leadership Allocations

Dept:4 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	606.52	100.00%	1,366,425	0	1,366,425	330,744	1,697,168
Direct Bills					0		0
Total					\$1,366,425		\$1,697,168
<hr/> <hr/>							

Basis Units: Full Time Equivalents
 Source: City Payroll Records

City of Kalamazoo
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CY 2020
9/7/2021

Allocation Summary

Dept:4 101-172 City Manager

Department	Management & Leadership	General Government	Total
3 101-635 City Maintenance	\$11,602	\$0	\$11,602
4 101-172 City Manager	22,011	0	22,011
5 101-636 Info Tech	37,399	0	37,399
6 101-191 Budget and Accounting	41,195	0	41,195
7 101-215 City Clerk	18,053	0	18,053
8 101-223 Internal Auditor	2,784	0	2,784
9 101-233 Purchasing	11,923	0	11,923
10 101-261 311 Customer Service	22,524	0	22,524
11 101-253 Treasury	31,213	0	31,213
12 101-266 City Attorney	16,225	0	16,225
13 101-270 Human Resources	14,144	0	14,144
14 101-345-01 Public Safety Admin	20,780	0	20,780
15 101-640 Fleet	24,605	0	24,605
17 101-299 Non-Departmental	4,865	0	4,865
18 101-101 City Commission	562	0	562
19 101-257 Assessing	1,125	0	1,125
20 101-345 Public Safety Ops	679,088	0	679,088
21 101-441-00 PW General	11,585	0	11,585
24 101-699.00 Code Enforcement	23,171	0	23,171
25 101-699.01 Building Trades	19,234	0	19,234
26 101-721 Planning	11,726	0	11,726
28 101-728 Econ Dev	4,049	0	4,049
29 101-751-01 Parks & Rec Admin	59,164	0	59,164
30 101-801 Emergency Recovery	3,206	0	3,206
34 202 Act 51 Major Street	43,360	0	43,360
35 203 Act 51 Local Street	35,037	0	35,037
36 209 Cemeteries	2,081	0	2,081
37 226 Solid Waste	15,325	0	15,325
41 251 FFE Aspirational Projects	11,923	0	11,923
44 252-345 Public Safety	60,541	0	60,541
45 252-724 Public Safety Comm Dev	872	0	872
47 252-751 Recreation	11,360	0	11,360
58 271-724 Comm Dev	18,446	0	18,446
65 299 CDBG	2,165	0	2,165
69 590 Wastewater Fund	217,505	0	217,505
70 591 Water Fund	183,171	0	183,171
74 709-XXX Brownfield Dev	3,149	0	3,149
Total	\$1,697,168	\$0	\$1,697,168

City of Kalamazoo
2 CFR Part 200 (Federal)
Information Technology
Nature and Extent of Services

CY 2020
9/7/2021

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

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

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

Description	Source	Amount
101-636 Information Technology	2020 Audited Expenditures	\$ 4,045,558
123.NET Fiber Upfront	101-636-00-000-979.000	(450,000)
CCTA Administration 2020 Revenue	CCTA Administration Contract	(160,347)
Amortized 123.NET Fiber Upfront	Amortization schedule	45,000
TOTAL Expenditures for Allocation		\$ 3,480,210

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

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

- **PC/Network Support** – Costs associated with the support of the network, infrastructure, hardware, common software, internet connectivity, and telecom service are allocated to all users of the services based on the number of users assigned by department.
- **Application Software** - The costs of specific applications, including maintenance agreements and licenses, and the share of employee costs related to maintaining the applications and supporting the users of those applications are identified in the following functions and allocated based on the number of users by department.
 - Eden
 - BS&A
 - Intellitime (switched to Kronos in 2020)
 - NeoGov
- **KDPS** - The IT department provides specific support services to the City's Public Safety department. Costs associated with these services are identified and allocated to Public Safety departments on the number of PCs.
- **Water / Wastewater** - The City's IT department provides specific support services to the Water and Wastewater departments. Costs associated with these services are identified and allocated 50% to Water and 50% to Wastewater.

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

- **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.
- **COVID** - Certain costs related to expanding work-from-home capabilities for the City, including hardware, software, and staff costs, are identified in this function and are not allocated, as they were submitted for reimbursement through CARES Act and related State grants.

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

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

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

CY 2020
9/7/2021

A. Department Costs

Dept:5 101-636 Info Tech

Description		Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov
Personnel Costs										
Salaries	S1	1,024,103	328,618	208,432	44,448	9,875	21,399	72,868	113,463	0
Salary % Split			32.09%	20.35%	4.34%	.96%	2.09%	7.12%	11.08%	.00%
Benefits	P	342,498	140,847	89,334	19,051	4,232	9,172	31,232	48,631	0
Subtotal - Personnel Costs		1,366,601	469,465	297,766	63,499	14,107	30,571	104,100	162,094	0
Services & Supplies Cost										
728 Supplies	P	394	394	0	0	0	0	0	0	0
729 Operating Supplies	P	16,635	16,635	0	0	0	0	0	0	0
805 Travel & Training	P	11,177	11,177	0	0	0	0	0	0	0
815 Utilities	P	324,898	114,334	72,519	15,465	3,436	7,445	25,353	39,477	0
825 Insurance	P	14,916	6,134	3,891	830	184	399	1,360	2,118	0
845 Outside Consultants	P	67,891	27,872	17,678	3,770	838	1,815	6,180	9,623	0
860 Memberships	P	1,170	481	305	65	14	31	107	166	0
880 Rental/Lease Equipment	P	11,286	1,329	0	0	0	9,957	0	0	0
885 Software	P	1,342,472	95,712	582,971	90,495	73,071	20,359	0	0	72,448
975 Machinery & Equipment	P	428,795	176,335	111,843	23,851	5,299	11,483	39,101	60,884	0
976 Office Equip & Furniture	P	323	133	84	18	4	9	29	46	0
979 Infrastructure	D	450,000	0	0	0	0	0	0	0	0
984 Software (Capital)	P	9,000	0	0	0	0	0	0	0	0
CCTA Admin Services Contract	P	(160,347)	(160,347)	0	0	0	0	0	0	0
123NET Equipment Lease - 10 yr amo	P	45,000	0	45,000	0	0	0	0	0	0
Subtotal - Services & Supplies		2,563,609	290,190	834,291	134,493	82,846	51,498	72,130	112,314	72,448
Department Cost Total		3,930,211	759,654	1,132,057	197,992	96,953	82,069	176,230	274,407	72,448
Adjustments to Cost										
979 Infrastructure	D	(450,000)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(450,000)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		3,480,211	759,654	1,132,057	197,992	96,953	82,069	176,230	274,407	72,448
General Admin Distribution			(759,654)	352,508	61,652	30,190	25,559	54,876	85,447	22,559
Grand Total		\$3,480,211		\$1,484,565	\$259,644	\$127,143	\$107,628	\$231,106	\$359,854	\$95,007

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A. Department Costs

Dept:5 101-636 Info Tech

Description		Amount	County Wide	Dept Specific Exp	COVID
Personnel Costs					
Salaries	S1	1,024,103	0	0	225,000
Salary % Split			.00%	.00%	21.97%
Benefits	P	342,498	0	0	0
Subtotal - Personnel Costs		1,366,601	0	0	225,000
Services & Supplies Cost					
728 Supplies	P	394	0	0	0
729 Operating Supplies	P	16,635	0	0	0
805 Travel & Training	P	11,177	0	0	0
815 Utilities	P	324,898	0	0	46,870
825 Insurance	P	14,916	0	0	0
845 Outside Consultants	P	67,891	0	0	115
860 Memberships	P	1,170	0	0	0
880 Rental/Lease Equipment	P	11,286	0	0	0
885 Software	P	1,342,472	147,665	259,751	0
975 Machinery & Equipment	P	428,795	0	0	0
976 Office Equip & Furniture	P	323	0	0	0
979 Infrastructure	D	450,000	0	0	0
984 Software (Capital)	P	9,000	0	0	9,000
CCTA Admin Services Contract	P	(160,347)	0	0	0
123NET Equipment Lease - 10 yr amor	P	45,000	0	0	0
Subtotal - Services & Supplies		2,563,609	147,665	259,751	55,985
Department Cost Total		3,930,211	147,665	259,751	280,985
Adjustments to Cost					
979 Infrastructure	D	(450,000)	0	0	0
Subtotal - Adjustments		(450,000)	0	0	0
Total Costs After Adjustments		3,480,211	147,665	259,751	280,985
General Admin Distribution			45,981	80,883	0
Grand Total		<u>\$3,480,211</u>	<u>\$193,646</u>	<u>\$340,633</u>	<u>\$280,985</u>
not allocated					

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B. Incoming Costs - (Default Spread Custom%)

Dept:5 101-636 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide
1 City Hall	\$7,066	\$88	\$3,320	\$581	\$284	\$241	\$517	\$805	\$212	\$433
Subtotal - Building Depreciation	7,066	88	3,320	581	284	241	517	805	212	433
2 City Hall Equipment	654	9	308	54	26	22	48	75	20	40
2 IT Equipment	50,591	700	23,801	4,163	2,038	1,726	3,705	5,769	1,523	3,105
2 Voice over IP System	952	13	448	78	38	32	70	109	29	58
Subtotal - Equipment Depreciation	52,197	722	24,556	4,295	2,103	1,780	3,823	5,952	1,571	3,203
3 Maintenance Admin	1,723	613	1,084	190	93	79	169	263	69	141
3 City Hall	36,147	6,352	19,721	3,449	1,689	1,430	3,070	4,780	1,262	2,572
Subtotal - 101-635 City Maintenance	37,870	6,965	20,805	3,639	1,782	1,509	3,239	5,043	1,331	2,714
4 Management & Leadership	29,963	7,436	17,355	3,035	1,486	1,258	2,702	4,207	1,111	2,264
Subtotal - 101-172 City Manager	29,963	7,436	17,355	3,035	1,486	1,258	2,702	4,207	1,111	2,264
5 PC / Network Support	0	31,587	14,657	2,564	1,255	1,063	2,282	3,553	938	1,912
5 App - Eden	0	20,540	9,531	1,667	816	691	1,484	2,310	610	1,243
5 App - BS & A	0	9,630	4,469	782	383	324	696	1,083	286	583
5 App - Intellitime / Kronos	0	2,091	970	170	83	70	151	235	62	127
5 NeoGov	0	5,488	2,547	445	218	185	396	617	163	332
5 County Wide	0	4,415	2,049	358	175	149	319	497	131	267
Subtotal - 101-636 Info Tech	0	73,751	34,223	5,985	2,931	2,481	5,328	8,296	2,190	4,464
6 Accounts Payable	0	7,352	3,411	597	292	247	531	827	218	445
6 Payroll	0	2,244	1,041	182	89	75	162	252	67	136
6 Budgeting	0	7,205	3,343	585	286	242	520	810	214	436
6 Risk Management	0	402	186	33	16	14	29	45	12	24
6 Audit and Accounting	0	6,494	3,013	527	258	218	469	730	193	393
6 Cost Plan	0	1,295	601	105	51	44	94	146	38	78
Subtotal - 101-191 Budget and Accoun	0	24,990	11,596	2,028	993	841	1,805	2,811	742	1,513
7 Records Management	0	48,126	22,332	3,906	1,913	1,619	3,477	5,413	1,429	2,913
Subtotal - 101-215 City Clerk	0	48,126	22,332	3,906	1,913	1,619	3,477	5,413	1,429	2,913
8 Internal Audit	0	2,871	1,332	233	114	97	207	323	85	174

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B. Incoming Costs - (Default Spread Custom%)

Dept:5 101-636 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide
Subtotal - 101-223 Internal Auditor	\$0	\$2,871	\$1,332	\$233	\$114	\$97	\$207	\$323	\$85	\$174
9 Purchasing	0	27,093	12,572	2,199	1,077	912	1,957	3,047	805	1,640
Subtotal - 101-233 Purchasing	0	27,093	12,572	2,199	1,077	912	1,957	3,047	805	1,640
12 Advise and Counsel	0	8,921	4,140	724	355	300	644	1,003	265	540
12 Risk Management	0	24	11	2	1	1	2	3	1	1
Subtotal - 101-266 City Attorney	0	8,945	4,151	726	355	301	646	1,006	266	541
13 Human Resources	0	16,676	7,738	1,353	663	561	1,205	1,876	495	1,009
Subtotal - 101-270 Human Resources	0	16,676	7,738	1,353	663	561	1,205	1,876	495	1,009
16 General Fund OPEB	0	146,973	68,201	11,928	5,841	4,945	10,617	16,532	4,365	8,896
Subtotal - 101-297 OPEB	0	146,973	68,201	11,928	5,841	4,945	10,617	16,532	4,365	8,896
17 Security	0	8,689	4,032	705	345	292	628	977	258	526
17 Contractual	0	472	219	38	19	16	34	53	14	29
17 Parking	0	9,363	4,345	760	372	315	676	1,053	278	567
Subtotal - 101-299 Non-Departmental	0	18,524	8,596	1,503	736	623	1,338	2,084	550	1,121
Total Incoming	127,096	383,158	236,777	41,411	20,279	17,168	36,860	57,394	15,153	30,885
C. Total Allocated		\$3,990,465	\$1,721,342	\$301,055	\$147,422	\$124,796	\$267,966	\$417,248	\$110,160	\$224,531
			43.14%	7.54%	3.69%	3.13%	6.72%	10.46%	2.76%	5.63%

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B. Incoming Costs - (Default Spread Custom%)

Dept:5 101-636 Info Tech

Department	First Incoming	Second Incoming	Dept Specific Exp	COVID
1 City Hall	\$7,066	\$88	\$762	\$0
Subtotal - Building Depreciation	7,066	88	762	0
2 City Hall Equipment	654	9	71	0
2 IT Equipment	50,591	700	5,461	0
2 Voice over IP System	952	13	103	0
Subtotal - Equipment Depreciation	52,197	722	5,634	0
3 Maintenance Admin	1,723	613	249	0
3 City Hall	36,147	6,352	4,525	0
Subtotal - 101-635 City Maintenance	37,870	6,965	4,774	0
4 Management & Leadership	29,963	7,436	3,982	0
Subtotal - 101-172 City Manager	29,963	7,436	3,982	0
5 PC / Network Support	0	31,587	3,363	0
5 App - Eden	0	20,540	2,187	0
5 App - BS & A	0	9,630	1,025	0
5 App - Intellitime / Kronos	0	2,091	223	0
5 NeoGov	0	5,488	584	0
5 County Wide	0	4,415	470	0
Subtotal - 101-636 Info Tech	0	73,751	7,852	0
6 Accounts Payable	0	7,352	783	0
6 Payroll	0	2,244	239	0
6 Budgeting	0	7,205	767	0
6 Risk Managment	0	402	43	0
6 Audit and Accounting	0	6,494	691	0
6 Cost Plan	0	1,295	138	0
Subtotal - 101-191 Budget and Accoun	0	24,990	2,661	0
7 Records Management	0	48,126	5,124	0
Subtotal - 101-215 City Clerk	0	48,126	5,124	0
8 Internal Audit	0	2,871	306	0

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B. Incoming Costs - (Default Spread Custom%)

Dept:5 101-636 Info Tech

Department	First Incoming	Second Incoming	Dept Specific Exp	COVID
Subtotal - 101-223 Internal Auditor	\$0	\$2,871	\$306	\$0
9 Purchasing	0	27,093	2,885	0
Subtotal - 101-233 Purchasing	0	27,093	2,885	0
12 Advise and Counsel	0	8,921	950	0
12 Risk Management	0	24	3	0
Subtotal - 101-266 City Attorney	0	8,945	952	0
13 Human Resources	0	16,676	1,776	0
Subtotal - 101-270 Human Resources	0	16,676	1,776	0
16 General Fund OPEB	0	146,973	15,649	0
Subtotal - 101-297 OPEB	0	146,973	15,649	0
17 Security	0	8,689	925	0
17 Contractual	0	472	50	0
17 Parking	0	9,363	997	0
Subtotal - 101-299 Non-Departmental	0	18,524	1,972	0
Total Incoming	127,096	383,158	54,328	0
C. Total Allocated		\$3,990,465	\$394,962	\$280,985
			9.90%	7.04%

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CY 2020
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PC / Network Support Allocations

Dept:5 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	4	0.55%	\$8,423	\$0	\$8,423	\$0	\$8,423
4 101-172 City Manager	18	2.46%	37,904	0	37,904	0	37,904
5 101-636 Info Tech	15	2.05%	31,587	0	31,587	0	31,587
6 101-191 Budget and Accounting	12	1.64%	25,269	0	25,269	3,066	28,335
7 101-215 City Clerk	15	2.05%	31,587	0	31,587	3,832	35,419
8 101-223 Internal Auditor	1	0.14%	2,106	0	2,106	255	2,361
9 101-233 Purchasing	10	1.36%	21,058	0	21,058	2,555	23,612
10 101-261 311 Customer Service	18	2.46%	37,904	0	37,904	4,598	42,502
11 101-253 Treasury	13	1.77%	27,375	0	27,375	3,321	30,696
12 101-266 City Attorney	10	1.36%	21,058	0	21,058	2,555	23,612
13 101-270 Human Resources	9	1.23%	18,952	0	18,952	2,299	21,251
14 101-345-01 Public Safety Admin	285	38.88%	600,149	0	600,149	72,806	672,955
15 101-640 Fleet	7	0.95%	14,741	0	14,741	1,788	16,529
19 101-257 Assessing	6	0.82%	12,635	0	12,635	1,533	14,167
21 101-441-00 PW General	4	0.55%	8,423	0	8,423	1,022	9,445
24 101-699.00 Code Enforcement	13	1.77%	27,375	0	27,375	3,321	30,696
25 101-699.01 Building Trades	11	1.50%	23,164	0	23,164	2,810	25,974
26 101-721 Planning	7	0.95%	14,741	0	14,741	1,788	16,529
28 101-728 Econ Dev	2	0.27%	4,212	0	4,212	511	4,722
29 101-751-01 Parks & Rec Admin	29	3.96%	61,068	0	61,068	7,408	68,476
34 202 Act 51 Major Street	13	1.77%	27,375	0	27,375	3,321	30,696
35 203 Act 51 Local Street	11	1.50%	23,164	0	23,164	2,810	25,974
36 209 Cemeteries	1	0.14%	2,106	0	2,106	255	2,361
37 226 Solid Waste	4	0.55%	8,423	0	8,423	1,022	9,445
45 252-724 Public Safety Comm Dev	1	0.14%	2,106	0	2,106	255	2,361
58 271-724 Comm Dev	11	1.50%	23,164	0	23,164	2,810	25,974
65 299 CDBG	1	0.14%	2,106	0	2,106	255	2,361
69 590 Wastewater Fund	66	9.00%	138,982	0	138,982	16,860	155,842
70 591 Water Fund	56	7.64%	117,924	0	117,924	14,306	132,230
74 709-XXX Brownfield Dev	2	0.27%	4,212	0	4,212	511	4,722
81 CCTA	62	8.46%	130,559	0	130,559	15,838	146,397
83 All Other	16	2.18%	33,693	0	33,693	4,087	37,780
Subtotal	733	100.00%	1,543,542	0	1,543,542	177,800	1,721,342
Direct Bills					0		0
Total					\$1,543,542		\$1,721,342

Basis Units: Number of PCs
Source: IT Log

**City of Kalamazoo
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App - 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	6.52%	\$17,606	\$0	\$17,606	\$0	\$17,606
5 101-636 Info Tech	14	7.61%	20,540	0	20,540	0	20,540
6 101-191 Budget and Accounting	11	5.98%	16,139	0	16,139	2,165	18,304
7 101-215 City Clerk	5	2.72%	7,336	0	7,336	984	8,320
8 101-223 Internal Auditor	1	0.54%	1,467	0	1,467	197	1,664
9 101-233 Purchasing	6	3.26%	8,803	0	8,803	1,181	9,984
10 101-261 311 Customer Service	8	4.35%	11,737	0	11,737	1,574	13,312
11 101-253 Treasury	5	2.72%	7,336	0	7,336	984	8,320
12 101-266 City Attorney	2	1.09%	2,934	0	2,934	394	3,328
13 101-270 Human Resources	7	3.80%	10,270	0	10,270	1,378	11,648
14 101-345-01 Public Safety Admin	11	5.98%	16,139	0	16,139	2,165	18,304
19 101-257 Assessing	1	0.54%	1,467	0	1,467	197	1,664
24 101-699.00 Code Enforcement	6	3.26%	8,803	0	8,803	1,181	9,984
25 101-699.01 Building Trades	5	2.72%	7,336	0	7,336	984	8,320
26 101-721 Planning	3	1.63%	4,401	0	4,401	590	4,992
28 101-728 Econ Dev	1	0.54%	1,467	0	1,467	197	1,664
29 101-751-01 Parks & Rec Admin	5	2.72%	7,336	0	7,336	984	8,320
70 591 Water Fund	72	39.13%	105,636	0	105,636	14,170	119,806
81 CCTA	9	4.89%	13,204	0	13,204	1,771	14,976
Subtotal	184	100.00%	269,959	0	269,959	31,096	301,055
Direct Bills					0		0
Total					\$269,959		\$301,055

Basis Units: Number of Users

Source: IT Log

City of Kalamazoo
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App - 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	6	3.97%	\$5,253	\$0	\$5,253	\$0	\$5,253
5 101-636 Info Tech	11	7.28%	9,630	0	9,630	0	9,630
6 101-191 Budget and Accounting	10	6.62%	8,755	0	8,755	1,136	9,891
7 101-215 City Clerk	2	1.32%	1,751	0	1,751	227	1,978
8 101-223 Internal Auditor	1	0.66%	875	0	875	114	989
9 101-233 Purchasing	3	1.99%	2,626	0	2,626	341	2,967
10 101-261 311 Customer Service	8	5.30%	7,004	0	7,004	909	7,913
11 101-253 Treasury	9	5.96%	7,879	0	7,879	1,023	8,902
13 101-270 Human Resources	2	1.32%	1,751	0	1,751	227	1,978
14 101-345-01 Public Safety Admin	14	9.27%	12,256	0	12,256	1,591	13,847
19 101-257 Assessing	5	3.31%	4,377	0	4,377	568	4,945
24 101-699.00 Code Enforcement	14	9.27%	12,256	0	12,256	1,591	13,847
25 101-699.01 Building Trades	12	7.95%	10,505	0	10,505	1,364	11,869
26 101-721 Planning	7	4.64%	6,128	0	6,128	795	6,924
28 101-728 Econ Dev	3	1.99%	2,626	0	2,626	341	2,967
29 101-751-01 Parks & Rec Admin	1	0.66%	875	0	875	114	989
70 591 Water Fund	41	27.15%	35,894	0	35,894	4,659	40,553
81 CCTA	2	1.32%	1,751	0	1,751	227	1,978
Subtotal	151	100.00%	132,194	0	132,194	15,227	147,422
Direct Bills					0		0
Total					\$132,194		\$147,422

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
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App - Intellitime / Kronos 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	6	0.66%	\$738	\$0	\$738	\$0	\$738
4 101-172 City Manager	14	1.54%	1,722	0	1,722	0	1,722
5 101-636 Info Tech	17	1.87%	2,091	0	2,091	0	2,091
6 101-191 Budget and Accounting	14	1.54%	1,722	0	1,722	207	1,928
7 101-215 City Clerk	6	0.66%	738	0	738	89	826
8 101-223 Internal Auditor	1	0.11%	123	0	123	15	138
9 101-233 Purchasing	4	0.44%	492	0	492	59	551
10 101-261 311 Customer Service	11	1.21%	1,353	0	1,353	162	1,515
11 101-253 Treasury	11	1.21%	1,353	0	1,353	162	1,515
12 101-266 City Attorney	7	0.77%	861	0	861	103	964
13 101-270 Human Resources	9	0.99%	1,107	0	1,107	133	1,240
14 101-345-01 Public Safety Admin	315	34.62%	38,736	0	38,736	4,652	43,388
15 101-640 Fleet	11	1.21%	1,353	0	1,353	162	1,515
18 101-101 City Commission	7	0.77%	861	0	861	103	964
19 101-257 Assessing	1	0.11%	123	0	123	15	138
21 101-441-00 PW General	5	0.55%	615	0	615	74	689
24 101-699.00 Code Enforcement	12	1.32%	1,476	0	1,476	177	1,653
25 101-699.01 Building Trades	10	1.10%	1,230	0	1,230	148	1,377
26 101-721 Planning	6	0.66%	738	0	738	89	826
28 101-728 Econ Dev	2	0.22%	246	0	246	30	275
29 101-751-01 Parks & Rec Admin	80	8.79%	9,838	0	9,838	1,181	11,019
34 202 Act 51 Major Street	18	1.98%	2,213	0	2,213	266	2,479
35 203 Act 51 Local Street	15	1.65%	1,845	0	1,845	222	2,066
36 209 Cemeteries	1	0.11%	123	0	123	15	138
37 226 Solid Waste	6	0.66%	738	0	738	89	826
45 252-724 Public Safety Comm Dev	1	0.11%	123	0	123	15	138
58 271-724 Comm Dev	10	1.10%	1,230	0	1,230	148	1,377
65 299 CDBG	1	0.11%	123	0	123	15	138
69 590 Wastewater Fund	92	10.11%	11,313	0	11,313	1,359	12,672
70 591 Water Fund	78	8.57%	9,592	0	9,592	1,152	10,744
74 709-XXX Brownfield Dev	2	0.22%	246	0	246	30	275
81 CCTA	137	15.05%	16,847	0	16,847	2,023	18,870
Subtotal	910	100.00%	111,904	0	111,904	12,892	124,796
Direct Bills					0		0
Total					\$111,904		\$124,796

Basis Units: Number of Kronos Users
Source: IT Log

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KDPS Allocations

Dept:5 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 101-345-01 Public Safety Admin	285	100.00%	\$240,287	\$0	\$240,287	\$27,679	\$267,966
Subtotal	285	100.00%	240,287	0	240,287	27,679	267,966
Direct Bills					0		0
Total					\$240,287		\$267,966

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

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Water / Wastewater Allocations

Dept:5 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 590 Wastewater Fund	50	50.00%	\$187,075	\$0	\$187,075	\$21,549	\$208,624
70 591 Water Fund	50	50.00%	187,075	0	187,075	21,549	208,624
Subtotal	100	100.00%	374,150	0	374,150	43,098	417,248
Direct Bills					0		0
Total					\$374,150		\$417,248

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

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NeoGov Allocations

Dept:5 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	10	11.11%	\$10,976	\$0	\$10,976	\$0	\$10,976
5 101-636 Info Tech	5	5.56%	5,488	0	5,488	0	5,488
6 101-191 Budget and Accounting	10	11.11%	10,976	0	10,976	1,517	12,493
7 101-215 City Clerk	2	2.22%	2,195	0	2,195	303	2,499
12 101-266 City Attorney	1	1.11%	1,098	0	1,098	152	1,249
13 101-270 Human Resources	4	4.44%	4,390	0	4,390	607	4,997
14 101-345-01 Public Safety Admin	14	15.56%	15,366	0	15,366	2,124	17,490
26 101-721 Planning	10	11.11%	10,976	0	10,976	1,517	12,493
29 101-751-01 Parks & Rec Admin	7	7.78%	7,683	0	7,683	1,062	8,745
70 591 Water Fund	27	30.00%	29,634	0	29,634	4,096	33,731
Subtotal	90	100.00%	98,781	0	98,781	11,378	110,160
Direct Bills					0		0
Total					\$98,781		\$110,160

Basis Units: Number of Users
Source: IT Log

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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
3 101-635 City Maintenance	5.15	0.85%	\$1,710	\$0	\$1,710	\$0	\$1,710
4 101-172 City Manager	9.77	1.61%	3,243	0	3,243	0	3,243
5 101-636 Info Tech	13.30	2.19%	4,415	0	4,415	0	4,415
6 101-191 Budget and Accounting	14.65	2.42%	4,863	0	4,863	588	5,451
7 101-215 City Clerk	6.42	1.06%	2,131	0	2,131	257	2,389
8 101-223 Internal Auditor	0.99	0.16%	329	0	329	40	368
9 101-233 Purchasing	4.24	0.70%	1,407	0	1,407	170	1,578
10 101-261 311 Customer Service	8.01	1.32%	2,659	0	2,659	321	2,980
11 101-253 Treasury	11.10	1.83%	3,685	0	3,685	445	4,130
12 101-266 City Attorney	5.77	0.95%	1,915	0	1,915	231	2,147
13 101-270 Human Resources	5.03	0.83%	1,670	0	1,670	202	1,871
14 101-345-01 Public Safety Admin	7.39	1.22%	2,453	0	2,453	296	2,750
15 101-640 Fleet	8.75	1.44%	2,905	0	2,905	351	3,256
17 101-299 Non-Departmental	1.73	0.29%	574	0	574	69	644
18 101-101 City Commission	0.20	0.03%	66	0	66	8	74
19 101-257 Assessing	0.40	0.07%	133	0	133	16	149
20 101-345 Public Safety Ops	241.50	39.82%	80,168	0	80,168	9,685	89,853
21 101-441-00 PW General	4.12	0.68%	1,368	0	1,368	165	1,533
24 101-699.00 Code Enforcement	8.24	1.36%	2,735	0	2,735	330	3,066
25 101-699.01 Building Trades	6.84	1.13%	2,271	0	2,271	274	2,545
26 101-721 Planning	4.17	0.69%	1,384	0	1,384	167	1,551
28 101-728 Econ Dev	1.44	0.24%	478	0	478	58	536
29 101-751-01 Parks & Rec Admin	21.04	3.47%	6,984	0	6,984	844	7,828
30 101-801 Emergency Recovery	1.14	0.19%	378	0	378	46	424
34 202 Act 51 Major Street	15.42	2.54%	5,119	0	5,119	618	5,737
35 203 Act 51 Local Street	12.46	2.05%	4,136	0	4,136	500	4,636
36 209 Cemeteries	0.74	0.12%	246	0	246	30	275
37 226 Solid Waste	5.45	0.90%	1,809	0	1,809	219	2,028
41 251 FFE Aspirational Projects	4.24	0.70%	1,407	0	1,407	170	1,578
44 252-345 Public Safety	21.53	3.55%	7,147	0	7,147	863	8,010
45 252-724 Public Safety Comm Dev	0.31	0.05%	103	0	103	12	115
47 252-751 Recreation	4.04	0.67%	1,341	0	1,341	162	1,503
58 271-724 Comm Dev	6.56	1.08%	2,178	0	2,178	263	2,441
65 299 CDBG	0.77	0.13%	256	0	256	31	286
69 590 Wastewater Fund	77.35	12.75%	25,677	0	25,677	3,102	28,779
70 591 Water Fund	65.14	10.74%	21,624	0	21,624	2,612	24,236
74 709-XXX Brownfield Dev	1.12	0.18%	372	0	372	45	417

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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
Subtotal	606.52	100.00%	201,339	0	201,339	23,192	224,531
Direct Bills					0		0
Total					\$201,339		\$224,531

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	43,862.29	16.89%	\$59,805	\$0	\$59,805	\$0	\$59,805
6 101-191 Budget and Accounting	20,000.00	7.70%	27,270	0	27,270	3,779	31,049
10 101-261 311 Customer Service	49,500.00	19.06%	67,492	0	67,492	9,354	76,846
13 101-270 Human Resources	124,788.37	48.04%	170,147	0	170,147	23,581	193,728
81 CCTA	21,600.00	8.32%	29,451	0	29,451	4,082	33,533
Subtotal	259,750.66	100.00%	354,166	0	354,166	40,796	394,962
Direct Bills					0		0
Total					\$354,166		\$394,962

Basis Units: \$ Expenditures
Source: IT Log

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Allocation Summary

Dept:5 101-636 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide	Dept Specific Exp	COVID
3 101-635 City Maintenance	\$8,423	\$0	\$0	\$738	\$0	\$0	\$0	\$1,710	\$0	\$0
4 101-172 City Manager	37,904	17,606	5,253	1,722	0	0	10,976	3,243	59,805	0
5 101-636 Info Tech	31,587	20,540	9,630	2,091	0	0	5,488	4,415	0	0
6 101-191 Budget and Accounting	28,335	18,304	9,891	1,928	0	0	12,493	5,451	31,049	0
7 101-215 City Clerk	35,419	8,320	1,978	826	0	0	2,499	2,389	0	0
8 101-223 Internal Auditor	2,361	1,664	989	138	0	0	0	368	0	0
9 101-233 Purchasing	23,612	9,984	2,967	551	0	0	0	1,578	0	0
10 101-261 311 Customer Service	42,502	13,312	7,913	1,515	0	0	0	2,980	76,846	0
11 101-253 Treasury	30,696	8,320	8,902	1,515	0	0	0	4,130	0	0
12 101-266 City Attorney	23,612	3,328	0	964	0	0	1,249	2,147	0	0
13 101-270 Human Resources	21,251	11,648	1,978	1,240	0	0	4,997	1,871	193,728	0
14 101-345-01 Public Safety Admin	672,955	18,304	13,847	43,388	267,966	0	17,490	2,750	0	0
15 101-640 Fleet	16,529	0	0	1,515	0	0	0	3,256	0	0
17 101-299 Non-Departmental	0	0	0	0	0	0	0	644	0	0
18 101-101 City Commission	0	0	0	964	0	0	0	74	0	0
19 101-257 Assessing	14,167	1,664	4,945	138	0	0	0	149	0	0
20 101-345 Public Safety Ops	0	0	0	0	0	0	0	89,853	0	0
21 101-441-00 PW General	9,445	0	0	689	0	0	0	1,533	0	0
24 101-699.00 Code Enforcement	30,696	9,984	13,847	1,653	0	0	0	3,066	0	0
25 101-699.01 Building Trades	25,974	8,320	11,869	1,377	0	0	0	2,545	0	0
26 101-721 Planning	16,529	4,992	6,924	826	0	0	12,493	1,551	0	0
28 101-728 Econ Dev	4,722	1,664	2,967	275	0	0	0	536	0	0
29 101-751-01 Parks & Rec Admin	68,476	8,320	989	11,019	0	0	8,745	7,828	0	0
30 101-801 Emergency Recovery	0	0	0	0	0	0	0	424	0	0
34 202 Act 51 Major Street	30,696	0	0	2,479	0	0	0	5,737	0	0
35 203 Act 51 Local Street	25,974	0	0	2,066	0	0	0	4,636	0	0
36 209 Cemeteries	2,361	0	0	138	0	0	0	275	0	0
37 226 Solid Waste	9,445	0	0	826	0	0	0	2,028	0	0
41 251 FFE Aspirational Projects	0	0	0	0	0	0	0	1,578	0	0
44 252-345 Public Safety	0	0	0	0	0	0	0	8,010	0	0
45 252-724 Public Safety Comm Dev	2,361	0	0	138	0	0	0	115	0	0
47 252-751 Recreation	0	0	0	0	0	0	0	1,503	0	0
58 271-724 Comm Dev	25,974	0	0	1,377	0	0	0	2,441	0	0
65 299 CDBG	2,361	0	0	138	0	0	0	286	0	0
69 590 Wastewater Fund	155,842	0	0	12,672	0	208,624	0	28,779	0	0
70 591 Water Fund	132,230	119,806	40,553	10,744	0	208,624	33,731	24,236	0	0
74 709-XXX Brownfield Dev	4,722	0	0	275	0	0	0	417	0	0
81 CCTA	146,397	14,976	1,978	18,870	0	0	0	0	33,533	0
83 All Other	37,780	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:5 101-636 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide	Dept Specific Exp	COVID
Total	\$1,721,342	\$301,055	\$147,422	\$124,796	\$267,966	\$417,248	\$110,160	\$224,531	\$394,962	\$0

City of Kalamazoo
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Allocation Summary

Dept:5 101-636 Info Tech

Department	Total
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3 101-635 City Maintenance	\$10,871
4 101-172 City Manager	136,509
5 101-636 Info Tech	73,751
6 101-191 Budget and Accounting	107,451
7 101-215 City Clerk	51,430
8 101-223 Internal Auditor	5,520
9 101-233 Purchasing	38,692
10 101-261 311 Customer Service	145,069
11 101-253 Treasury	53,563
12 101-266 City Attorney	31,301
13 101-270 Human Resources	236,713
14 101-345-01 Public Safety Admin	1,036,699
15 101-640 Fleet	21,299
17 101-299 Non-Departmental	644
18 101-101 City Commission	1,039
19 101-257 Assessing	21,063
20 101-345 Public Safety Ops	89,853
21 101-441-00 PW General	11,667
24 101-699.00 Code Enforcement	59,246
25 101-699.01 Building Trades	50,085
26 101-721 Planning	43,315
28 101-728 Econ Dev	10,165
29 101-751-01 Parks & Rec Admin	105,377
30 101-801 Emergency Recovery	424
34 202 Act 51 Major Street	38,913
35 203 Act 51 Local Street	32,676
36 209 Cemeteries	2,774
37 226 Solid Waste	12,299
41 251 FFE Aspirational Projects	1,578
44 252-345 Public Safety	8,010
45 252-724 Public Safety Comm Dev	2,614
47 252-751 Recreation	1,503
58 271-724 Comm Dev	29,792
65 299 CDBG	2,785
69 590 Wastewater Fund	405,917
70 591 Water Fund	569,924
74 709-XXX Brownfield Dev	5,415
81 CCTA	215,754
83 All Other	37,780

City of Kalamazoo
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Allocation Summary

Dept:5 101-636 Info Tech

Department	Total
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Total	<u>\$3,709,481</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 & OPEB** – Costs associated with the management of the Pension and OPEB funds by Budget and Accounting staff are identified and allocated 70% to Pension and 30% to OPEB.
- **Risk Management** - Costs associated with the review of contracts. These costs are allocated to all departments on expenditures.
- **Audit & Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of transactions posted to the General Ledger during the year.
- **Cost Allocation Plan** - The cost of the 2019 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 & OPEB	Risk Management	Audit and Accounting	Cost Plan
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Personnel Costs										
Salaries	S1	985,513	120,561	197,665	62,922	171,037	175,544	9,534	248,251	0
Salary % Split			12.23%	20.06%	6.38%	17.36%	17.81%	.97%	25.19%	.00%
Benefits	S	342,472	41,896	68,690	21,866	59,437	61,003	3,313	86,269	0
Subtotal - Personnel Costs		1,327,986	162,456	266,355	84,788	230,474	236,546	12,847	334,520	0
<hr/>										
Services & Supplies Cost										
728 Office Supplies	S	10,003	1,224	2,006	639	1,736	1,782	97	2,520	0
805 Travel & Training	S	1,380	169	277	88	240	246	13	348	0
810 Audit Fees	P	68,000	0	0	0	0	0	0	68,000	0
815 Telephone	S	1,579	193	317	101	274	281	15	398	0
825 Insurance	S	18,684	2,286	3,747	1,193	3,243	3,328	181	4,707	0
845.001 Contract Svc - Cost Plan	P	24,600	0	0	0	0	0	0	0	24,600
845 Outside Contractors	S	1,620	198	325	103	281	289	16	408	0
860 Memberships and Dues	S	3,436	420	689	219	596	612	33	865	0
880 Rental/Lease	S	3,791	464	760	242	658	675	37	955	0
885 Application Software	S	221	27	44	14	38	39	2	56	0
976 Office Equip & Furniture	S	658	80	132	42	114	117	6	166	0
CCTA Admin Services Contract	P	(159,204)	(159,204)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(25,233)	(154,143)	8,298	2,641	7,180	7,369	400	78,421	24,600
<hr/>										
Department Cost Total		1,302,753	8,313	274,653	87,429	237,654	243,915	13,247	412,941	24,600
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Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
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Total Costs After Adjustments		1,302,753	8,313	274,653	87,429	237,654	243,915	13,247	412,941	24,600
<hr/>										
General Admin Distribution			(8,313)	1,900	605	1,644	1,687	92	2,386	0
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Grand Total		\$1,302,753		\$276,553	\$88,034	\$239,298	\$245,603	\$13,338	\$415,327	\$24,600

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

Dept:6 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Managment	Audit and Accounting	Cost Plan
1 City Hall	\$10,286	\$129	\$2,380	\$758	\$2,059	\$2,114	\$115	\$2,989	\$0
Subtotal - Building Depreciation	10,286	129	2,380	758	2,059	2,114	115	2,989	0
2 City Hall Equipment	953	13	221	70	191	196	11	277	0
2 Management Services	1,229	17	285	91	246	253	14	358	0
2 Voice over IP System	805	11	187	59	161	166	9	234	0
Subtotal - Equipment Depreciation	2,987	41	692	220	599	615	33	869	0
3 Maintenance Admin	2,508	892	777	247	672	690	37	976	0
3 City Hall	52,622	9,247	14,139	4,501	12,234	12,557	682	17,757	0
Subtotal - 101-635 City Maintenance	55,131	10,139	14,916	4,748	12,907	13,247	719	18,733	0
4 Management & Leadership	33,005	8,190	9,414	2,997	8,146	8,361	454	11,823	0
Subtotal - 101-172 City Manager	33,005	8,190	9,414	2,997	8,146	8,361	454	11,823	0
5 PC / Network Support	25,269	3,066	6,475	2,061	5,603	5,751	312	8,132	0
5 App - Eden	16,139	2,165	4,183	1,332	3,619	3,715	202	5,253	0
5 App - BS & A	8,755	1,136	2,260	720	1,956	2,007	109	2,839	0
5 App - Intellitime / Kronos	1,722	207	441	140	381	391	21	553	0
5 NeoGov	10,976	1,517	2,855	909	2,470	2,535	138	3,586	0
5 County Wide	4,863	588	1,246	397	1,078	1,106	60	1,564	0
5 Dept Specific Exp	27,270	3,779	7,096	2,259	6,140	6,301	342	8,911	0
Subtotal - 101-636 Info Tech	94,993	12,458	24,555	7,817	21,247	21,807	1,184	30,840	0
6 Accounts Payable	0	2,431	556	177	481	493	27	698	0
6 Payroll	0	2,471	565	180	489	502	27	709	0
6 Budgeting	0	2,604	595	189	515	528	29	747	0
6 Risk Managment	0	145	33	11	29	29	2	42	0
6 Audit and Accounting	0	4,821	1,102	351	953	978	53	1,384	0
6 Cost Plan	0	1,295	296	94	256	263	14	372	0
Subtotal - 101-191 Budget and Accoun	0	13,767	3,146	1,001	2,722	2,794	152	3,951	0
7 Records Management	0	52,096	11,905	3,790	10,302	10,573	574	14,952	0
7 Mailroom	0	1,184	270	86	234	240	13	340	0
Subtotal - 101-215 City Clerk	0	53,280	12,176	3,876	10,536	10,813	587	15,292	0
8 Internal Audit	0	1,037	237	75	205	211	11	298	0

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

Dept:6 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan
Subtotal - 101-223 Internal Auditor	\$0	\$1,037	\$237	\$75	\$205	\$211	\$11	\$298	\$0
9 Purchasing	0	2,203	503	160	436	447	24	632	0
Subtotal - 101-233 Purchasing	0	2,203	503	160	436	447	24	632	0
10 Customer Service (exc Public Wks)	0	12,129	2,772	882	2,399	2,462	134	3,481	0
Subtotal - 101-261 311 Customer Servi	0	12,129	2,772	882	2,399	2,462	134	3,481	0
12 Advise and Counsel	0	3,224	737	235	638	654	36	925	0
12 Labor Relations	0	108	25	8	21	22	1	31	0
12 Risk Management	0	25	6	2	5	5	0	7	0
Subtotal - 101-266 City Attorney	0	3,357	767	244	664	681	37	964	0
13 Human Resources	0	18,369	4,198	1,336	3,632	3,728	202	5,272	0
13 Labor Relations	0	1,518	347	110	300	308	17	436	0
Subtotal - 101-270 Human Resources	0	19,887	4,545	1,447	3,932	4,036	219	5,708	0
16 General Fund OPEB	0	161,891	36,996	11,777	32,013	32,856	1,784	46,465	0
Subtotal - 101-297 OPEB	0	161,891	36,996	11,777	32,013	32,856	1,784	46,465	0
17 Security	0	12,650	2,891	920	2,501	2,567	139	3,631	0
17 Contractual	0	170	39	12	34	35	2	49	0
17 Parking	0	10,313	2,357	750	2,039	2,093	114	2,960	0
Subtotal - 101-299 Non-Departmental	0	23,133	5,287	1,683	4,574	4,695	255	6,639	0
Total Incoming	196,402	321,642	118,387	37,686	102,439	105,138	5,710	148,684	0
C. Total Allocated		\$1,820,796	\$394,939	\$125,719	\$341,737	\$350,740	\$19,048	\$564,012	\$24,600
			21.69%	6.90%	18.77%	19.26%	1.05%	30.98%	1.35%

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Accounts Payable Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	1,615	4.89%	\$15,705	\$0	\$15,705	\$0	\$15,705
4 101-172 City Manager	314	0.95%	3,054	0	3,054	0	3,054
5 101-636 Info Tech	756	2.29%	7,352	0	7,352	0	7,352
6 101-191 Budget and Accounting	250	0.76%	2,431	0	2,431	0	2,431
7 101-215 City Clerk	607	1.84%	5,903	0	5,903	1,481	7,384
8 101-223 Internal Auditor	17	0.05%	165	0	165	41	207
9 101-233 Purchasing	36	0.11%	350	0	350	88	438
10 101-261 311 Customer Service	83	0.25%	807	0	807	203	1,010
11 101-253 Treasury	152	0.46%	1,478	0	1,478	371	1,849
12 101-266 City Attorney	106	0.32%	1,031	0	1,031	259	1,289
13 101-270 Human Resources	178	0.54%	1,731	0	1,731	434	2,165
14 101-345-01 Public Safety Admin	253	0.77%	2,460	0	2,460	617	3,078
15 101-640 Fleet	3,424	10.36%	33,297	0	33,297	8,356	41,653
16 101-297 OPEB	1	0.00%	10	0	10	2	12
17 101-299 Non-Departmental	27	0.08%	263	0	263	66	328
18 101-101 City Commission	33	0.10%	321	0	321	81	401
19 101-257 Assessing	116	0.35%	1,128	0	1,128	283	1,411
20 101-345 Public Safety Ops	4,572	13.83%	44,461	0	44,461	11,158	55,618
21 101-441-00 PW General	591	1.79%	5,747	0	5,747	1,442	7,190
22 101-448-31 Street Lights	71	0.21%	690	0	690	173	864
24 101-699.00 Code Enforcement	147	0.44%	1,430	0	1,430	359	1,788
25 101-699.01 Building Trades	109	0.33%	1,060	0	1,060	266	1,326
26 101-721 Planning	181	0.55%	1,760	0	1,760	442	2,202
28 101-728 Econ Dev	76	0.23%	739	0	739	185	925
29 101-751-01 Parks & Rec Admin	1,930	5.84%	18,768	0	18,768	4,710	23,478
30 101-801 Emergency Recovery	290	0.88%	2,820	0	2,820	708	3,528
31 150-273 Cemeteries	4	0.01%	39	0	39	10	49
34 202 Act 51 Major Street	1,130	3.42%	10,989	0	10,989	2,758	13,746
35 203 Act 51 Local Street	771	2.33%	7,498	0	7,498	1,882	9,379
36 209 Cemeteries	228	0.69%	2,217	0	2,217	556	2,774
37 226 Solid Waste	208	0.63%	2,023	0	2,023	508	2,530
38 231-XXX Blight Abatement	9	0.03%	88	0	88	22	109
39 243 Brownfield	8	0.02%	78	0	78	20	97
41 251 FFE Aspirational Projects	245	0.74%	2,383	0	2,383	598	2,980
43 252-215 City Clerk	109	0.33%	1,060	0	1,060	266	1,326
44 252-345 Public Safety	18	0.05%	175	0	175	44	219
45 252-724 Public Safety Comm Dev	28	0.08%	272	0	272	68	341
46 252-728 Econ Development	2	0.01%	19	0	19	5	24
47 252-751 Recreation	205	0.62%	1,994	0	1,994	500	2,494
49 253-101 City Commission	42	0.13%	408	0	408	102	511
50 253-172 City Manager	6	0.02%	58	0	58	15	73
51 253-345 Public Safety	13	0.04%	126	0	126	32	158

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Accounts Payable Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 253-724 Public Safety	9	0.03%	\$88	\$0	\$88	\$22	\$109
54 253-751 Recreation	19	0.06%	185	0	185	46	231
56 254 Light Grant	4	0.01%	39	0	39	10	49
58 271-724 Comm Dev	58	0.18%	564	0	564	142	706
63 288 Economic Development	62	0.19%	603	0	603	151	754
64 289 Home Development	7	0.02%	68	0	68	17	85
65 299 CDBG	39	0.12%	379	0	379	95	474
66 300 Debt Service	13	0.04%	126	0	126	32	158
67 400 Capital Projects	286	0.87%	2,781	0	2,781	698	3,479
69 590 Wastewater Fund	7,127	21.56%	69,307	0	69,307	17,393	86,700
70 591 Water Fund	5,635	17.05%	54,798	0	54,798	13,752	68,550
71 677-XXX Insurance Fund	699	2.11%	6,797	0	6,797	1,706	8,503
72 701-XXX General Trust Fund	3	0.01%	29	0	29	7	36
73 702-XXX Economic Dev	6	0.02%	58	0	58	15	73
74 709-XXX Brownfield Dev	126	0.38%	1,225	0	1,225	307	1,533
Subtotal	33,054	100.00%	321,436	0	321,436	73,504	394,939
Direct Bills					0		0
Total					\$321,436		\$394,939

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	5.15	0.85%	\$869	\$0	\$869	\$0	\$869
4 101-172 City Manager	9.77	1.61%	1,648	0	1,648	0	1,648
5 101-636 Info Tech	13.30	2.19%	2,244	0	2,244	0	2,244
6 101-191 Budget and Accounting	14.65	2.42%	2,471	0	2,471	0	2,471
7 101-215 City Clerk	6.42	1.06%	1,083	0	1,083	267	1,350
8 101-223 Internal Auditor	0.99	0.16%	167	0	167	41	208
9 101-233 Purchasing	4.24	0.70%	715	0	715	176	891
10 101-261 311 Customer Service	8.01	1.32%	1,351	0	1,351	333	1,684
11 101-253 Treasury	11.10	1.83%	1,873	0	1,873	461	2,333
12 101-266 City Attorney	5.77	0.95%	973	0	973	240	1,213
13 101-270 Human Resources	5.03	0.83%	849	0	849	209	1,057
14 101-345-01 Public Safety Admin	7.39	1.22%	1,247	0	1,247	307	1,553
15 101-640 Fleet	8.75	1.44%	1,476	0	1,476	363	1,839
17 101-299 Non-Departmental	1.73	0.29%	292	0	292	72	364
18 101-101 City Commission	0.20	0.03%	34	0	34	8	42
19 101-257 Assessing	0.40	0.07%	67	0	67	17	84
20 101-345 Public Safety Ops	241.50	39.82%	40,742	0	40,742	10,025	50,767
21 101-441-00 PW General	4.12	0.68%	695	0	695	171	866
24 101-699.00 Code Enforcement	8.24	1.36%	1,390	0	1,390	342	1,732
25 101-699.01 Building Trades	6.84	1.13%	1,154	0	1,154	284	1,438
26 101-721 Planning	4.17	0.69%	703	0	703	173	877
28 101-728 Econ Dev	1.44	0.24%	243	0	243	60	303
29 101-751-01 Parks & Rec Admin	21.04	3.47%	3,549	0	3,549	873	4,423
30 101-801 Emergency Recovery	1.14	0.19%	192	0	192	47	240
34 202 Act 51 Major Street	15.42	2.54%	2,601	0	2,601	640	3,242
35 203 Act 51 Local Street	12.46	2.05%	2,102	0	2,102	517	2,619
36 209 Cemeteries	0.74	0.12%	125	0	125	31	156
37 226 Solid Waste	5.45	0.90%	919	0	919	226	1,146
41 251 FFE Aspirational Projects	4.24	0.70%	715	0	715	176	891
44 252-345 Public Safety	21.53	3.55%	3,632	0	3,632	894	4,526
45 252-724 Public Safety Comm Dev	0.31	0.05%	52	0	52	13	65
47 252-751 Recreation	4.04	0.67%	682	0	682	168	849
58 271-724 Comm Dev	6.56	1.08%	1,107	0	1,107	272	1,379
65 299 CDBG	0.77	0.13%	130	0	130	32	162
69 590 Wastewater Fund	77.35	12.75%	13,049	0	13,049	3,211	16,260
70 591 Water Fund	65.14	10.74%	10,989	0	10,989	2,704	13,693
74 709-XXX Brownfield Dev	1.12	0.18%	189	0	189	46	235

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Payroll Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	606.52	100.00%	102,321	0	102,321	23,398	125,719
Direct Bills					0		0
Total					\$102,321		\$125,719
					<hr/>		

Basis Units: Full Time Equivalents
 Source: City Payroll Records

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Budgeting Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	1,262,730	0.81%	\$2,249	\$0	\$2,249	\$0	\$2,249
4 101-172 City Manager	1,668,313	1.07%	2,971	0	2,971	0	2,971
5 101-636 Info Tech	4,045,558	2.59%	7,205	0	7,205	0	7,205
6 101-191 Budget and Accounting	1,461,957	0.94%	2,604	0	2,604	0	2,604
7 101-215 City Clerk	840,928	0.54%	1,498	0	1,498	362	1,860
8 101-223 Internal Auditor	97,821	0.06%	174	0	174	42	216
9 101-233 Purchasing	386,489	0.25%	688	0	688	166	855
10 101-261 311 Customer Service	544,211	0.35%	969	0	969	234	1,204
11 101-253 Treasury	1,243,545	0.80%	2,215	0	2,215	535	2,750
12 101-266 City Attorney	728,296	0.47%	1,297	0	1,297	314	1,611
13 101-270 Human Resources	590,655	0.38%	1,052	0	1,052	254	1,306
14 101-345-01 Public Safety Admin	1,280,848	0.82%	2,281	0	2,281	551	2,833
15 101-640 Fleet	2,247,137	1.44%	4,002	0	4,002	967	4,969
17 101-299 Non-Departmental	167,618	0.11%	299	0	299	72	371
18 101-101 City Commission	75,287	0.05%	134	0	134	32	166
19 101-257 Assessing	471,571	0.30%	840	0	840	203	1,043
20 101-345 Public Safety Ops	31,721,777	20.31%	56,495	0	56,495	13,657	70,152
21 101-441-00 PW General	710,870	0.46%	1,266	0	1,266	306	1,572
22 101-448-31 Street Lights	1,205,034	0.77%	2,146	0	2,146	519	2,665
24 101-699.00 Code Enforcement	799,746	0.51%	1,424	0	1,424	344	1,769
25 101-699.01 Building Trades	718,488	0.46%	1,280	0	1,280	309	1,589
26 101-721 Planning	753,683	0.48%	1,342	0	1,342	324	1,667
28 101-728 Econ Dev	139,756	0.09%	249	0	249	60	309
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	3,667	0	3,667	886	4,553
30 101-801 Emergency Recovery	613,936	0.39%	1,093	0	1,093	264	1,358
31 150-273 Cemeteries	20,000	0.01%	36	0	36	9	44
32 155-751 Recreation	45,625	0.03%	81	0	81	20	101
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	72	0	72	17	90
34 202 Act 51 Major Street	7,051,510	4.52%	12,558	0	12,558	3,036	15,594
35 203 Act 51 Local Street	2,708,664	1.73%	4,824	0	4,824	1,166	5,990
36 209 Cemeteries	399,188	0.26%	711	0	711	172	883
37 226 Solid Waste	2,304,892	1.48%	4,105	0	4,105	992	5,097
38 231-XXX Blight Abatement	141,808	0.09%	253	0	253	61	314
39 243 Brownfield	33,322	0.02%	59	0	59	14	74
41 251 FFE Aspirational Projects	8,436,758	5.40%	15,025	0	15,025	3,632	18,658
42 252-172 City Managers	4,800	0.00%	9	0	9	2	11
43 252-215 City Clerk	218,869	0.14%	390	0	390	94	484
44 252-345 Public Safety	1,947,370	1.25%	3,468	0	3,468	838	4,307
45 252-724 Public Safety Comm Dev	275,199	0.18%	490	0	490	118	609
46 252-728 Econ Development	5,000	0.00%	9	0	9	2	11
47 252-751 Recreation	793,085	0.51%	1,412	0	1,412	341	1,754
48 252-752 Parks	70,000	0.04%	125	0	125	30	155

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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
49 253-101 City Commission	6,594	0.00%	\$12	\$0	\$12	\$3	\$15
50 253-172 City Manager	65,717	0.04%	117	0	117	28	145
51 253-345 Public Safety	60,854	0.04%	108	0	108	26	135
53 253-724 Public Safety	21,735	0.01%	39	0	39	9	48
54 253-751 Recreation	3,820	0.00%	7	0	7	2	8
55 253-752 Parks	409	0.00%	1	0	1	0	1
56 254 Light Grant	95,000	0.06%	169	0	169	41	210
57 265-345 Public Safety	30,833	0.02%	55	0	55	13	68
58 271-724 Comm Dev	571,164	0.37%	1,017	0	1,017	246	1,263
63 288 Economic Development	711,855	0.46%	1,268	0	1,268	306	1,574
64 289 Home Development	188,597	0.12%	336	0	336	81	417
65 299 CDBG	473,129	0.30%	843	0	843	204	1,046
69 590 Wastewater Fund	32,284,095	20.67%	57,496	0	57,496	13,899	71,395
70 591 Water Fund	23,386,942	14.98%	41,651	0	41,651	10,068	51,719
71 677-XXX Insurance Fund	13,415,032	8.59%	23,891	0	23,891	5,775	29,667
72 701-XXX General Trust Fund	2,456	0.00%	4	0	4	1	5
73 702-XXX Economic Dev	5,487	0.00%	10	0	10	2	12
74 709-XXX Brownfield Dev	1,234,089	0.79%	2,198	0	2,198	531	2,729
77 731-XXX Pension Fund	2,595,541	1.66%	4,623	0	4,623	1,117	5,740
78 737-000 OPEB Trust Fund	412,953	0.26%	735	0	735	178	913
79 760 Foundation for Excellence	274,423	0.18%	489	0	489	118	607
Subtotal	156,172,494	100.00%	278,135	0	278,135	63,602	341,737
Direct Bills					0		0
Total					\$278,135		\$341,737

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

City of Kalamazoo
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Pension & OPEB Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 731-XXX Pension Fund	70	70.00%	\$199,824	\$0	\$199,824	\$45,694	\$245,518
78 737-000 OPEB Trust Fund	30	30.00%	85,639	0	85,639	19,583	105,222
Subtotal	100	100.00%	285,463	0	285,463	65,278	350,740
Direct Bills					0		0
Total					\$285,463		\$350,740

Basis Units: 70% Pension / 30% OPEB

Source:

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Risk Managment 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	1,262,730	0.81%	\$125	\$0	\$125	\$0	\$125
4 101-172 City Manager	1,668,313	1.07%	166	0	166	0	166
5 101-636 Info Tech	4,045,558	2.59%	402	0	402	0	402
6 101-191 Budget and Accounting	1,461,957	0.94%	145	0	145	0	145
7 101-215 City Clerk	840,928	0.54%	83	0	83	20	104
8 101-223 Internal Auditor	97,821	0.06%	10	0	10	2	12
9 101-233 Purchasing	386,489	0.25%	38	0	38	9	48
10 101-261 311 Customer Service	544,211	0.35%	54	0	54	13	67
11 101-253 Treasury	1,243,545	0.80%	123	0	123	30	153
12 101-266 City Attorney	728,296	0.47%	72	0	72	17	90
13 101-270 Human Resources	590,655	0.38%	59	0	59	14	73
14 101-345-01 Public Safety Admin	1,280,848	0.82%	127	0	127	31	158
15 101-640 Fleet	2,247,137	1.44%	223	0	223	54	277
17 101-299 Non-Departmental	167,618	0.11%	17	0	17	4	21
18 101-101 City Commission	75,287	0.05%	7	0	7	2	9
19 101-257 Assessing	471,571	0.30%	47	0	47	11	58
20 101-345 Public Safety Ops	31,721,777	20.31%	3,149	0	3,149	761	3,910
21 101-441-00 PW General	710,870	0.46%	71	0	71	17	88
22 101-448-31 Street Lights	1,205,034	0.77%	120	0	120	29	149
24 101-699.00 Code Enforcement	799,746	0.51%	79	0	79	19	99
25 101-699.01 Building Trades	718,488	0.46%	71	0	71	17	89
26 101-721 Planning	753,683	0.48%	75	0	75	18	93
28 101-728 Econ Dev	139,756	0.09%	14	0	14	3	17
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	204	0	204	49	254
30 101-801 Emergency Recovery	613,936	0.39%	61	0	61	15	76
31 150-273 Cemeteries	20,000	0.01%	2	0	2	0	2
32 155-751 Recreation	45,625	0.03%	5	0	5	1	6
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	4	0	4	1	5
34 202 Act 51 Major Street	7,051,510	4.52%	700	0	700	169	869
35 203 Act 51 Local Street	2,708,664	1.73%	269	0	269	65	334
36 209 Cemeteries	399,188	0.26%	40	0	40	10	49
37 226 Solid Waste	2,304,892	1.48%	229	0	229	55	284
38 231-XXX Blight Abatement	141,808	0.09%	14	0	14	3	17
39 243 Brownfield	33,322	0.02%	3	0	3	1	4
41 251 FFE Aspirational Projects	8,436,758	5.40%	838	0	838	202	1,040
42 252-172 City Managers	4,800	0.00%	0	0	0	0	1
43 252-215 City Clerk	218,869	0.14%	22	0	22	5	27
44 252-345 Public Safety	1,947,370	1.25%	193	0	193	47	240
45 252-724 Public Safety Comm Dev	275,199	0.18%	27	0	27	7	34
46 252-728 Econ Development	5,000	0.00%	0	0	0	0	1
47 252-751 Recreation	793,085	0.51%	79	0	79	19	98
48 252-752 Parks	70,000	0.04%	7	0	7	2	9

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Risk Managment Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 253-101 City Commission	6,594	0.00%	\$1	\$0	\$1	\$0	\$1
50 253-172 City Manager	65,717	0.04%	7	0	7	2	8
51 253-345 Public Safety	60,854	0.04%	6	0	6	1	8
53 253-724 Public Safety	21,735	0.01%	2	0	2	1	3
54 253-751 Recreation	3,820	0.00%	0	0	0	0	0
55 253-752 Parks	409	0.00%	0	0	0	0	0
56 254 Light Grant	95,000	0.06%	9	0	9	2	12
57 265-345 Public Safety	30,833	0.02%	3	0	3	1	4
58 271-724 Comm Dev	571,164	0.37%	57	0	57	14	70
63 288 Economic Development	711,855	0.46%	71	0	71	17	88
64 289 Home Development	188,597	0.12%	19	0	19	5	23
65 299 CDBG	473,129	0.30%	47	0	47	11	58
69 590 Wastewater Fund	32,284,095	20.67%	3,205	0	3,205	775	3,980
70 591 Water Fund	23,386,942	14.98%	2,322	0	2,322	561	2,883
71 677-XXX Insurance Fund	13,415,032	8.59%	1,332	0	1,332	322	1,654
72 701-XXX General Trust Fund	2,456	0.00%	0	0	0	0	0
73 702-XXX Economic Dev	5,487	0.00%	1	0	1	0	1
74 709-XXX Brownfield Dev	1,234,089	0.79%	123	0	123	30	152
77 731-XXX Pension Fund	2,595,541	1.66%	258	0	258	62	320
78 737-000 OPEB Trust Fund	412,953	0.26%	41	0	41	10	51
79 760 Foundation for Excellence	274,423	0.18%	27	0	27	7	34
Subtotal	156,172,494	100.00%	15,503	0	15,503	3,545	19,048
Direct Bills					0		0
Total					\$15,503		\$19,048

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

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CY 2020
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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	4,353	3.20%	\$15,108	\$0	\$15,108	\$0	\$15,108
4 101-172 City Manager	846	0.62%	2,936	0	2,936	0	2,936
5 101-636 Info Tech	1,871	1.38%	6,494	0	6,494	0	6,494
6 101-191 Budget and Accounting	1,389	1.02%	4,821	0	4,821	0	4,821
7 101-215 City Clerk	2,048	1.51%	7,108	0	7,108	1,483	8,591
8 101-223 Internal Auditor	254	0.19%	882	0	882	184	1,066
9 101-233 Purchasing	429	0.32%	1,489	0	1,489	311	1,800
10 101-261 311 Customer Service	442	0.33%	1,534	0	1,534	320	1,854
11 101-253 Treasury	678	0.50%	2,353	0	2,353	491	2,844
12 101-266 City Attorney	522	0.38%	1,812	0	1,812	378	2,190
13 101-270 Human Resources	602	0.44%	2,089	0	2,089	436	2,525
14 101-345-01 Public Safety Admin	672	0.49%	2,332	0	2,332	487	2,819
15 101-640 Fleet	15,477	11.39%	53,715	0	53,715	11,210	64,925
16 101-297 OPEB	23	0.02%	80	0	80	17	96
17 101-299 Non-Departmental	364	0.27%	1,263	0	1,263	264	1,527
18 101-101 City Commission	73	0.05%	253	0	253	53	306
19 101-257 Assessing	495	0.36%	1,718	0	1,718	359	2,076
20 101-345 Public Safety Ops	8,665	6.38%	30,073	0	30,073	6,276	36,349
21 101-441-00 PW General	2,200	1.62%	7,635	0	7,635	1,593	9,229
22 101-448-31 Street Lights	72	0.05%	250	0	250	52	302
24 101-699.00 Code Enforcement	615	0.45%	2,134	0	2,134	445	2,580
25 101-699.01 Building Trades	567	0.42%	1,968	0	1,968	411	2,379
26 101-721 Planning	679	0.50%	2,357	0	2,357	492	2,848
28 101-728 Econ Dev	425	0.31%	1,475	0	1,475	308	1,783
29 101-751-01 Parks & Rec Admin	6,987	5.14%	24,249	0	24,249	5,061	29,310
30 101-801 Emergency Recovery	594	0.44%	2,062	0	2,062	430	2,492
31 150-273 Cemeteries	130	0.10%	451	0	451	94	545
32 155-751 Recreation	3	0.00%	10	0	10	2	13
33 160-751 Mayor's Riverfront Pk	3	0.00%	10	0	10	2	13
34 202 Act 51 Major Street	6,700	4.93%	23,253	0	23,253	4,853	28,106
35 203 Act 51 Local Street	4,107	3.02%	14,254	0	14,254	2,975	17,229
36 209 Cemeteries	1,060	0.78%	3,679	0	3,679	768	4,447
37 226 Solid Waste	2,896	2.13%	10,051	0	10,051	2,098	12,149
38 231-XXX Blight Abatement	41	0.03%	142	0	142	30	172
39 243 Brownfield	61	0.04%	212	0	212	44	256
40 244 Econ Initiative	36	0.03%	125	0	125	26	151
41 251 FFE Aspirational Projects	1,831	1.35%	6,355	0	6,355	1,326	7,681
42 252-172 City Managers	6	0.00%	21	0	21	4	25
44 252-345 Public Safety	606	0.45%	2,103	0	2,103	439	2,542
45 252-724 Public Safety Comm Dev	374	0.28%	1,298	0	1,298	271	1,569
46 252-728 Econ Development	11	0.01%	38	0	38	8	46
47 252-751 Recreation	452	0.33%	1,569	0	1,569	327	1,896

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Audit and Accounting Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 252-752 Parks	10	0.01%	\$35	\$0	\$35	\$7	\$42
49 253-101 City Commission	67	0.05%	233	0	233	49	281
50 253-172 City Manager	20	0.01%	69	0	69	14	84
51 253-345 Public Safety	62	0.05%	215	0	215	45	260
53 253-724 Public Safety	42	0.03%	146	0	146	30	176
54 253-751 Recreation	68	0.05%	236	0	236	49	285
55 253-752 Parks	4	0.00%	14	0	14	3	17
56 254 Light Grant	14	0.01%	49	0	49	10	59
57 265-345 Public Safety	262	0.19%	909	0	909	190	1,099
58 271-724 Comm Dev	1,394	1.03%	4,838	0	4,838	1,010	5,848
60 284 Community Dev	44	0.03%	153	0	153	32	185
62 286 Community Dev	36	0.03%	125	0	125	26	151
63 288 Economic Development	229	0.17%	795	0	795	166	961
64 289 Home Development	55	0.04%	191	0	191	40	231
65 299 CDBG	722	0.53%	2,506	0	2,506	523	3,029
66 300 Debt Service	91	0.07%	316	0	316	66	382
67 400 Capital Projects	937	0.69%	3,252	0	3,252	679	3,931
69 590 Wastewater Fund	30,316	22.31%	105,216	0	105,216	21,958	127,174
70 591 Water Fund	28,419	20.91%	98,632	0	98,632	20,584	119,216
71 677-XXX Insurance Fund	2,186	1.61%	7,587	0	7,587	1,583	9,170
72 701-XXX General Trust Fund	19	0.01%	66	0	66	14	80
73 702-XXX Economic Dev	83	0.06%	288	0	288	60	348
74 709-XXX Brownfield Dev	620	0.46%	2,152	0	2,152	449	2,601
77 731-XXX Pension Fund	202	0.15%	701	0	701	146	847
78 737-000 OPEB Trust Fund	184	0.14%	639	0	639	133	772
79 760 Foundation for Excellence	61	0.04%	212	0	212	44	256
80 98X-XXX GASB 34 Govt	105	0.08%	364	0	364	76	440
Subtotal	135,911	100.00%	471,697	0	471,697	92,315	564,012
Direct Bills					0		0
Total					\$471,697		\$564,012

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

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Cost Plan Allocations

Dept:6 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	5.26%	\$1,295	\$0	\$1,295	\$0	\$1,295
2 Equipment Depreciation	1	5.26%	1,295	0	1,295	0	1,295
3 101-635 City Maintenance	1	5.26%	1,295	0	1,295	0	1,295
4 101-172 City Manager	1	5.26%	1,295	0	1,295	0	1,295
5 101-636 Info Tech	1	5.26%	1,295	0	1,295	0	1,295
6 101-191 Budget and Accounting	1	5.26%	1,295	0	1,295	0	1,295
7 101-215 City Clerk	1	5.26%	1,295	0	1,295	0	1,295
8 101-223 Internal Auditor	1	5.26%	1,295	0	1,295	0	1,295
9 101-233 Purchasing	1	5.26%	1,295	0	1,295	0	1,295
10 101-261 311 Customer Service	1	5.26%	1,295	0	1,295	0	1,295
11 101-253 Treasury	1	5.26%	1,295	0	1,295	0	1,295
12 101-266 City Attorney	1	5.26%	1,295	0	1,295	0	1,295
13 101-270 Human Resources	1	5.26%	1,295	0	1,295	0	1,295
14 101-345-01 Public Safety Admin	1	5.26%	1,295	0	1,295	0	1,295
15 101-640 Fleet	1	5.26%	1,295	0	1,295	0	1,295
16 101-297 OPEB	1	5.26%	1,295	0	1,295	0	1,295
17 101-299 Non-Departmental	1	5.26%	1,295	0	1,295	0	1,295
18 101-101 City Commission	1	5.26%	1,295	0	1,295	0	1,295
19 101-257 Assessing	1	5.26%	1,295	0	1,295	0	1,295
Subtotal	19	100.00%	24,600	0	24,600	0	24,600
Direct Bills					0		0
Total					\$24,600		\$24,600

Basis Units: Central Service Departments
Source: 2019 Year Plan

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Allocation Summary

Dept:6 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295	\$1,295
2 Equipment Depreciation	0	0	0	0	0	0	1,295	1,295
3 101-635 City Maintenance	15,705	869	2,249	0	125	15,108	1,295	35,351
4 101-172 City Manager	3,054	1,648	2,971	0	166	2,936	1,295	12,069
5 101-636 Info Tech	7,352	2,244	7,205	0	402	6,494	1,295	24,990
6 101-191 Budget and Accounting	2,431	2,471	2,604	0	145	4,821	1,295	13,767
7 101-215 City Clerk	7,384	1,350	1,860	0	104	8,591	1,295	20,583
8 101-223 Internal Auditor	207	208	216	0	12	1,066	1,295	3,004
9 101-233 Purchasing	438	891	855	0	48	1,800	1,295	5,326
10 101-261 311 Customer Service	1,010	1,684	1,204	0	67	1,854	1,295	7,113
11 101-253 Treasury	1,849	2,333	2,750	0	153	2,844	1,295	11,225
12 101-266 City Attorney	1,289	1,213	1,611	0	90	2,190	1,295	7,687
13 101-270 Human Resources	2,165	1,057	1,306	0	73	2,525	1,295	8,422
14 101-345-01 Public Safety Admin	3,078	1,553	2,833	0	158	2,819	1,295	11,735
15 101-640 Fleet	41,653	1,839	4,969	0	277	64,925	1,295	114,959
16 101-297 OPEB	12	0	0	0	0	96	1,295	1,403
17 101-299 Non-Departmental	328	364	371	0	21	1,527	1,295	3,905
18 101-101 City Commission	401	42	166	0	9	306	1,295	2,220
19 101-257 Assessing	1,411	84	1,043	0	58	2,076	1,295	5,967
20 101-345 Public Safety Ops	55,618	50,767	70,152	0	3,910	36,349	0	216,796
21 101-441-00 PW General	7,190	866	1,572	0	88	9,229	0	18,944
22 101-448-31 Street Lights	864	0	2,665	0	149	302	0	3,979
24 101-699.00 Code Enforcement	1,788	1,732	1,769	0	99	2,580	0	7,967
25 101-699.01 Building Trades	1,326	1,438	1,589	0	89	2,379	0	6,820
26 101-721 Planning	2,202	877	1,667	0	93	2,848	0	7,686
28 101-728 Econ Dev	925	303	309	0	17	1,783	0	3,336
29 101-751-01 Parks & Rec Admin	23,478	4,423	4,553	0	254	29,310	0	62,018
30 101-801 Emergency Recovery	3,528	240	1,358	0	76	2,492	0	7,693
31 150-273 Cemeteries	49	0	44	0	2	545	0	641
32 155-751 Recreation	0	0	101	0	6	13	0	119
33 160-751 Mayor's Riverfront Pk	0	0	90	0	5	13	0	107
34 202 Act 51 Major Street	13,746	3,242	15,594	0	869	28,106	0	61,557
35 203 Act 51 Local Street	9,379	2,619	5,990	0	334	17,229	0	35,551
36 209 Cemeteries	2,774	156	883	0	49	4,447	0	8,308
37 226 Solid Waste	2,530	1,146	5,097	0	284	12,149	0	21,206
38 231-XXX Blight Abatement	109	0	314	0	17	172	0	613
39 243 Brownfield	97	0	74	0	4	256	0	431
40 244 Econ Initiative	0	0	0	0	0	151	0	151
41 251 FFE Aspirational Projects	2,980	891	18,658	0	1,040	7,681	0	31,250
42 252-172 City Managers	0	0	11	0	1	25	0	36
43 252-215 City Clerk	1,326	0	484	0	27	0	0	1,837

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Allocation Summary

Dept:6 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Managment	Audit and Accounting	Cost Plan	Total
44 252-345 Public Safety	\$219	\$4,526	\$4,307	\$0	\$240	\$2,542	\$0	\$11,834
45 252-724 Public Safety Comm Dev	341	65	609	0	34	1,569	0	2,617
46 252-728 Econ Development	24	0	11	0	1	46	0	82
47 252-751 Recreation	2,494	849	1,754	0	98	1,896	0	7,091
48 252-752 Parks	0	0	155	0	9	42	0	205
49 253-101 City Commission	511	0	15	0	1	281	0	807
50 253-172 City Manager	73	0	145	0	8	84	0	310
51 253-345 Public Safety	158	0	135	0	8	260	0	560
53 253-724 Public Safety	109	0	48	0	3	176	0	336
54 253-751 Recreation	231	0	8	0	0	285	0	525
55 253-752 Parks	0	0	1	0	0	17	0	18
56 254 Light Grant	49	0	210	0	12	59	0	329
57 265-345 Public Safety	0	0	68	0	4	1,099	0	1,171
58 271-724 Comm Dev	706	1,379	1,263	0	70	5,848	0	9,266
60 284 Community Dev	0	0	0	0	0	185	0	185
62 286 Community Dev	0	0	0	0	0	151	0	151
63 288 Economic Development	754	0	1,574	0	88	961	0	3,377
64 289 Home Development	85	0	417	0	23	231	0	756
65 299 CDBG	474	162	1,046	0	58	3,029	0	4,770
66 300 Debt Service	158	0	0	0	0	382	0	540
67 400 Capital Projects	3,479	0	0	0	0	3,931	0	7,410
69 590 Wastewater Fund	86,700	16,260	71,395	0	3,980	127,174	0	305,508
70 591 Water Fund	68,550	13,693	51,719	0	2,883	119,216	0	256,061
71 677-XXX Insurance Fund	8,503	0	29,667	0	1,654	9,170	0	48,994
72 701-XXX General Trust Fund	36	0	5	0	0	80	0	122
73 702-XXX Economic Dev	73	0	12	0	1	348	0	434
74 709-XXX Brownfield Dev	1,533	235	2,729	0	152	2,601	0	7,250
77 731-XXX Pension Fund	0	0	5,740	245,518	320	847	0	252,425
78 737-000 OPEB Trust Fund	0	0	913	105,222	51	772	0	106,958
79 760 Foundation for Excellence	0	0	607	0	34	256	0	897
80 98X-XXX GASB 34 Govt	0	0	0	0	0	440	0	440
Total	\$394,939	\$125,719	\$341,737	\$350,740	\$19,048	\$564,012	\$24,600	\$1,820,796

**City Clerk
Nature and Extent of Services**

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

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

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

City Clerk
Nature and Extent of Services
(Continued)

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

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

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A. Department Costs

Dept:7 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
Personnel Costs							
Salaries	S1	501,173	118,728	100,786	23,605	215,955	42,099
Salary % Split			23.69%	20.11%	4.71%	43.09%	8.40%
Benefits	S	128,589	30,463	25,859	6,057	55,409	10,801
Subtotal - Personnel Costs		629,761	149,190	126,645	29,662	271,364	52,900
Services & Supplies Cost							
728 Supplies	P	78,699	0	1,958	1,164	73,557	2,021
805 Travel & Training	P	6,014	0	134	0	4,875	1,005
810 Fees	P	2,941	0	0	0	918	2,023
815 Telephone & Utilities	P	7,870	0	6,232	0	435	1,203
825 Insurance	P	5,748	0	1,836	0	1,152	2,760
845 Outside Contractual Services	P	28,580	0	4,436	3,543	19,056	1,545
860 Memberships and Dues	P	1,158	0	0	0	278	880
865 Subscriptions	P	1,012	0	0	0	219	793
880 Property Rental	P	58,208	0	46,355	2,720	5,828	3,304
885 Application Software	P	17,997	0	850	0	0	17,147
975 Machinery and Equipment	P	0	0	0	0	0	0
976 Equipment & Furniture	P	2,941	0	0	0	2,941	0
984 Software (Capital)	P	0	0	0	0	0	0
CCTA Admin Services Contract	P	(7,464)	(7,464)	0	0	0	0
Subtotal - Services & Supplies		203,703	(7,464)	61,801	7,427	109,258	32,681
Department Cost Total		833,464	141,726	188,446	37,089	380,622	85,581
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		833,464	141,726	188,446	37,089	380,622	85,581
General Admin Distribution			(141,726)	37,349	8,748	80,029	15,601
Grand Total		\$833,464		\$225,795	\$45,836	\$460,650	\$101,182
				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	Mailroom	Elections	City Clerk
1 City Hall	\$5,275	\$66	\$1,407	\$330	\$3,016	\$588
Subtotal - Building Depreciation	5,275	66	1,407	330	3,016	588
2 City Hall Equipment	488	7	131	31	280	55
2 Department Specific Equipment	3,457	48	924	216	1,979	386
2 Voice over IP System	439	6	117	27	251	49
Subtotal - Equipment Depreciation	4,385	61	1,172	274	2,510	489
3 Maintenance Admin	1,286	457	460	108	985	192
3 City Hall	26,985	4,742	8,361	1,958	17,915	3,492
Subtotal - 101-635 City Maintenance	28,271	5,199	8,821	2,066	18,900	3,684
4 Management & Leadership	14,464	3,589	4,757	1,114	10,194	1,987
Subtotal - 101-172 City Manager	14,464	3,589	4,757	1,114	10,194	1,987
5 PC / Network Support	31,587	3,832	9,334	2,186	20,000	3,899
5 App - Eden	7,336	984	2,193	514	4,698	916
5 App - BS & A	1,751	227	521	122	1,117	218
5 App - Intellitime / Kronos	738	89	218	51	467	91
5 NeoGov	2,195	303	658	154	1,411	275
5 County Wide	2,131	257	629	147	1,349	263
Subtotal - 101-636 Info Tech	45,738	5,693	13,553	3,174	29,041	5,661
6 Accounts Payable	5,903	1,481	1,946	456	4,170	813
6 Payroll	1,083	267	356	83	762	149
6 Budgeting	1,498	362	490	115	1,050	205
6 Risk Management	83	20	27	6	59	11
6 Audit and Accounting	7,108	1,483	2,264	530	4,851	946
6 Cost Plan	1,295	0	341	80	731	143
Subtotal - 101-191 Budget and Accoun	16,970	3,613	5,424	1,270	11,623	2,266
7 Records Management	0	8,478	2,234	523	4,787	933
7 Mailroom	0	11,844	3,121	731	6,688	1,304
Subtotal - 101-215 City Clerk	0	20,322	5,355	1,254	11,475	2,237
8 Internal Audit	0	597	157	37	337	66

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
Subtotal - 101-223 Internal Auditor	\$0	\$597	\$157	\$37	\$337	\$66
9 Purchasing	0	5,837	1,538	360	3,296	643
Subtotal - 101-233 Purchasing	0	5,837	1,538	360	3,296	643
10 Customer Service (exc Public Wks) *	0	61,591	2,312	429	58,084	766
Subtotal - 101-261 311 Customer Servi	0	61,591	2,312	429	58,084	766
11 Non-Tax Revenue	0	264	69	16	149	29
11 Cashier	0	30	8	2	17	3
Subtotal - 101-253 Treasury	0	293	77	18	166	32
12 Advise and Counsel	0	1,854	489	114	1,047	204
12 Labor Relations	0	47	12	3	26	5
12 Risk Management	0	8	2	0	4	1
Subtotal - 101-266 City Attorney	0	1,909	503	118	1,078	210
13 Human Resources	0	8,050	2,121	497	4,545	886
13 Labor Relations	0	651	172	40	368	72
Subtotal - 101-270 Human Resources	0	8,701	2,293	537	4,913	958
16 General Fund OPEB	0	70,945	18,696	4,379	40,060	7,809
Subtotal - 101-297 OPEB	0	70,945	18,696	4,379	40,060	7,809
17 Security	0	6,487	1,709	400	3,663	714
17 Contractual	0	98	26	6	55	11
17 Parking	0	4,519	1,191	279	2,552	497
Subtotal - 101-299 Non-Departmental	0	11,104	2,926	685	6,270	1,222
Total Incoming	115,102	199,520	68,993	16,047	200,963	28,619
C. Total Allocated		\$1,148,086	\$294,788	\$61,883	\$661,614	\$129,801
			25.68%	5.39%	57.63%	11.31%

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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	0.22	0.22%	\$563	\$0	\$563	\$0	\$563
5 101-636 Info Tech	18.79	18.79%	48,126	0	48,126	0	48,126
6 101-191 Budget and Accounting	20.34	20.34%	52,096	0	52,096	0	52,096
7 101-215 City Clerk	3.31	3.31%	8,478	0	8,478	0	8,478
12 101-266 City Attorney	20.49	20.49%	52,481	0	52,481	13,815	66,296
13 101-270 Human Resources	5.97	5.97%	15,291	0	15,291	4,025	19,316
14 101-345-01 Public Safety Admin	9.02	9.02%	23,103	0	23,103	6,082	29,184
21 101-441-00 PW General	8.23	8.23%	21,079	0	21,079	5,549	26,628
26 101-721 Planning	10.84	10.84%	27,764	0	27,764	7,309	35,073
28 101-728 Econ Dev	0.67	0.67%	1,716	0	1,716	452	2,168
29 101-751-01 Parks & Rec Admin	0.32	0.32%	820	0	820	216	1,035
71 677-XXX Insurance Fund	0.01	0.01%	26	0	26	7	32
81 CCTA	1.79	1.79%	4,585	0	4,585	1,207	5,792
Subtotal	100.00	100.00%	256,128	0	256,128	38,660	294,788
Direct Bills					0		0
Total					\$256,128		\$294,788

Basis Units: Pro-rated Services
Source: Records Log

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Mailroom 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	85.36	0.05%	\$26	\$0	\$26	\$0	\$26
6 101-191 Budget and Accounting	3,917.79	2.24%	1,184	0	1,184	0	1,184
7 101-215 City Clerk	39,204.46	22.37%	11,844	0	11,844	0	11,844
9 101-233 Purchasing	211.28	0.12%	64	0	64	14	78
11 101-253 Treasury	92,539.14	52.81%	27,957	0	27,957	6,268	34,225
12 101-266 City Attorney	416.17	0.24%	126	0	126	28	154
13 101-270 Human Resources	39.87	0.02%	12	0	12	3	15
14 101-345-01 Public Safety Admin	3,519.03	2.01%	1,063	0	1,063	238	1,301
19 101-257 Assessing	488.83	0.28%	148	0	148	33	181
21 101-441-00 PW General	216.88	0.12%	66	0	66	15	80
24 101-699.00 Code Enforcement	6,651.20	3.80%	2,009	0	2,009	451	2,460
26 101-721 Planning	2,060.17	1.18%	622	0	622	140	762
28 101-728 Econ Dev	428.24	0.24%	129	0	129	29	158
29 101-751-01 Parks & Rec Admin	60.08	0.03%	18	0	18	4	22
34 202 Act 51 Major Street	1,061.10	0.61%	321	0	321	72	392
36 209 Cemeteries	85.85	0.05%	26	0	26	6	32
37 226 Solid Waste	11,152.78	6.36%	3,369	0	3,369	755	4,125
41 251 FFE Aspirational Projects	6,491.84	3.70%	1,961	0	1,961	440	2,401
69 590 Wastewater Fund	301.18	0.17%	91	0	91	20	111
70 591 Water Fund	6,305.87	3.60%	1,905	0	1,905	427	2,332
Subtotal	175,237.12	100.00%	52,941	0	52,941	8,943	61,883
Direct Bills					0		0
Total					\$52,941		\$61,883

Basis Units: Postage Expenditures by Department
Source: Financial Statements

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Allocation Summary

Dept:7 101-215 City Clerk

Department	Records Management	Mailroom	Elections	City Clerk	Total
4 101-172 City Manager	\$563	\$26	\$0	\$0	\$589
5 101-636 Info Tech	48,126	0	0	0	48,126
6 101-191 Budget and Accounting	52,096	1,184	0	0	53,280
7 101-215 City Clerk	8,478	11,844	0	0	20,322
9 101-233 Purchasing	0	78	0	0	78
11 101-253 Treasury	0	34,225	0	0	34,225
12 101-266 City Attorney	66,296	154	0	0	66,449
13 101-270 Human Resources	19,316	15	0	0	19,331
14 101-345-01 Public Safety Admin	29,184	1,301	0	0	30,486
19 101-257 Assessing	0	181	0	0	181
21 101-441-00 PW General	26,628	80	0	0	26,708
24 101-699.00 Code Enforcement	0	2,460	0	0	2,460
26 101-721 Planning	35,073	762	0	0	35,835
28 101-728 Econ Dev	2,168	158	0	0	2,326
29 101-751-01 Parks & Rec Admin	1,035	22	0	0	1,058
34 202 Act 51 Major Street	0	392	0	0	392
36 209 Cemeteries	0	32	0	0	32
37 226 Solid Waste	0	4,125	0	0	4,125
41 251 FFE Aspirational Projects	0	2,401	0	0	2,401
69 590 Wastewater Fund	0	111	0	0	111
70 591 Water Fund	0	2,332	0	0	2,332
71 677-XXX Insurance Fund	32	0	0	0	32
81 CCTA	5,792	0	0	0	5,792
Total	\$294,788	\$61,883	\$0	\$0	\$356,672

**Internal Auditor
Nature and Extent of Services**

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

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

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

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

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A. Department Costs

Dept:8 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	75,199	0	75,199
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	21,540	0	21,540
Subtotal - Personnel Costs		<hr/> 96,738	0	<hr/> 96,738
Services & Supplies Cost				
728 Supplies	S	29	0	29
805 Travel & Training	S	214	0	214
815 Telephone	S	545	0	545
860 Memberships	S	295	0	295
Subtotal - Services & Supplies		<hr/> 1,083	0	<hr/> 1,083
Department Cost Total		97,821	0	97,821
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		97,821	0	97,821
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$97,821		<hr/> <hr/> \$97,821

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$480	\$6	\$486
Subtotal - Building Depreciation	480	6	486
2 City Hall Equipment	44	1	45
2 Voice over IP System	73	1	74
Subtotal - Equipment Depreciation	118	2	119
3 Maintenance Admin	117	42	159
3 City Hall	2,453	431	2,884
Subtotal - 101-635 City Maintenance	2,570	473	3,043
4 Management & Leadership	2,230	553	2,784
Subtotal - 101-172 City Manager	2,230	553	2,784
5 PC / Network Support	2,106	255	2,361
5 App - Eden	1,467	197	1,664
5 App - BS & A	875	114	989
5 App - Intellitime / Kronos	123	15	138
5 County Wide	329	40	368
Subtotal - 101-636 Info Tech	4,900	620	5,520
6 Accounts Payable	165	41	207
6 Payroll	167	41	208
6 Budgeting	174	42	216
6 Risk Management	10	2	12
6 Audit and Accounting	882	184	1,066
6 Cost Plan	1,295	0	1,295
Subtotal - 101-191 Budget and Accoun	2,693	311	3,004
8 Internal Audit	0	69	69
Subtotal - 101-223 Internal Auditor	0	69	69
12 Advise and Counsel	0	216	216
12 Risk Management	0	2	2
Subtotal - 101-266 City Attorney	0	217	217
13 Human Resources	0	1,241	1,241

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - 101-270 Human Resources	\$0	\$1,241	\$1,241
16 General Fund OPEB	0	10,940	10,940
Subtotal - 101-297 OPEB	0	10,940	10,940
17 Security	0	590	590
17 Contractual	0	11	11
17 Parking	0	697	697
Subtotal - 101-299 Non-Departmental	0	1,298	1,298
Total Incoming	12,990	15,731	28,722
C. Total Allocated		\$126,543	\$126,543
			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	1,262,730	0.81%	\$896	\$0	\$896	\$0	\$896
4 101-172 City Manager	1,668,313	1.07%	1,184	0	1,184	0	1,184
5 101-636 Info Tech	4,045,558	2.59%	2,871	0	2,871	0	2,871
6 101-191 Budget and Accounting	1,461,957	0.94%	1,037	0	1,037	0	1,037
7 101-215 City Clerk	840,928	0.54%	597	0	597	0	597
8 101-223 Internal Auditor	97,821	0.06%	69	0	69	0	69
9 101-233 Purchasing	386,489	0.25%	274	0	274	41	316
10 101-261 311 Customer Service	544,211	0.35%	386	0	386	58	444
11 101-253 Treasury	1,243,545	0.80%	882	0	882	133	1,016
12 101-266 City Attorney	728,296	0.47%	517	0	517	78	595
13 101-270 Human Resources	590,655	0.38%	419	0	419	63	482
14 101-345-01 Public Safety Admin	1,280,848	0.82%	909	0	909	137	1,046
15 101-640 Fleet	2,247,137	1.44%	1,594	0	1,594	241	1,835
17 101-299 Non-Departmental	167,618	0.11%	119	0	119	18	137
18 101-101 City Commission	75,287	0.05%	53	0	53	8	61
19 101-257 Assessing	471,571	0.30%	335	0	335	51	385
20 101-345 Public Safety Ops	31,721,777	20.31%	22,508	0	22,508	3,399	25,908
21 101-441-00 PW General	710,870	0.46%	504	0	504	76	581
22 101-448-31 Street Lights	1,205,034	0.77%	855	0	855	129	984
24 101-699.00 Code Enforcement	799,746	0.51%	567	0	567	86	653
25 101-699.01 Building Trades	718,488	0.46%	510	0	510	77	587
26 101-721 Planning	753,683	0.48%	535	0	535	81	616
28 101-728 Econ Dev	139,756	0.09%	99	0	99	15	114
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	1,461	0	1,461	221	1,681
30 101-801 Emergency Recovery	613,936	0.39%	436	0	436	66	501
31 150-273 Cemeteries	20,000	0.01%	14	0	14	2	16
32 155-751 Recreation	45,625	0.03%	32	0	32	5	37
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	29	0	29	4	33
34 202 Act 51 Major Street	7,051,510	4.52%	5,003	0	5,003	756	5,759
35 203 Act 51 Local Street	2,708,664	1.73%	1,922	0	1,922	290	2,212
36 209 Cemeteries	399,188	0.26%	283	0	283	43	326
37 226 Solid Waste	2,304,892	1.48%	1,635	0	1,635	247	1,882
38 231-XXX Blight Abatement	141,808	0.09%	101	0	101	15	116
39 243 Brownfield	33,322	0.02%	24	0	24	4	27
41 251 FFE Aspirational Projects	8,436,758	5.40%	5,986	0	5,986	904	6,890
42 252-172 City Managers	4,800	0.00%	3	0	3	1	4
43 252-215 City Clerk	218,869	0.14%	155	0	155	23	179
44 252-345 Public Safety	1,947,370	1.25%	1,382	0	1,382	209	1,590
45 252-724 Public Safety Comm Dev	275,199	0.18%	195	0	195	29	225
46 252-728 Econ Development	5,000	0.00%	4	0	4	1	4
47 252-751 Recreation	793,085	0.51%	563	0	563	85	648
48 252-752 Parks	70,000	0.04%	50	0	50	8	57

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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
49 253-101 City Commission	6,594	0.00%	\$5	\$0	\$5	\$1	\$5
50 253-172 City Manager	65,717	0.04%	47	0	47	7	54
51 253-345 Public Safety	60,854	0.04%	43	0	43	7	50
53 253-724 Public Safety	21,735	0.01%	15	0	15	2	18
54 253-751 Recreation	3,820	0.00%	3	0	3	0	3
55 253-752 Parks	409	0.00%	0	0	0	0	0
56 254 Light Grant	95,000	0.06%	67	0	67	10	78
57 265-345 Public Safety	30,833	0.02%	22	0	22	3	25
58 271-724 Comm Dev	571,164	0.37%	405	0	405	61	466
63 288 Economic Development	711,855	0.46%	505	0	505	76	581
64 289 Home Development	188,597	0.12%	134	0	134	20	154
65 299 CDBG	473,129	0.30%	336	0	336	51	386
69 590 Wastewater Fund	32,284,095	20.67%	22,907	0	22,907	3,460	26,367
70 591 Water Fund	23,386,942	14.98%	16,594	0	16,594	2,506	19,100
71 677-XXX Insurance Fund	13,415,032	8.59%	9,519	0	9,519	1,438	10,956
72 701-XXX General Trust Fund	2,456	0.00%	2	0	2	0	2
73 702-XXX Economic Dev	5,487	0.00%	4	0	4	1	4
74 709-XXX Brownfield Dev	1,234,089	0.79%	876	0	876	132	1,008
77 731-XXX Pension Fund	2,595,541	1.66%	1,842	0	1,842	278	2,120
78 737-000 OPEB Trust Fund	412,953	0.26%	293	0	293	44	337
79 760 Foundation for Excellence	274,423	0.18%	195	0	195	29	224
Subtotal	156,172,494	100.00%	110,811	0	110,811	15,731	126,543
Direct Bills					0		0
Total					\$110,811		\$126,543

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

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Allocation Summary

Dept:8 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-635 City Maintenance	\$896	\$896
4 101-172 City Manager	1,184	1,184
5 101-636 Info Tech	2,871	2,871
6 101-191 Budget and Accounting	1,037	1,037
7 101-215 City Clerk	597	597
8 101-223 Internal Auditor	69	69
9 101-233 Purchasing	316	316
10 101-261 311 Customer Service	444	444
11 101-253 Treasury	1,016	1,016
12 101-266 City Attorney	595	595
13 101-270 Human Resources	482	482
14 101-345-01 Public Safety Admin	1,046	1,046
15 101-640 Fleet	1,835	1,835
17 101-299 Non-Departmental	137	137
18 101-101 City Commission	61	61
19 101-257 Assessing	385	385
20 101-345 Public Safety Ops	25,908	25,908
21 101-441-00 PW General	581	581
22 101-448-31 Street Lights	984	984
24 101-699.00 Code Enforcement	653	653
25 101-699.01 Building Trades	587	587
26 101-721 Planning	616	616
28 101-728 Econ Dev	114	114
29 101-751-01 Parks & Rec Admin	1,681	1,681
30 101-801 Emergency Recovery	501	501
31 150-273 Cemeteries	16	16
32 155-751 Recreation	37	37
33 160-751 Mayor's Riverfront Pk	33	33
34 202 Act 51 Major Street	5,759	5,759
35 203 Act 51 Local Street	2,212	2,212
36 209 Cemeteries	326	326
37 226 Solid Waste	1,882	1,882
38 231-XXX Blight Abatement	116	116
39 243 Brownfield	27	27
41 251 FFE Aspirational Projects	6,890	6,890
42 252-172 City Managers	4	4
43 252-215 City Clerk	179	179
44 252-345 Public Safety	1,590	1,590
45 252-724 Public Safety Comm Dev	225	225
46 252-728 Econ Development	4	4
47 252-751 Recreation	648	648

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Allocation Summary

Dept:8 101-223 Internal Auditor

Department	Internal Audit	Total
48 252-752 Parks	\$57	\$57
49 253-101 City Commission	5	5
50 253-172 City Manager	54	54
51 253-345 Public Safety	50	50
53 253-724 Public Safety	18	18
54 253-751 Recreation	3	3
55 253-752 Parks	0	0
56 254 Light Grant	78	78
57 265-345 Public Safety	25	25
58 271-724 Comm Dev	466	466
63 288 Economic Development	581	581
64 289 Home Development	154	154
65 299 CDBG	386	386
69 590 Wastewater Fund	26,367	26,367
70 591 Water Fund	19,100	19,100
71 677-XXX Insurance Fund	10,956	10,956
72 701-XXX General Trust Fund	2	2
73 702-XXX Economic Dev	4	4
74 709-XXX Brownfield Dev	1,008	1,008
77 731-XXX Pension Fund	2,120	2,120
78 737-000 OPEB Trust Fund	337	337
79 760 Foundation for Excellence	224	224
Total	\$126,543	\$126,543

**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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CY 2020
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A. Department Costs

Dept:9 101-233 Purchasing

Description		Amount	General Admin	Purchasing
<hr/>				
Personnel Costs				
Salaries	S1	287,146	0	287,146
Salary % Split			.00%	100.00%
Benefits	S	91,792	0	91,792
Subtotal - Personnel Costs		378,937	0	378,937
<hr/>				
Services & Supplies Cost				
728 Supplies	S	1,201	0	1,201
805 Travel & Training	S	169	0	169
815 Telephone	S	0	0	0
825 Insurance	S	3,660	0	3,660
845 Outside Contractual Svcs	S	270	0	270
860 Memberships and Dues	S	0	0	0
875 Vehicle Maintenance	S	0	0	0
880 Equipment Rental/Lease	S	2,252	0	2,252
CCTA Admin Services Contract	P	(80,062)	(80,062)	0
Subtotal - Services & Supplies		(72,510)	(80,062)	7,552
<hr/>				
Department Cost Total		306,427	(80,062)	386,489
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		306,427	(80,062)	386,489
<hr/>				
General Admin Distribution			80,062	(80,062)
<hr/>				
Grand Total		\$306,427		\$306,427
<hr/>				

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$3,958	\$49	\$4,007
Subtotal - Building Depreciation	3,958	49	4,007
2 City Hall Equipment	367	5	372
2 Management Services	356	5	361
2 Voice over IP System	439	6	445
Subtotal - Equipment Depreciation	1,161	16	1,177
3 Maintenance Admin	965	343	1,308
3 City Hall	20,248	3,558	23,806
Subtotal - 101-635 City Maintenance	21,213	3,901	25,115
4 Management & Leadership	9,552	2,370	11,923
Subtotal - 101-172 City Manager	9,552	2,370	11,923
5 PC / Network Support	21,058	2,555	23,612
5 App - Eden	8,803	1,181	9,984
5 App - BS & A	2,626	341	2,967
5 App - Intellitime / Kronos	492	59	551
5 County Wide	1,407	170	1,578
Subtotal - 101-636 Info Tech	34,387	4,305	38,692
6 Accounts Payable	350	88	438
6 Payroll	715	176	891
6 Budgeting	688	166	855
6 Risk Managment	38	9	48
6 Audit and Accounting	1,489	311	1,800
6 Cost Plan	1,295	0	1,295
Subtotal - 101-191 Budget and Accoun	4,576	750	5,326
7 Mailroom	64	14	78
Subtotal - 101-215 City Clerk	64	14	78
8 Internal Audit	274	41	316
Subtotal - 101-223 Internal Auditor	274	41	316
9 Purchasing	0	441	441

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-233 Purchasing	\$0	\$441	\$441
10 Customer Service (exc Public Wks)	0	1,231	1,231
Subtotal - 101-261 311 Customer Servi	0	1,231	1,231
12 Advise and Counsel	0	852	852
12 Labor Relations	0	46	46
12 Risk Management	0	6	6
Subtotal - 101-266 City Attorney	0	904	904
13 Human Resources	0	5,316	5,316
13 Labor Relations	0	640	640
Subtotal - 101-270 Human Resources	0	5,956	5,956
16 General Fund OPEB	0	46,854	46,854
Subtotal - 101-297 OPEB	0	46,854	46,854
17 Security	0	4,867	4,867
17 Contractual	0	45	45
17 Parking	0	2,985	2,985
Subtotal - 101-299 Non-Departmental	0	7,897	7,897
Total Incoming	75,185	74,733	149,918
C. Total Allocated		\$456,345	\$456,345
			100.00%

**City of Kalamazoo
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Purchasing Allocations

Dept:9 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-635 City Maintenance	207	5.97%	\$22,798	\$0	\$22,798	\$0	\$22,798
4 101-172 City Manager	41	1.18%	4,515	0	4,515	0	4,515
5 101-636 Info Tech	246	7.10%	27,093	0	27,093	0	27,093
6 101-191 Budget and Accounting	20	0.58%	2,203	0	2,203	0	2,203
7 101-215 City Clerk	53	1.53%	5,837	0	5,837	0	5,837
9 101-233 Purchasing	4	0.12%	441	0	441	0	441
10 101-261 311 Customer Service	2	0.06%	220	0	220	52	272
11 101-253 Treasury	14	0.40%	1,542	0	1,542	362	1,903
12 101-266 City Attorney	6	0.17%	661	0	661	155	816
13 101-270 Human Resources	18	0.52%	1,982	0	1,982	465	2,447
14 101-345-01 Public Safety Admin	13	0.38%	1,432	0	1,432	336	1,767
15 101-640 Fleet	117	3.38%	12,886	0	12,886	3,021	15,907
17 101-299 Non-Departmental	1	0.03%	110	0	110	26	136
18 101-101 City Commission	3	0.09%	330	0	330	77	408
19 101-257 Assessing	13	0.38%	1,432	0	1,432	336	1,767
20 101-345 Public Safety Ops	294	8.48%	32,379	0	32,379	7,592	39,971
21 101-441-00 PW General	17	0.49%	1,872	0	1,872	439	2,311
24 101-699.00 Code Enforcement	17	0.49%	1,872	0	1,872	439	2,311
25 101-699.01 Building Trades	20	0.58%	2,203	0	2,203	516	2,719
26 101-721 Planning	29	0.84%	3,194	0	3,194	749	3,943
28 101-728 Econ Dev	11	0.32%	1,211	0	1,211	284	1,496
29 101-751-01 Parks & Rec Admin	166	4.79%	18,282	0	18,282	4,287	22,569
30 101-801 Emergency Recovery	54	1.56%	5,947	0	5,947	1,394	7,342
31 150-273 Cemeteries	1	0.03%	110	0	110	26	136
34 202 Act 51 Major Street	87	2.51%	9,582	0	9,582	2,247	11,828
35 203 Act 51 Local Street	40	1.15%	4,405	0	4,405	1,033	5,438
36 209 Cemeteries	23	0.66%	2,533	0	2,533	594	3,127
37 226 Solid Waste	27	0.78%	2,974	0	2,974	697	3,671
38 231-XXX Blight Abatement	14	0.40%	1,542	0	1,542	362	1,903
41 251 FFE Aspirational Projects	55	1.59%	6,057	0	6,057	1,420	7,478
43 252-215 City Clerk	31	0.89%	3,414	0	3,414	801	4,215
44 252-345 Public Safety	14	0.40%	1,542	0	1,542	362	1,903
45 252-724 Public Safety Comm Dev	4	0.12%	441	0	441	103	544
47 252-751 Recreation	34	0.98%	3,745	0	3,745	878	4,623
49 253-101 City Commission	8	0.23%	881	0	881	207	1,088
50 253-172 City Manager	1	0.03%	110	0	110	26	136
51 253-345 Public Safety	2	0.06%	220	0	220	52	272
53 253-724 Public Safety	2	0.06%	220	0	220	52	272
54 253-751 Recreation	19	0.55%	2,093	0	2,093	491	2,583
56 254 Light Grant	1	0.03%	110	0	110	26	136
58 271-724 Comm Dev	11	0.32%	1,211	0	1,211	284	1,496
63 288 Economic Development	60	1.73%	6,608	0	6,608	1,549	8,157

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Purchasing Allocations

Dept:9 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 289 Home Development	3	0.09%	\$330	\$0	\$330	\$77	\$408
65 299 CDBG	11	0.32%	1,211	0	1,211	284	1,496
67 400 Capital Projects	96	2.77%	10,573	0	10,573	2,479	13,052
69 590 Wastewater Fund	869	25.08%	95,706	0	95,706	22,440	118,146
70 591 Water Fund	562	16.22%	61,895	0	61,895	14,513	76,408
71 677-XXX Insurance Fund	108	3.12%	11,894	0	11,894	2,789	14,683
72 701-XXX General Trust Fund	3	0.09%	330	0	330	77	408
73 702-XXX Economic Dev	1	0.03%	110	0	110	26	136
74 709-XXX Brownfield Dev	12	0.35%	1,322	0	1,322	310	1,631
Subtotal	3,465	100.00%	381,612	0	381,612	74,733	456,345
Direct Bills					0		0
Total					\$381,612		\$456,345

Basis Units: Number of Purchase Orders

Source: General Ledger Detail

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Allocation Summary

Dept:9 101-233 Purchasing

Department	Purchasing	Total
3 101-635 City Maintenance	\$22,798	\$22,798
4 101-172 City Manager	4,515	4,515
5 101-636 Info Tech	27,093	27,093
6 101-191 Budget and Accounting	2,203	2,203
7 101-215 City Clerk	5,837	5,837
9 101-233 Purchasing	441	441
10 101-261 311 Customer Service	272	272
11 101-253 Treasury	1,903	1,903
12 101-266 City Attorney	816	816
13 101-270 Human Resources	2,447	2,447
14 101-345-01 Public Safety Admin	1,767	1,767
15 101-640 Fleet	15,907	15,907
17 101-299 Non-Departmental	136	136
18 101-101 City Commission	408	408
19 101-257 Assessing	1,767	1,767
20 101-345 Public Safety Ops	39,971	39,971
21 101-441-00 PW General	2,311	2,311
24 101-699.00 Code Enforcement	2,311	2,311
25 101-699.01 Building Trades	2,719	2,719
26 101-721 Planning	3,943	3,943
28 101-728 Econ Dev	1,496	1,496
29 101-751-01 Parks & Rec Admin	22,569	22,569
30 101-801 Emergency Recovery	7,342	7,342
31 150-273 Cemeteries	136	136
34 202 Act 51 Major Street	11,828	11,828
35 203 Act 51 Local Street	5,438	5,438
36 209 Cemeteries	3,127	3,127
37 226 Solid Waste	3,671	3,671
38 231-XXX Blight Abatement	1,903	1,903
41 251 FFE Aspirational Projects	7,478	7,478
43 252-215 City Clerk	4,215	4,215
44 252-345 Public Safety	1,903	1,903
45 252-724 Public Safety Comm Dev	544	544
47 252-751 Recreation	4,623	4,623
49 253-101 City Commission	1,088	1,088
50 253-172 City Manager	136	136
51 253-345 Public Safety	272	272
53 253-724 Public Safety	272	272
54 253-751 Recreation	2,583	2,583
56 254 Light Grant	136	136
58 271-724 Comm Dev	1,496	1,496

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Allocation Summary

Dept:9 101-233 Purchasing

Department	Purchasing	Total
63 288 Economic Development	\$8,157	\$8,157
64 289 Home Development	408	408
65 299 CDBG	1,496	1,496
67 400 Capital Projects	13,052	13,052
69 590 Wastewater Fund	118,146	118,146
70 591 Water Fund	76,408	76,408
71 677-XXX Insurance Fund	14,683	14,683
72 701-XXX General Trust Fund	408	408
73 702-XXX Economic Dev	136	136
74 709-XXX Brownfield Dev	1,631	1,631
Total	\$456,345	\$456,345

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.

Note: Some costs related to staff overtime for the 2020 Election were directly reported to the Clerk's office. Those costs have been added to the costs being allocated here, and a direct billing credit is applied.

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 Admin	Customer Service (exc Public Wks)	Public Works	Cemeteries
Personnel Costs						
Salaries	S1	368,311	0	354,794	13,186	331
Salary % Split			.00%	96.33%	3.58%	.09%
Benefits	S	170,482	0	164,225	6,103	153
Subtotal - Personnel Costs		538,792	0	519,019	19,289	485
Services & Supplies Cost						
728 Office Supplies	S	1,004	0	968	36	1
729 Operating Supplies	S	1,942	0	1,870	70	2
805 Travel & Training	S	825	0	795	30	1
815 Utilities	S	1,308	0	1,260	47	1
845 Contractual Services	S	177	0	171	6	0
880 Rental / Lease Equipment	S	163	0	157	6	0
Subtotal - Services & Supplies		5,419	0	5,220	194	5
Department Cost Total		544,211	0	524,238	19,483	490
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		544,211	0	524,238	19,483	490
General Admin Distribution			0	0	0	0
Grand Total		\$544,211		\$524,238	\$19,483	\$490

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service (exc Public Wks)	Public Works	Cemeteries
1 City Hall	\$37,163	\$465	\$36,247	\$1,347	\$34
Subtotal - Building Depreciation	37,163	465	36,247	1,347	34
2 City Hall Equipment	3,442	48	3,361	125	3
2 Voice over IP System	73	1	71	3	0
Subtotal - Equipment Depreciation	3,515	49	3,433	128	3
3 Maintenance Admin	9,063	3,222	11,834	440	11
3 City Hall	190,121	33,410	215,327	8,002	201
Subtotal - 101-635 City Maintenance	199,184	36,632	227,161	8,442	212
4 Management & Leadership	18,046	4,478	21,697	806	20
Subtotal - 101-172 City Manager	18,046	4,478	21,697	806	20
5 PC / Network Support	37,904	4,598	40,943	1,522	38
5 App - Eden	11,737	1,574	12,823	477	12
5 App - BS & A	7,004	909	7,622	283	7
5 App - Intellitime / Kronos	1,353	162	1,460	54	1
5 County Wide	2,659	321	2,871	107	3
5 Dept Specific Exp	67,492	9,354	74,026	2,751	69
Subtotal - 101-636 Info Tech	128,149	16,919	139,745	5,193	131
6 Accounts Payable	807	203	973	36	1
6 Payroll	1,351	333	1,622	60	2
6 Budgeting	969	234	1,159	43	1
6 Risk Managment	54	13	65	2	0
6 Audit and Accounting	1,534	320	1,786	66	2
6 Cost Plan	1,295	0	1,247	46	1
Subtotal - 101-191 Budget and Accoun	6,010	1,103	6,852	255	6
8 Internal Audit	386	58	428	16	0
Subtotal - 101-223 Internal Auditor	386	58	428	16	0
9 Purchasing	220	52	262	10	0
Subtotal - 101-233 Purchasing	220	52	262	10	0
10 Customer Service (exc Public Wks)	0	107,501	103,556	3,849	97

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B. Incoming Costs - (Default Spread Salary%)

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	\$107,501	\$103,556	\$3,849	\$97
12 Advise and Counsel	0	1,200	1,156	43	1
12 Labor Relations	0	113	109	4	0
12 Risk Management	0	8	8	0	0
Subtotal - 101-266 City Attorney	0	1,322	1,273	47	1
13 Human Resources	0	10,043	9,675	360	9
13 Labor Relations	0	1,583	1,525	57	1
Subtotal - 101-270 Human Resources	0	11,626	11,200	416	10
16 General Fund OPEB	0	88,515	85,267	3,169	80
Subtotal - 101-297 OPEB	0	88,515	85,267	3,169	80
17 Security	0	45,702	44,025	1,636	41
17 Contractual	0	63	61	2	0
17 Parking	0	5,639	5,432	202	5
Subtotal - 101-299 Non-Departmental	0	51,404	49,518	1,840	46
Total Incoming	392,674	320,124	686,638	25,518	642
C. Total Allocated		\$1,257,009	\$1,210,876	\$45,001	\$1,131
			96.33%	3.58%	0.09%

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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	1,532	0.44%	\$3,996	\$0	\$3,996	\$0	\$3,996
6 101-191 Budget and Accounting	4,650	1.34%	12,129	0	12,129	0	12,129
7 101-215 City Clerk	25,484	7.37%	66,475	(4,884)	61,591	0	61,591
9 101-233 Purchasing	472	0.14%	1,231	0	1,231	0	1,231
10 101-261 311 Customer Service	41,212	11.91%	107,501	0	107,501	0	107,501
11 101-253 Treasury	140,741	40.68%	367,121	0	367,121	159,191	526,312
12 101-266 City Attorney	428	0.12%	1,116	0	1,116	484	1,601
13 101-270 Human Resources	2,131	0.62%	5,559	0	5,559	2,410	7,969
14 101-345-01 Public Safety Admin	1,117	0.32%	2,914	0	2,914	1,263	4,177
19 101-257 Assessing	6,694	1.93%	17,461	0	17,461	7,572	25,033
24 101-699.00 Code Enforcement	23,735	6.86%	61,912	0	61,912	26,846	88,759
25 101-699.01 Building Trades	23,898	6.91%	62,338	0	62,338	27,031	89,368
26 101-721 Planning	4,560	1.32%	11,895	0	11,895	5,158	17,052
28 101-728 Econ Dev	202	0.06%	527	0	527	228	755
29 101-751-01 Parks & Rec Admin	4,044	1.17%	10,549	0	10,549	4,574	15,123
37 226 Solid Waste	30,939	8.94%	80,704	0	80,704	34,995	115,699
69 590 Wastewater Fund	5,972	1.73%	15,578	0	15,578	6,755	22,333
70 591 Water Fund	28,175	8.14%	73,494	0	73,494	31,868	105,363
Subtotal	345,986	100.00%	902,501	(4,884)	897,617	308,376	1,205,993
Direct Bills					4,884		4,884
Total					\$902,501		\$1,210,876

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	4.12	12.88%	\$4,318	\$0	\$4,318	\$1,476	\$5,794
34 202 Act 51 Major Street	15.42	48.19%	16,162	0	16,162	5,523	21,685
35 203 Act 51 Local Street	12.46	38.94%	13,060	0	13,060	4,462	17,522
Subtotal	32.00	100.00%	33,540	0	33,540	11,460	45,001
Direct Bills					0		0
Total					\$33,540		\$45,001

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%	\$843	\$0	\$843	\$288	\$1,131
Subtotal	1	100.00%	843	0	843	288	1,131
Direct Bills					0		0
Total					\$843		\$1,131
Basis Units: Direct							
Source:							

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Allocation Summary

Dept:10 101-261 311 Customer Service

Department	Customer Service (exc Public Wks)	Public Works	Cemeteries	Total
0 Direct Billed	\$4,884	\$0	\$0	\$4,884
4 101-172 City Manager	3,996	0	0	3,996
6 101-191 Budget and Accounting	12,129	0	0	12,129
7 101-215 City Clerk	61,591	0	0	61,591
9 101-233 Purchasing	1,231	0	0	1,231
10 101-261 311 Customer Service	107,501	0	0	107,501
11 101-253 Treasury	526,312	0	0	526,312
12 101-266 City Attorney	1,601	0	0	1,601
13 101-270 Human Resources	7,969	0	0	7,969
14 101-345-01 Public Safety Admin	4,177	0	0	4,177
19 101-257 Assessing	25,033	0	0	25,033
21 101-441-00 PW General	0	5,794	0	5,794
24 101-699.00 Code Enforcement	88,759	0	0	88,759
25 101-699.01 Building Trades	89,368	0	0	89,368
26 101-721 Planning	17,052	0	0	17,052
28 101-728 Econ Dev	755	0	0	755
29 101-751-01 Parks & Rec Admin	15,123	0	0	15,123
34 202 Act 51 Major Street	0	21,685	0	21,685
35 203 Act 51 Local Street	0	17,522	0	17,522
36 209 Cemeteries	0	0	1,131	1,131
37 226 Solid Waste	115,699	0	0	115,699
69 590 Wastewater Fund	22,333	0	0	22,333
70 591 Water Fund	105,363	0	0	105,363
Total	\$1,210,876	\$45,001	\$1,131	\$1,257,009

**City Treasurer
Nature and Extent of Services**

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

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

**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
Personnel Costs									
Salaries	S1	593,821	83,610	60,273	24,050	102,197	15,321	142,280	166,092
Salary % Split			14.08%	10.15%	4.05%	17.21%	2.58%	23.96%	27.97%
Benefits	S	249,506	35,130	25,325	10,105	42,940	6,437	59,782	69,787
Subtotal - Personnel Costs		843,327	118,740	85,598	34,155	145,137	21,758	202,061	235,879
Services & Supplies Cost									
728 Supplies	S	2,116	298	215	86	364	55	507	592
728 Postage	P	119,365	16,475	0	0	14,131	2,119	0	86,641
805 Education and Training	S	1,297	183	132	53	223	33	311	363
810 Fees	S	56,271	7,923	5,711	2,279	9,684	1,452	13,482	15,739
815 Telephone	S	842	119	85	34	145	22	202	235
825 Insurance	S	13,824	1,946	1,403	560	2,379	357	3,312	3,867
845 Outside Contractual Service	S	250,962	35,336	25,473	10,164	43,191	6,475	60,131	70,194
860 Memberships & Dues	S	467	66	47	19	80	12	112	130
880 Rental/Lease of Equipment	S	3,258	459	331	132	561	84	781	911
976 Office Equip & Furniture	S	0	0	0	0	0	0	0	0
CCTA Admin Services Contract	P	(50,699)	(50,699)	0	0	0	0	0	0
Subtotal - Services & Supplies		397,702	12,104	33,397	13,326	70,758	10,608	78,837	178,672
Department Cost Total		1,241,029	130,844	118,995	47,481	215,895	32,366	280,898	414,550
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,241,029	130,844	118,995	47,481	215,895	32,366	280,898	414,550
General Admin Distribution			(130,844)	15,457	6,168	26,208	3,929	36,488	42,594
Grand Total		\$1,241,029		\$134,452	\$53,648	\$242,103	\$36,295	\$317,386	\$457,145
				not allocated		not allocated			

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$7,222	\$90	\$864	\$345	\$1,465	\$220	\$2,039	\$2,380
Subtotal - Building Depreciation	7,222	90	864	345	1,465	220	2,039	2,380
2 City Hall Equipment	669	9	80	32	136	20	189	221
2 Department Specific Equipment	699	10	84	33	142	21	198	231
2 Voice over IP System	805	11	96	38	164	25	228	266
Subtotal - Equipment Depreciation	2,173	30	260	104	441	66	614	717
3 Maintenance Admin	1,761	626	282	113	478	72	666	777
3 City Hall	36,946	6,493	5,132	2,048	8,701	1,304	12,114	14,141
Subtotal - 101-635 City Maintenance	38,707	7,119	5,414	2,160	9,179	1,376	12,779	14,918
4 Management & Leadership	25,007	6,206	3,687	1,471	6,252	937	8,704	10,161
Subtotal - 101-172 City Manager	25,007	6,206	3,687	1,471	6,252	937	8,704	10,161
5 PC / Network Support	27,375	3,321	3,626	1,447	6,149	922	8,560	9,993
5 App - Eden	7,336	984	983	392	1,666	250	2,320	2,708
5 App - BS & A	7,879	1,023	1,052	420	1,783	267	2,482	2,898
5 App - Intellitime / Kronos	1,353	162	179	71	303	45	423	493
5 County Wide	3,685	445	488	195	827	124	1,152	1,344
Subtotal - 101-636 Info Tech	47,628	5,935	6,328	2,525	10,729	1,608	14,937	17,437
6 Accounts Payable	1,478	371	218	87	370	56	516	602
6 Payroll	1,873	461	276	110	467	70	651	760
6 Budgeting	2,215	535	325	130	551	83	767	895
6 Risk Managment	123	30	18	7	31	5	43	50
6 Audit and Accounting	2,353	491	336	134	570	85	793	926
6 Cost Plan	1,295	0	153	61	259	39	361	421
Subtotal - 101-191 Budget and Accoun	9,337	1,888	1,326	529	2,248	337	3,130	3,654
7 Mailroom	27,957	6,268	4,043	1,613	6,855	1,028	9,544	11,141
Subtotal - 101-215 City Clerk	27,957	6,268	4,043	1,613	6,855	1,028	9,544	11,141
8 Internal Audit	882	133	120	48	203	30	283	331
Subtotal - 101-223 Internal Auditor	882	133	120	48	203	30	283	331
9 Purchasing	1,542	362	225	90	381	57	531	620

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
Subtotal - 101-233 Purchasing	\$1,542	\$362	\$225	\$90	\$381	\$57	\$531	\$620
10 Customer Service (exc Public Wks)	367,121	159,191	62,175	24,809	105,422	15,804	146,770	171,333
Subtotal - 101-261 311 Customer Servi	367,121	159,191	62,175	24,809	105,422	15,804	146,770	171,333
11 Non-Tax Revenue	0	3,107	367	146	622	93	866	1,011
11 Cashier	0	323,604	38,228	15,254	64,819	9,717	90,242	105,345
Subtotal - 101-253 Treasury	0	326,711	38,595	15,400	65,441	9,810	91,108	106,356
12 Advise and Counsel	0	2,742	324	129	549	82	765	893
12 Labor Relations	0	139	16	7	28	4	39	45
12 Risk Management	0	13	1	1	3	0	4	4
Subtotal - 101-266 City Attorney	0	2,893	342	136	580	87	807	942
13 Human Resources	0	13,917	1,644	656	2,788	418	3,881	4,531
13 Labor Relations	0	1,940	229	91	389	58	541	632
Subtotal - 101-270 Human Resources	0	15,858	1,873	747	3,176	476	4,422	5,162
16 General Fund OPEB	0	122,661	14,490	5,782	24,569	3,683	34,206	39,931
Subtotal - 101-297 OPEB	0	122,661	14,490	5,782	24,569	3,683	34,206	39,931
17 Security	0	8,881	1,049	419	1,779	267	2,477	2,891
17 Contractual	0	145	17	7	29	4	40	47
17 Parking	0	7,814	923	368	1,565	235	2,179	2,544
Subtotal - 101-299 Non-Departmental	0	16,840	1,989	794	3,373	506	4,696	5,482
Total Incoming	527,577	672,186	141,732	56,553	240,316	36,026	334,571	390,565
C. Total Allocated		\$2,440,791	\$276,184	\$110,201	\$482,419	\$72,321	\$651,957	\$847,710
			11.32%	4.51%	19.76%	2.96%	26.71%	34.73%

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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%	\$196,776	\$(48,183)	\$148,594	\$79,407	\$228,001
Subtotal	1	100.00%	196,776	(48,183)	148,594	79,407	228,001
Direct Bills					48,183		48,183
Total					\$196,776		\$276,184
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
7 101-215 City Clerk	57	0.34%	\$264	\$0	\$264	\$0	\$264
11 101-253 Treasury	672	3.96%	3,107	0	3,107	0	3,107
14 101-345-01 Public Safety Admin	210	1.24%	971	0	971	409	1,380
15 101-640 Fleet	74	0.44%	342	0	342	144	486
16 101-297 OPEB	11	0.06%	51	0	51	21	72
17 101-299 Non-Departmental	6	0.04%	28	0	28	12	39
20 101-345 Public Safety Ops	231	1.36%	1,068	0	1,068	450	1,518
21 101-441-00 PW General	24	0.14%	111	0	111	47	158
24 101-699.00 Code Enforcement	4,536	26.71%	20,974	0	20,974	8,843	29,817
25 101-699.01 Building Trades	1,937	11.41%	8,956	0	8,956	3,776	12,733
29 101-751-01 Parks & Rec Admin	136	0.80%	629	0	629	265	894
31 150-273 Cemeteries	117	0.69%	541	0	541	228	769
32 155-751 Recreation	1	0.01%	5	0	5	2	7
33 160-751 Mayor's Riverfront Pk	1	0.01%	5	0	5	2	7
34 202 Act 51 Major Street	103	0.61%	476	0	476	201	677
35 203 Act 51 Local Street	470	2.77%	2,173	0	2,173	916	3,089
36 209 Cemeteries	322	1.90%	1,489	0	1,489	628	2,117
37 226 Solid Waste	570	3.36%	2,636	0	2,636	1,111	3,747
38 231-XXX Blight Abatement	1	0.01%	5	0	5	2	7
39 243 Brownfield	2	0.01%	9	0	9	4	13
40 244 Econ Initiative	36	0.21%	166	0	166	70	237
41 251 FFE Aspirational Projects	30	0.18%	139	0	139	58	197
42 252-172 City Managers	3	0.02%	14	0	14	6	20
43 252-215 City Clerk	1	0.01%	5	0	5	2	7
44 252-345 Public Safety	32	0.19%	148	0	148	62	210
45 252-724 Public Safety Comm Dev	16	0.09%	74	0	74	31	105
46 252-728 Econ Development	2	0.01%	9	0	9	4	13
47 252-751 Recreation	14	0.08%	65	0	65	27	92
48 252-752 Parks	2	0.01%	9	0	9	4	13
49 253-101 City Commission	5	0.03%	23	0	23	10	33
50 253-172 City Manager	2	0.01%	9	0	9	4	13
51 253-345 Public Safety	26	0.15%	120	0	120	51	171
52 253-441 Public Works	1	0.01%	5	0	5	2	7
53 253-724 Public Safety	13	0.08%	60	0	60	25	85
54 253-751 Recreation	5	0.03%	23	0	23	10	33
55 253-752 Parks	3	0.02%	14	0	14	6	20
57 265-345 Public Safety	74	0.44%	342	0	342	144	486
58 271-724 Comm Dev	18	0.11%	83	0	83	35	118
60 284 Community Dev	43	0.25%	199	0	199	84	283
62 286 Community Dev	35	0.21%	162	0	162	68	230
63 288 Economic Development	39	0.23%	180	0	180	76	256
64 289 Home Development	3	0.02%	14	0	14	6	20

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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
65 299 CDBG	331	1.95%	\$1,530	\$0	\$1,530	\$645	\$2,176
66 300 Debt Service	29	0.17%	134	0	134	57	191
67 400 Capital Projects	58	0.34%	268	0	268	113	381
69 590 Wastewater Fund	2,009	11.83%	9,289	0	9,289	3,917	13,206
70 591 Water Fund	2,942	17.33%	13,603	0	13,603	5,736	19,339
71 677-XXX Insurance Fund	496	2.92%	2,293	0	2,293	967	3,260
72 701-XXX General Trust Fund	8	0.05%	37	0	37	16	53
73 702-XXX Economic Dev	3	0.02%	14	0	14	6	20
74 709-XXX Brownfield Dev	32	0.19%	148	0	148	62	210
77 731-XXX Pension Fund	119	0.70%	550	0	550	232	782
78 737-000 OPEB Trust Fund	119	0.70%	550	0	550	232	782
79 760 Foundation for Excellence	49	0.29%	227	0	227	96	322
80 98X-XXX GASB 34 Govt	4	0.02%	18	0	18	8	26
83 All Other	898	5.29%	4,152	0	4,152	1,751	5,903
Subtotal	16,981	100.00%	78,517	0	78,517	31,685	110,201
Direct Bills					0		0
Total					\$78,517		\$110,201

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	50	0.01%	\$30	\$0	\$30	\$0	\$30
11 101-253 Treasury	540,554	69.67%	323,604	0	323,604	0	323,604
14 101-345-01 Public Safety Admin	6	0.00%	4	0	4	5	8
20 101-345 Public Safety Ops	271	0.03%	162	0	162	216	378
24 101-699.00 Code Enforcement	2	0.00%	1	0	1	2	3
25 101-699.01 Building Trades	2,097	0.27%	1,255	0	1,255	1,670	2,926
27 101-724 Community Develop	1	0.00%	1	0	1	1	1
29 101-751-01 Parks & Rec Admin	31	0.00%	19	0	19	25	43
31 150-273 Cemeteries	23	0.00%	14	0	14	18	32
34 202 Act 51 Major Street	78	0.01%	47	0	47	62	109
35 203 Act 51 Local Street	38	0.00%	23	0	23	30	53
36 209 Cemeteries	105	0.01%	63	0	63	84	146
37 226 Solid Waste	458	0.06%	274	0	274	365	639
38 231-XXX Blight Abatement	12	0.00%	7	0	7	10	17
40 244 Econ Initiative	70	0.01%	42	0	42	56	98
41 251 FFE Aspirational Projects	4	0.00%	2	0	2	3	6
43 252-215 City Clerk	1	0.00%	1	0	1	1	1
44 252-345 Public Safety	13	0.00%	8	0	8	10	18
45 252-724 Public Safety Comm Dev	5	0.00%	3	0	3	4	7
47 252-751 Recreation	2	0.00%	1	0	1	2	3
49 253-101 City Commission	4	0.00%	2	0	2	3	6
51 253-345 Public Safety	1	0.00%	1	0	1	1	1
52 253-441 Public Works	22	0.00%	13	0	13	18	31
53 253-724 Public Safety	7	0.00%	4	0	4	6	10
54 253-751 Recreation	1	0.00%	1	0	1	1	1
55 253-752 Parks	2	0.00%	1	0	1	2	3
57 265-345 Public Safety	31	0.00%	19	0	19	25	43
58 271-724 Comm Dev	20	0.00%	12	0	12	16	28
59 280 Community Dev	2	0.00%	1	0	1	2	3
60 284 Community Dev	38	0.00%	23	0	23	30	53
62 286 Community Dev	30	0.00%	18	0	18	24	42
63 288 Economic Development	37	0.00%	22	0	22	29	52
64 289 Home Development	3	0.00%	2	0	2	2	4
65 299 CDBG	293	0.04%	175	0	175	233	409
67 400 Capital Projects	14	0.00%	8	0	8	11	20
69 590 Wastewater Fund	103,059	13.28%	61,697	0	61,697	82,094	143,791
70 591 Water Fund	128,047	16.50%	76,656	0	76,656	101,999	178,655
71 677-XXX Insurance Fund	229	0.03%	137	0	137	182	320
72 701-XXX General Trust Fund	4	0.00%	2	0	2	3	6
73 702-XXX Economic Dev	1	0.00%	1	0	1	1	1
74 709-XXX Brownfield Dev	40	0.01%	24	0	24	32	56
83 All Other	216	0.03%	129	0	129	172	301

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Cashier Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	775,922	100.00%	464,508	0	464,508	187,448	651,957
Direct Bills					0		0
Total					\$464,508		\$651,957

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
69 590 Wastewater Fund	43.57	43.57%	\$274,007	\$0	\$274,007	\$95,340	\$369,347
70 591 Water Fund	56.43	56.43%	354,882	0	354,882	123,480	478,363
Subtotal	100.00	100.00%	628,890	0	628,890	218,820	847,710
Direct Bills					0		0
Total					\$628,890		\$847,710
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	\$48,183	\$0	\$0	\$0	\$0	\$0	\$48,183
7 101-215 City Clerk	0	264	0	0	30	0	293
11 101-253 Treasury	0	3,107	0	0	323,604	0	326,711
14 101-345-01 Public Safety Admin	0	1,380	0	0	8	0	1,389
15 101-640 Fleet	0	486	0	0	0	0	486
16 101-297 OPEB	0	72	0	0	0	0	72
17 101-299 Non-Departmental	0	39	0	0	0	0	39
19 101-257 Assessing	228,001	0	0	0	0	0	228,001
20 101-345 Public Safety Ops	0	1,518	0	0	378	0	1,897
21 101-441-00 PW General	0	158	0	0	0	0	158
24 101-699.00 Code Enforcement	0	29,817	0	0	3	0	29,820
25 101-699.01 Building Trades	0	12,733	0	0	2,926	0	15,658
27 101-724 Community Develop	0	0	0	0	1	0	1
29 101-751-01 Parks & Rec Admin	0	894	0	0	43	0	937
31 150-273 Cemeteries	0	769	0	0	32	0	801
32 155-751 Recreation	0	7	0	0	0	0	7
33 160-751 Mayor's Riverfront Pk	0	7	0	0	0	0	7
34 202 Act 51 Major Street	0	677	0	0	109	0	786
35 203 Act 51 Local Street	0	3,089	0	0	53	0	3,143
36 209 Cemeteries	0	2,117	0	0	146	0	2,263
37 226 Solid Waste	0	3,747	0	0	639	0	4,386
38 231-XXX Blight Abatement	0	7	0	0	17	0	23
39 243 Brownfield	0	13	0	0	0	0	13
40 244 Econ Initiative	0	237	0	0	98	0	334
41 251 FFE Aspirational Projects	0	197	0	0	6	0	203
42 252-172 City Managers	0	20	0	0	0	0	20
43 252-215 City Clerk	0	7	0	0	1	0	8
44 252-345 Public Safety	0	210	0	0	18	0	228
45 252-724 Public Safety Comm Dev	0	105	0	0	7	0	112
46 252-728 Econ Development	0	13	0	0	0	0	13
47 252-751 Recreation	0	92	0	0	3	0	95
48 252-752 Parks	0	13	0	0	0	0	13
49 253-101 City Commission	0	33	0	0	6	0	38
50 253-172 City Manager	0	13	0	0	0	0	13
51 253-345 Public Safety	0	171	0	0	1	0	172
52 253-441 Public Works	0	7	0	0	31	0	37
53 253-724 Public Safety	0	85	0	0	10	0	95
54 253-751 Recreation	0	33	0	0	1	0	34
55 253-752 Parks	0	20	0	0	3	0	23
57 265-345 Public Safety	0	486	0	0	43	0	530
58 271-724 Comm Dev	0	118	0	0	28	0	146

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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
59 280 Community Dev	\$0	\$0	\$0	\$0	\$3	\$0	\$3
60 284 Community Dev	0	283	0	0	53	0	336
62 286 Community Dev	0	230	0	0	42	0	272
63 288 Economic Development	0	256	0	0	52	0	308
64 289 Home Development	0	20	0	0	4	0	24
65 299 CDBG	0	2,176	0	0	409	0	2,585
66 300 Debt Service	0	191	0	0	0	0	191
67 400 Capital Projects	0	381	0	0	20	0	401
69 590 Wastewater Fund	0	13,206	0	0	143,791	369,347	526,344
70 591 Water Fund	0	19,339	0	0	178,655	478,363	676,356
71 677-XXX Insurance Fund	0	3,260	0	0	320	0	3,580
72 701-XXX General Trust Fund	0	53	0	0	6	0	58
73 702-XXX Economic Dev	0	20	0	0	1	0	21
74 709-XXX Brownfield Dev	0	210	0	0	56	0	266
77 731-XXX Pension Fund	0	782	0	0	0	0	782
78 737-000 OPEB Trust Fund	0	782	0	0	0	0	782
79 760 Foundation for Excellence	0	322	0	0	0	0	322
80 98X-XXX GASB 34 Govt	0	26	0	0	0	0	26
83 All Other	0	5,903	0	0	301	0	6,204
Total	\$276.184	\$110.201	\$0	\$0	\$651.957	\$847.710	\$1.886.051

**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 Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Personnel Costs								
Salaries	S1	509,532	14,216	197,699	4,229	7,082	7,388	278,918
Salary % Split			2.79%	38.80%	.83%	1.39%	1.45%	54.74%
Benefits	S	144,141	4,022	55,927	1,196	2,004	2,090	78,903
Subtotal - Personnel Costs		653,674	18,237	253,625	5,425	9,086	9,478	357,821
Services & Supplies Cost								
728 Supplies	S	1,166	33	452	10	16	17	638
805 Travel, Education, & Training	S	118	3	46	1	2	2	65
810 Fees	S	49,943	1,393	19,378	415	694	724	27,339
825 Insurance	S	9,996	279	3,878	83	139	145	5,472
845 Contractual Services	S	6,024	168	2,337	50	84	87	3,298
860 Memberships and Dues	S	1,440	40	559	12	20	21	788
865 Subscriptions	S	4,201	117	1,630	35	58	61	2,299
880 Rental/Lease Equipment	S	1,735	48	673	14	24	25	950
976 Office Equipment	S	0	0	0	0	0	0	0
Subtotal - Services & Supplies		74,622	2,082	28,953	619	1,037	1,082	40,848
Department Cost Total		728,296	20,319	282,579	6,045	10,123	10,560	398,669
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		728,296	20,319	282,579	6,045	10,123	10,560	398,669
General Admin Distribution			(20,319)	8,110	173	291	303	11,442
Grand Total		\$728,296		\$290,689	\$6,218	\$10,414	\$10,863	\$410,111
not allocated								

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$4,930	\$62	\$1,992	\$43	\$71	\$74	\$2,811
Subtotal - Building Depreciation	4,930	62	1,992	43	71	74	2,811
2 City Hall Equipment	457	6	185	4	7	7	261
2 Voice over IP System	512	7	207	4	7	8	293
Subtotal - Equipment Depreciation	969	13	392	8	14	15	553
3 Maintenance Admin	1,202	427	650	14	23	24	918
3 City Hall	25,219	4,432	11,835	253	424	442	16,697
Subtotal - 101-635 City Maintenance	26,422	4,859	12,485	267	447	467	17,615
4 Management & Leadership	12,999	3,226	6,476	139	232	242	9,136
Subtotal - 101-172 City Manager	12,999	3,226	6,476	139	232	242	9,136
5 PC / Network Support	21,058	2,555	9,425	202	338	352	13,296
5 App - Eden	2,934	394	1,328	28	48	50	1,874
5 App - Intellitime / Kronos	861	103	385	8	14	14	543
5 NeoGov	1,098	152	499	11	18	19	703
5 County Wide	1,915	231	857	18	31	32	1,209
Subtotal - 101-636 Info Tech	27,866	3,435	12,493	267	448	467	17,626
6 Accounts Payable	1,031	259	515	11	18	19	726
6 Payroll	973	240	484	10	17	18	683
6 Budgeting	1,297	314	643	14	23	24	907
6 Risk Management	72	17	36	1	1	1	51
6 Audit and Accounting	1,812	378	874	19	31	33	1,233
6 Cost Plan	1,295	0	517	11	19	19	729
Subtotal - 101-191 Budget and Accoun	6,480	1,207	3,068	66	110	115	4,329
7 Records Management	52,481	13,815	26,461	566	948	989	37,332
7 Mailroom	126	28	61	1	2	2	87
Subtotal - 101-215 City Clerk	52,606	13,843	26,522	567	950	991	37,418
8 Internal Audit	517	78	237	5	9	9	335
Subtotal - 101-223 Internal Auditor	517	78	237	5	9	9	335
9 Purchasing	661	155	326	7	12	12	459

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Subtotal - 101-233 Purchasing	\$661	\$155	\$326	\$7	\$12	\$12	\$459
10 Customer Service (exc Public Wks)	1,116	484	639	14	23	24	901
Subtotal - 101-261 311 Customer Servi	1,116	484	639	14	23	24	901
12 Advise and Counsel	0	1,606	641	14	23	24	904
12 Risk Management	0	11	4	0	0	0	6
Subtotal - 101-266 City Attorney	0	1,617	645	14	23	24	911
13 Human Resources	0	7,235	2,888	62	103	108	4,074
Subtotal - 101-270 Human Resources	0	7,235	2,888	62	103	108	4,074
16 General Fund OPEB	0	63,762	25,450	544	912	951	35,905
Subtotal - 101-297 OPEB	0	63,762	25,450	544	912	951	35,905
17 Security	0	6,062	2,420	52	87	90	3,414
17 Contractual	0	85	34	1	1	1	48
17 Parking	0	4,062	1,621	35	58	61	2,287
Subtotal - 101-299 Non-Departmental	0	10,209	4,075	87	146	152	5,749
Total Incoming	134,566	110,185	97,689	2,090	3,500	3,651	137,822
C. Total Allocated		\$973,047	\$388,378	\$8,308	\$13,914	\$14,514	\$547,933
			39.91%	0.85%	1.43%	1.49%	56.31%

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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	1,262,730	0.81%	\$2,785	\$0	\$2,785	\$0	\$2,785
4 101-172 City Manager	1,668,313	1.07%	3,679	0	3,679	0	3,679
5 101-636 Info Tech	4,045,558	2.59%	8,921	0	8,921	0	8,921
6 101-191 Budget and Accounting	1,461,957	0.94%	3,224	0	3,224	0	3,224
7 101-215 City Clerk	840,928	0.54%	1,854	0	1,854	0	1,854
8 101-223 Internal Auditor	97,821	0.06%	216	0	216	0	216
9 101-233 Purchasing	386,489	0.25%	852	0	852	0	852
10 101-261 311 Customer Service	544,211	0.35%	1,200	0	1,200	0	1,200
11 101-253 Treasury	1,243,545	0.80%	2,742	0	2,742	0	2,742
12 101-266 City Attorney	728,296	0.47%	1,606	0	1,606	0	1,606
13 101-270 Human Resources	590,655	0.38%	1,303	0	1,303	181	1,483
14 101-345-01 Public Safety Admin	1,280,848	0.82%	2,825	0	2,825	391	3,216
15 101-640 Fleet	2,247,137	1.44%	4,955	0	4,955	687	5,642
17 101-299 Non-Departmental	167,618	0.11%	370	0	370	51	421
18 101-101 City Commission	75,287	0.05%	166	0	166	23	189
19 101-257 Assessing	471,571	0.30%	1,040	0	1,040	144	1,184
20 101-345 Public Safety Ops	31,721,777	20.31%	69,954	0	69,954	9,695	79,650
21 101-441-00 PW General	710,870	0.46%	1,568	0	1,568	217	1,785
22 101-448-31 Street Lights	1,205,034	0.77%	2,657	0	2,657	368	3,026
24 101-699.00 Code Enforcement	799,746	0.51%	1,764	0	1,764	244	2,008
25 101-699.01 Building Trades	718,488	0.46%	1,584	0	1,584	220	1,804
26 101-721 Planning	753,683	0.48%	1,662	0	1,662	230	1,892
28 101-728 Econ Dev	139,756	0.09%	308	0	308	43	351
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	4,540	0	4,540	629	5,169
30 101-801 Emergency Recovery	613,936	0.39%	1,354	0	1,354	188	1,542
31 150-273 Cemeteries	20,000	0.01%	44	0	44	6	50
32 155-751 Recreation	45,625	0.03%	101	0	101	14	115
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	90	0	90	12	102
34 202 Act 51 Major Street	7,051,510	4.52%	15,550	0	15,550	2,155	17,706
35 203 Act 51 Local Street	2,708,664	1.73%	5,973	0	5,973	828	6,801
36 209 Cemeteries	399,188	0.26%	880	0	880	122	1,002
37 226 Solid Waste	2,304,892	1.48%	5,083	0	5,083	704	5,787
38 231-XXX Blight Abatement	141,808	0.09%	313	0	313	43	356
39 243 Brownfield	33,322	0.02%	73	0	73	10	84
41 251 FFE Aspirational Projects	8,436,758	5.40%	18,605	0	18,605	2,579	21,184
42 252-172 City Managers	4,800	0.00%	11	0	11	1	12
43 252-215 City Clerk	218,869	0.14%	483	0	483	67	550
44 252-345 Public Safety	1,947,370	1.25%	4,294	0	4,294	595	4,890
45 252-724 Public Safety Comm Dev	275,199	0.18%	607	0	607	84	691
46 252-728 Econ Development	5,000	0.00%	11	0	11	2	13
47 252-751 Recreation	793,085	0.51%	1,749	0	1,749	242	1,991
48 252-752 Parks	70,000	0.04%	154	0	154	21	176

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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
49 253-101 City Commission	6,594	0.00%	\$15	\$0	\$15	\$2	\$17
50 253-172 City Manager	65,717	0.04%	145	0	145	20	165
51 253-345 Public Safety	60,854	0.04%	134	0	134	19	153
53 253-724 Public Safety	21,735	0.01%	48	0	48	7	55
54 253-751 Recreation	3,820	0.00%	8	0	8	1	10
55 253-752 Parks	409	0.00%	1	0	1	0	1
56 254 Light Grant	95,000	0.06%	209	0	209	29	239
57 265-345 Public Safety	30,833	0.02%	68	0	68	9	77
58 271-724 Comm Dev	571,164	0.37%	1,260	0	1,260	175	1,434
63 288 Economic Development	711,855	0.46%	1,570	0	1,570	218	1,787
64 289 Home Development	188,597	0.12%	416	0	416	58	474
65 299 CDBG	473,129	0.30%	1,043	0	1,043	145	1,188
69 590 Wastewater Fund	32,284,095	20.67%	71,194	0	71,194	9,867	81,062
70 591 Water Fund	23,386,942	14.98%	51,574	0	51,574	7,148	58,722
71 677-XXX Insurance Fund	13,415,032	8.59%	29,583	0	29,583	4,100	33,684
72 701-XXX General Trust Fund	2,456	0.00%	5	0	5	1	6
73 702-XXX Economic Dev	5,487	0.00%	12	0	12	2	14
74 709-XXX Brownfield Dev	1,234,089	0.79%	2,721	0	2,721	377	3,099
77 731-XXX Pension Fund	2,595,541	1.66%	5,724	0	5,724	793	6,517
78 737-000 OPEB Trust Fund	412,953	0.26%	911	0	911	126	1,037
79 760 Foundation for Excellence	274,423	0.18%	605	0	605	84	689
Subtotal	156,172,494	100.00%	344,399	0	344,399	43,979	388,378
Direct Bills					0		0
Total					\$344,399		\$388,378

Basis Units: Department Expenditures exc. Transfers and Indirect

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	4.19	0.91%	\$67	\$0	\$67	\$0	\$67
6 101-191 Budget and Accounting	6.76	1.47%	108	0	108	0	108
7 101-215 City Clerk	2.90	0.63%	47	0	47	0	47
9 101-233 Purchasing	2.85	0.62%	46	0	46	0	46
10 101-261 311 Customer Service	7.05	1.53%	113	0	113	0	113
11 101-253 Treasury	8.64	1.88%	139	0	139	0	139
13 101-270 Human Resources	0.07	0.02%	1	0	1	0	1
14 101-345-01 Public Safety Admin	5.39	1.17%	86	0	86	12	98
15 101-640 Fleet	6.80	1.48%	109	0	109	15	124
20 101-345 Public Safety Ops	236.19	51.41%	3,788	0	3,788	520	4,308
21 101-441-00 PW General	2.96	0.64%	47	0	47	7	54
24 101-699.00 Code Enforcement	7.35	1.60%	118	0	118	16	134
25 101-699.01 Building Trades	5.63	1.23%	90	0	90	12	103
26 101-721 Planning	0.27	0.06%	4	0	4	1	5
29 101-751-01 Parks & Rec Admin	8.32	1.81%	133	0	133	18	152
30 101-801 Emergency Recovery	0.18	0.04%	3	0	3	0	3
34 202 Act 51 Major Street	12.54	2.73%	201	0	201	28	229
35 203 Act 51 Local Street	10.36	2.26%	166	0	166	23	189
36 209 Cemeteries	0.74	0.16%	12	0	12	2	13
37 226 Solid Waste	5.25	1.14%	84	0	84	12	96
41 251 FFE Aspirational Projects	1.07	0.23%	17	0	17	2	20
44 252-345 Public Safety	21.53	4.69%	345	0	345	47	393
58 271-724 Comm Dev	3.47	0.76%	56	0	56	8	63
65 299 CDBG	0.77	0.17%	12	0	12	2	14
69 590 Wastewater Fund	54.53	11.87%	875	0	875	120	995
70 591 Water Fund	43.58	9.49%	699	0	699	96	795
Subtotal	459.39	100.00%	7,367	0	7,367	941	8,308
Direct Bills					0		0
Total					\$7,367		\$8,308

Basis Units: Union FTEs
Source: Payroll Records

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Pension Fund 731 Allocations

Dept:12 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 731-XXX Pension Fund	100	100.00%	\$12,338	\$0	\$12,338	\$1,576	\$13,914
Subtotal	100	100.00%	12,338	0	12,338	1,576	13,914
Direct Bills					0		0
Total					\$12,338		\$13,914
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	19,411	0.55%	\$71	\$0	\$71	\$0	\$71
4 101-172 City Manager	5,511	0.16%	20	0	20	0	20
5 101-636 Info Tech	6,439	0.18%	24	0	24	0	24
6 101-191 Budget and Accounting	6,829	0.19%	25	0	25	0	25
7 101-215 City Clerk	2,132	0.06%	8	0	8	0	8
8 101-223 Internal Auditor	459	0.01%	2	0	2	0	2
9 101-233 Purchasing	1,717	0.05%	6	0	6	0	6
10 101-261 311 Customer Service	2,286	0.07%	8	0	8	0	8
11 101-253 Treasury	3,435	0.10%	13	0	13	0	13
12 101-266 City Attorney	3,039	0.09%	11	0	11	0	11
13 101-270 Human Resources	2,490	0.07%	9	0	9	1	10
14 101-345-01 Public Safety Admin	62,365	1.77%	228	0	228	30	258
15 101-640 Fleet	27,231	0.77%	100	0	100	13	113
17 101-299 Non-Departmental	359	0.01%	1	0	1	0	1
19 101-257 Assessing	218	0.01%	1	0	1	0	1
20 101-345 Public Safety Ops	1,297,353	36.92%	4,751	0	4,751	616	5,367
21 101-441-00 PW General	21,119	0.60%	77	0	77	10	87
24 101-699.00 Code Enforcement	10,488	0.30%	38	0	38	5	43
25 101-699.01 Building Trades	11,030	0.31%	40	0	40	5	46
26 101-721 Planning	2,992	0.09%	11	0	11	1	12
28 101-728 Econ Dev	527	0.01%	2	0	2	0	2
29 101-751-01 Parks & Rec Admin	25,809	0.73%	95	0	95	12	107
30 101-801 Emergency Recovery	6,044	0.17%	22	0	22	3	25
34 202 Act 51 Major Street	57,131	1.63%	209	0	209	27	236
35 203 Act 51 Local Street	51,833	1.47%	190	0	190	25	214
36 209 Cemeteries	376	0.01%	1	0	1	0	2
37 226 Solid Waste	15,573	0.44%	57	0	57	7	64
41 251 FFE Aspirational Projects	3,243	0.09%	12	0	12	2	13
44 252-345 Public Safety	83,252	2.37%	305	0	305	40	344
57 265-345 Public Safety	1,003	0.03%	4	0	4	0	4
58 271-724 Comm Dev	6,191	0.18%	23	0	23	3	26
65 299 CDBG	4,307	0.12%	16	0	16	2	18
69 590 Wastewater Fund	225,248	6.41%	825	0	825	107	932
70 591 Water Fund	157,994	4.50%	579	0	579	75	654
71 677-XXX Insurance Fund	1,388,482	39.51%	5,085	0	5,085	659	5,744
73 702-XXX Economic Dev	24	0.00%	0	0	0	0	0
74 709-XXX Brownfield Dev	482	0.01%	2	0	2	0	2

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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
<hr/>							
Subtotal	3,514,422	100.00%	12,871	0	12,871	1,644	14,514
Direct Bills					0		0
Total					\$12,871		\$14,514
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Basis Units: Worker's Comp Expenditures							
Source:							

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Allocation Summary

Dept:12 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-635 City Maintenance	\$2,785	\$67	\$0	\$71	\$0	\$2,923
4 101-172 City Manager	3,679	0	0	20	0	3,699
5 101-636 Info Tech	8,921	0	0	24	0	8,945
6 101-191 Budget and Accounting	3,224	108	0	25	0	3,357
7 101-215 City Clerk	1,854	47	0	8	0	1,909
8 101-223 Internal Auditor	216	0	0	2	0	217
9 101-233 Purchasing	852	46	0	6	0	904
10 101-261 311 Customer Service	1,200	113	0	8	0	1,322
11 101-253 Treasury	2,742	139	0	13	0	2,893
12 101-266 City Attorney	1,606	0	0	11	0	1,617
13 101-270 Human Resources	1,483	1	0	10	0	1,495
14 101-345-01 Public Safety Admin	3,216	98	0	258	0	3,572
15 101-640 Fleet	5,642	124	0	113	0	5,879
17 101-299 Non-Departmental	421	0	0	1	0	422
18 101-101 City Commission	189	0	0	0	0	189
19 101-257 Assessing	1,184	0	0	1	0	1,185
20 101-345 Public Safety Ops	79,650	4,308	0	5,367	0	89,325
21 101-441-00 PW General	1,785	54	0	87	0	1,926
22 101-448-31 Street Lights	3,026	0	0	0	0	3,026
24 101-699.00 Code Enforcement	2,008	134	0	43	0	2,186
25 101-699.01 Building Trades	1,804	103	0	46	0	1,952
26 101-721 Planning	1,892	5	0	12	0	1,910
28 101-728 Econ Dev	351	0	0	2	0	353
29 101-751-01 Parks & Rec Admin	5,169	152	0	107	0	5,428
30 101-801 Emergency Recovery	1,542	3	0	25	0	1,570
31 150-273 Cemeteries	50	0	0	0	0	50
32 155-751 Recreation	115	0	0	0	0	115
33 160-751 Mayor's Riverfront Pk	102	0	0	0	0	102
34 202 Act 51 Major Street	17,706	229	0	236	0	18,171
35 203 Act 51 Local Street	6,801	189	0	214	0	7,205
36 209 Cemeteries	1,002	13	0	2	0	1,017
37 226 Solid Waste	5,787	96	0	64	0	5,948
38 231-XXX Blight Abatement	356	0	0	0	0	356
39 243 Brownfield	84	0	0	0	0	84
41 251 FFE Aspirational Projects	21,184	20	0	13	0	21,217
42 252-172 City Managers	12	0	0	0	0	12
43 252-215 City Clerk	550	0	0	0	0	550
44 252-345 Public Safety	4,890	393	0	344	0	5,627
45 252-724 Public Safety Comm Dev	691	0	0	0	0	691
46 252-728 Econ Development	13	0	0	0	0	13
47 252-751 Recreation	1,991	0	0	0	0	1,991

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Allocation Summary

Dept:12 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
48 252-752 Parks	\$176	\$0	\$0	\$0	\$0	\$176
49 253-101 City Commission	17	0	0	0	0	17
50 253-172 City Manager	165	0	0	0	0	165
51 253-345 Public Safety	153	0	0	0	0	153
53 253-724 Public Safety	55	0	0	0	0	55
54 253-751 Recreation	10	0	0	0	0	10
55 253-752 Parks	1	0	0	0	0	1
56 254 Light Grant	239	0	0	0	0	239
57 265-345 Public Safety	77	0	0	4	0	82
58 271-724 Comm Dev	1,434	63	0	26	0	1,523
63 288 Economic Development	1,787	0	0	0	0	1,787
64 289 Home Development	474	0	0	0	0	474
65 299 CDBG	1,188	14	0	18	0	1,220
69 590 Wastewater Fund	81,062	995	0	932	0	82,988
70 591 Water Fund	58,722	795	0	654	0	60,170
71 677-XXX Insurance Fund	33,684	0	0	5,744	0	39,427
72 701-XXX General Trust Fund	6	0	0	0	0	6
73 702-XXX Economic Dev	14	0	0	0	0	14
74 709-XXX Brownfield Dev	3,099	0	0	2	0	3,101
77 731-XXX Pension Fund	6,517	0	13,914	0	0	20,431
78 737-000 OPEB Trust Fund	1,037	0	0	0	0	1,037
79 760 Foundation for Excellence	689	0	0	0	0	689
Total	\$388.378	\$8.308	\$13.914	\$14.514	\$0	\$425.114

**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 Admin	Human Resources	Labor Relations	Pension
Personnel Costs						
Salaries	S1	420,307	106,506	270,846	36,819	6,136
Salary % Split			25.34%	64.44%	8.76%	1.46%
Benefits	S	118,654	30,067	76,460	10,394	1,732
Subtotal - Personnel Costs		538,960	136,573	347,306	47,213	7,869
Services & Supplies Cost						
728 Supplies	S	3,479	882	2,242	305	51
805 Travel & Training	S	19,076	4,834	12,293	1,671	279
815 Telephone	S	2,469	626	1,591	216	36
825 Insurance	S	10,164	2,576	6,550	890	148
845 Outside Contractual Service	S	10,709	2,714	6,901	938	156
860 Memberships and Dues	S	1,183	300	762	104	17
870 Employee Incentive Program	P	1,565	0	1,565	0	0
880 Rental/Lease Equipment	S	2,132	540	1,374	187	31
976 Office Equip & Furniture	S	918	233	592	80	13
CCTA Admin Services Contract	P	0	0	0	0	0
Subtotal - Services & Supplies		51,695	12,703	33,868	4,391	732
Department Cost Total		590,655	149,276	381,175	51,604	8,601
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		590,655	149,276	381,175	51,604	8,601
General Admin Distribution			(149,276)	128,842	17,515	2,919
Grand Total		\$590,655		\$510,016	\$69,119	\$11,520

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$5,718	\$72	\$4,997	\$679	\$113
Subtotal - Building Depreciation	5,718	72	4,997	679	113
2 City Hall Equipment	530	7	463	63	10
2 Department Specific Equipment	1,500	21	1,313	178	30
2 Voice over IP System	512	7	448	61	10
Subtotal - Equipment Depreciation	2,542	35	2,225	302	50
3 Maintenance Admin	1,394	496	1,631	222	37
3 City Hall	29,252	5,140	29,685	4,035	673
Subtotal - 101-635 City Maintenance	30,647	5,636	31,316	4,257	710
4 Management & Leadership	11,332	2,812	12,208	1,660	277
Subtotal - 101-172 City Manager	11,332	2,812	12,208	1,660	277
5 PC / Network Support	18,952	2,299	18,342	2,493	416
5 App - Eden	10,270	1,378	10,053	1,367	228
5 App - BS & A	1,751	227	1,707	232	39
5 App - Intellitime / Kronos	1,107	133	1,070	145	24
5 NeoGov	4,390	607	4,313	586	98
5 County Wide	1,670	202	1,615	220	37
5 Dept Specific Exp	170,147	23,581	167,209	22,730	3,788
Subtotal - 101-636 Info Tech	208,287	28,427	204,310	27,774	4,629
6 Accounts Payable	1,731	434	1,869	254	42
6 Payroll	849	209	913	124	21
6 Budgeting	1,052	254	1,127	153	26
6 Risk Management	59	14	63	9	1
6 Audit and Accounting	2,089	436	2,180	296	49
6 Cost Plan	1,295	0	1,118	152	25
Subtotal - 101-191 Budget and Accoun	7,074	1,348	7,269	988	165
7 Records Management	15,291	4,025	16,672	2,266	378
7 Mailroom	12	3	13	2	0
Subtotal - 101-215 City Clerk	15,303	4,028	16,685	2,268	378
8 Internal Audit	419	63	416	57	9

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-223 Internal Auditor	\$419	\$63	\$416	\$57	\$9
9 Purchasing	1,982	465	2,112	287	48
Subtotal - 101-233 Purchasing	1,982	465	2,112	287	48
10 Customer Service (exc Public Wks)	5,559	2,410	6,878	935	156
Subtotal - 101-261 311 Customer Servi	5,559	2,410	6,878	935	156
12 Advise and Counsel	1,303	181	1,280	174	29
12 Labor Relations	1	0	1	0	0
12 Risk Management	9	1	9	1	0
Subtotal - 101-266 City Attorney	1,313	182	1,290	175	29
13 Human Resources	0	6,307	5,443	740	123
13 Labor Relations	0	16	14	2	0
Subtotal - 101-270 Human Resources	0	6,322	5,457	742	124
16 General Fund OPEB	0	55,584	47,976	6,522	1,087
Subtotal - 101-297 OPEB	0	55,584	47,976	6,522	1,087
17 Security	0	7,032	6,069	825	138
17 Contractual	0	69	59	8	1
17 Parking	0	3,541	3,056	415	69
Subtotal - 101-299 Non-Departmental	0	10,642	9,185	1,249	208
Total Incoming	290,176	118,026	352,324	47,895	7,983
C. Total Allocated		\$998,857	\$862,340	\$117,014	\$19,502
			86.33%	11.71%	1.95%

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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	5.15	0.85%	\$6,457	\$0	\$6,457	\$0	\$6,457
4 101-172 City Manager	9.77	1.61%	12,250	0	12,250	0	12,250
5 101-636 Info Tech	13.30	2.19%	16,676	0	16,676	0	16,676
6 101-191 Budget and Accounting	14.65	2.42%	18,369	0	18,369	0	18,369
7 101-215 City Clerk	6.42	1.06%	8,050	0	8,050	0	8,050
8 101-223 Internal Auditor	0.99	0.16%	1,241	0	1,241	0	1,241
9 101-233 Purchasing	4.24	0.70%	5,316	0	5,316	0	5,316
10 101-261 311 Customer Service	8.01	1.32%	10,043	0	10,043	0	10,043
11 101-253 Treasury	11.10	1.83%	13,917	0	13,917	0	13,917
12 101-266 City Attorney	5.77	0.95%	7,235	0	7,235	0	7,235
13 101-270 Human Resources	5.03	0.83%	6,307	0	6,307	0	6,307
14 101-345-01 Public Safety Admin	7.39	1.22%	9,266	0	9,266	1,442	10,708
15 101-640 Fleet	8.75	1.44%	10,971	0	10,971	1,707	12,678
17 101-299 Non-Departmental	1.73	0.29%	2,169	0	2,169	338	2,507
18 101-101 City Commission	0.20	0.03%	251	0	251	39	290
19 101-257 Assessing	0.40	0.07%	502	0	502	78	580
20 101-345 Public Safety Ops	241.50	39.82%	302,799	0	302,799	47,121	349,920
21 101-441-00 PW General	4.12	0.68%	5,166	0	5,166	804	5,970
24 101-699.00 Code Enforcement	8.24	1.36%	10,332	0	10,332	1,608	11,939
25 101-699.01 Building Trades	6.84	1.13%	8,576	0	8,576	1,335	9,911
26 101-721 Planning	4.17	0.69%	5,228	0	5,228	814	6,042
28 101-728 Econ Dev	1.44	0.24%	1,806	0	1,806	281	2,086
29 101-751-01 Parks & Rec Admin	21.04	3.47%	26,381	0	26,381	4,105	30,486
30 101-801 Emergency Recovery	1.14	0.19%	1,429	0	1,429	222	1,652
34 202 Act 51 Major Street	15.42	2.54%	19,334	0	19,334	3,009	22,343
35 203 Act 51 Local Street	12.46	2.05%	15,623	0	15,623	2,431	18,054
36 209 Cemeteries	0.74	0.12%	928	0	928	144	1,072
37 226 Solid Waste	5.45	0.90%	6,833	0	6,833	1,063	7,897
41 251 FFE Aspirational Projects	4.24	0.70%	5,316	0	5,316	827	6,144
44 252-345 Public Safety	21.53	3.55%	26,995	0	26,995	4,201	31,196
45 252-724 Public Safety Comm Dev	0.31	0.05%	389	0	389	60	449
47 252-751 Recreation	4.04	0.67%	5,065	0	5,065	788	5,854
58 271-724 Comm Dev	6.56	1.08%	8,225	0	8,225	1,280	9,505
65 299 CDBG	0.77	0.13%	965	0	965	150	1,116
69 590 Wastewater Fund	77.35	12.75%	96,983	0	96,983	15,092	112,076
70 591 Water Fund	65.14	10.74%	81,674	0	81,674	12,710	94,384
74 709-XXX Brownfield Dev	1.12	0.18%	1,404	0	1,404	219	1,623

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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
<hr/>							
Subtotal	606.52	100.00%	760,471	0	760,471	101,870	862,340
Direct Bills					0		0
Total					\$760,471		\$862,340
					<hr/>		

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	4.19	0.91%	\$941	\$0	\$941	\$0	\$941
6 101-191 Budget and Accounting	6.76	1.47%	1,518	0	1,518	0	1,518
7 101-215 City Clerk	2.90	0.63%	651	0	651	0	651
9 101-233 Purchasing	2.85	0.62%	640	0	640	0	640
10 101-261 311 Customer Service	7.05	1.53%	1,583	0	1,583	0	1,583
11 101-253 Treasury	8.64	1.88%	1,940	0	1,940	0	1,940
13 101-270 Human Resources	0.07	0.02%	16	0	16	0	16
14 101-345-01 Public Safety Admin	5.39	1.17%	1,210	0	1,210	175	1,385
15 101-640 Fleet	6.80	1.48%	1,527	0	1,527	221	1,748
20 101-345 Public Safety Ops	236.19	51.41%	53,042	0	53,042	7,661	60,703
21 101-441-00 PW General	2.96	0.64%	665	0	665	96	761
24 101-699.00 Code Enforcement	7.35	1.60%	1,651	0	1,651	238	1,889
25 101-699.01 Building Trades	5.63	1.23%	1,264	0	1,264	183	1,447
26 101-721 Planning	0.27	0.06%	61	0	61	9	69
29 101-751-01 Parks & Rec Admin	8.32	1.81%	1,868	0	1,868	270	2,138
30 101-801 Emergency Recovery	0.18	0.04%	40	0	40	6	46
34 202 Act 51 Major Street	12.54	2.73%	2,816	0	2,816	407	3,223
35 203 Act 51 Local Street	10.36	2.26%	2,327	0	2,327	336	2,663
36 209 Cemeteries	0.74	0.16%	166	0	166	24	190
37 226 Solid Waste	5.25	1.14%	1,179	0	1,179	170	1,349
41 251 FFE Aspirational Projects	1.07	0.23%	240	0	240	35	275
44 252-345 Public Safety	21.53	4.69%	4,835	0	4,835	698	5,533
58 271-724 Comm Dev	3.47	0.76%	779	0	779	113	892
65 299 CDBG	0.77	0.17%	173	0	173	25	198
69 590 Wastewater Fund	54.53	11.87%	12,246	0	12,246	1,769	14,015
70 591 Water Fund	43.58	9.49%	9,787	0	9,787	1,414	11,200
Subtotal	459.39	100.00%	103,166	0	103,166	13,848	117,014
Direct Bills					0		0
Total					\$103,166		\$117,014

Basis Units: Union FTEs
Source: Payroll Records

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Pension Allocations

Dept:13 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 731-XXX Pension Fund	100	100.00%	\$17,194	\$0	\$17,194	\$2,308	\$19,502
Subtotal	100	100.00%	17,194	0	17,194	2,308	19,502
Direct Bills					0		0
Total					\$17,194		\$19,502
Basis Units: Direct to Pension							
Source:							

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Allocation Summary

Dept:13 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
3 101-635 City Maintenance	\$6,457	\$941	\$0	\$7,398
4 101-172 City Manager	12,250	0	0	12,250
5 101-636 Info Tech	16,676	0	0	16,676
6 101-191 Budget and Accounting	18,369	1,518	0	19,887
7 101-215 City Clerk	8,050	651	0	8,701
8 101-223 Internal Auditor	1,241	0	0	1,241
9 101-233 Purchasing	5,316	640	0	5,956
10 101-261 311 Customer Service	10,043	1,583	0	11,626
11 101-253 Treasury	13,917	1,940	0	15,858
12 101-266 City Attorney	7,235	0	0	7,235
13 101-270 Human Resources	6,307	16	0	6,322
14 101-345-01 Public Safety Admin	10,708	1,385	0	12,093
15 101-640 Fleet	12,678	1,748	0	14,426
17 101-299 Non-Departmental	2,507	0	0	2,507
18 101-101 City Commission	290	0	0	290
19 101-257 Assessing	580	0	0	580
20 101-345 Public Safety Ops	349,920	60,703	0	410,623
21 101-441-00 PW General	5,970	761	0	6,730
24 101-699.00 Code Enforcement	11,939	1,889	0	13,828
25 101-699.01 Building Trades	9,911	1,447	0	11,358
26 101-721 Planning	6,042	69	0	6,111
28 101-728 Econ Dev	2,086	0	0	2,086
29 101-751-01 Parks & Rec Admin	30,486	2,138	0	32,624
30 101-801 Emergency Recovery	1,652	46	0	1,698
34 202 Act 51 Major Street	22,343	3,223	0	25,566
35 203 Act 51 Local Street	18,054	2,663	0	20,716
36 209 Cemeteries	1,072	190	0	1,262
37 226 Solid Waste	7,897	1,349	0	9,246
41 251 FFE Aspirational Projects	6,144	275	0	6,419
44 252-345 Public Safety	31,196	5,533	0	36,729
45 252-724 Public Safety Comm Dev	449	0	0	449
47 252-751 Recreation	5,854	0	0	5,854
58 271-724 Comm Dev	9,505	892	0	10,397
65 299 CDBG	1,116	198	0	1,314
69 590 Wastewater Fund	112,076	14,015	0	126,091
70 591 Water Fund	94,384	11,200	0	105,585
74 709-XXX Brownfield Dev	1,623	0	0	1,623
77 731-XXX Pension Fund	0	0	19,502	19,502
Total	\$862,340	\$117,014	\$19,502	\$998,857

**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).

Salary and benefit costs reimbursed through the Public Safety and Public Health Payroll Reimbursement Program (PSPHPR), part of the CARES Act for Coronavirus relief, are identified separately, and are not allocated through this cost 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:14 101-345-01 Public Safety Admin

Description		Amount	General Admin	Management & Leadership	COVID
Personnel Costs					
Salaries	S1	963,335	0	838,095	125,240
Salary % Split			.00%	87.00%	13.00%
Benefits	P	210,948	0	184,051	26,897
Subtotal - Personnel Costs		1,174,283	0	1,022,146	152,137
Services & Supplies Cost					
728 Supplies	P	7,738	0	7,738	0
729 Other Supplies	P	17,184	0	17,184	0
805 Travel	P	1,105	0	1,105	0
830 Grant Labor Transfer	D	(109)	0	0	0
845 Outside Contractual Services	P	77,480	0	77,480	0
854 Grant Match	P	0	0	0	0
860 Memberships & Dues	P	165	0	165	0
870 Relocation Expenses	D	3,000	0	0	0
Subtotal - Services & Supplies		106,564	0	103,673	0
Department Cost Total		1,280,848	0	1,125,819	152,137
Adjustments to Cost					
830 Grant Labor Transfer	D	109	0	0	0
870 Relocation Expenses	D	(3,000)	0	0	0
Subtotal - Adjustments		(2,891)	0	0	0
Total Costs After Adjustments		1,277,956	0	1,125,819	152,137
General Admin Distribution			0	0	0
Grand Total		\$1,277,956		\$1,125,819	\$152,137
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	COVID
2 Voice over IP System	\$5,857	\$81	\$5,166	\$772
Subtotal - Equipment Depreciation	5,857	81	5,166	772
4 Management & Leadership	16,649	4,132	18,079	2,702
Subtotal - 101-172 City Manager	16,649	4,132	18,079	2,702
5 PC / Network Support	600,149	72,806	585,467	87,489
5 App - Eden	16,139	2,165	15,924	2,380
5 App - BS & A	12,256	1,591	12,047	1,800
5 App - Intellitime / Kronos	38,736	4,652	37,747	5,641
5 KDPS	240,287	27,679	233,129	34,837
5 NeoGov	15,366	2,124	15,216	2,274
5 County Wide	2,453	296	2,392	357
Subtotal - 101-636 Info Tech	925,387	111,312	901,922	134,778
6 Accounts Payable	2,460	617	2,678	400
6 Payroll	1,247	307	1,352	202
6 Budgeting	2,281	551	2,464	368
6 Risk Managment	127	31	137	21
6 Audit and Accounting	2,332	487	2,453	366
6 Cost Plan	1,295	0	1,126	168
Subtotal - 101-191 Budget and Accoun	9,742	1,993	10,210	1,526
7 Records Management	23,103	6,082	25,390	3,794
7 Mailroom	1,063	238	1,132	169
Subtotal - 101-215 City Clerk	24,166	6,320	26,522	3,963
8 Internal Audit	909	137	910	136
Subtotal - 101-223 Internal Auditor	909	137	910	136
9 Purchasing	1,432	336	1,538	230
Subtotal - 101-233 Purchasing	1,432	336	1,538	230
10 Customer Service (exc Public Wks)	2,914	1,263	3,634	543
Subtotal - 101-261 311 Customer Servi	2,914	1,263	3,634	543
11 Non-Tax Revenue	971	409	1,201	179

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	COVID
11 Cashier	\$4	\$5	\$7	\$1
Subtotal - 101-253 Treasury	975	414	1,208	181
12 Advise and Counsel	2,825	391	2,798	418
12 Labor Relations	86	12	86	13
12 Risk Management	228	30	224	34
Subtotal - 101-266 City Attorney	3,139	433	3,108	464
13 Human Resources	9,266	1,442	9,316	1,392
13 Labor Relations	1,210	175	1,205	180
Subtotal - 101-270 Human Resources	10,476	1,617	10,521	1,572
14 Management & Leadership	0	54,580	47,485	7,096
Subtotal - 101-345-01 Public Safety Ad	0	54,580	47,485	7,096
15 Fleet Overhead (exc Pub Wrks)	0	533,172	463,856	69,316
15 Rent / Lease Vehicle Equip	0	230,175	200,251	29,924
Subtotal - 101-640 Fleet	0	763,347	664,107	99,240
16 General Fund OPEB	0	81,664	71,047	10,617
Subtotal - 101-297 OPEB	0	81,664	71,047	10,617
17 Contractual	0	149	130	19
Subtotal - 101-299 Non-Departmental	0	149	130	19
Total Incoming	1,001,645	1,027,779	1,765,586	263,839
C. Total Allocated		\$3,307,380	\$2,891,405	\$415,976
			87.42%	12.58%

City of Kalamazoo
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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	7.39	2.73%	\$54,580	\$0	\$54,580	\$0	\$54,580
20 101-345 Public Safety Ops	241.50	89.31%	1,783,649	0	1,783,649	820,970	2,604,619
44 252-345 Public Safety	21.53	7.96%	159,014	0	159,014	73,190	232,205
Subtotal	270.42	100.00%	1,997,244	0	1,997,244	894,161	2,891,405
Direct Bills					0		0
Total					\$1,997,244		\$2,891,405

Basis Units: Number of Positions Supervised
Source: Payroll Records

City of Kalamazoo
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Allocation Summary

Dept:14 101-345-01 Public Safety Admin

Department	Management & Leadership	COVID	Total
14 101-345-01 Public Safety Admin	\$54,580	\$0	\$54,580
20 101-345 Public Safety Ops	2,604,619	0	2,604,619
44 252-345 Public Safety	232,205	0	232,205
Total	\$2,891,405	\$0	\$2,891,405

City of Kalamazoo
2 CFR Part 200 (Federal)
Fleet Services Division
Nature and Extent of Services

CY 2020
9/7/2021

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.

**City of Kalamazoo
2 CFR Part 200 (Federal)
Fleet Services Division
Nature and Extent of Services
Continued**

CY 2020
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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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CY 2020
9/7/2021

A. Department Costs

Dept:15 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Personnel Costs						
Salaries	S1	468,829	0	317,819	151,010	0
Salary % Split			.00%	67.79%	32.21%	.00%
Benefits	S	178,860	0	121,250	57,611	0
Subtotal - Personnel Costs		647,690	0	439,069	208,621	0
Services & Supplies Cost						
727 Vehicle Supplies	S	431,316	0	292,389	138,927	0
729 Operating Supplies	S	414,440	0	280,949	133,491	0
805 Travel	S	4,812	0	3,262	1,550	0
815 Telephone	S	1,024	0	694	330	0
825 Insurance	S	18,132	0	12,292	5,840	0
840.009 Inventory Write-offs	S	13,531	0	9,173	4,358	0
845 Outside Contractors	S	135,745	0	92,022	43,724	0
850 Charges for Services	D	279,072	0	0	0	0
865 Subscriptions	S	2,714	0	1,840	874	0
875 Vehicle Maintenance	S	1,531	0	1,038	493	0
880.004 Rent/Lease Equip	S	2,597	0	1,761	836	0
880.005 Rent/Lease Vehicular Equip	P	519,385	0	0	263,199	256,185
885 Application Software	S	17,604	0	11,934	5,670	0
975 Machinery & Equipment	S	23,555	0	15,968	7,587	0
977 Vehicle Equipment	S	13,062	0	8,855	4,207	0
Subtotal - Services & Supplies		1,878,520	0	732,175	611,088	256,185
Department Cost Total		2,526,209	0	1,171,244	819,709	256,185
Adjustments to Cost						
850 Charges for Services	D	(279,072)	0	0	0	0
Subtotal - Adjustments		(279,072)	0	0	0	0
Total Costs After Adjustments		2,247,137	0	1,171,244	819,709	256,185
General Admin Distribution			0	0	0	0
Grand Total		\$2,247,137		\$1,171,244	\$819,709	\$256,185

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
2 Voice over IP System	\$220	\$3	\$151	\$72	\$0
Subtotal - Equipment Depreciation	220	3	151	72	0
4 Management & Leadership	19,713	4,892	16,679	7,925	0
Subtotal - 101-172 City Manager	19,713	4,892	16,679	7,925	0
5 PC / Network Support	14,741	1,788	11,205	5,324	0
5 App - Intellitime / Kronos	1,353	162	1,027	488	0
5 County Wide	2,905	351	2,207	1,049	0
Subtotal - 101-636 Info Tech	18,998	2,302	14,439	6,861	0
6 Accounts Payable	33,297	8,356	28,237	13,416	0
6 Payroll	1,476	363	1,247	592	0
6 Budgeting	4,002	967	3,369	1,601	0
6 Risk Managment	223	54	188	89	0
6 Audit and Accounting	53,715	11,210	44,013	20,912	0
6 Cost Plan	1,295	0	878	417	0
Subtotal - 101-191 Budget and Accoun	94,008	20,951	77,930	37,028	0
8 Internal Audit	1,594	241	1,244	591	0
Subtotal - 101-223 Internal Auditor	1,594	241	1,244	591	0
9 Purchasing	12,886	3,021	10,783	5,124	0
Subtotal - 101-233 Purchasing	12,886	3,021	10,783	5,124	0
11 Non-Tax Revenue	342	144	330	157	0
Subtotal - 101-253 Treasury	342	144	330	157	0
12 Advise and Counsel	4,955	687	3,825	1,817	0
12 Labor Relations	109	15	84	40	0
12 Risk Management	100	13	76	36	0
Subtotal - 101-266 City Attorney	5,164	715	3,985	1,894	0
13 Human Resources	10,971	1,707	8,595	4,084	0
13 Labor Relations	1,527	221	1,185	563	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Subtotal - 101-270 Human Resources	\$12,498	\$1,928	\$9,779	\$4,647	\$0
16 General Fund OPEB	0	96,693	65,548	31,145	0
Subtotal - 101-297 OPEB	0	96,693	65,548	31,145	0
17 Contractual	0	262	178	84	0
Subtotal - 101-299 Non-Departmental	0	262	178	84	0
Total Incoming	165,423	131,151	201,047	95,526	0
C. Total Allocated		\$2,543,711	\$1,372,291	\$915,235	\$256,185
			53.95%	35.98%	10.07%

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Fleet Overhead (exc Pub Wrks) 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	352,991.01	41.54%	\$533,172	\$0	\$533,172	\$0	\$533,172
26 101-721 Planning	5,853.21	0.69%	8,841	0	8,841	1,048	9,889
29 101-751-01 Parks & Rec Admin	23,484.38	2.76%	35,472	0	35,472	4,204	39,675
69 590 Wastewater Fund	207,300.39	24.40%	313,115	(229,899)	83,216	37,107	120,323
70 591 Water Fund	249,495.79	29.36%	376,849	(343,544)	33,304	44,660	77,964
83 All Other	10,550.28	1.24%	15,936	0	15,936	1,889	17,824
Subtotal	849,675.06	100.00%	1,283,384	(573,443)	709,940	88,907	798,848
Direct Bills					573,443		573,443
Total					\$1,283,384		\$1,372,291

Basis Units: Fleet Charges

Source: Project Accounting Status Report

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Fleet Overhead - Pub Wrks Allocations

Dept:15 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-441-00 PW General	4.12	11.00%	\$96,041	\$0	\$96,041	\$4,647	\$100,688
34 202 Act 51 Major Street	15.42	41.17%	359,453	(369,696)	(10,243)	17,394	7,151
35 203 Act 51 Local Street	12.46	33.27%	290,453	(252,696)	37,757	14,055	51,812
37 226 Solid Waste	5.45	14.55%	127,044	(135,300)	(8,256)	6,148	(2,108)
Subtotal	37.45	100.00%	872,991	(757,692)	115,299	42,244	157,543
Direct Bills					757,692		757,692
Total					\$872,991		\$915,235

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	352,991.01	89.85%	\$230,175	\$0	\$230,175	\$0	\$230,175
26 101-721 Planning	5,853.21	1.49%	3,817	0	3,817	0	3,817
29 101-751-01 Parks & Rec Admin	23,484.38	5.98%	15,314	0	15,314	0	15,314
83 All Other	10,550.28	2.69%	6,880	0	6,880	0	6,880
Subtotal	392,878.88	100.00%	256,185	0	256,185	0	256,185
Direct Bills					0		0
Total					\$256,185		\$256,185

Basis Units: Fleet Charges
Source: Project Accounting

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Allocation Summary

Dept:15 101-640 Fleet

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$573,443	\$757,692	\$0	\$1,331,135
14 101-345-01 Public Safety Admin	533,172	0	230,175	763,347
21 101-441-00 PW General	0	100,688	0	100,688
26 101-721 Planning	9,889	0	3,817	13,705
29 101-751-01 Parks & Rec Admin	39,675	0	15,314	54,989
34 202 Act 51 Major Street	0	7,151	0	7,151
35 203 Act 51 Local Street	0	51,812	0	51,812
37 226 Solid Waste	0	(2,108)	0	(2,108)
69 590 Wastewater Fund	120,323	0	0	120,323
70 591 Water Fund	77,964	0	0	77,964
83 All Other	17,824	0	6,880	24,704
Total	\$1,372,291	\$915,235	\$256,185	\$2,543,711

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).

Description	Organization	Amount
OPEB Debt Service Fund	380-906	\$ 4,323,652
General Fund OPEB	101-297	6,257,524
Total Expenditures		\$ 10,581,175

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

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

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

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A. Department Costs

Dept:16 101-297 OPEB

Description		Amount	General Admin	General Fund OPEB
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
101-297-840 Bond Issuance Exp	P	0	0	0
101-297-872 Employer OPEB Contribu D		2,422,924	0	0
101-297-999 Transfer	D	3,834,600	0	0
380-906-840 Paying Agent Fees	P	500	0	500
380-906-991 OPEB Debt Service Princ P		1,574,853	0	1,574,853
380-906-995 OPEB Debt Service Inter P		2,748,299	0	2,748,299
Subtotal - Services & Supplies		<hr/> 10,581,175	<hr/> 0	<hr/> 4,323,652
Department Cost Total		10,581,175	0	4,323,652
Adjustments to Cost				
101-297-872 Employer OPEB Contribu D		(2,422,924)	0	0
101-297-999 Transfer	D	(3,834,600)	0	0
Subtotal - Adjustments		<hr/> (6,257,524)	<hr/> 0	<hr/> 0
Total Costs After Adjustments		4,323,652	0	4,323,652
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$4,323,652		<hr/> <hr/> \$4,323,652

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B. Incoming Costs - (Default Spread Expense%)

Dept:16 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
6 Accounts Payable	\$10	\$2	\$12
6 Audit and Accounting	80	17	96
6 Cost Plan	1,295	0	1,295
Subtotal - 101-191 Budget and Accoun	1,384	19	1,403
11 Non-Tax Revenue	51	21	72
Subtotal - 101-253 Treasury	51	21	72
Total Incoming	1,435	41	1,476
C. Total Allocated		\$4,325,127	\$4,325,127
			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	5.15	1.32%	\$56,910	\$0	\$56,910	\$0	\$56,910
4 101-172 City Manager	9.77	2.50%	107,964	0	107,964	0	107,964
5 101-636 Info Tech	13.30	3.40%	146,973	0	146,973	0	146,973
6 101-191 Budget and Accounting	14.65	3.74%	161,891	0	161,891	0	161,891
7 101-215 City Clerk	6.42	1.64%	70,945	0	70,945	0	70,945
8 101-223 Internal Auditor	0.99	0.25%	10,940	0	10,940	0	10,940
9 101-233 Purchasing	4.24	1.08%	46,854	0	46,854	0	46,854
10 101-261 311 Customer Service	8.01	2.05%	88,515	0	88,515	0	88,515
11 101-253 Treasury	11.10	2.84%	122,661	0	122,661	0	122,661
12 101-266 City Attorney	5.77	1.47%	63,762	0	63,762	0	63,762
13 101-270 Human Resources	5.03	1.29%	55,584	0	55,584	0	55,584
14 101-345-01 Public Safety Admin	7.39	1.89%	81,664	0	81,664	0	81,664
15 101-640 Fleet	8.75	2.24%	96,693	0	96,693	0	96,693
17 101-299 Non-Departmental	1.73	0.44%	19,118	0	19,118	0	19,118
18 101-101 City Commission	0.20	0.05%	2,210	0	2,210	0	2,210
19 101-257 Assessing	0.40	0.10%	4,420	0	4,420	0	4,420
20 101-345 Public Safety Ops	241.50	61.70%	2,668,715	0	2,668,715	34	2,668,749
21 101-441-00 PW General	4.12	1.05%	45,528	0	45,528	1	45,529
24 101-699.00 Code Enforcement	8.24	2.11%	91,057	0	91,057	1	91,058
25 101-699.01 Building Trades	6.84	1.75%	75,586	0	75,586	1	75,587
26 101-721 Planning	4.17	1.07%	46,081	0	46,081	1	46,082
28 101-728 Econ Dev	1.44	0.37%	15,913	0	15,913	0	15,913
29 101-751-01 Parks & Rec Admin	21.04	5.38%	232,504	0	232,504	3	232,507
30 101-801 Emergency Recovery	1.14	0.29%	12,598	0	12,598	0	12,598
Subtotal	391.39	100.00%	4,325,087	0	4,325,087	41	4,325,127
Direct Bills					0		0
Total					\$4,325,087		\$4,325,127

Basis Units: General Fund FTEs
Source: Payroll Records

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Allocation Summary

Dept:16 101-297 OPEB

Department	General Fund OPEB	Total
3 101-635 City Maintenance	\$56,910	\$56,910
4 101-172 City Manager	107,964	107,964
5 101-636 Info Tech	146,973	146,973
6 101-191 Budget and Accounting	161,891	161,891
7 101-215 City Clerk	70,945	70,945
8 101-223 Internal Auditor	10,940	10,940
9 101-233 Purchasing	46,854	46,854
10 101-261 311 Customer Service	88,515	88,515
11 101-253 Treasury	122,661	122,661
12 101-266 City Attorney	63,762	63,762
13 101-270 Human Resources	55,584	55,584
14 101-345-01 Public Safety Admin	81,664	81,664
15 101-640 Fleet	96,693	96,693
17 101-299 Non-Departmental	19,118	19,118
18 101-101 City Commission	2,210	2,210
19 101-257 Assessing	4,420	4,420
20 101-345 Public Safety Ops	2,668,749	2,668,749
21 101-441-00 PW General	45,529	45,529
24 101-699.00 Code Enforcement	91,058	91,058
25 101-699.01 Building Trades	75,587	75,587
26 101-721 Planning	46,082	46,082
28 101-728 Econ Dev	15,913	15,913
29 101-751-01 Parks & Rec Admin	232,507	232,507
30 101-801 Emergency Recovery	12,598	12,598
Total	\$4,325,127	\$4,325,127

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 Admin	Security	Contractual	Parking
<hr/>						
Personnel Costs						
Salaries	S1	61,161	0	61,161	0	0
Salary % Split			.00%	100.00%	.00%	.00%
Benefits	S	39,553	0	39,553	0	0
Subtotal - Personnel Costs		100,714	0	100,714	0	0
<hr/>						
Services & Supplies Cost						
845 Outside Contractual Services	P	6,200	0	0	6,200	0
870.005 Home Ownership Program	D	3,000	0	0	0	0
880 Parking Fees	P	57,704	0	0	0	57,704
Subtotal - Services & Supplies		66,904	0	0	6,200	57,704
<hr/>						
Department Cost Total		167,618	0	100,714	6,200	57,704
<hr/>						
Adjustments to Cost						
870.005 Home Ownership Program	D	(3,000)	0	0	0	0
Subtotal - Adjustments		(3,000)	0	0	0	0
<hr/>						
Total Costs After Adjustments		164,618	0	100,714	6,200	57,704
<hr/>						
General Admin Distribution			0	0	0	0
<hr/>						
Grand Total		\$164,618		\$100,714	\$6,200	\$57,704
<hr/>						

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B. Incoming Costs - (Default Spread Expense%)

Dept:17 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Security	Contractual	Parking
4 Management & Leadership	\$3,898	\$967	\$2,976	\$183	\$1,705
Subtotal - 101-172 City Manager	3,898	967	2,976	183	1,705
5 County Wide	574	69	394	24	226
Subtotal - 101-636 Info Tech	574	69	394	24	226
6 Accounts Payable	263	66	201	12	115
6 Payroll *	292	72	364	0	0
6 Budgeting	299	72	227	14	130
6 Risk Managment	17	4	13	1	7
6 Audit and Accounting	1,263	264	934	58	535
6 Cost Plan	1,295	0	792	49	454
Subtotal - 101-191 Budget and Accoun	3,428	478	2,530	133	1,241
8 Internal Audit	119	18	84	5	48
Subtotal - 101-223 Internal Auditor	119	18	84	5	48
9 Purchasing	110	26	83	5	48
Subtotal - 101-233 Purchasing	110	26	83	5	48
11 Non-Tax Revenue	28	12	24	1	14
Subtotal - 101-253 Treasury	28	12	24	1	14
12 Advise and Counsel	370	51	257	16	148
12 Risk Management *	1	0	1	0	0
Subtotal - 101-266 City Attorney	371	51	259	16	148
13 Human Resources *	2,169	338	2,507	0	0
Subtotal - 101-270 Human Resources	2,169	338	2,507	0	0
16 General Fund OPEB *	19,118	0	19,118	0	0
Subtotal - 101-297 OPEB	19,118	0	19,118	0	0
17 Contractual	0	20	12	1	7
Subtotal - 101-299 Non-Departmental	0	20	12	1	7
Total Incoming	29,814	1,978	27,987	369	3,436
C. Total Allocated		\$196,410	\$128,701	\$6,569	\$61,140
		65.53%	3.34%	31.13%	

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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%	\$4,959	\$0	\$4,959	\$0	\$4,959
4 101-172 City Manager	2,330.00	8.17%	10,409	0	10,409	0	10,409
5 101-636 Info Tech	1,945.00	6.82%	8,689	0	8,689	0	8,689
6 101-191 Budget and Accounting	2,831.50	9.93%	12,650	0	12,650	0	12,650
7 101-215 City Clerk	1,452.00	5.09%	6,487	0	6,487	0	6,487
8 101-223 Internal Auditor	132.00	0.46%	590	0	590	0	590
9 101-233 Purchasing	1,089.50	3.82%	4,867	0	4,867	0	4,867
10 101-261 311 Customer Service	10,230.00	35.89%	45,702	0	45,702	0	45,702
11 101-253 Treasury	1,988.00	6.97%	8,881	0	8,881	0	8,881
12 101-266 City Attorney	1,357.00	4.76%	6,062	0	6,062	0	6,062
13 101-270 Human Resources	1,574.00	5.52%	7,032	0	7,032	0	7,032
18 101-101 City Commission	1,733.00	6.08%	7,742	0	7,742	964	8,706
28 101-728 Econ Dev	730.00	2.56%	3,261	0	3,261	406	3,667
Subtotal	28,502.00	100.00%	127,332	0	127,332	1,369	128,701
Direct Bills					0		0
Total					\$127,332		\$128,701

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	1,262,730	2.26%	\$147	\$0	\$147	\$0	\$147
4 101-172 City Manager	1,668,313	2.99%	195	0	195	0	195
5 101-636 Info Tech	4,045,558	7.25%	472	0	472	0	472
6 101-191 Budget and Accounting	1,461,957	2.62%	170	0	170	0	170
7 101-215 City Clerk	840,928	1.51%	98	0	98	0	98
8 101-223 Internal Auditor	97,821	0.18%	11	0	11	0	11
9 101-233 Purchasing	386,489	0.69%	45	0	45	0	45
10 101-261 311 Customer Service	544,211	0.97%	63	0	63	0	63
11 101-253 Treasury	1,243,545	2.23%	145	0	145	0	145
12 101-266 City Attorney	728,296	1.30%	85	0	85	0	85
13 101-270 Human Resources	590,655	1.06%	69	0	69	0	69
14 101-345-01 Public Safety Admin	1,280,848	2.29%	149	0	149	0	149
15 101-640 Fleet	2,247,137	4.02%	262	0	262	0	262
17 101-299 Non-Departmental	167,618	0.30%	20	0	20	0	20
18 101-101 City Commission	75,287	0.13%	9	0	9	0	9
19 101-257 Assessing	471,571	0.84%	55	0	55	1	56
20 101-345 Public Safety Ops	31,721,777	56.81%	3,699	0	3,699	48	3,746
21 101-441-00 PW General	710,870	1.27%	83	0	83	1	84
22 101-448-31 Street Lights	1,205,034	2.16%	141	0	141	2	142
24 101-699.00 Code Enforcement	799,746	1.43%	93	0	93	1	94
25 101-699.01 Building Trades	718,488	1.29%	84	0	84	1	85
26 101-721 Planning	753,683	1.35%	88	0	88	1	89
28 101-728 Econ Dev	139,756	0.25%	16	0	16	0	17
29 101-751-01 Parks & Rec Admin	2,058,800	3.69%	240	0	240	3	243
30 101-801 Emergency Recovery	613,936	1.10%	72	0	72	1	73
Subtotal	55,835,054	100.00%	6,510	0	6,510	59	6,569
Direct Bills					0		0
Total					\$6,510		\$6,569

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	5.15	5.98%	\$3,625	\$0	\$3,625	\$0	\$3,625
4 101-172 City Manager	9.77	11.35%	6,878	0	6,878	0	6,878
5 101-636 Info Tech	13.30	15.45%	9,363	0	9,363	0	9,363
6 101-191 Budget and Accounting	14.65	17.02%	10,313	0	10,313	0	10,313
7 101-215 City Clerk	6.42	7.46%	4,519	0	4,519	0	4,519
8 101-223 Internal Auditor	0.99	1.15%	697	0	697	0	697
9 101-233 Purchasing	4.24	4.93%	2,985	0	2,985	0	2,985
10 101-261 311 Customer Service	8.01	9.31%	5,639	0	5,639	0	5,639
11 101-253 Treasury	11.10	12.90%	7,814	0	7,814	0	7,814
12 101-266 City Attorney	5.77	6.70%	4,062	0	4,062	0	4,062
13 101-270 Human Resources	5.03	5.84%	3,541	0	3,541	0	3,541
18 101-101 City Commission	0.20	0.23%	141	0	141	67	208
28 101-728 Econ Dev	1.44	1.67%	1,014	0	1,014	483	1,496
Subtotal	86.07	100.00%	60,590	0	60,590	550	61,140
Direct Bills					0		0
Total					\$60,590		\$61,140

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

City of Kalamazoo
2 CFR Part 200 (Federal)

CY 2020
9/7/2021

Allocation Summary

Dept:17 101-299 Non-Departmental

Department	Security	Contractual	Parking	Total
3 101-635 City Maintenance	\$4,959	\$147	\$3,625	\$8,732
4 101-172 City Manager	10,409	195	6,878	17,481
5 101-636 Info Tech	8,689	472	9,363	18,524
6 101-191 Budget and Accounting	12,650	170	10,313	23,133
7 101-215 City Clerk	6,487	98	4,519	11,104
8 101-223 Internal Auditor	590	11	697	1,298
9 101-233 Purchasing	4,867	45	2,985	7,897
10 101-261 311 Customer Service	45,702	63	5,639	51,404
11 101-253 Treasury	8,881	145	7,814	16,840
12 101-266 City Attorney	6,062	85	4,062	10,209
13 101-270 Human Resources	7,032	69	3,541	10,642
14 101-345-01 Public Safety Admin	0	149	0	149
15 101-640 Fleet	0	262	0	262
17 101-299 Non-Departmental	0	20	0	20
18 101-101 City Commission	8,706	9	208	8,922
19 101-257 Assessing	0	56	0	56
20 101-345 Public Safety Ops	0	3,746	0	3,746
21 101-441-00 PW General	0	84	0	84
22 101-448-31 Street Lights	0	142	0	142
24 101-699.00 Code Enforcement	0	94	0	94
25 101-699.01 Building Trades	0	85	0	85
26 101-721 Planning	0	89	0	89
28 101-728 Econ Dev	3,667	17	1,496	5,180
29 101-751-01 Parks & Rec Admin	0	243	0	243
30 101-801 Emergency Recovery	0	73	0	73
Total	\$128,701	\$6,569	\$61,140	\$196,410



Section 6: Internal Service Funds Reconciliation

City of Kalamazoo Internal Service Funds 2 CFR Part 200 Working Capital Reserve Calculation
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	Insurance and Benefits
Operating Revenues	
Charges for Services	\$ 16,662,534
Other	\$ 83,163
TOTAL OPERATING REVENUES	16,745,697
Operating Expenses	
Risk Management	\$ 13,507,501
TOTAL OPERATING EXPENSES	13,507,501
OPERATING INCOME (LOSS)	3,238,196
Non-operating (Revenues) Expenses	
Interest revenue	\$ 124,142
TOTAL NON-OPERATING (REVENUES) EXPENSES	124,142
Net Income before Transfers	3,362,338
Transfers	
Transfers In	\$ -
Transfers out	\$ (1,449,996)
Total Tranfers	\$ (1,449,996)
CHANGE IN NET ASSETS	1,912,342
NET POSITION - Beginning of Year	\$ 13,393,215
NET POSITION - End of Year	\$ 15,305,557
Unrestricted	\$ 15,305,557
2 CFR Part 200 FUND BALANCE RECONCILIATION	
60 Day Reserve Allowance	\$ 2,220,411
Excess Reserve	\$ 13,085,146
Total days reserve	414

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
ASSETS				
Current assets				
Cash and cash equivalents	\$ 4,747,143	\$ 10,182,517	\$ 14,929,660	\$ 13,325,528
Cash and cash equivalents - restricted	10,440,950	20,397,747	30,838,697	-
Investments	7,883,328	1,486,035	9,369,363	5,890,077
Investments with agents	-	-	-	192,417
Receivables				
Customers	3,840,406	3,338,970	7,179,376	650,836
Interest	20,210	-	20,210	-
Due from other funds	2,434,940	306,602	2,741,542	4,795,924
Due from other governmental units	194,832	5,793,862	5,988,694	9,876
Inventories	216,833	489,079	705,912	-
Prepays	18,230	46,747	64,977	55,430
Total current assets	<u>29,796,872</u>	<u>42,041,559</u>	<u>71,838,431</u>	<u>24,920,088</u>
Noncurrent assets				
Net pension asset	17,574,034	13,694,486	31,268,520	-
Capital assets not being depreciated	14,818,519	30,958,404	45,776,923	-
Capital assets, net of accumulated depreciation	<u>67,445,558</u>	<u>117,608,321</u>	<u>185,053,879</u>	<u>-</u>
Total noncurrent assets	<u>99,838,111</u>	<u>162,261,211</u>	<u>262,099,322</u>	<u>-</u>
TOTAL ASSETS	<u>129,634,983</u>	<u>204,302,770</u>	<u>333,937,753</u>	<u>24,920,088</u>

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
DEFERRED OUTFLOW OF RESOURCES				
Deferred amounts on refunding	\$ 16,469	\$ 114,927	\$ 131,396	\$ -
Deferred outflows of resources related to pensions	1,476,279	1,627,202	3,103,481	-
Deferred outflows of resources related to OPEB	6,865,201	5,150,802	12,016,003	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,357,949	6,892,931	15,250,880	-
LIABILITIES				
Current liabilities				
Accounts payable	2,484,156	2,607,823	5,091,979	418,110
Accrued payroll	-	-	-	1,595,279
Other accrued liabilities	-	-	-	845,986
Accrued interest payable	303,325	708,590	1,011,915	-
Deposit payable	-	991,018	991,018	-
Due to other funds	2,204,925	1,415,962	3,620,887	151,563
Due to other governmental units	58,752	26,570	85,322	-
Current portion of compensated absences	437,595	328,702	766,297	-
Current portion of long-term debt	1,311,664	2,212,161	3,523,825	-
Current portion of uninsured claim liability	-	-	-	1,939,813
Total current liabilities	6,800,417	8,290,826	15,091,243	4,950,751

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF NET POSITION (CONCLUDED)
DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
LIABILITIES (CONCLUDED)				
Noncurrent liabilities				
Net other post-employment benefits liability	\$ 21,366,108	\$ 16,126,796	\$ 37,492,904	\$ -
Noncurrent portion of compensated absences	260,980	120,473	381,453	-
Noncurrent portion of long-term debt	39,765,985	73,769,201	113,535,186	-
Noncurrent portion of uninsured claim liability	-	-	-	969,922
Total noncurrent liabilities	61,393,073	90,016,470	151,409,543	969,922
TOTAL LIABILITIES	68,193,490	98,307,296	166,500,786	5,920,673
DEFERRED INFLOWS OF RESOURCES				
Deferred sales of future revenues	-	-	-	3,693,858
Deferred inflows of resources related to pensions	2,100,345	1,633,491	3,733,836	-
Deferred inflows of resources related to OPEB	1,431,192	1,304,767	2,735,959	-
TOTAL DEFERRED INFLOWS OF RESOURCES	3,531,537	2,938,258	6,469,795	3,693,858
NET POSITION				
Net investment in capital assets	57,692,366	96,090,923	153,783,289	-
Restricted for bond reserves	2,667,650	4,993,631	7,661,281	-
Restricted for pensions	16,949,968	13,688,197	30,638,165	-
Unrestricted	(11,042,079)	(4,822,604)	(15,864,683)	15,305,557
TOTAL NET POSITION	\$ 66,267,905	\$ 109,950,147	\$ 176,218,052	\$ 15,305,557

See accompanying notes to financial statements.

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
OPERATING REVENUES				
Charges for services	\$ 23,954,176	\$ 21,938,383	\$ 45,892,559	\$ 16,662,534
Other	11,659	428	12,087	83,163
TOTAL OPERATING REVENUES	23,965,835	21,938,811	45,904,646	16,745,697
OPERATING EXPENSES				
Operation and maintenance	26,426,771	17,074,341	43,501,112	-
Risk management	-	-	-	13,507,501
Depreciation	4,533,626	4,138,122	8,671,748	-
TOTAL OPERATING EXPENSES	30,960,397	21,212,463	52,172,860	13,507,501
OPERATING INCOME (LOSS)	(6,994,562)	726,348	(6,268,214)	3,238,196

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONCLUDED)
YEAR ENDED DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental	\$ 673,392	\$ 1,437,963	\$ 2,111,355	\$ -
Interest revenue	217,973	62,455	280,428	124,142
Other	127,270	104,169	231,439	-
Legal settlement	-	5,400,000	5,400,000	-
Gain on sale of capital assets	14,062	24,777	38,839	-
Amortization of:				
Bond defeasance expenses	(9,316)	(7,728)	(17,044)	-
Bond premiums and discounts	26,237	39,469	65,706	-
Interest expense and fiscal charges	<u>(1,334,724)</u>	<u>(2,110,592)</u>	<u>(3,445,316)</u>	<u>-</u>
 TOTAL NONOPERATING REVENUES (EXPENSES)	 <u>(285,106)</u>	 <u>4,950,513</u>	 <u>4,665,407</u>	 <u>124,142</u>
 NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	 (7,279,668)	 5,676,861	 (1,602,807)	 3,362,338
 CAPITAL CONTRIBUTIONS	 8,480	 9,586,468	 9,594,948	 -
TRANSFERS IN	216,000	162,000	378,000	-
TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,449,996)</u>
 CHANGE IN NET POSITION	 (7,055,188)	 15,425,329	 8,370,141	 1,912,342
 Restated net position, beginning of year	 <u>73,323,093</u>	 <u>94,524,818</u>	 <u>167,847,911</u>	 <u>13,393,215</u>
 Net position, end of year	 <u>\$ 66,267,905</u>	 <u>\$ 109,950,147</u>	 <u>\$ 176,218,052</u>	 <u>\$ 15,305,557</u>

See accompanying notes to financial statements.

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 22,557,056	\$ 22,075,873	\$ 44,632,929	\$ -
Cash received from interfund services provided	1,437,562	-	1,437,562	14,525,904
Cash paid for interfund services provided	-	(19,158)	(19,158)	-
Cash paid to suppliers	(16,557,290)	(7,535,601)	(24,092,891)	-
Cash paid to employees	(4,473,144)	(4,057,011)	(8,530,155)	-
Cash paid for employee benefits	(2,340,649)	(1,944,086)	(4,284,735)	(13,745,839)
NET CASH PROVIDED BY OPERATING ACTIVITIES	623,535	8,520,017	9,143,552	780,065
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental grant	673,392	1,437,963	2,111,355	-
Legal settlement	-	5,400,000	5,400,000	-
Tax liens and reimbursements	127,270	104,169	231,439	-
Interest paid on OPEB bonds	(382,617)	(350,587)	(733,204)	-
Payments on OPEB bonds	(219,251)	(200,897)	(420,148)	-
Repayment of advance from other fund	-	-	-	(340,000)
Transfer in	216,000	162,000	378,000	-
Transfer out	-	-	-	(1,449,996)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	414,794	6,552,648	6,967,442	(1,789,996)

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	\$ (9,609,519)	\$ (24,456,056)	\$ (34,065,575)	\$ -
Contributions received	8,480	177,417	185,897	-
Cash received for disposal of capital assets	14,062	60,405	74,467	-
Interest paid	(884,533)	(1,552,311)	(2,436,844)	-
Proceeds from debt issuance	10,998,436	23,915,397	34,913,833	-
Payments on borrowings	(1,095,000)	(1,415,590)	(2,510,590)	-
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(568,074)	(3,270,738)	(3,838,812)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(7,883,328)	(1,486,035)	(9,369,363)	(6,082,494)
Maturity of investments	6,562,216	5,345,505	11,907,721	4,455,802
Interest received	288,074	62,455	350,529	124,142
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(1,033,038)	3,921,925	2,888,887	(1,502,550)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(562,783)	15,723,852	15,161,069	(2,512,481)
Cash and cash equivalents, beginning of year	15,750,876	14,856,412	30,607,288	15,838,009
Cash and cash equivalents, end of year	\$ 15,188,093	\$ 30,580,264	\$ 45,768,357	\$ 13,325,528

See accompanying notes to financial statements.

CONTINUED

**CITY OF KALAMAZOO
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (CONCLUDED)
YEAR ENDED DECEMBER 31, 2020**

	Enterprise Funds			Internal Service Fund
	Wastewater	Water	Total	Insurance and Benefits
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (6,994,562)	\$ 726,348	\$ (6,268,214)	\$ 3,238,196
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	4,533,626	4,138,122	8,671,748	-
(Increase) decrease in:				
Accounts receivable	(487,997)	(381,802)	(869,799)	147,849
Special assessment receivable	1,208	-	1,208	-
Due from other funds	(58,016)	(160,985)	(219,001)	(2,161,006)
Due from other governmental units	129,714	539,403	669,117	(5,097)
Inventories	(66,603)	(18,741)	(85,344)	-
Prepays	(4,048)	(23,158)	(27,206)	(55,430)
Net pension asset	(1,435,942)	(605,131)	(2,041,073)	-
Deferred outflows of resources related to pensions	759,296	262,111	1,021,407	-
Deferred outflows of resources related to OPEB	33,545	240,752	274,297	-
Increase (decrease) in:				
Accounts payable	(337,201)	1,427,111	1,089,910	363,307
Accrued liabilities	-	(97)	(97)	(471,438)
Due to other funds	1,495,578	141,827	1,637,405	(201,539)
Due to other governmental units	22,842	(255,336)	(232,494)	-
Deposits payable	-	(20,539)	(20,539)	-
Compensated absences	112,503	17,410	129,913	(83,163)
Uninsured claim liability	-	-	-	8,386
Net other post-employment benefits liability	2,604,841	1,337,319	3,942,160	-
True-up settlement	(1,051,704)	-	(1,051,704)	-
Deferred inflows of resources related to pensions	(61,854)	(147,091)	(208,945)	-
Deferred inflows of resources related to OPEB	1,428,309	1,302,494	2,730,803	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 623,535	\$ 8,520,017	\$ 9,143,552	\$ 780,065
NONCASH FINANCING ACTIVITIES				
Contributions of capital assets	\$ -	\$ 9,409,051	\$ 9,409,051	\$ -

See accompanying notes to financial statements.