

CITY OF KALAMAZOO, MICHIGAN



2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended December 31, 2022



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2343 Delta Road

Bay City, Michigan 48706

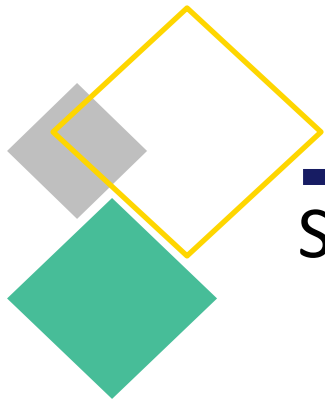
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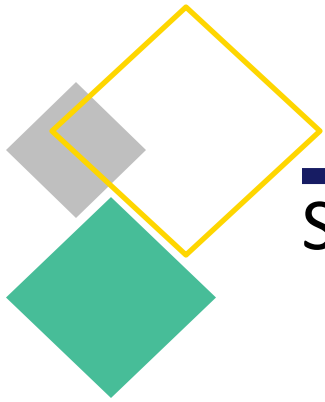
Section 1: Introduction

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, 2022. MGT of America Consulting, 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 awards (grants), special revenue funds, and enterprise funds. The Cost Allocation Plan is kept on file by the City for review by interested parties.

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirement, 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



City of Kalamazoo, Michigan

CITY-WIDE 2 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, 2022 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2024 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 the various programs 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:

[Signature]

Name of Official:

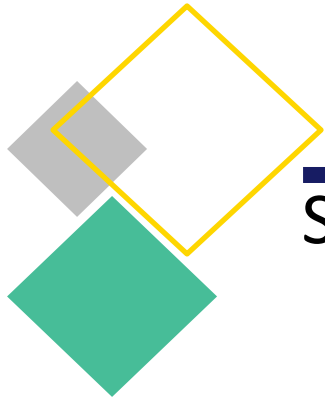
Stephen Vicenzi

Title:

CFO

Date:

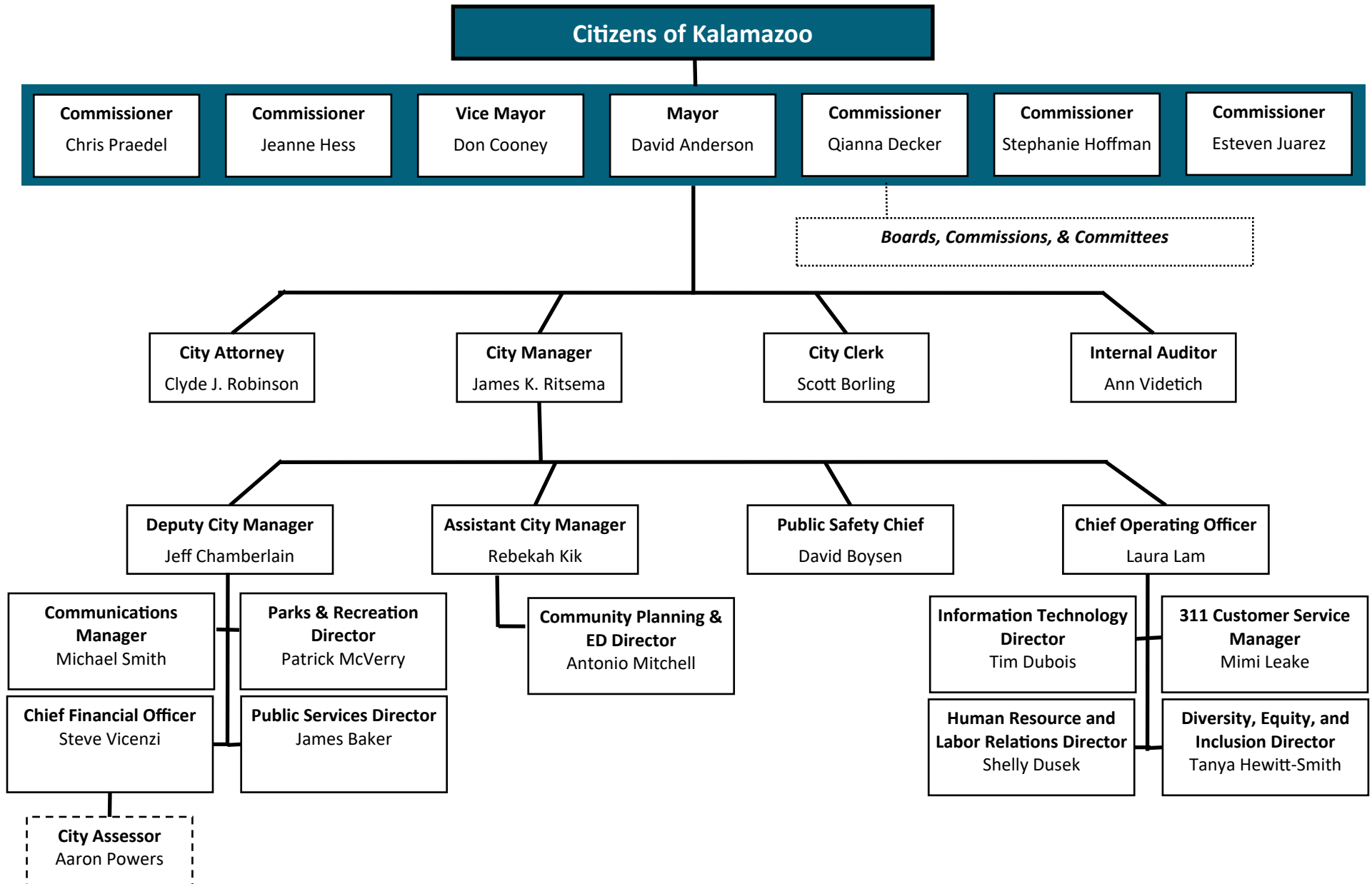
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Section 3: Organizational Chart

City of Kalamazoo

2022 Organizational Chart





Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

This federal Central Services Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Service Cost Allocation Plans. This plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are human resources, purchasing, finance and personnel, and legal services.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs for FY 2022 and (2) calculate corresponding indirect cost rates if needed.

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

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

Process

A double-step-down allocation methodology is used to allocate the allowable costs of the central service 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 County 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.

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 County allocating department to every County 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 “S1”) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

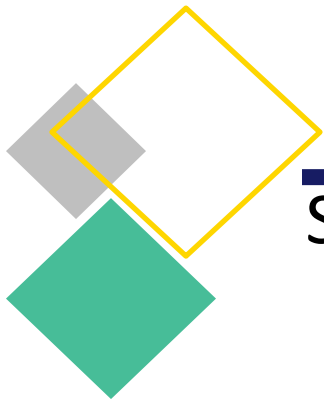
Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

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

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

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Summary Schedule

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1 Building Depreciation	\$8,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	902	96	900	57	0	378	844	769	269	252
3 101-271 Other General	1,201	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	5,425	6,073	0	21,424	0	48,394	567,364	80,553	25,115	25,719
5 101-265 Bldgs & Grounds	70,249	0	0	0	0	0	104,310	0	0	0
6 101-228, 229, 230 Info Tech	554	5,931	39,635	13,086	0	68,649	891,713	311,485	62,277	74,656
7 101-191 Accounting Dept	417	1,122	902	3,077	111	1,424	7,650	2,048	12,146	28,369
8 101-192 Financial Services	1,201	1,494	1,574	5,631	106	2,797	36,890	5,634	3,225	5,934
9 101-210 Management Services	85	209	263	510	20	810	7,757	1,297	1,445	2,989
10 101-212 Budgeting	1,124	719	1,980	1,566	61	4,792	50,357	7,844	2,036	1,974
11 101-215 City Clerk	0	0	176	19,627	0	0	0	0	0	2,557
12 101-216 Records	0	0	38	4,228	0	0	0	0	0	551
13 101-223 Internal Auditor	111	241	398	525	20	1,607	16,881	2,630	683	662
14 101-233 Purchasing	218	327	1,307	6,206	218	0	1,198	218	1,633	1,851
15 101-253 Treasury	0	0	9	9	0	0	19	0	12,236	30,061
16 101-261 311 Customer Service	0	0	23,119	23,351	0	0	159	0	90,684	121,200
17 101-266 City Attorney	286	637	1,027	1,384	56	8,764	96,288	14,509	3,145	3,065
18 101-270 Human Resources	2,500	2,799	0	9,890	0	26,887	316,474	45,192	13,459	13,748
19 101-345, 349 Public Safety	0	0	0	0	0	491,939	5,766,114	818,841	0	0
20 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
21 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
22 OPEB / Retirement Board	18,208	20,381	0	71,902	0	162,421	1,903,889	270,352	84,290	86,318
Total Current Allocations	\$110,805	\$40,028	\$71,326	\$182,474	\$591	\$818,862	\$9,767,907	\$1,561,369	\$312,642	\$399,905

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	41	35	0	0	143	31	73	132	129
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	5,798	3,691	10,966	0	0	14,215	2,890	1,064	12,296	39,873
5 101-265 Bldgs & Grounds	0	0	0	0	0	100,741	0	0	0	4,785
6 101-228, 229, 230 Info Tech	592	12,933	6,131	0	0	32,649	3,561	24,994	25,045	30,226
7 101-191 Accounting Dept	1,358	5,253	2,485	317	121	3,040	32	9	1,540	7,745
8 101-192 Financial Services	382	4,739	3,160	1,245	170	3,785	190	61	2,041	12,263
9 101-210 Management Services	242	591	354	438	92	500	1	0	284	1,021
10 101-212 Budgeting	786	611	843	2,734	539	1,480	0	0	989	2,097
11 101-215 City Clerk	0	499	0	0	0	6,811	0	5,112	1,102	0
12 101-216 Records	0	108	0	0	0	1,467	0	18,344	3,804	0
13 101-223 Internal Auditor	263	205	283	916	181	496	0	0	332	703
14 101-233 Purchasing	0	4,355	3,049	0	218	2,722	0	0	762	8,928
15 101-253 Treasury	0	1,513	0	0	0	847	0	0	0	57
16 101-261 311 Customer Service	0	6,665	24,359	1,308	0	16,587	0	2,074	3,799	15,240
17 101-266 City Attorney	1,202	838	1,507	2,366	467	1,318	0	0	1,055	2,055
18 101-270 Human Resources	3,256	2,044	5,792	0	0	6,552	1,332	490	5,919	18,719
19 101-345, 349 Public Safety	58,940	0	0	0	0	0	0	0	0	0
20 101-580 City Equipment	0	26,956	79,952	0	0	27,089	0	0	0	0
21 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	226,278
22 OPEB / Retirement Board	19,460	12,388	36,805	0	0	47,709	0	0	41,267	121,988
Total Current Allocations	\$92,280	\$83,431	\$175,721	\$9,324	\$1,788	\$268,151	\$8,038	\$52,220	\$100,367	\$492,108

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	156	0	0	0	258	170	61	0	0	185
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	43,165	0	0	0	54,695	48,010	2,867	0	0	21,797
5 101-265 Bldgs & Grounds	0	0	0	12,795	0	0	0	0	0	0
6 101-228, 229, 230 Info Tech	25,061	0	0	0	74,483	26,272	9,710	0	0	18,450
7 101-191 Accounting Dept	7,115	435	10	10	20,144	14,498	3,936	36	29	11,879
8 101-192 Financial Services	17,559	68	0	0	22,820	15,520	3,648	1	14	5,899
9 101-210 Management Services	1,183	49	31	18	6,495	2,729	761	895	7	2,301
10 101-212 Budgeting	3,611	48	202	113	30,949	9,267	2,593	5,986	31	7,934
11 101-215 City Clerk	94	0	0	0	0	0	70	82	0	4,886
12 101-216 Records	20	0	0	0	0	0	15	293	0	1,052
13 101-223 Internal Auditor	1,210	16	68	38	10,375	3,107	869	2,007	10	2,660
14 101-233 Purchasing	9,473	109	0	0	14,590	8,601	4,355	0	0	4,355
15 101-253 Treasury	0	479	4	36	1,321	1,113	1,542	19	7	6,132
16 101-261 311 Customer Service	1,035	0	0	0	729	56,122	780	0	0	56,458
17 101-266 City Attorney	4,304	42	175	97	30,347	11,251	2,428	5,180	26	8,423
18 101-270 Human Resources	20,916	0	0	0	29,177	25,724	1,602	0	0	12,093
19 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
20 101-580 City Equipment	0	0	0	0	87,664	55,927	0	0	0	55,084
21 101-751 Parks & Rec Admin	246,172	0	0	4,763	0	0	0	0	0	0
22 OPEB / Retirement Board	144,823	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$525,895	\$1,245	\$490	\$17,870	\$384,049	\$278,311	\$35,239	\$14,500	\$125	\$219,588

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	6	0	0	0	3	19	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	0	818	0	1,214	0	0	0	10,359	2,295	0
5 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
6 101-228, 229, 230 Info Tech	0	84	0	2,453	0	0	0	1,417	2,226	0
7 101-191 Accounting Dept	448	432	78	925	42	0	26	725	99	39
8 101-192 Financial Services	691	191	67	321	14	0	1	1,619	223	52
9 101-210 Management Services	68	57	13	251	4	0	3	69	9	13
10 101-212 Budgeting	166	107	38	1,097	0	0	0	59	7	65
11 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
12 101-216 Records	0	0	0	0	0	0	0	0	0	0
13 101-223 Internal Auditor	56	36	13	368	0	0	0	20	2	22
14 101-233 Purchasing	2,722	109	436	0	109	0	0	327	0	0
15 101-253 Treasury	23	74	11	29	21	0	23	34	42	8
16 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
17 101-266 City Attorney	144	145	33	973	0	0	0	51	6	56
18 101-270 Human Resources	0	459	0	589	0	0	0	4,774	1,058	0
19 101-345, 349 Public Safety	0	8,315	0	0	0	0	0	0	0	0
20 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
21 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	59,017	13,023	0
22 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$4,317	\$10,826	\$690	\$8,228	\$191	\$0	\$53	\$78,475	\$19,010	\$255

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Department	233-180 Exec Programs	233-406 PS Donations	233-586 PW Donations	233-727 Comm Dvlp Donations	233-740 Foundation for Excellence	233-777 P&R Donations	233-803 Historic Comm	234 FFE Aspirational Projects	235 Recovery Programs & Grants	236 Light Grant
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
3 101-271 Other General	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
5 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
6 101-228, 229, 230 Info Tech	0	0	0	0	0	0	0	0	0	0
7 101-191 Accounting Dept	124	268	0	10	82	996	75	10,490	1,385	62
8 101-192 Financial Services	119	481	0	0	143	1,145	105	12,185	995	15
9 101-210 Management Services	13	37	0	1	8	101	8	3,265	1,081	22
10 101-212 Budgeting	9	76	0	1	0	39	2	15,171	6,364	107
11 101-215 City Clerk	0	0	0	0	0	0	0	380	0	0
12 101-216 Records	0	0	0	0	0	0	0	82	0	0
13 101-223 Internal Auditor	3	25	0	0	0	13	1	5,086	2,133	36
14 101-233 Purchasing	871	653	0	0	0	6,968	109	30,160	4,464	109
15 101-253 Treasury	55	103	0	4	0	92	16	96	219	0
16 101-261 311 Customer Service	0	0	0	0	0	0	0	471	0	0
17 101-266 City Attorney	8	66	0	1	0	34	2	13,176	5,520	93
18 101-270 Human Resources	0	0	0	0	0	0	0	0	0	0
19 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
20 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
21 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
22 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,202	\$1,709	\$0	\$17	\$233	\$9,391	\$317	\$90,563	\$22,162	\$445

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Summary Schedule

Department	242 Local Brownfield Revol	243 Brownfield Redvlp Auth	244 Econ Dvlp Corp	248 Dtwm Dvlp Auth	250 Local Dvlp Finance Auth	251 Dtwm Econ Growth	265 Drug Law Enforce	272 Econ Initiative	273 Business Dvlp	274 Small Business Revol
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	29	9	0	0	0	0	0	0	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	0	2,700	824	0	0	0	9	0	0	0
5 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
6 101-228, 229, 230 Info Tech	0	4,826	1,630	0	0	0	40	0	0	0
7 101-191 Accounting Dept	46	2,030	958	604	0	1,777	967	118	323	65
8 101-192 Financial Services	15	2,025	97	227	0	1,341	77	5	292	3
9 101-210 Management Services	4	192	91	58	0	170	122	11	31	6
10 101-212 Budgeting	0	0	0	0	0	0	198	0	0	0
11 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
12 101-216 Records	0	0	0	0	0	0	0	0	0	0
13 101-223 Internal Auditor	0	0	0	0	0	0	67	0	0	0
14 101-233 Purchasing	109	1,307	109	1,633	0	1,415	109	0	544	0
15 101-253 Treasury	8	182	11	165	0	364	384	196	130	86
16 101-261 311 Customer Service	0	0	0	0	0	28	0	0	0	0
17 101-266 City Attorney	0	7	3	0	0	0	172	0	0	0
18 101-270 Human Resources	0	1,244	380	0	0	0	4	0	0	0
19 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
20 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
21 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
22 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$181	\$14,541	\$4,111	\$2,688	\$0	\$5,096	\$2,149	\$329	\$1,321	\$160

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Department	275 Housing Programs	276 Facade Improv Program	296 HUD Grant Admin	297 ESG Grant	298 Home Grant	299 CDBG Grant	300 Debt Service	401 Capital Projects	514 Parking System	551 Markets
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	212	0	2	10	0	0	0	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	0	0	22,198	0	205	3,411	0	0	0	0
5 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
6 101-228, 229, 230 Info Tech	0	0	39,816	0	408	834	0	0	0	0
7 101-191 Accounting Dept	23	7	3,283	0	423	6,136	252	3,584	1,535	0
8 101-192 Financial Services	1	0	2,378	0	321	1,682	150	3,014	607	0
9 101-210 Management Services	2	1	531	0	120	1,020	24	343	147	0
10 101-212 Budgeting	0	0	1,576	0	537	2,922	0	0	0	0
11 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
12 101-216 Records	0	0	0	0	0	0	0	0	0	0
13 101-223 Internal Auditor	0	0	528	0	180	979	0	0	0	0
14 101-233 Purchasing	0	0	653	0	218	1,633	0	8,166	327	0
15 101-253 Treasury	27	0	74	0	47	5,866	96	768	735	0
16 101-261 311 Customer Service	62	0	0	0	0	1,072	0	0	0	0
17 101-266 City Attorney	0	0	2,129	0	465	2,830	0	0	0	0
18 101-270 Human Resources	0	0	11,280	0	95	1,890	0	0	0	0
19 101-345, 349 Public Safety	0	0	0	0	0	32,144	0	0	0	0
20 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
21 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
22 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$114	\$7	\$84,659	\$0	\$3,021	\$62,428	\$521	\$15,876	\$3,351	\$0

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Summary Schedule

Department	590 Sewer Fund	591 Water Fund	677 Insurance Fund	731 Pension Fund	737 OPEB Fund	756 General Trust Fund	760 Foundation for Excellence	761 Landfill Trust	90x GASB 34 Govt	CCTA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,565	1,344	1	0	0	0	0	0	0	1,078
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-172 City Manager	229,785	224,273	4,139	0	0	0	0	0	0	0
5 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
6 101-228, 229, 230 Info Tech	430,628	624,013	1,076	0	0	0	0	0	0	0
7 101-191 Accounting Dept	76,259	91,729	7,841	65,090	28,225	33	379	3	477	0
8 101-192 Financial Services	106,478	94,144	10,167	59,240	25,401	14	15	0	19	0
9 101-210 Management Services	19,093	14,500	6,128	43,909	18,600	8	194	0	46	0
10 101-212 Budgeting	80,421	39,626	36,107	6,325	1,035	30	1,057	0	0	0
11 101-215 City Clerk	130	13,736	6	0	0	0	0	0	0	1,390
12 101-216 Records	28	21,502	21	0	0	0	0	0	0	4,989
13 101-223 Internal Auditor	26,959	13,284	12,104	2,120	347	10	354	0	0	0
14 101-233 Purchasing	105,395	72,296	5,879	0	0	109	0	0	0	0
15 101-253 Treasury	512,443	667,747	2,991	467	486	27	299	4	34	0
16 101-261 311 Customer Service	150,784	257,271	0	0	0	0	0	0	0	228
17 101-266 City Attorney	81,032	42,223	31,580	20,089	895	26	914	0	0	0
18 101-270 Human Resources	118,593	111,917	2,229	136,709	0	0	0	0	0	0
19 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
20 101-580 City Equipment	139,542	243,877	0	0	0	0	0	0	0	0
21 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
22 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,079,135	\$2,533,481	\$120,271	\$333,949	\$74,990	\$255	\$3,212	\$8	\$576	\$7,686

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Summary Schedule

Department	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$8,324
2 Equipment Depreciation	0	0	0	10,161
3 101-271 Other General	0	0	0	1,201
4 101-172 City Manager	0	0	0	1,543,623
5 101-265 Bldgs & Grounds	51,352	301,518	0	645,751
6 101-228, 229, 230 Info Tech	0	0	0	2,867,541
7 101-191 Accounting Dept	0	5,319	0	451,052
8 101-192 Financial Services	0	210	0	484,344
9 101-210 Management Services	0	535	0	144,285
10 101-212 Budgeting	0	169	0	336,578
11 101-215 City Clerk	0	0	0	56,659
12 101-216 Records	0	0	0	56,542
13 101-223 Internal Auditor	0	57	0	112,299
14 101-233 Purchasing	0	0	0	321,630
15 101-253 Treasury	0	5,667	0	1,255,563
16 101-261 311 Customer Service	0	19,281	0	872,867
17 101-266 City Attorney	0	146	0	405,058
18 101-270 Human Resources	0	0	0	955,786
19 101-345, 349 Public Safety	0	0	0	7,176,292
20 101-580 City Equipment	0	9,912	0	726,004
21 101-751 Parks & Rec Admin	0	0	0	549,252
22 OPEB / Retirement Board	0	0	0	3,042,201
Total Current Allocations	\$51,352	\$342,813	\$0	\$22,023,013

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. 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
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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Building Depreciation	P	105,206	0	105,206
Subtotal - Services & Supplies		105,206	0	105,206
Department Cost Total		105,206	0	105,206
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		105,206	0	105,206
General Admin Distribution			0	0
Grand Total		\$105,206		\$105,206

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
10 Cost Plan	\$0	\$397	\$397
Subtotal - 101-212 Budgeting	0	397	397
Total Incoming	0	397	397
C. Total Allocated		\$105,603	\$105,603
		100.00%	

City of Kalamazoo
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City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	2,861	11.29%	\$11,881	\$0	\$11,881	\$45	\$11,926
5 101-265 Bldgs & Grounds	1,110	4.38%	4,610	0	4,610	17	4,627
6 101-228, 229, 230 Info Tech	4,100	16.18%	17,026	0	17,026	64	17,091
7 101-191 Accounting Dept	1,270	5.01%	5,274	0	5,274	20	5,294
8 101-192 Financial Services	944	3.73%	3,920	0	3,920	15	3,935
9 101-210 Management Services	888	3.51%	3,688	0	3,688	14	3,702
10 101-212 Budgeting	250	0.99%	1,038	0	1,038	4	1,042
11 101-215 City Clerk	2,211	8.73%	9,182	0	9,182	35	9,216
12 101-216 Records	90	0.36%	374	0	374	1	375
13 101-223 Internal Auditor	173	0.68%	718	0	718	3	721
14 101-233 Purchasing	418	1.65%	1,736	0	1,736	7	1,742
15 101-253 Treasury	2,458	9.70%	10,207	0	10,207	38	10,246
16 101-261 311 Customer Service	1,532	6.05%	6,362	0	6,362	24	6,386
17 101-266 City Attorney	3,099	12.23%	12,869	0	12,869	49	12,918
18 101-270 Human Resources	1,933	7.63%	8,027	0	8,027	30	8,058
23 101-101 City Commission	1,997	7.88%	8,293	0	8,293	31	8,324
Subtotal	25,334	100.00%	105,206	0	105,206	397	105,603
Direct Bills					0		0
Total					\$105,206		\$105,603

Basis Units: Assigned Square Footage
Source: Maintenance Records

City of Kalamazoo
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Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
4 101-172 City Manager	\$11,926	\$11,926
5 101-265 Bldgs & Grounds	4,627	4,627
6 101-228, 229, 230 Info Tech	17,091	17,091
7 101-191 Accounting Dept	5,294	5,294
8 101-192 Financial Services	3,935	3,935
9 101-210 Management Services	3,702	3,702
10 101-212 Budgeting	1,042	1,042
11 101-215 City Clerk	9,216	9,216
12 101-216 Records	375	375
13 101-223 Internal Auditor	721	721
14 101-233 Purchasing	1,742	1,742
15 101-253 Treasury	10,246	10,246
16 101-261 311 Customer Service	6,386	6,386
17 101-266 City Attorney	12,918	12,918
18 101-270 Human Resources	8,058	8,058
23 101-101 City Commission	8,324	8,324
Total	\$105,603	\$105,603

**Equipment Depreciation
Nature and Extent of Services**

The City of Kalamazoo maintains a Fixed Asset Inventory. The inventory identifies the various assets, their value, the accumulated depreciation and the annual depreciation. The annual depreciation expenses are 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.
- **Department Specific Equipment** - Equipment purchased or leased (in accordance with GASB 87) 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.
- **Leased Vehicles** - Per GASB 87 guidance, the right to use lease expenditures for leased vehicles are identified in this function and allocated directly to City Equipment for allocation with Fleet costs.
- **Voice over IP (VoIP) System** - The VoIP system was updated in 2021. The depreciation costs of the system are allocated to all departments based on the number of extensions.

**City of Kalamazoo
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**Equipment Depreciation
Nature and Extent of Services
Continued**

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

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

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	City Hall Equipment	IT Equipment	Department Specific Equipment	Leased Vehicles	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	11,125	0	11,125	0	0	0	0
IT Equipment	P	313,734	0	0	313,734	0	0	0
Air Purifier / Ionizers (PS, P&R)	P	3,826	0	0	0	3,826	0	0
Public Safety HQ Air Handler Controls	P	576	0	0	0	576	0	0
City Maintenance Equipment	P	3,890	0	0	0	3,890	0	0
Fleet Equipment	P	965	0	0	0	965	0	0
VoIP System	P	13,961	0	0	0	0	0	13,961
HR Security Camera	P	1,500	0	0	0	1,500	0	0
Clerk Equipment	P	1,873	0	0	0	1,873	0	0
GASB 87 - Copier Lease	P	24,388	0	0	0	24,388	0	0
GASB 87 - 123.NET Lease	P	0	0	0	0	0	0	0
GASB 87 - Enterprise Vehicle Lease	P	499,792	0	0	0	0	499,792	0
Subtotal - Services & Supplies		875,629	0	11,125	313,734	37,017	499,792	13,961
Department Cost Total		875,629	0	11,125	313,734	37,017	499,792	13,961
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		875,629	0	11,125	313,734	37,017	499,792	13,961
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$875,629		\$11,125	\$313,734	\$37,017	\$499,792	\$13,961

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

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment	Department Specific Equipment	Leased Vehicles	Voice over IP System
10 Cost Plan	\$0	\$1,587	\$317	\$317	\$317	\$317	\$317
Subtotal - 101-212 Budgeting	0	1,587	317	317	317	317	317
Total Incoming	0	1,587	317	317	317	317	317
C. Total Allocated		\$877,216	\$11,443	\$314,051	\$37,335	\$500,109	\$14,278
			1.30%	35.80%	4.26%	57.01%	1.63%

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City Hall Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	2,861	11.29%	\$1,256	\$0	\$1,256	\$36	\$1,292
5 101-265 Bldgs & Grounds	1,110	4.38%	487	0	487	14	501
6 101-228, 229, 230 Info Tech	4,100	16.18%	1,800	0	1,800	51	1,852
7 101-191 Accounting Dept	1,270	5.01%	558	0	558	16	574
8 101-192 Financial Services	944	3.73%	415	0	415	12	426
9 101-210 Management Services	888	3.51%	390	0	390	11	401
10 101-212 Budgeting	250	0.99%	110	0	110	3	113
11 101-215 City Clerk	2,211	8.73%	971	0	971	28	999
12 101-216 Records	90	0.36%	40	0	40	1	41
13 101-223 Internal Auditor	173	0.68%	76	0	76	2	78
14 101-233 Purchasing	418	1.65%	184	0	184	5	189
15 101-253 Treasury	2,458	9.70%	1,079	0	1,079	31	1,110
16 101-261 311 Customer Service	1,532	6.05%	673	0	673	19	692
17 101-266 City Attorney	3,099	12.23%	1,361	0	1,361	39	1,400
18 101-270 Human Resources	1,933	7.63%	849	0	849	24	873
23 101-101 City Commission	1,997	7.88%	877	0	877	25	902
Subtotal	25,334	100.00%	11,125	0	11,125	317	11,443
Direct Bills					0		0
Total					\$11,125		\$11,443

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
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IT Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-228, 229, 230 Info Tech	1	100.00%	\$313,734	\$0	\$313,734	\$317	\$314,051
Subtotal	1	100.00%	313,734	0	313,734	317	314,051
Direct Bills					0		0
Total					\$313,734		\$314,051

Basis Units: Direct to IT
Source: Fixed Asset records

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Department Specific Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	1,059.84	2.86%	\$1,060	\$0	\$1,060	\$9	\$1,069
5 101-265 Bldgs & Grounds	4,317.20	11.66%	4,317	0	4,317	37	4,354
6 101-228, 229, 230 Info Tech	808.08	2.18%	808	0	808	7	815
7 101-191 Accounting Dept	892.08	2.41%	892	0	892	8	900
8 101-192 Financial Services	668.64	1.81%	669	0	669	6	674
11 101-215 City Clerk	3,740.42	10.10%	3,740	0	3,740	32	3,772
14 101-233 Purchasing	668.52	1.81%	669	0	669	6	674
15 101-253 Treasury	1,251.36	3.38%	1,251	0	1,251	11	1,262
17 101-266 City Attorney	1,177.56	3.18%	1,178	0	1,178	10	1,188
18 101-270 Human Resources	2,677.96	7.23%	2,678	0	2,678	23	2,701
19 101-345, 349 Public Safety	15,069.15	40.71%	15,069	0	15,069	129	15,198
20 101-580 City Equipment	1,742.61	4.71%	1,743	0	1,743	15	1,758
21 101-751 Parks & Rec Admin	2,051.84	5.54%	2,052	0	2,052	18	2,069
25 101-257 Assessing	892.08	2.41%	892	0	892	8	900
Subtotal	37,017.34	100.00%	37,017	0	37,017	317	37,335
Direct Bills					0		0
Total					\$37,017		\$37,335

Basis Units: \$ Depreciation

Source: Fixed Asset records

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Leased Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 101-580 City Equipment	1	100.00%	\$499,792	\$0	\$499,792	\$317	\$500,109
Subtotal	1	100.00%	499,792	0	499,792	317	500,109
Direct Bills					0		0
Total					\$499,792		\$500,109

Basis Units: Direct to Fleet
Source:

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Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	19.87	4.31%	\$601	\$0	\$601	\$14	\$615
5 101-265 Bldgs & Grounds	3.62	0.78%	109	0	109	2	112
6 101-228, 229, 230 Info Tech	14.22	3.08%	430	0	430	10	440
7 101-191 Accounting Dept	5.00	1.08%	151	0	151	3	155
8 101-192 Financial Services	6.47	1.40%	196	0	196	4	200
9 101-210 Management Services	1.82	0.39%	55	0	55	1	56
10 101-212 Budgeting	1.00	0.22%	30	0	30	1	31
11 101-215 City Clerk	7.90	1.71%	239	0	239	5	244
12 101-216 Records	2.32	0.50%	70	0	70	2	72
13 101-223 Internal Auditor	0.99	0.22%	30	0	30	1	31
14 101-233 Purchasing	5.50	1.19%	166	0	166	4	170
15 101-253 Treasury	10.05	2.18%	304	0	304	7	311
16 101-261 311 Customer Service	9.87	2.14%	299	0	299	7	306
17 101-266 City Attorney	8.00	1.73%	242	0	242	6	248
18 101-270 Human Resources	9.72	2.11%	294	0	294	7	301
19 101-345, 349 Public Safety	75.36	16.33%	2,280	0	2,280	52	2,332
20 101-580 City Equipment	6.22	1.35%	188	0	188	4	193
21 101-751 Parks & Rec Admin	3.36	0.73%	102	0	102	2	104
24 101-175 Diversity & Inclusion	3.10	0.67%	94	0	94	2	96
26 101-262 Elections	1.83	0.40%	55	0	55	1	57
28 101-346 Public Safety COPS	12.22	2.65%	370	0	370	8	378
29 101-347 Public Safety Ops	27.28	5.91%	825	0	825	19	844
30 101-348 Criminal Invstgn Div	24.84	5.38%	752	0	752	17	769
31 101-371 Bldg Inspection Dept	8.69	1.88%	263	0	263	6	269
32 101-385 Code Enforcement	8.13	1.76%	246	0	246	6	252
34 101-441 PW General	1.34	0.29%	40	0	40	1	41
35 101-443 Forestry	1.14	0.25%	35	0	35	1	35
38 101-701 Planning	4.61	1.00%	140	0	140	3	143
39 101-721 Shared Prosperity	1.00	0.22%	30	0	30	1	31
40 101-724 Community Develop	2.37	0.51%	72	0	72	2	73
41 101-728 Econ Dev	4.25	0.92%	129	0	129	3	132
42 101-75x Parks & Rec Activities	4.18	0.91%	126	0	126	3	129
43 101-770 Parks Maint	5.04	1.09%	152	0	152	3	156
47 202 Major Streets	8.34	1.81%	252	0	252	6	258
48 203 Local Streets	5.51	1.19%	167	0	167	4	170
49 209 Cemeteries	1.96	0.42%	59	0	59	1	61
52 226 Solid Waste / Rubbish	5.99	1.30%	181	0	181	4	185
56 232-697 HUD Grants - Other	0.21	0.05%	6	0	6	0	6
60 232-775 P&R Annual Grants	0.11	0.02%	3	0	3	0	3
61 232-776 P&R Grants	0.61	0.13%	18	0	18	0	19
74 243 Brownfield Redvlp Auth	0.93	0.20%	28	0	28	1	29
75 244 Econ Dvlp Corp	0.29	0.06%	9	0	9	0	9

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Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 265 Drug Law Enforce	0.00	0.00%	\$0	\$0	\$0	\$0	\$0
85 296 HUD Grant Admin	6.84	1.48%	207	0	207	5	212
87 298 Home Grant	0.07	0.02%	2	0	2	0	2
88 299 CDBG Grant	0.34	0.07%	10	0	10	0	10
93 590 Sewer Fund	50.57	10.96%	1,530	0	1,530	35	1,565
94 591 Water Fund	43.45	9.42%	1,315	0	1,315	30	1,344
95 677 Insurance Fund	0.05	0.01%	1	0	1	0	1
102 CCTA	34.84	7.55%	1,054	0	1,054	24	1,078
Subtotal	461.42	100.00%	13,961	0	13,961	317	14,278
Direct Bills					0		0
Total					\$13,961		\$14,278

Basis Units: Number of phone lines
Source: Phone directory

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Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Department Specific Equipment	Leased Vehicles	Voice over IP System	Total
4 101-172 City Manager	\$1,292	\$0	\$1,069	\$0	\$615	\$2,976
5 101-265 Bldgs & Grounds	501	0	4,354	0	112	4,968
6 101-228, 229, 230 Info Tech	1,852	314,051	815	0	440	317,158
7 101-191 Accounting Dept	574	0	900	0	155	1,628
8 101-192 Financial Services	426	0	674	0	200	1,301
9 101-210 Management Services	401	0	0	0	56	457
10 101-212 Budgeting	113	0	0	0	31	144
11 101-215 City Clerk	999	0	3,772	0	244	5,016
12 101-216 Records	41	0	0	0	72	113
13 101-223 Internal Auditor	78	0	0	0	31	109
14 101-233 Purchasing	189	0	674	0	170	1,033
15 101-253 Treasury	1,110	0	1,262	0	311	2,683
16 101-261 311 Customer Service	692	0	0	0	306	997
17 101-266 City Attorney	1,400	0	1,188	0	248	2,835
18 101-270 Human Resources	873	0	2,701	0	301	3,875
19 101-345, 349 Public Safety	0	0	15,198	0	2,332	17,530
20 101-580 City Equipment	0	0	1,758	500,109	193	502,060
21 101-751 Parks & Rec Admin	0	0	2,069	0	104	2,174
23 101-101 City Commission	902	0	0	0	0	902
24 101-175 Diversity & Inclusion	0	0	0	0	96	96
25 101-257 Assessing	0	0	900	0	0	900
26 101-262 Elections	0	0	0	0	57	57
28 101-346 Public Safety COPS	0	0	0	0	378	378
29 101-347 Public Safety Ops	0	0	0	0	844	844
30 101-348 Criminal Invstgn Div	0	0	0	0	769	769
31 101-371 Bldg Inspection Dept	0	0	0	0	269	269
32 101-385 Code Enforcement	0	0	0	0	252	252
34 101-441 PW General	0	0	0	0	41	41
35 101-443 Forestry	0	0	0	0	35	35
38 101-701 Planning	0	0	0	0	143	143
39 101-721 Shared Prosperity	0	0	0	0	31	31
40 101-724 Community Develop	0	0	0	0	73	73
41 101-728 Econ Dev	0	0	0	0	132	132
42 101-75x Parks & Rec Activities	0	0	0	0	129	129
43 101-770 Parks Maint	0	0	0	0	156	156
47 202 Major Streets	0	0	0	0	258	258
48 203 Local Streets	0	0	0	0	170	170
49 209 Cemeteries	0	0	0	0	61	61
52 226 Solid Waste / Rubbish	0	0	0	0	185	185
56 232-697 HUD Grants - Other	0	0	0	0	6	6
60 232-775 P&R Annual Grants	0	0	0	0	3	3

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Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Department Specific Equipment	Leased Vehicles	Voice over IP System	Total
61 232-776 P&R Grants	\$0	\$0	\$0	\$0	\$19	\$19
74 243 Brownfield Redvlp Auth	0	0	0	0	29	29
75 244 Econ Dvlp Corp	0	0	0	0	9	9
79 265 Drug Law Enforce	0	0	0	0	0	0
85 296 HUD Grant Admin	0	0	0	0	212	212
87 298 Home Grant	0	0	0	0	2	2
88 299 CDBG Grant	0	0	0	0	10	10
93 590 Sewer Fund	0	0	0	0	1,565	1,565
94 591 Water Fund	0	0	0	0	1,344	1,344
95 677 Insurance Fund	0	0	0	0	1	1
102 CCTA	0	0	0	0	1,078	1,078
Total	\$11,443	\$314,051	\$37,335	\$500,109	\$14,278	\$877,216

**101-271 Other General
Nature and Extent of Services**

The City accounts for miscellaneous types of expenditures in the Other General activity (101-271). For plan purposes, expenditures considered common and benefitting multiple departments and are allocated in the plan. The following describe the specific categories of expense and how those costs were allocated:

- **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:3 101-271 Other General

Description		Amount	General Admin	Parking
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
 Services & Supplies Cost				
719.004 Home Ownership Program	D	355	0	0
810.004 Parking Fees	P	60,385	0	60,385
Subtotal - Services & Supplies		60,740	0	60,385
Department Cost Total		60,740	0	60,385
 Adjustments to Cost				
719.004 Home Ownership Program	D	(355)	0	0
Subtotal - Adjustments		(355)	0	0
Total Costs After Adjustments		60,385	0	60,385
General Admin Distribution			0	0
Grand Total		<u>\$60,385</u>		<u>\$60,385</u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-271 Other General

Department	First Incoming	Second Incoming	Parking
7 Audit and Accounting	\$0	\$212	\$212
Subtotal - 101-191 Accounting Dept	0	212	212
8 Accounts Payable	0	384	384
8 Accounting	0	8	8
Subtotal - 101-192 Financial Services	0	393	393
9 Risk Management	0	18	18
9 Accounting	0	20	20
Subtotal - 101-210 Management Serv	0	38	38
10 Budget	0	123	123
10 Cost Plan	0	397	397
Subtotal - 101-212 Budgeting	0	520	520
13 Internal Audit	0	43	43
Subtotal - 101-223 Internal Auditor	0	43	43
14 Purchasing	0	90	90
Subtotal - 101-233 Purchasing	0	90	90
17 Advise and Counsel	0	111	111
Subtotal - 101-266 City Attorney	0	111	111
Total Incoming	0	1,406	1,406
C. Total Allocated		\$61,791	\$61,791
			100.00%

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Parking Allocations

Dept:3 101-271 Other General

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	16.54	17.13%	\$10,342	\$0	\$10,342	\$241	\$10,583
5 101-265 Bldgs & Grounds	7.07	7.32%	4,423	0	4,423	103	4,525
6 101-228, 229, 230 Info Tech	11.22	11.62%	7,014	0	7,014	163	7,178
7 101-191 Accounting Dept	5.54	5.74%	3,467	0	3,467	81	3,548
8 101-192 Financial Services	6.47	6.70%	4,047	0	4,047	94	4,141
9 101-210 Management Services	1.82	1.89%	1,140	0	1,140	27	1,166
10 101-212 Budgeting	1.00	1.04%	625	0	625	15	640
11 101-215 City Clerk	2.90	3.00%	1,812	0	1,812	42	1,854
12 101-216 Records	1.32	1.37%	827	0	827	19	847
13 101-223 Internal Auditor	0.99	1.03%	621	0	621	14	636
14 101-233 Purchasing	4.50	4.66%	2,814	0	2,814	66	2,880
15 101-253 Treasury	11.46	11.87%	7,165	0	7,165	167	7,332
16 101-261 311 Customer Service	9.57	9.91%	5,982	0	5,982	139	6,122
17 101-266 City Attorney	7.00	7.25%	4,378	0	4,378	102	4,480
18 101-270 Human Resources	7.28	7.54%	4,553	0	4,553	106	4,659
23 101-101 City Commission	1.88	1.94%	1,174	0	1,174	27	1,201
Subtotal	96.55	100.00%	60,385	0	60,385	1,406	61,791
Direct Bills					0		0
Total					\$60,385		\$61,791

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

City of Kalamazoo
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Allocation Summary

Dept:3 101-271 Other General

Department	Parking	Total
4 101-172 City Manager	\$10,583	\$10,583
5 101-265 Bldgs & Grounds	4,525	4,525
6 101-228, 229, 230 Info Tech	7,178	7,178
7 101-191 Accounting Dept	3,548	3,548
8 101-192 Financial Services	4,141	4,141
9 101-210 Management Services	1,166	1,166
10 101-212 Budgeting	640	640
11 101-215 City Clerk	1,854	1,854
12 101-216 Records	847	847
13 101-223 Internal Auditor	636	636
14 101-233 Purchasing	2,880	2,880
15 101-253 Treasury	7,332	7,332
16 101-261 311 Customer Service	6,122	6,122
17 101-266 City Attorney	4,480	4,480
18 101-270 Human Resources	4,659	4,659
23 101-101 City Commission	1,201	1,201
Total	\$61,791	\$61,791

101-172 City Manager
Nature and Extent of Services

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

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

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

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

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

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A. Department Costs

Dept:4 101-172 City Manager

Description		Amount	General Admin	Management & Leadership	General Government
Personnel Costs					
Salaries	S1	1,039,403	0	1,039,403	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	266,350	0	266,350	0
Subtotal - Personnel Costs		1,305,753	0	1,305,753	0
Services & Supplies Cost					
727 Supplies & Postage	S	3,280	0	3,280	0
801.000 Prof & Contract Services	P	129,258	0	93,816	35,442
810.001 Business & Emerg Meals	D	4,635	0	0	0
810.003 Memberships & Subscriptions	S	48,802	0	48,802	0
810.004 Parking Fees	S	49	0	49	0
811.000 Professional Development	S	17,968	0	17,968	0
815.000 Software and Applications	S	4,117	0	4,117	0
829.003 Cable Franchise Fee	P	293,554	0	0	293,554
830.004 General Insurance Fund	S	19,704	0	19,704	0
850.000 Phone & Network Services	S	12,425	0	12,425	0
941.000 Rental/Lease Equipment	S	727	0	727	0
941.000 Copier Lease	D	1,095	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		(1,060)	0	0	0
959.002 Contrib - Communities in Schc P		50,000	0	0	50,000
976.000 Office Equipment & Furniture	D	4,764	0	0	0
Subtotal - Services & Supplies		589,318	0	200,888	378,996
Department Cost Total		1,895,071	0	1,506,641	378,996
Adjustments to Cost					
810.001 Business & Emerg Meals	D	(4,635)	0	0	0
941.000 Copier Lease	D	(1,095)	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		1,060	0	0	0

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A. Department Costs

Dept:4 101-172 City Manager

Description	Amount	General Admin	Management & Leadership	General Government
976.000 Office Equipment & Furniture D	(4,764)	0	0	0
Subtotal - Adjustments	(9,434)	0	0	0
Total Costs After Adjustments	1,885,637	0	1,506,641	378,996
General Admin Distribution		0	0	0
Grand Total	<u>\$1,885,637</u>		<u>\$1,506,641</u>	<u>\$378,996</u>
			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	\$11,881	\$45	\$11,926	\$0
Subtotal - Building Depreciation	11,881	45	11,926	0
2 City Hall Equipment	1,256	36	1,292	0
2 Department Specific Equipment	1,060	9	1,069	0
2 Voice over IP System	601	14	615	0
Subtotal - Equipment Depreciation	2,917	59	2,976	0
3 Parking	10,342	241	10,583	0
Subtotal - 101-271 Other General	10,342	241	10,583	0
4 Management & Leadership	0	37,579	37,579	0
Subtotal - 101-172 City Manager	0	37,579	37,579	0
5 City Hall	0	80,525	80,525	0
Subtotal - 101-265 Bldgs & Grounds	0	80,525	80,525	0
6 PC / Network Support	0	72,486	72,486	0
6 App - Eden	0	8,608	8,608	0
6 App - BS & A	0	6,121	6,121	0
6 App - Kronos	0	4,452	4,452	0
6 Dept Specific Exp	0	20,000	20,000	0
Subtotal - 101-228, 229, 230 Info Tech	0	111,668	111,668	0
7 Payroll	0	361	361	0
7 Audit and Accounting	0	2,304	2,304	0
Subtotal - 101-191 Accounting Dept	0	2,665	2,665	0
8 Accounts Payable	0	4,041	4,041	0
8 Payroll	0	2,356	2,356	0
8 Accounting	0	90	90	0
Subtotal - 101-192 Financial Services	0	6,488	6,488	0
9 Risk Management	0	552	552	0
9 Accounting	0	212	212	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
Subtotal - 101-210 Management Servic	\$0	\$765	\$765	\$0
10 Budget	0	3,739	3,739	0
10 Cost Plan	0	794	794	0
Subtotal - 101-212 Budgeting	0	4,533	4,533	0
11 Records Management	0	709	709	0
11 Mailroom	0	86	86	0
Subtotal - 101-215 City Clerk	0	795	795	0
12 Records Mgmt	0	2,810	2,810	0
12 Mailroom	0	20	20	0
Subtotal - 101-216 Records	0	2,830	2,830	0
13 Internal Audit	0	1,311	1,311	0
Subtotal - 101-223 Internal Auditor	0	1,311	1,311	0
14 Purchasing	0	2,597	2,597	0
Subtotal - 101-233 Purchasing	0	2,597	2,597	0
16 Customer Service	0	8,768	8,768	0
Subtotal - 101-261 311 Customer Servi	0	8,768	8,768	0
17 Advise and Counsel	0	3,359	3,359	0
17 Labor Relations	0	67	67	0
17 Risk Management	0	112	112	0
Subtotal - 101-266 City Attorney	0	3,538	3,538	0
18 Human Resources	0	19,687	19,687	0
18 Labor Relations	0	99	99	0
Subtotal - 101-270 Human Resources	0	19,786	19,786	0
22 General Fund OPEB	0	122,025	122,025	0
Subtotal - OPEB / Retirement Board	0	122,025	122,025	0
Total Incoming	25,141	406,216	431,357	0
C. Total Allocated		<u>\$2,316,994</u>	<u>\$1,937,998</u>	<u>\$378,996</u>
		83.64%	16.36%	

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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
4 101-172 City Manager	16.54	2.45%	\$37,579	\$0	\$37,579	\$0	\$37,579
5 101-265 Bldgs & Grounds	7.07	1.05%	16,069	0	16,069	4,369	20,438
6 101-228, 229, 230 Info Tech	11.22	1.66%	25,487	0	25,487	6,929	32,416
7 101-191 Accounting Dept	5.54	0.82%	12,599	0	12,599	3,425	16,024
8 101-192 Financial Services	6.47	0.96%	14,704	0	14,704	3,997	18,701
9 101-210 Management Services	1.82	0.27%	4,141	0	4,141	1,126	5,266
10 101-212 Budgeting	1.00	0.15%	2,273	0	2,273	618	2,890
11 101-215 City Clerk	2.90	0.43%	6,584	0	6,584	1,790	8,374
12 101-216 Records	1.32	0.20%	3,007	0	3,007	817	3,824
13 101-223 Internal Auditor	0.99	0.15%	2,257	0	2,257	614	2,870
14 101-233 Purchasing	4.50	0.67%	10,227	0	10,227	2,780	13,007
15 101-253 Treasury	11.46	1.70%	26,035	0	26,035	7,078	33,113
16 101-261 311 Customer Service	9.57	1.42%	21,737	0	21,737	5,910	27,647
17 101-266 City Attorney	7.00	1.04%	15,908	0	15,908	4,325	20,233
18 101-270 Human Resources	7.28	1.08%	16,542	0	16,542	4,497	21,039
19 101-345, 349 Public Safety	34.38	5.10%	78,131	0	78,131	21,241	99,372
20 101-580 City Equipment	8.01	1.19%	18,194	0	18,194	4,946	23,141
21 101-751 Parks & Rec Admin	2.92	0.43%	6,636	0	6,636	1,804	8,440
23 101-101 City Commission	1.88	0.28%	4,266	0	4,266	1,160	5,425
24 101-175 Diversity & Inclusion	2.10	0.31%	4,775	0	4,775	1,298	6,073
26 101-262 Elections	7.41	1.10%	16,844	0	16,844	4,579	21,424
28 101-346 Public Safety COPS	16.74	2.48%	38,050	0	38,050	10,344	48,394
29 101-347 Public Safety Ops	196.29	29.12%	446,090	0	446,090	121,275	567,364
30 101-348 Criminal Invstgn Div	27.87	4.13%	63,335	0	63,335	17,218	80,553
31 101-371 Bldg Inspection Dept	8.69	1.29%	19,746	0	19,746	5,368	25,115
32 101-385 Code Enforcement	8.90	1.32%	20,221	0	20,221	5,497	25,719
33 101-400 PS Contracts	2.01	0.30%	4,559	0	4,559	1,239	5,798
34 101-441 PW General	1.28	0.19%	2,902	0	2,902	789	3,691
35 101-443 Forestry	3.79	0.56%	8,622	0	8,622	2,344	10,966
38 101-701 Planning	4.92	0.73%	11,177	0	11,177	3,038	14,215
39 101-721 Shared Prosperity	1.00	0.15%	2,273	0	2,273	618	2,890
40 101-724 Community Develop	0.37	0.05%	836	0	836	227	1,064
41 101-728 Econ Dev	4.25	0.63%	9,668	0	9,668	2,628	12,296
42 101-75x Parks & Rec Activities	13.80	2.05%	31,350	0	31,350	8,523	39,873
43 101-770 Parks Maint	14.93	2.22%	33,939	0	33,939	9,227	43,165
47 202 Major Streets	18.92	2.81%	43,004	0	43,004	11,691	54,695
48 203 Local Streets	16.61	2.46%	37,748	0	37,748	10,262	48,010
49 209 Cemeteries	0.99	0.15%	2,254	0	2,254	613	2,867
52 226 Solid Waste / Rubbish	7.54	1.12%	17,138	0	17,138	4,659	21,797
54 232-40x PS Grants	0.28	0.04%	643	0	643	175	818
56 232-697 HUD Grants - Other	0.42	0.06%	954	0	954	259	1,214
60 232-775 P&R Annual Grants	3.58	0.53%	8,145	0	8,145	2,214	10,359

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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
61 232-776 P&R Grants	0.79	0.12%	\$1,804	\$0	\$1,804	\$491	\$2,295
74 243 Brownfield Redvlp Auth	0.93	0.14%	2,123	0	2,123	577	2,700
75 244 Econ Dvlp Corp	0.29	0.04%	648	0	648	176	824
79 265 Drug Law Enforce	0.00	0.00%	7	0	7	2	9
85 296 HUD Grant Admin	7.68	1.14%	17,453	0	17,453	4,745	22,198
87 298 Home Grant	0.07	0.01%	161	0	161	44	205
88 299 CDBG Grant	1.18	0.18%	2,682	0	2,682	729	3,411
93 590 Sewer Fund	79.50	11.79%	180,668	0	180,668	49,117	229,785
94 591 Water Fund	77.59	11.51%	176,334	0	176,334	47,938	224,273
95 677 Insurance Fund	1.43	0.21%	3,254	0	3,254	885	4,139
Subtotal	674.03	100.00%	1,531,782	0	1,531,782	406,216	1,937,998
Direct Bills					0		0
Total					\$1,531,782		\$1,937,998

Basis Units: Full Time Equivalents
Source: City Payroll Records

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Allocation Summary

Dept:4 101-172 City Manager

Department	Management & Leadership	General Government	Total
4 101-172 City Manager	\$37,579	\$0	\$37,579
5 101-265 Bldgs & Grounds	20,438	0	20,438
6 101-228, 229, 230 Info Tech	32,416	0	32,416
7 101-191 Accounting Dept	16,024	0	16,024
8 101-192 Financial Services	18,701	0	18,701
9 101-210 Management Services	5,266	0	5,266
10 101-212 Budgeting	2,890	0	2,890
11 101-215 City Clerk	8,374	0	8,374
12 101-216 Records	3,824	0	3,824
13 101-223 Internal Auditor	2,870	0	2,870
14 101-233 Purchasing	13,007	0	13,007
15 101-253 Treasury	33,113	0	33,113
16 101-261 311 Customer Service	27,647	0	27,647
17 101-266 City Attorney	20,233	0	20,233
18 101-270 Human Resources	21,039	0	21,039
19 101-345, 349 Public Safety	99,372	0	99,372
20 101-580 City Equipment	23,141	0	23,141
21 101-751 Parks & Rec Admin	8,440	0	8,440
23 101-101 City Commission	5,425	0	5,425
24 101-175 Diversity & Inclusion	6,073	0	6,073
26 101-262 Elections	21,424	0	21,424
28 101-346 Public Safety COPS	48,394	0	48,394
29 101-347 Public Safety Ops	567,364	0	567,364
30 101-348 Criminal Invstgn Div	80,553	0	80,553
31 101-371 Bldg Inspection Dept	25,115	0	25,115
32 101-385 Code Enforcement	25,719	0	25,719
33 101-400 PS Contracts	5,798	0	5,798
34 101-441 PW General	3,691	0	3,691
35 101-443 Forestry	10,966	0	10,966
38 101-701 Planning	14,215	0	14,215
39 101-721 Shared Prosperity	2,890	0	2,890
40 101-724 Community Develop	1,064	0	1,064
41 101-728 Econ Dev	12,296	0	12,296
42 101-75x Parks & Rec Activities	39,873	0	39,873
43 101-770 Parks Maint	43,165	0	43,165
47 202 Major Streets	54,695	0	54,695
48 203 Local Streets	48,010	0	48,010
49 209 Cemeteries	2,867	0	2,867
52 226 Solid Waste / Rubbish	21,797	0	21,797
54 232-40x PS Grants	818	0	818
56 232-697 HUD Grants - Other	1,214	0	1,214

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Allocation Summary

Dept:4 101-172 City Manager

Department	Management & Leadership	General Government	Total
60 232-775 P&R Annual Grants	\$10,359	\$0	\$10,359
61 232-776 P&R Grants	2,295	0	2,295
74 243 Brownfield Redvlp Auth	2,700	0	2,700
75 244 Econ Dvlp Corp	824	0	824
79 265 Drug Law Enforce	9	0	9
85 296 HUD Grant Admin	22,198	0	22,198
87 298 Home Grant	205	0	205
88 299 CDBG Grant	3,411	0	3,411
93 590 Sewer Fund	229,785	0	229,785
94 591 Water Fund	224,273	0	224,273
95 677 Insurance Fund	4,139	0	4,139
Total	\$1,937,998	\$0	\$1,937,998

101-265 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. Additionally, the costs of City Hall security staff are identified within this section. The costs are identified and allocated as described

- **City Hall** – Costs for City Hall maintenance, operations, and security are allocated to all occupant departments based on their assigned square footage.
- **Other Maintenance** – Costs associated with the maintenance of other City-owned properties are identified and these costs are allocated based on specific costs identified by building or department.

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

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

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A. Department Costs

Dept:5 101-265 Bldgs & Grounds

Description		Amount	General Admin	City Hall	Other Maintenance
Personnel Costs					
Salaries	S1	393,560	44,920	254,621	94,019
Salary % Split			11.41%	64.70%	23.89%
Benefits	S	140,532	16,040	90,919	33,572
Subtotal - Personnel Costs		534,091	60,960	345,540	127,592
Services & Supplies Cost					
729.000 Operating Supplies	P	168,470	1,489	53,129	113,853
750.000 Repair & Maint Supplies	P	0	0	0	0
790.002 Machinery & Equip <\$5000	P	3,453	0	3,453	0
801.000 Prof & Contract Services	P	293,134	0	100,366	192,768
810.002 Uniforms / Laundry	P	1,573	0	1,238	334
811.000 Professional Development	P	3,501	3,501	0	0
830.002 Public Services Overhead	D	32,208	0	0	0
830.004 General Insurance Fund	P	5,100	5,100	0	0
830.010 City Equip Uses	D	6,895	0	0	0
850.000 Phone & Network Services	P	6,101	5,248	0	853
920 Utilities	P	560,414	0	130,824	429,590
941.000 Rental/Lease Equipment	P	1,152	0	847	305
941.000 Copier Lease	D	427	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		(427)	0	0	0
974.000 Bldgs, Adds, & Improvements	D	11,515	0	0	0
Subtotal - Services & Supplies		1,093,517	15,338	289,857	737,703
Department Cost Total		1,627,608	76,298	635,397	865,294
Adjustments to Cost					
830.002 Public Services Overhead	D	(32,208)	0	0	0
830.010 City Equip Uses	D	(6,895)	0	0	0
941.000 Copier Lease	D	(427)	0	0	0

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A. Department Costs

Dept:5 101-265 Bldgs & Grounds

Description	Amount	General Admin	City Hall	Other Maintenance
949.000 Rental/Lease Contra (GASB 8 D	427	0	0	0
974.000 Bldgs, Adds, & Improvements D	(11,515)	0	0	0
Subtotal - Adjustments	(50,618)	0	0	0
Total Costs After Adjustments	1,576,990	76,298	635,397	865,294
General Admin Distribution		(76,298)	55,723	20,576
Grand Total	\$1,576,990		\$691,120	\$885,870

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-265 Bldgs & Grounds

Department	First Incoming	Second Incoming	City Hall	Other Maintenance
1 City Hall	\$4,610	\$17	\$3,379	\$1,248
Subtotal - Building Depreciation	4,610	17	3,379	1,248
2 City Hall Equipment	487	14	366	135
2 Department Specific Equipment	4,317	37	3,180	1,174
2 Voice over IP System	109	2	82	30
Subtotal - Equipment Depreciation	4,914	53	3,628	1,340
3 Parking	4,423	103	3,305	1,220
Subtotal - 101-271 Other General	4,423	103	3,305	1,220
4 Management & Leadership	16,069	4,369	14,926	5,512
Subtotal - 101-172 City Manager	16,069	4,369	14,926	5,512
5 City Hall	0	31,242	22,817	8,425
Subtotal - 101-265 Bldgs & Grounds	0	31,242	22,817	8,425
6 PC / Network Support	0	25,425	18,568	6,856
6 App - Eden	0	2,669	1,949	720
6 App - BS & A	0	13	9	3
6 App - Kronos	0	1,904	1,390	513
Subtotal - 101-228, 229, 230 Info Tech	0	30,011	21,918	8,093
7 Payroll	0	154	113	42
7 Audit and Accounting	0	12,392	9,050	3,342
Subtotal - 101-191 Accounting Dept	0	12,547	9,163	3,383
8 Accounts Payable	0	18,152	13,257	4,895
8 Payroll	0	1,008	736	272
8 Accounting	0	485	354	131
Subtotal - 101-192 Financial Services	0	19,644	14,347	5,298
9 Risk Management	0	485	354	131
9 Accounting	0	1,142	834	308
Subtotal - 101-210 Management Servic	0	1,627	1,188	439
10 Budget	0	3,283	2,398	885

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-265 Bldgs & Grounds

Department	First Incoming	Second Incoming	City Hall	Other Maintenance
10 Cost Plan	\$0	\$1,587	\$1,159	\$428
Subtotal - 101-212 Budgeting	0	4,871	3,557	1,313
13 Internal Audit	0	1,151	841	310
Subtotal - 101-223 Internal Auditor	0	1,151	841	310
14 Purchasing	0	18,450	13,474	4,975
Subtotal - 101-233 Purchasing	0	18,450	13,474	4,975
17 Advise and Counsel	0	2,950	2,154	795
17 Labor Relations	0	542	396	146
17 Risk Management	0	286	209	77
Subtotal - 101-266 City Attorney	0	3,778	2,759	1,019
18 Human Resources	0	8,418	6,148	2,270
18 Labor Relations	0	805	588	217
Subtotal - 101-270 Human Resources	0	9,223	6,736	2,487
22 General Fund OPEB	0	68,594	50,096	18,498
Subtotal - OPEB / Retirement Board	0	68,594	50,096	18,498
Total Incoming	30,016	205,679	172,134	63,561
C. Total Allocated		\$1,812,684	\$863,253	\$949,431
			47.62%	52.38%

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City Hall Allocations

Dept:5 101-265 Bldgs & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	2,861	11.29%	\$80,525	\$0	\$80,525	\$0	\$80,525
5 101-265 Bldgs & Grounds	1,110	4.38%	31,242	0	31,242	0	31,242
6 101-228, 229, 230 Info Tech	4,100	16.18%	115,397	0	115,397	28,829	144,226
7 101-191 Accounting Dept	1,270	5.01%	35,745	0	35,745	8,930	44,675
8 101-192 Financial Services	944	3.73%	26,569	0	26,569	6,638	33,207
9 101-210 Management Services	888	3.51%	24,993	0	24,993	6,244	31,237
10 101-212 Budgeting	250	0.99%	7,036	0	7,036	1,758	8,794
11 101-215 City Clerk	2,211	8.73%	62,230	0	62,230	15,546	77,776
12 101-216 Records	90	0.36%	2,533	0	2,533	633	3,166
13 101-223 Internal Auditor	173	0.68%	4,869	0	4,869	1,216	6,086
14 101-233 Purchasing	418	1.65%	11,765	0	11,765	2,939	14,704
15 101-253 Treasury	2,458	9.70%	69,182	0	69,182	17,283	86,465
16 101-261 311 Customer Service	1,532	6.05%	43,119	0	43,119	10,772	53,891
17 101-266 City Attorney	3,099	12.23%	87,223	0	87,223	21,790	109,014
18 101-270 Human Resources	1,933	7.63%	54,405	0	54,405	13,592	67,997
23 101-101 City Commission	1,997	7.88%	56,207	0	56,207	14,042	70,249
Subtotal	25,334	100.00%	713,041	0	713,041	150,213	863,253
Direct Bills					0		0
Total					\$713,041		\$863,253

Basis Units: Assigned Square Footage
Source: Maintenance Department

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Other Maintenance Allocations

Dept:5 101-265 Bldgs & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-345, 349 Public Safety	211,055.84	24.44%	\$218,486	\$0	\$218,486	\$13,556	\$232,042
21 101-751 Parks & Rec Admin	1,716.44	0.20%	1,777	0	1,777	110	1,887
29 101-347 Public Safety Ops	94,876.26	10.99%	98,216	0	98,216	6,094	104,310
38 101-701 Planning	91,630.19	10.61%	94,856	0	94,856	5,885	100,741
42 101-75x Parks & Rec Activities	4,352.54	0.50%	4,506	0	4,506	280	4,785
46 160 Mayor's Riverfront Pk	11,637.97	1.35%	12,048	0	12,048	748	12,795
103 Kalamazoo County - Space	174,046.30	20.15%	180,173	(140,000)	40,173	11,179	51,352
104 All Other	274,248.73	31.76%	283,903	0	283,903	17,615	301,518
Subtotal	863,564.27	100.00%	893,965	(140,000)	753,965	55,466	809,431
Direct Bills					140,000		140,000
Total					\$893,965		\$949,431

Basis Units: \$ Costs by Building and Department

Source: Expenditure Detail

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Allocation Summary

Dept:5 101-265 Bldgs & Grounds

Department	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$140,000	\$140,000
4 101-172 City Manager	80,525	0	80,525
5 101-265 Bldgs & Grounds	31,242	0	31,242
6 101-228, 229, 230 Info Tech	144,226	0	144,226
7 101-191 Accounting Dept	44,675	0	44,675
8 101-192 Financial Services	33,207	0	33,207
9 101-210 Management Services	31,237	0	31,237
10 101-212 Budgeting	8,794	0	8,794
11 101-215 City Clerk	77,776	0	77,776
12 101-216 Records	3,166	0	3,166
13 101-223 Internal Auditor	6,086	0	6,086
14 101-233 Purchasing	14,704	0	14,704
15 101-253 Treasury	86,465	0	86,465
16 101-261 311 Customer Service	53,891	0	53,891
17 101-266 City Attorney	109,014	0	109,014
18 101-270 Human Resources	67,997	0	67,997
19 101-345, 349 Public Safety	0	232,042	232,042
21 101-751 Parks & Rec Admin	0	1,887	1,887
23 101-101 City Commission	70,249	0	70,249
29 101-347 Public Safety Ops	0	104,310	104,310
38 101-701 Planning	0	100,741	100,741
42 101-75x Parks & Rec Activities	0	4,785	4,785
46 160 Mayor's Riverfront Pk	0	12,795	12,795
103 Kalamazoo County - Space	0	51,352	51,352
104 All Other	0	301,518	301,518
Total	\$863,253	\$949,431	\$1,812,684

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101-228, 101-229, 101-230 Information Technology
Nature and Extent of Services

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

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

The costs identified in this schedule include the following:

Description	Source	Amount
101-228 Information Technology	2022 Expenditure Status	\$ 2,652,099
101-229 IT Network & Security	2022 Expenditure Status	867,263
101-230 IT Data Management	2022 Expenditure Status	338,097
CCTA Administration 2022 Revenue	CCTA Administration Contract	(166,862)
TOTAL Expenditures for Allocation		\$ 3,690,598

**101-228, 101-229, 101-230 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, excluding CCTA, based on the number of devices 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, excluding CCTA. These applications include: **Eden, BS&A, and Kronos.**
- **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 devices.
- **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.

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101-228, 101-229, 101-230 Information Technology
Nature and Extent of Services
(Continued)

- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.

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

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

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A. Department Costs

Dept:6 101-228, 229, 230 Info Tech

Description		Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp
Personnel Costs										
Salaries	S1	1,063,210	385,056	232,288	58,790	64,956	38,591	160,103	123,426	0
Salary % Split			36.22%	21.85%	5.53%	6.11%	3.63%	15.06%	11.61%	.00%
Benefits	S	304,554	110,298	66,538	16,840	18,606	11,054	45,861	35,355	0
Subtotal - Personnel Costs		1,367,764	495,354	298,826	75,630	83,562	49,645	205,965	158,781	0
Services & Supplies Cost										
727.001 Office Supplies and Forms	S	1,256	455	274	69	77	46	189	146	0
727.003 Postage	S	88	32	19	5	5	3	13	10	0
729.000 Operating Supplies	P	10,325	0	10,325	0	0	0	0	0	0
790.001 Office Furniture & Equip < \$50	P	0	0	0	0	0	0	0	0	0
790.002 Machinery & Equipment <\$50	P	15,441	0	15,441	0	0	0	0	0	0
801.000 Professional and Contractual S	P	215,006	3,426	119,184	0	0	0	3,375	0	89,020
810.003 Memberships & Subscriptions	S	1,959	709	428	108	120	71	295	227	0
811.000 Professional Development	S	45,974	16,650	10,044	2,542	2,809	1,669	6,923	5,337	0
815.000 Software and Applications	P	831,092	4,414	627,681	0	0	67,918	101,922	0	29,158
815.001 Enterprise Software	P	1,034,993	(39,640)	916,480	0	0	0	142,402	0	15,751
830.004 General Insurance Fund	S	14,196	5,141	3,102	785	867	515	2,138	1,648	0
850.000 Phone and Network Services	S	174,352	63,144	38,092	9,641	10,652	6,328	26,255	20,240	0
941.000 Rental/Lease Equipment	P	14,543	104	0	0	0	14,438	0	0	0
941.000 Copier Lease	D	808	0	0	0	0	0	0	0	0
942.001 Rental/Lease Network Fiber	D	25,218	0	0	0	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8)	D	(25,774)	0	0	0	0	0	0	0	0
975.000 Machinery and Equipment	D	130,219	0	0	0	0	0	0	0	0
CCTA Admin Services Contract	P	(166,862)	0	(166,862)	0	0	0	0	0	0
Subtotal - Services & Supplies		2,322,834	54,436	1,574,209	13,150	14,530	90,988	283,513	27,609	133,929
Department Cost Total		3,690,598	549,790	1,873,035	88,780	98,092	140,633	489,477	186,390	133,929
Adjustments to Cost										
941.000 Copier Lease	D	(808)	0	0	0	0	0	0	0	0

City of Kalamazoo
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CY 2022
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A. Department Costs

Dept:6 101-228, 229, 230 Info Tech

Description	Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp
942.001 Rental/Lease Network Fiber D	(25,218)	0	0	0	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	25,774	0	0	0	0	0	0	0	0
975.000 Machinery and Equipment D	(130,219)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(130,471)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	3,560,126	549,790	1,873,035	88,780	98,092	140,633	489,477	186,390	133,929
General Admin Distribution		(549,790)	188,320	47,662	52,661	31,286	129,798	100,064	0
Grand Total	\$3,560,126		\$2,061,355	\$136,442	\$150,752	\$171,919	\$619,276	\$286,454	\$133,929

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-228, 229, 230 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp
1 City Hall	\$17,026	\$64	\$5,854	\$1,482	\$1,637	\$973	\$4,035	\$3,111	\$0
Subtotal - Building Depreciation	17,026	64	5,854	1,482	1,637	973	4,035	3,111	0
2 City Hall Equipment	1,800	51	634	161	177	105	437	337	0
2 IT Equipment *	313,734	317	314,051	0	0	0	0	0	0
2 Department Specific Equipment	808	7	279	71	78	46	192	148	0
2 Voice over IP System	430	10	151	38	42	25	104	80	0
Subtotal - Equipment Depreciation	316,772	385	315,115	269	298	177	733	565	0
3 Parking	7,014	163	2,459	622	688	408	1,695	1,306	0
Subtotal - 101-271 Other General	7,014	163	2,459	622	688	408	1,695	1,306	0
4 Management & Leadership	25,487	6,929	11,103	2,810	3,105	1,845	7,653	5,900	0
Subtotal - 101-172 City Manager	25,487	6,929	11,103	2,810	3,105	1,845	7,653	5,900	0
5 City Hall	115,397	28,829	49,402	12,503	13,814	8,207	34,050	26,250	0
Subtotal - 101-265 Bldgs & Grounds	115,397	28,829	49,402	12,503	13,814	8,207	34,050	26,250	0
6 App - Eden	0	9,094	3,115	788	871	517	2,147	1,655	0
6 App - BS & A	0	10,829	3,709	939	1,037	616	2,557	1,971	0
6 App - Kronos	0	3,020	1,034	262	289	172	713	550	0
Subtotal - 101-228, 229, 230 Info Tech	0	22,943	7,859	1,989	2,198	1,306	5,416	4,176	0
7 Payroll	0	245	84	21	23	14	58	45	0
7 Audit and Accounting	0	6,195	2,122	537	593	353	1,463	1,127	0
Subtotal - 101-191 Accounting Dept	0	6,439	2,206	558	617	366	1,520	1,172	0
8 Accounts Payable	0	7,302	2,501	633	699	416	1,724	1,329	0
8 Payroll	0	1,598	547	139	153	91	377	291	0
8 Accounting	0	243	83	21	23	14	57	44	0
Subtotal - 101-192 Financial Services	0	9,143	3,132	793	876	520	2,159	1,664	0
9 Risk Management	0	1,119	383	97	107	64	264	204	0
9 Accounting	0	571	195	49	55	32	135	104	0
Subtotal - 101-210 Management Servic	0	1,689	579	146	162	96	399	307	0
10 Budget	0	7,573	2,594	656	725	431	1,788	1,378	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-228, 229, 230 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp
10 Cost Plan	\$0	\$3,968	\$1,359	\$344	\$380	\$226	\$937	\$722	\$0
Subtotal - 101-212 Budgeting	0	11,541	3,953	1,000	1,105	657	2,725	2,100	0
11 Records Management	0	6,584	2,255	571	631	375	1,554	1,198	0
11 Mailroom	0	3	1	0	0	0	1	1	0
Subtotal - 101-215 City Clerk	0	6,587	2,256	571	631	375	1,555	1,199	0
12 Records Mgmt	0	26,097	8,939	2,262	2,500	1,485	6,161	4,750	0
12 Mailroom	0	1	0	0	0	0	0	0	0
Subtotal - 101-216 Records	0	26,098	8,939	2,262	2,500	1,485	6,161	4,750	0
13 Internal Audit	0	2,655	909	230	254	151	627	483	0
Subtotal - 101-223 Internal Auditor	0	2,655	909	230	254	151	627	483	0
14 Purchasing	0	18,808	6,442	1,630	1,801	1,070	4,440	3,423	0
Subtotal - 101-233 Purchasing	0	18,808	6,442	1,630	1,801	1,070	4,440	3,423	0
16 Customer Service	0	1	0	0	0	0	0	0	0
Subtotal - 101-261 311 Customer Servi	0	1	0	0	0	0	0	0	0
17 Advise and Counsel	0	6,803	2,330	590	652	387	1,606	1,238	0
17 Risk Management	0	92	32	8	9	5	22	17	0
Subtotal - 101-266 City Attorney	0	6,895	2,362	598	660	392	1,628	1,255	0
18 Human Resources	0	13,352	4,573	1,157	1,279	760	3,152	2,430	0
Subtotal - 101-270 Human Resources	0	13,352	4,573	1,157	1,279	760	3,152	2,430	0
22 General Fund OPEB	0	129,194	44,253	11,200	12,375	7,352	30,501	23,514	0
Subtotal - OPEB / Retirement Board	0	129,194	44,253	11,200	12,375	7,352	30,501	23,514	0
Total Incoming	481,697	291,716	471,396	39,822	43,999	26,140	108,449	83,605	0
C. Total Allocated		\$4,333,539	\$2,532,751	\$176,264	\$194,751	\$198,059	\$727,725	\$370,059	\$133,929
			58.45%	4.07%	4.49%	4.57%	16.79%	8.54%	3.09%

City of Kalamazoo
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PC / Network Support Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	23.15	2.98%	\$72,486	\$0	\$72,486	\$0	\$72,486
5 101-265 Bldgs & Grounds	8.12	1.05%	25,425	0	25,425	0	25,425
7 101-191 Accounting Dept	5.00	0.64%	15,656	0	15,656	671	16,327
8 101-192 Financial Services	7.47	0.96%	23,390	0	23,390	1,003	24,393
9 101-210 Management Services	7.82	1.01%	24,486	0	24,486	1,050	25,536
10 101-212 Budgeting	1.00	0.13%	3,131	0	3,131	134	3,265
11 101-215 City Clerk	13.70	1.76%	42,897	0	42,897	1,840	44,736
12 101-216 Records	2.32	0.30%	7,264	0	7,264	312	7,576
13 101-223 Internal Auditor	0.99	0.13%	3,100	0	3,100	133	3,233
14 101-233 Purchasing	9.50	1.22%	29,746	0	29,746	1,276	31,022
15 101-253 Treasury	14.83	1.91%	46,435	0	46,435	1,991	48,426
16 101-261 311 Customer Service	17.87	2.30%	55,954	0	55,954	2,400	58,353
17 101-266 City Attorney	8.00	1.03%	25,049	0	25,049	1,074	26,123
18 101-270 Human Resources	14.04	1.81%	43,961	0	43,961	1,885	45,847
19 101-345, 349 Public Safety	124.19	15.99%	388,857	0	388,857	16,677	405,535
20 101-580 City Equipment	10.23	1.32%	32,032	0	32,032	1,374	33,405
21 101-751 Parks & Rec Admin	8.17	1.05%	25,581	0	25,581	1,097	26,679
24 101-175 Diversity & Inclusion	1.30	0.17%	4,070	0	4,070	175	4,245
25 101-257 Assessing	12.00	1.54%	37,574	0	37,574	1,611	39,185
26 101-262 Elections	3.02	0.39%	9,456	0	9,456	406	9,862
28 101-346 Public Safety COPS	12.13	1.56%	37,981	0	37,981	1,629	39,610
29 101-347 Public Safety Ops	158.12	20.35%	495,097	0	495,097	21,234	516,331
30 101-348 Criminal Invstgn Div	57.40	7.39%	179,728	0	179,728	7,708	187,436
31 101-371 Bldg Inspection Dept	8.93	1.15%	27,961	0	27,961	1,199	29,160
32 101-385 Code Enforcement	11.06	1.42%	34,631	0	34,631	1,485	36,116
34 101-441 PW General	3.65	0.47%	11,429	0	11,429	490	11,919
35 101-443 Forestry	1.14	0.15%	3,570	0	3,570	153	3,723
38 101-701 Planning	4.85	0.62%	15,186	0	15,186	651	15,837
39 101-721 Shared Prosperity	1.00	0.13%	3,131	0	3,131	134	3,265
40 101-724 Community Develop	7.37	0.95%	23,077	0	23,077	990	24,066
41 101-728 Econ Dev	5.12	0.66%	16,031	0	16,031	688	16,719
42 101-75x Parks & Rec Activities	7.78	1.00%	24,360	0	24,360	1,045	25,405
43 101-770 Parks Maint	5.51	0.71%	17,253	0	17,253	740	17,993
47 202 Major Streets	17.04	2.19%	53,355	0	53,355	2,288	55,643
48 203 Local Streets	4.51	0.58%	14,121	0	14,121	606	14,727
49 209 Cemeteries	2.40	0.31%	7,515	0	7,515	322	7,837
52 226 Solid Waste / Rubbish	3.34	0.43%	10,458	0	10,458	449	10,907
56 232-697 HUD Grants - Other	0.60	0.08%	1,879	0	1,879	81	1,959
60 232-775 P&R Annual Grants	0.11	0.01%	344	0	344	15	359
61 232-776 P&R Grants	0.61	0.08%	1,910	0	1,910	82	1,992
74 243 Brownfield Redvlp Auth	0.93	0.12%	2,912	0	2,912	125	3,037
75 244 Econ Dvlp Corp	0.28	0.04%	877	0	877	38	914

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

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PC / Network Support Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 265 Drug Law Enforce	0.01	0.00%	\$31	\$0	\$31	\$1	\$33
85 296 HUD Grant Admin	7.90	1.02%	24,736	0	24,736	1,061	25,797
87 298 Home Grant	0.07	0.01%	219	0	219	9	229
88 299 CDBG Grant	0.09	0.01%	282	0	282	12	294
93 590 Sewer Fund	55.01	7.08%	172,245	0	172,245	7,387	179,632
94 591 Water Fund	107.03	13.78%	335,127	0	335,127	14,373	349,500
95 677 Insurance Fund	0.20	0.03%	626	0	626	27	653
Subtotal	776.91	100.00%	2,432,621	0	2,432,621	100,130	2,532,751
Direct Bills					0		0
Total					\$2,432,621		\$2,532,751

Basis Units: Number of PCs, exc CCTA
Source: IT Log

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

App - Eden Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	10.62	5.70%	\$8,608	\$0	\$8,608	\$0	\$8,608
5 101-265 Bldgs & Grounds	3.29	1.77%	2,669	0	2,669	0	2,669
6 101-228, 229, 230 Info Tech	11.22	6.02%	9,094	0	9,094	0	9,094
7 101-191 Accounting Dept	5.00	2.68%	4,054	0	4,054	784	4,838
8 101-192 Financial Services	6.47	3.47%	5,246	0	5,246	1,015	6,261
9 101-210 Management Services	1.82	0.98%	1,477	0	1,477	286	1,763
10 101-212 Budgeting	1.00	0.54%	811	0	811	157	968
11 101-215 City Clerk	3.25	1.75%	2,635	0	2,635	510	3,145
12 101-216 Records	1.00	0.54%	811	0	811	157	968
13 101-223 Internal Auditor	0.99	0.53%	805	0	805	156	961
14 101-233 Purchasing	4.50	2.42%	3,649	0	3,649	706	4,354
15 101-253 Treasury	6.67	3.58%	5,408	0	5,408	1,046	6,454
16 101-261 311 Customer Service	7.87	4.23%	6,384	0	6,384	1,235	7,618
17 101-266 City Attorney	3.00	1.61%	2,433	0	2,433	470	2,903
18 101-270 Human Resources	7.81	4.19%	6,332	0	6,332	1,224	7,556
19 101-345, 349 Public Safety	8.65	4.64%	7,014	0	7,014	1,356	8,370
20 101-580 City Equipment	2.46	1.32%	1,996	0	1,996	386	2,381
21 101-751 Parks & Rec Admin	2.13	1.14%	1,725	0	1,725	334	2,058
24 101-175 Diversity & Inclusion	1.10	0.59%	893	0	893	173	1,065
26 101-262 Elections	0.76	0.41%	619	0	619	120	738
28 101-346 Public Safety COPS	0.37	0.20%	299	0	299	58	357
29 101-347 Public Safety Ops	3.04	1.63%	2,468	0	2,468	477	2,946
30 101-348 Criminal Invstgn Div	1.00	0.54%	811	0	811	157	968
31 101-371 Bldg Inspection Dept	2.22	1.19%	1,799	0	1,799	348	2,147
32 101-385 Code Enforcement	4.18	2.25%	3,390	0	3,390	656	4,046
34 101-441 PW General	0.23	0.12%	188	0	188	36	224
35 101-443 Forestry	1.14	0.61%	928	0	928	179	1,107
38 101-701 Planning	2.44	1.31%	1,974	0	1,974	382	2,356
40 101-724 Community Develop	0.37	0.20%	298	0	298	58	356
41 101-728 Econ Dev	2.76	1.48%	2,236	0	2,236	432	2,668
42 101-75x Parks & Rec Activities	0.77	0.42%	628	0	628	121	749
43 101-770 Parks Maint	2.10	1.13%	1,702	0	1,702	329	2,031
47 202 Major Streets	7.10	3.81%	5,756	0	5,756	1,113	6,869
48 203 Local Streets	3.15	1.69%	2,551	0	2,551	493	3,044
49 209 Cemeteries	0.45	0.24%	363	0	363	70	434
52 226 Solid Waste / Rubbish	0.27	0.14%	216	0	216	42	257
56 232-697 HUD Grants - Other	0.11	0.06%	88	0	88	17	105
74 243 Brownfield Redvlp Auth	0.35	0.19%	284	0	284	55	339
75 244 Econ Dvlp Corp	0.28	0.15%	229	0	229	44	273
79 265 Drug Law Enforce	0.00	0.00%	2	0	2	0	3
85 296 HUD Grant Admin	3.25	1.75%	2,635	0	2,635	510	3,145
87 298 Home Grant	0.07	0.04%	58	0	58	11	69

City of Kalamazoo
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App - Eden Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 299 CDBG Grant	0.09	0.05%	\$70	\$0	\$70	\$13	\$83
93 590 Sewer Fund	31.21	16.76%	25,308	0	25,308	4,894	30,201
94 591 Water Fund	29.67	15.93%	24,060	0	24,060	4,653	28,712
Subtotal	186.23	100.00%	151,003	0	151,003	25,262	176,264
Direct Bills					0		0
Total					\$151,003		\$176,264

Basis Units: Number of Users, exc CCTA
Source: IT Log

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
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App - BS & A Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	5.77	3.67%	\$6,121	\$0	\$6,121	\$0	\$6,121
5 101-265 Bldgs & Grounds	0.01	0.01%	13	0	13	0	13
6 101-228, 229, 230 Info Tech	10.22	6.49%	10,829	0	10,829	0	10,829
7 101-191 Accounting Dept	5.00	3.18%	5,301	0	5,301	987	6,288
8 101-192 Financial Services	4.47	2.84%	4,739	0	4,739	883	5,621
9 101-210 Management Services	1.82	1.16%	1,932	0	1,932	360	2,291
10 101-212 Budgeting	1.00	0.64%	1,060	0	1,060	197	1,258
11 101-215 City Clerk	0.80	0.51%	848	0	848	158	1,006
12 101-216 Records	1.00	0.64%	1,060	0	1,060	197	1,258
13 101-223 Internal Auditor	0.99	0.63%	1,053	0	1,053	196	1,249
14 101-233 Purchasing	1.50	0.95%	1,590	0	1,590	296	1,886
15 101-253 Treasury	10.05	6.38%	10,651	0	10,651	1,984	12,635
16 101-261 311 Customer Service	7.87	5.00%	8,347	0	8,347	1,554	9,901
18 101-270 Human Resources	3.92	2.49%	4,155	0	4,155	774	4,928
19 101-345, 349 Public Safety	8.99	5.71%	9,531	0	9,531	1,775	11,306
21 101-751 Parks & Rec Admin	0.50	0.32%	530	0	530	99	629
26 101-262 Elections	0.24	0.15%	251	0	251	47	298
29 101-347 Public Safety Ops	4.00	2.54%	4,241	0	4,241	790	5,030
30 101-348 Criminal Invstgn Div	2.00	1.27%	2,120	0	2,120	395	2,515
31 101-371 Bldg Inspection Dept	8.69	5.52%	9,212	0	9,212	1,715	10,927
32 101-385 Code Enforcement	8.13	5.16%	8,617	0	8,617	1,605	10,222
34 101-441 PW General	0.33	0.21%	348	0	348	65	412
35 101-443 Forestry	0.14	0.09%	153	0	153	28	181
38 101-701 Planning	4.61	2.93%	4,892	0	4,892	911	5,802
40 101-724 Community Develop	0.37	0.23%	390	0	390	73	463
41 101-728 Econ Dev	3.25	2.07%	3,450	0	3,450	642	4,092
43 101-770 Parks Maint	0.50	0.32%	530	0	530	99	629
47 202 Major Streets	5.08	3.23%	5,382	0	5,382	1,002	6,385
48 203 Local Streets	2.86	1.82%	3,033	0	3,033	565	3,598
49 209 Cemeteries	0.91	0.58%	967	0	967	180	1,147
52 226 Solid Waste / Rubbish	4.02	2.56%	4,266	0	4,266	794	5,060
56 232-697 HUD Grants - Other	0.21	0.13%	223	0	223	41	264
74 243 Brownfield Redvlp Auth	0.93	0.59%	990	0	990	184	1,175
75 244 Econ Dvlp Corp	0.29	0.18%	302	0	302	56	358
79 265 Drug Law Enforce	0.00	0.00%	3	0	3	1	4
85 296 HUD Grant Admin	6.84	4.35%	7,256	0	7,256	1,351	8,607
87 298 Home Grant	0.07	0.05%	75	0	75	14	89
88 299 CDBG Grant	0.09	0.05%	91	0	91	17	108
93 590 Sewer Fund	9.78	6.21%	10,367	0	10,367	1,931	12,298
94 591 Water Fund	30.11	19.13%	31,922	0	31,922	5,945	37,867

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

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App - BS & A Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	157.37	100.00%	166,840	0	166,840	27,911	194,751
Direct Bills					0		0
Total					\$166,840		\$194,751

Basis Units: Number of Users, exc CCTA
Source: IT Log

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

App - Kronos Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	16.54	2.45%	\$4,452	\$0	\$4,452	\$0	\$4,452
5 101-265 Bldgs & Grounds	7.07	1.05%	1,904	0	1,904	0	1,904
6 101-228, 229, 230 Info Tech	11.22	1.66%	3,020	0	3,020	0	3,020
7 101-191 Accounting Dept	5.54	0.82%	1,493	0	1,493	144	1,637
8 101-192 Financial Services	6.47	0.96%	1,742	0	1,742	168	1,910
9 101-210 Management Services	1.82	0.27%	491	0	491	47	538
10 101-212 Budgeting	1.00	0.15%	269	0	269	26	295
11 101-215 City Clerk	2.90	0.43%	780	0	780	75	855
12 101-216 Records	1.32	0.20%	356	0	356	34	391
13 101-223 Internal Auditor	0.99	0.15%	267	0	267	26	293
14 101-233 Purchasing	4.50	0.67%	1,212	0	1,212	117	1,328
15 101-253 Treasury	11.46	1.70%	3,084	0	3,084	297	3,382
16 101-261 311 Customer Service	9.57	1.42%	2,575	0	2,575	248	2,823
17 101-266 City Attorney	7.00	1.04%	1,885	0	1,885	182	2,066
18 101-270 Human Resources	7.28	1.08%	1,960	0	1,960	189	2,149
19 101-345, 349 Public Safety	34.38	5.10%	9,257	0	9,257	892	10,148
20 101-580 City Equipment	8.01	1.19%	2,156	0	2,156	208	2,363
21 101-751 Parks & Rec Admin	2.92	0.43%	786	0	786	76	862
23 101-101 City Commission	1.88	0.28%	505	0	505	49	554
24 101-175 Diversity & Inclusion	2.10	0.31%	566	0	566	55	620
26 101-262 Elections	7.41	1.10%	1,996	0	1,996	192	2,188
28 101-346 Public Safety COPS	16.74	2.48%	4,508	0	4,508	434	4,942
29 101-347 Public Safety Ops	196.29	29.12%	52,850	0	52,850	5,092	57,942
30 101-348 Criminal Invstgn Div	27.87	4.13%	7,504	0	7,504	723	8,227
31 101-371 Bldg Inspection Dept	8.69	1.29%	2,339	0	2,339	225	2,565
32 101-385 Code Enforcement	8.90	1.32%	2,396	0	2,396	231	2,627
33 101-400 PS Contracts	2.01	0.30%	540	0	540	52	592
34 101-441 PW General	1.28	0.19%	344	0	344	33	377
35 101-443 Forestry	3.79	0.56%	1,022	0	1,022	98	1,120
38 101-701 Planning	4.92	0.73%	1,324	0	1,324	128	1,452
39 101-721 Shared Prosperity	1.00	0.15%	269	0	269	26	295
40 101-724 Community Develop	0.37	0.05%	99	0	99	10	109
41 101-728 Econ Dev	4.25	0.63%	1,145	0	1,145	110	1,256
42 101-75x Parks & Rec Activities	13.80	2.05%	3,714	0	3,714	358	4,072
43 101-770 Parks Maint	14.93	2.22%	4,021	0	4,021	387	4,408
47 202 Major Streets	18.92	2.81%	5,095	0	5,095	491	5,586
48 203 Local Streets	16.61	2.46%	4,472	0	4,472	431	4,903
49 209 Cemeteries	0.99	0.15%	267	0	267	26	293
52 226 Solid Waste / Rubbish	7.54	1.12%	2,030	0	2,030	196	2,226
54 232-40x PS Grants	0.28	0.04%	76	0	76	7	84
56 232-697 HUD Grants - Other	0.42	0.06%	113	0	113	11	124
60 232-775 P&R Annual Grants	3.58	0.53%	965	0	965	93	1,058

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App - Kronos Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$214	\$0	\$214	\$21	\$234
74 243 Brownfield Redvlp Auth	0.93	0.14%	251	0	251	24	276
75 244 Econ Dvlp Corp	0.29	0.04%	77	0	77	7	84
79 265 Drug Law Enforce	0.00	0.00%	1	0	1	0	1
85 296 HUD Grant Admin	7.68	1.14%	2,068	0	2,068	199	2,267
87 298 Home Grant	0.07	0.01%	19	0	19	2	21
88 299 CDBG Grant	1.18	0.18%	318	0	318	31	348
93 590 Sewer Fund	79.50	11.79%	21,405	0	21,405	2,062	23,467
94 591 Water Fund	77.59	11.51%	20,891	0	20,891	2,013	22,904
95 677 Insurance Fund	1.43	0.21%	386	0	386	37	423
Subtotal	674.03	100.00%	181,477	0	181,477	16,582	198,059
Direct Bills					0		0
Total					\$181,477		\$198,059

Basis Units: Number of Kronos Users
Source: IT Log

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KDPS Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-345, 349 Public Safety	124.19	33.40%	\$220,080	\$0	\$220,080	\$22,977	\$243,058
28 101-346 Public Safety COPS	12.13	3.26%	21,496	0	21,496	2,244	23,740
29 101-347 Public Safety Ops	158.12	42.52%	280,209	0	280,209	29,255	309,464
30 101-348 Criminal Invstgn Div	57.40	15.44%	101,720	0	101,720	10,620	112,340
31 101-371 Bldg Inspection Dept	8.93	2.40%	15,825	0	15,825	1,652	17,477
32 101-385 Code Enforcement	11.06	2.97%	19,600	0	19,600	2,046	21,646
Subtotal	371.83	100.00%	658,930	0	658,930	68,795	727,725
Direct Bills					0		0
Total					\$658,930		\$727,725

Basis Units: Direct to KDPS Administration
Source:

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Water / Wastewater Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	50	50.00%	\$158,512	\$0	\$158,512	\$26,518	\$185,030
94 591 Water Fund	50	50.00%	158,512	0	158,512	26,518	185,030
Subtotal	100	100.00%	317,024	0	317,024	53,035	370,059
Direct Bills					0		0
Total					\$317,024		\$370,059

Basis Units: 50% Water / 50% Wastewater

Source:

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Dept Specific Exp Allocations

Dept:6 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	20,000.00	14.93%	\$20,000	\$0	\$20,000	\$0	\$20,000
11 101-215 City Clerk	8,550.00	6.38%	8,550	0	8,550	0	8,550
15 101-253 Treasury	8,707.78	6.50%	8,708	0	8,708	0	8,708
16 101-261 311 Customer Service	88,710.00	66.24%	88,710	0	88,710	0	88,710
25 101-257 Assessing	450.00	0.34%	450	0	450	0	450
38 101-701 Planning	7,201.16	5.38%	7,201	0	7,201	0	7,201
41 101-728 Econ Dev	310.00	0.23%	310	0	310	0	310
Subtotal	133,928.94	100.00%	133,929	0	133,929	0	133,929
Direct Bills					0		0
Total					\$133,929		\$133,929

Basis Units: \$ Expenditures
Source: IT Log

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Allocation Summary

Dept:6 101-228, 229, 230 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp	Total
4 101-172 City Manager	\$72,486	\$8,608	\$6,121	\$4,452	\$0	\$0	\$20,000	\$111,668
5 101-265 Bldgs & Grounds	25,425	2,669	13	1,904	0	0	0	30,011
6 101-228, 229, 230 Info Tech	0	9,094	10,829	3,020	0	0	0	22,943
7 101-191 Accounting Dept	16,327	4,838	6,288	1,637	0	0	0	29,090
8 101-192 Financial Services	24,393	6,261	5,621	1,910	0	0	0	38,185
9 101-210 Management Services	25,536	1,763	2,291	538	0	0	0	30,128
10 101-212 Budgeting	3,265	968	1,258	295	0	0	0	5,786
11 101-215 City Clerk	44,736	3,145	1,006	855	0	0	8,550	58,293
12 101-216 Records	7,576	968	1,258	391	0	0	0	10,192
13 101-223 Internal Auditor	3,233	961	1,249	293	0	0	0	5,736
14 101-233 Purchasing	31,022	4,354	1,886	1,328	0	0	0	38,591
15 101-253 Treasury	48,426	6,454	12,635	3,382	0	0	8,708	79,605
16 101-261 311 Customer Service	58,353	7,618	9,901	2,823	0	0	88,710	167,406
17 101-266 City Attorney	26,123	2,903	0	2,066	0	0	0	31,093
18 101-270 Human Resources	45,847	7,556	4,928	2,149	0	0	0	60,480
19 101-345, 349 Public Safety	405,535	8,370	11,306	10,148	243,058	0	0	678,417
20 101-580 City Equipment	33,405	2,381	0	2,363	0	0	0	38,150
21 101-751 Parks & Rec Admin	26,679	2,058	629	862	0	0	0	30,228
23 101-101 City Commission	0	0	0	554	0	0	0	554
24 101-175 Diversity & Inclusion	4,245	1,065	0	620	0	0	0	5,931
25 101-257 Assessing	39,185	0	0	0	0	0	450	39,635
26 101-262 Elections	9,862	738	298	2,188	0	0	0	13,086
28 101-346 Public Safety COPS	39,610	357	0	4,942	23,740	0	0	68,649
29 101-347 Public Safety Ops	516,331	2,946	5,030	57,942	309,464	0	0	891,713
30 101-348 Criminal Invstgn Div	187,436	968	2,515	8,227	112,340	0	0	311,485
31 101-371 Bldg Inspection Dept	29,160	2,147	10,927	2,565	17,477	0	0	62,277
32 101-385 Code Enforcement	36,116	4,046	10,222	2,627	21,646	0	0	74,656
33 101-400 PS Contracts	0	0	0	592	0	0	0	592
34 101-441 PW General	11,919	224	412	377	0	0	0	12,933
35 101-443 Forestry	3,723	1,107	181	1,120	0	0	0	6,131
38 101-701 Planning	15,837	2,356	5,802	1,452	0	0	7,201	32,649
39 101-721 Shared Prosperity	3,265	0	0	295	0	0	0	3,561
40 101-724 Community Develop	24,066	356	463	109	0	0	0	24,994
41 101-728 Econ Dev	16,719	2,668	4,092	1,256	0	0	310	25,045
42 101-75x Parks & Rec Activities	25,405	749	0	4,072	0	0	0	30,226
43 101-770 Parks Maint	17,993	2,031	629	4,408	0	0	0	25,061
47 202 Major Streets	55,643	6,869	6,385	5,586	0	0	0	74,483
48 203 Local Streets	14,727	3,044	3,598	4,903	0	0	0	26,272
49 209 Cemeteries	7,837	434	1,147	293	0	0	0	9,710
52 226 Solid Waste / Rubbish	10,907	257	5,060	2,226	0	0	0	18,450
54 232-40x PS Grants	0	0	0	84	0	0	0	84

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Allocation Summary

Dept:6 101-228, 229, 230 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp	Total
56 232-697 HUD Grants - Other	\$1,959	\$105	\$264	\$124	\$0	\$0	\$0	\$2,453
60 232-775 P&R Annual Grants	359	0	0	1,058	0	0	0	1,417
61 232-776 P&R Grants	1,992	0	0	234	0	0	0	2,226
74 243 Brownfield Redvlp Auth	3,037	339	1,175	276	0	0	0	4,826
75 244 Econ Dvlp Corp	914	273	358	84	0	0	0	1,630
79 265 Drug Law Enforce	33	3	4	1	0	0	0	40
85 296 HUD Grant Admin	25,797	3,145	8,607	2,267	0	0	0	39,816
87 298 Home Grant	229	69	89	21	0	0	0	408
88 299 CDBG Grant	294	83	108	348	0	0	0	834
93 590 Sewer Fund	179,632	30,201	12,298	23,467	0	185,030	0	430,628
94 591 Water Fund	349,500	28,712	37,867	22,904	0	185,030	0	624,013
95 677 Insurance Fund	653	0	0	423	0	0	0	1,076
Total	\$2,532,751	\$176,264	\$194,751	\$198,059	\$727,725	\$370,059	\$133,929	\$4,333,539

**101-191 Accounting Department
Nature and Extent of Services**

The Accounting Department is the subdivision of the Management Services Department responsible for the daily activities of the City's various financial operations. The daily activities of the department include accurate management of payroll, pension, and other financial statement information.

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

- **Payroll** – Costs related to the preparation of the various payrolls, withholdings, tax reporting, and benefit deductions is identified within this function. These costs are allocated to all funds and departments based on the number of Full-Time Equivalent employees.
- **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 are allocated directly to 101-212 Budgeting.
- **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.
- **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.

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101-191 Accounting Department
Nature and Extent of Services
(Continued)

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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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A. Department Costs

Dept:7 101-191 Accounting Dept

Description		Amount	General Admin	Payroll	Budgeting	Pension & OPEB	Audit and Accounting
Personnel Costs							
Salaries	S1	406,289	0	11,417	48,105	61,553	285,215
Salary % Split			.00%	2.81%	11.84%	15.15%	70.20%
Benefits	S	114,434	0	3,216	13,549	17,337	80,332
Subtotal - Personnel Costs		520,722	0	14,632	61,653	78,889	365,547
Services & Supplies Cost							
727 Supplies & Postage	S	348	0	10	41	53	244
801.000 Prof & Contract Svcs	S	3,385	0	95	401	513	2,376
801.004 Audit Fees	P	72,500	0	0	0	0	72,500
811.000 Professional Develop	S	1,240	0	35	147	188	870
941.000 Rental/Lease Equipment	S	1,502	0	42	178	228	1,054
941.000 Copier Lease	D	892	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	D	(892)	0	0	0	0	0
CCTA Admin Services Contract	P	(89,438)	(89,438)	0	0	0	0
Subtotal - Services & Supplies		(10,463)	(89,438)	182	767	981	77,045
Department Cost Total		510,259	(89,438)	14,814	62,420	79,870	442,592
Adjustments to Cost							
941.000 Copier Lease	D	(892)	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	D	892	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		510,259	(89,438)	14,814	62,420	79,870	442,592
General Admin Distribution			89,438	(2,513)	(10,589)	(13,550)	(62,785)
Grand Total		<u>\$510,259</u>		<u>\$12,301</u>	<u>\$51,831</u>	<u>\$66,320</u>	<u>\$379,807</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Accounting Dept

Department	First Incoming	Second Incoming	Payroll	Budgeting	Pension & OPEB	Audit and Accounting
1 City Hall	\$5,274	\$20	\$149	\$627	\$802	\$3,716
Subtotal - Building Depreciation	5,274	20	149	627	802	3,716
2 City Hall Equipment	558	16	16	68	87	403
2 Department Specific Equipment	892	8	25	107	136	632
2 Voice over IP System	151	3	4	18	23	109
Subtotal - Equipment Depreciation	1,601	27	46	193	247	1,143
3 Parking	3,467	81	100	420	538	2,491
Subtotal - 101-271 Other General	3,467	81	100	420	538	2,491
4 Management & Leadership	12,599	3,425	450	1,897	2,428	11,249
Subtotal - 101-172 City Manager	12,599	3,425	450	1,897	2,428	11,249
5 City Hall	35,745	8,930	1,255	5,290	6,768	31,362
Subtotal - 101-265 Bldgs & Grounds	35,745	8,930	1,255	5,290	6,768	31,362
6 PC / Network Support	15,656	671	459	1,933	2,474	11,462
6 App - Eden	4,054	784	136	573	733	3,396
6 App - BS & A	5,301	987	177	744	953	4,414
6 App - Kronos	1,493	144	46	194	248	1,149
Subtotal - 101-228, 229, 230 Info Tech	26,503	2,586	817	3,444	4,407	20,421
7 Payroll	0	121	3	14	18	85
7 Audit and Accounting	0	1,174	33	139	178	824
Subtotal - 101-191 Accounting Dept	0	1,295	36	153	196	909
8 Accounts Payable	0	516	15	61	78	362
8 Payroll	0	790	22	94	120	555
8 Accounting	0	46	1	5	7	32
Subtotal - 101-192 Financial Services	0	1,352	38	160	205	949
9 Risk Management	0	180	5	21	27	126
9 Accounting	0	108	3	13	16	76
Subtotal - 101-210 Management Serv	0	288	8	34	44	202
10 Budget	0	1,218	34	144	185	855

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Accounting Dept

Department	First Incoming	Second Incoming	Payroll	Budgeting	Pension & OPEB	Audit and Accounting
Subtotal - 101-212 Budgeting	\$0	\$1,218	\$34	\$144	\$185	\$855
13 Internal Audit	0	427	12	51	65	300
Subtotal - 101-223 Internal Auditor	0	427	12	51	65	300
14 Purchasing	0	627	18	74	95	440
Subtotal - 101-233 Purchasing	0	627	18	74	95	440
16 Customer Service	0	879	25	104	133	617
Subtotal - 101-261 311 Customer Servi	0	879	25	104	133	617
17 Advise and Counsel	0	1,095	31	130	166	768
17 Labor Relations	0	527	15	62	80	370
17 Risk Management	0	35	1	4	5	25
Subtotal - 101-266 City Attorney	0	1,657	47	196	251	1,163
18 Human Resources	0	6,600	185	781	1,000	4,633
18 Labor Relations	0	783	22	93	119	550
Subtotal - 101-270 Human Resources	0	7,383	207	874	1,119	5,183
22 General Fund OPEB	0	53,781	1,511	6,368	8,148	37,754
Subtotal - OPEB / Retirement Board	0	53,781	1,511	6,368	8,148	37,754
Total Incoming	85,190	83,977	4,754	20,029	25,629	118,755
C. Total Allocated		\$679,426	\$17,055	\$71,860	\$91,949	\$498,562
			2.51%	10.58%	13.53%	73.38%

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Payroll Allocations

Dept:7 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	16.54	2.45%	\$361	\$0	\$361	\$0	\$361
5 101-265 Bldgs & Grounds	7.07	1.05%	154	0	154	0	154
6 101-228, 229, 230 Info Tech	11.22	1.66%	245	0	245	0	245
7 101-191 Accounting Dept	5.54	0.82%	121	0	121	0	121
8 101-192 Financial Services	6.47	0.96%	141	0	141	24	165
9 101-210 Management Services	1.82	0.27%	40	0	40	7	47
10 101-212 Budgeting	1.00	0.15%	22	0	22	4	26
11 101-215 City Clerk	2.90	0.43%	63	0	63	11	74
12 101-216 Records	1.32	0.20%	29	0	29	5	34
13 101-223 Internal Auditor	0.99	0.15%	22	0	22	4	25
14 101-233 Purchasing	4.50	0.67%	98	0	98	17	115
15 101-253 Treasury	11.46	1.70%	250	0	250	43	292
16 101-261 311 Customer Service	9.57	1.42%	209	0	209	36	244
17 101-266 City Attorney	7.00	1.04%	153	0	153	26	179
18 101-270 Human Resources	7.28	1.08%	159	0	159	27	186
19 101-345, 349 Public Safety	34.38	5.10%	750	0	750	128	878
20 101-580 City Equipment	8.01	1.19%	175	0	175	30	204
21 101-751 Parks & Rec Admin	2.92	0.43%	64	0	64	11	75
23 101-101 City Commission	1.88	0.28%	41	0	41	7	48
24 101-175 Diversity & Inclusion	2.10	0.31%	46	0	46	8	54
26 101-262 Elections	7.41	1.10%	162	0	162	28	189
28 101-346 Public Safety COPS	16.74	2.48%	365	0	365	62	427
29 101-347 Public Safety Ops	196.29	29.12%	4,279	0	4,279	731	5,010
30 101-348 Criminal Invstgn Div	27.87	4.13%	608	0	608	104	711
31 101-371 Bldg Inspection Dept	8.69	1.29%	189	0	189	32	222
32 101-385 Code Enforcement	8.90	1.32%	194	0	194	33	227
33 101-400 PS Contracts	2.01	0.30%	44	0	44	7	51
34 101-441 PW General	1.28	0.19%	28	0	28	5	33
35 101-443 Forestry	3.79	0.56%	83	0	83	14	97
38 101-701 Planning	4.92	0.73%	107	0	107	18	126
39 101-721 Shared Prosperity	1.00	0.15%	22	0	22	4	26
40 101-724 Community Develop	0.37	0.05%	8	0	8	1	9
41 101-728 Econ Dev	4.25	0.63%	93	0	93	16	109
42 101-75x Parks & Rec Activities	13.80	2.05%	301	0	301	51	352
43 101-770 Parks Maint	14.93	2.22%	326	0	326	56	381
47 202 Major Streets	18.92	2.81%	413	0	413	70	483
48 203 Local Streets	16.61	2.46%	362	0	362	62	424
49 209 Cemeteries	0.99	0.15%	22	0	22	4	25
52 226 Solid Waste / Rubbish	7.54	1.12%	164	0	164	28	192
54 232-40x PS Grants	0.28	0.04%	6	0	6	1	7
56 232-697 HUD Grants - Other	0.42	0.06%	9	0	9	2	11
60 232-775 P&R Annual Grants	3.58	0.53%	78	0	78	13	91

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Payroll Allocations

Dept:7 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$17	\$0	\$17	\$3	\$20
74 243 Brownfield Redvlp Auth	0.93	0.14%	20	0	20	3	24
75 244 Econ Dvlp Corp	0.29	0.04%	6	0	6	1	7
79 265 Drug Law Enforce	0.00	0.00%	0	0	0	0	0
85 296 HUD Grant Admin	7.68	1.14%	167	0	167	29	196
87 298 Home Grant	0.07	0.01%	2	0	2	0	2
88 299 CDBG Grant	1.18	0.18%	26	0	26	4	30
93 590 Sewer Fund	79.50	11.79%	1,733	0	1,733	296	2,029
94 591 Water Fund	77.59	11.51%	1,692	0	1,692	289	1,981
95 677 Insurance Fund	1.43	0.21%	31	0	31	5	37
Subtotal	674.03	100.00%	14,695	0	14,695	2,360	17,055
Direct Bills					0		0
Total					\$14,695		\$17,055

Basis Units: Full Time Equivalents
Source: Labor Distribution

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Budgeting Allocations

Dept:7 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-212 Budgeting	1	100.00%	\$61,917	\$0	\$61,917	\$9,943	\$71,860
Subtotal	1	100.00%	61,917	0	61,917	9,943	71,860
Direct Bills					0		0
Total					\$61,917		\$71,860
Basis Units: Direct to Budget Department							
Source:							

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Pension & OPEB Allocations

Dept:7 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	70	70.00%	\$55,459	\$0	\$55,459	\$8,906	\$64,364
97 737 OPEB Fund	30	30.00%	23,768	0	23,768	3,817	27,585
Subtotal	100	100.00%	79,227	0	79,227	12,723	91,949
Direct Bills					0		0
Total					\$79,227		\$91,949

Basis Units: 70% Pension / 30% OPEB

Source:

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Audit and Accounting Allocations

Dept:7 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	74	0.05%	\$212	\$0	\$212	\$0	\$212
4 101-172 City Manager	805	0.52%	2,304	0	2,304	0	2,304
5 101-265 Bldgs & Grounds	4,329	2.82%	12,392	0	12,392	0	12,392
6 101-228, 229, 230 Info Tech	2,164	1.41%	6,195	0	6,195	0	6,195
7 101-191 Accounting Dept	410	0.27%	1,174	0	1,174	0	1,174
8 101-192 Financial Services	364	0.24%	1,042	0	1,042	147	1,189
9 101-210 Management Services	639	0.42%	1,829	0	1,829	258	2,088
10 101-212 Budgeting	129	0.08%	369	0	369	52	421
11 101-215 City Clerk	772	0.50%	2,210	0	2,210	312	2,522
12 101-216 Records	454	0.30%	1,300	0	1,300	184	1,483
13 101-223 Internal Auditor	235	0.15%	673	0	673	95	768
14 101-233 Purchasing	375	0.24%	1,073	0	1,073	152	1,225
15 101-253 Treasury	880	0.57%	2,519	0	2,519	356	2,875
16 101-261 311 Customer Service	488	0.32%	1,397	0	1,397	197	1,594
17 101-266 City Attorney	490	0.32%	1,403	0	1,403	198	1,601
18 101-270 Human Resources	788	0.51%	2,256	0	2,256	319	2,574
19 101-345, 349 Public Safety	6,936	4.52%	19,855	0	19,855	2,805	22,660
20 101-580 City Equipment	26,502	17.26%	75,866	0	75,866	10,717	86,582
21 101-751 Parks & Rec Admin	966	0.63%	2,765	0	2,765	391	3,156
22 OPEB / Retirement Board	23	0.01%	66	0	66	9	75
23 101-101 City Commission	113	0.07%	323	0	323	46	369
24 101-175 Diversity & Inclusion	327	0.21%	936	0	936	132	1,068
25 101-257 Assessing	276	0.18%	790	0	790	112	902
26 101-262 Elections	884	0.58%	2,531	0	2,531	357	2,888
27 101-272 Emergency Recovery	34	0.02%	97	0	97	14	111
28 101-346 Public Safety COPS	305	0.20%	873	0	873	123	996
29 101-347 Public Safety Ops	808	0.53%	2,313	0	2,313	327	2,640
30 101-348 Criminal Invstgn Div	409	0.27%	1,171	0	1,171	165	1,336
31 101-371 Bldg Inspection Dept	3,650	2.38%	10,449	0	10,449	1,476	11,925
32 101-385 Code Enforcement	8,614	5.61%	24,659	0	24,659	3,483	28,142
33 101-400 PS Contracts	400	0.26%	1,145	0	1,145	162	1,307
34 101-441 PW General	1,598	1.04%	4,575	0	4,575	646	5,221
35 101-443 Forestry	731	0.48%	2,093	0	2,093	296	2,388
36 101-448 Street Lights	97	0.06%	278	0	278	39	317
37 101-621 Pollution Control	37	0.02%	106	0	106	15	121
38 101-701 Planning	892	0.58%	2,553	0	2,553	361	2,914
39 101-721 Shared Prosperity	2	0.00%	6	0	6	1	7
41 101-728 Econ Dev	438	0.29%	1,254	0	1,254	177	1,431
42 101-75x Parks & Rec Activities	2,263	1.47%	6,478	0	6,478	915	7,393
43 101-770 Parks Maint	2,061	1.34%	5,900	0	5,900	833	6,733
44 151 Cemetery Trust	133	0.09%	381	0	381	54	435
45 159 Recreation Endowment	3	0.00%	9	0	9	1	10

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Audit and Accounting Allocations

Dept:7 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	3	0.00%	\$9	\$0	\$9	\$1	\$10
47 202 Major Streets	6,018	3.92%	17,227	0	17,227	2,434	19,661
48 203 Local Streets	4,308	2.81%	12,332	0	12,332	1,742	14,074
49 209 Cemeteries	1,197	0.78%	3,427	0	3,427	484	3,911
50 211 Kzoo Muni Golf Assn	11	0.01%	31	0	31	4	36
51 225 Blight Abatement	9	0.01%	26	0	26	4	29
52 226 Solid Waste / Rubbish	3,577	2.33%	10,240	0	10,240	1,446	11,686
53 232-238 Grants - Gen Gov	137	0.09%	392	0	392	55	448
54 232-40x PS Grants	130	0.08%	372	0	372	53	425
55 232-585 PW Grants	24	0.02%	69	0	69	10	78
56 232-697 HUD Grants - Other	280	0.18%	802	0	802	113	915
57 232-726 Community Dvlp Grants	13	0.01%	37	0	37	5	42
59 232-733 Econ Dvlp Grants	8	0.01%	23	0	23	3	26
60 232-775 P&R Annual Grants	194	0.13%	555	0	555	78	634
61 232-776 P&R Grants	24	0.02%	69	0	69	10	78
62 232-803 Historic Comm Grants	12	0.01%	34	0	34	5	39
63 233-180 Exec Programs	38	0.02%	109	0	109	15	124
64 233-406 PS Donations	82	0.05%	235	0	235	33	268
66 233-727 Comm Dvlp Donations	3	0.00%	9	0	9	1	10
67 233-740 Foundation for Excellence	25	0.02%	72	0	72	10	82
68 233-777 P&R Donations	305	0.20%	873	0	873	123	996
69 233-803 Historic Comm	23	0.01%	66	0	66	9	75
70 234 FFE Aspirational Projects	3,211	2.09%	9,192	0	9,192	1,298	10,490
71 235 Recovery Programs & Grants	424	0.28%	1,214	0	1,214	171	1,385
72 236 Light Grant	19	0.01%	54	0	54	8	62
73 242 Local Brownfield Revolv	14	0.01%	40	0	40	6	46
74 243 Brownfield Redvlp Auth	614	0.40%	1,758	0	1,758	248	2,006
75 244 Econ Dvlp Corp	291	0.19%	833	0	833	118	951
76 248 Dtwm Dvlp Auth	185	0.12%	530	0	530	75	604
78 251 Dtwm Econ Growth	544	0.35%	1,557	0	1,557	220	1,777
79 265 Drug Law Enforce	296	0.19%	847	0	847	120	967
80 272 Econ Initiative	36	0.02%	103	0	103	15	118
81 273 Business Dvlp	99	0.06%	283	0	283	40	323
82 274 Small Business Revolv	20	0.01%	57	0	57	8	65
83 275 Housing Programs	7	0.00%	20	0	20	3	23
84 276 Facade Improv Program	2	0.00%	6	0	6	1	7
85 296 HUD Grant Admin	945	0.62%	2,705	0	2,705	382	3,087
87 298 Home Grant	129	0.08%	369	0	369	52	421
88 299 CDBG Grant	1,869	1.22%	5,350	0	5,350	756	6,106
89 300 Debt Service	77	0.05%	220	0	220	31	252
90 401 Capital Projects	1,097	0.71%	3,140	0	3,140	444	3,584
91 514 Parking System	470	0.31%	1,345	0	1,345	190	1,535

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Audit and Accounting Allocations

Dept:7 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	22,721	14.80%	\$65,042	\$0	\$65,042	\$9,188	\$74,230
94 591 Water Fund	27,471	17.89%	78,640	0	78,640	11,109	89,748
95 677 Insurance Fund	2,389	1.56%	6,839	0	6,839	966	7,805
96 731 Pension Fund	222	0.14%	636	0	636	90	725
97 737 OPEB Fund	196	0.13%	561	0	561	79	640
98 756 General Trust Fund	10	0.01%	29	0	29	4	33
99 760 Foundation for Excellence	116	0.08%	332	0	332	47	379
100 761 Landfill Trust	1	0.00%	3	0	3	0	3
101 90x GASB 34 Govt	146	0.10%	418	0	418	59	477
104 All Other	1,628	1.06%	4,660	0	4,660	658	5,319
Subtotal	153,568	100.00%	439,610	0	439,610	58,952	498,562
Direct Bills					0		0
Total					\$439,610		\$498,562

Basis Units: Total Transactions Posted, exc CCTA
Source: General Ledger

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Allocation Summary

Dept:7 101-191 Accounting Dept

Department	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Total
3 101-271 Other General	\$0	\$0	\$0	\$212	\$212
4 101-172 City Manager	361	0	0	2,304	2,665
5 101-265 Bldgs & Grounds	154	0	0	12,392	12,547
6 101-228, 229, 230 Info Tech	245	0	0	6,195	6,439
7 101-191 Accounting Dept	121	0	0	1,174	1,295
8 101-192 Financial Services	165	0	0	1,189	1,354
9 101-210 Management Services	47	0	0	2,088	2,134
10 101-212 Budgeting	26	71,860	0	421	72,307
11 101-215 City Clerk	74	0	0	2,522	2,596
12 101-216 Records	34	0	0	1,483	1,517
13 101-223 Internal Auditor	25	0	0	768	793
14 101-233 Purchasing	115	0	0	1,225	1,340
15 101-253 Treasury	292	0	0	2,875	3,167
16 101-261 311 Customer Service	244	0	0	1,594	1,838
17 101-266 City Attorney	179	0	0	1,601	1,780
18 101-270 Human Resources	186	0	0	2,574	2,760
19 101-345, 349 Public Safety	878	0	0	22,660	23,538
20 101-580 City Equipment	204	0	0	86,582	86,787
21 101-751 Parks & Rec Admin	75	0	0	3,156	3,230
22 OPEB / Retirement Board	0	0	0	75	75
23 101-101 City Commission	48	0	0	369	417
24 101-175 Diversity & Inclusion	54	0	0	1,068	1,122
25 101-257 Assessing	0	0	0	902	902
26 101-262 Elections	189	0	0	2,888	3,077
27 101-272 Emergency Recovery	0	0	0	111	111
28 101-346 Public Safety COPS	427	0	0	996	1,424
29 101-347 Public Safety Ops	5,010	0	0	2,640	7,650
30 101-348 Criminal Invstgn Div	711	0	0	1,336	2,048
31 101-371 Bldg Inspection Dept	222	0	0	11,925	12,146
32 101-385 Code Enforcement	227	0	0	28,142	28,369
33 101-400 PS Contracts	51	0	0	1,307	1,358
34 101-441 PW General	33	0	0	5,221	5,253
35 101-443 Forestry	97	0	0	2,388	2,485
36 101-448 Street Lights	0	0	0	317	317
37 101-621 Pollution Control	0	0	0	121	121
38 101-701 Planning	126	0	0	2,914	3,040
39 101-721 Shared Prosperity	26	0	0	7	32
40 101-724 Community Develop	9	0	0	0	9
41 101-728 Econ Dev	109	0	0	1,431	1,540
42 101-75x Parks & Rec Activities	352	0	0	7,393	7,745
43 101-770 Parks Maint	381	0	0	6,733	7,115

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Allocation Summary

Dept:7 101-191 Accounting Dept

Department	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Total
44 151 Cemetery Trust	\$0	\$0	\$0	\$435	\$435
45 159 Recreation Endowment	0	0	0	10	10
46 160 Mayor's Riverfront Pk	0	0	0	10	10
47 202 Major Streets	483	0	0	19,661	20,144
48 203 Local Streets	424	0	0	14,074	14,498
49 209 Cemeteries	25	0	0	3,911	3,936
50 211 Kzoo Muni Golf Assn	0	0	0	36	36
51 225 Blight Abatement	0	0	0	29	29
52 226 Solid Waste / Rubbish	192	0	0	11,686	11,879
53 232-238 Grants - Gen Gov	0	0	0	448	448
54 232-40x PS Grants	7	0	0	425	432
55 232-585 PW Grants	0	0	0	78	78
56 232-697 HUD Grants - Other	11	0	0	915	925
57 232-726 Community Dvlp Grants	0	0	0	42	42
59 232-733 Econ Dvlp Grants	0	0	0	26	26
60 232-775 P&R Annual Grants	91	0	0	634	725
61 232-776 P&R Grants	20	0	0	78	99
62 232-803 Historic Comm Grants	0	0	0	39	39
63 233-180 Exec Programs	0	0	0	124	124
64 233-406 PS Donations	0	0	0	268	268
66 233-727 Comm Dvlp Donations	0	0	0	10	10
67 233-740 Foundation for Excellence	0	0	0	82	82
68 233-777 P&R Donations	0	0	0	996	996
69 233-803 Historic Comm	0	0	0	75	75
70 234 FFE Aspirational Projects	0	0	0	10,490	10,490
71 235 Recovery Programs & Grants	0	0	0	1,385	1,385
72 236 Light Grant	0	0	0	62	62
73 242 Local Brownfield Revolv	0	0	0	46	46
74 243 Brownfield Redvlp Auth	24	0	0	2,006	2,030
75 244 Econ Dvlp Corp	7	0	0	951	958
76 248 Dtwn Dvlp Auth	0	0	0	604	604
78 251 Dtwn Econ Growth	0	0	0	1,777	1,777
79 265 Drug Law Enforce	0	0	0	967	967
80 272 Econ Initiative	0	0	0	118	118
81 273 Business Dvlp	0	0	0	323	323
82 274 Small Business Revolv	0	0	0	65	65
83 275 Housing Programs	0	0	0	23	23
84 276 Facade Improv Program	0	0	0	7	7
85 296 HUD Grant Admin	196	0	0	3,087	3,283
87 298 Home Grant	2	0	0	421	423
88 299 CDBG Grant	30	0	0	6,106	6,136

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Allocation Summary

Dept:7 101-191 Accounting Dept

Department	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Total
89 300 Debt Service	\$0	\$0	\$0	\$252	\$252
90 401 Capital Projects	0	0	0	3,584	3,584
91 514 Parking System	0	0	0	1,535	1,535
93 590 Sewer Fund	2,029	0	0	74,230	76,259
94 591 Water Fund	1,981	0	0	89,748	91,729
95 677 Insurance Fund	37	0	0	7,805	7,841
96 731 Pension Fund	0	0	64,364	725	65,090
97 737 OPEB Fund	0	0	27,585	640	28,225
98 756 General Trust Fund	0	0	0	33	33
99 760 Foundation for Excellence	0	0	0	379	379
100 761 Landfill Trust	0	0	0	3	3
101 90x GASB 34 Govt	0	0	0	477	477
104 All Other	0	0	0	5,319	5,319
Total	\$17,055	\$71,860	\$91,949	\$498,562	\$679,426

**101-192 Financial Services
Nature and Extent of Services**

Financial Services is the subdivision of the Management Services Department responsible for the the administration and control of the City's vairous financial operations, ensuring secure and proper disbursement of funds in accordance with budgetary and legal requirements. The daily activities of the department include accurate handling of accounts payable, payroll, pension, and other financial statement information.

A portion of the wages and fringes of the Financial Services office are paid from 101-233 Purchasing, for staff that split their duties between accounting and purchasing. These costs are included in the allocations.

Costs for Financial Services are identified and allocated as described below:

- **Accounts Payable** - Costs associated with processing accounts payable transactions, including the verification of invoices, identification of charges to the proper accounts, and preparation of checks and payments are identified within this function. These costs are allocated to all funds and departments on the number of invoice transactions posted to the general ledger.
- **Payroll** – Costs related to the preparation of the various payrolls, withholdings, tax reporting, and benefit deductions is identified within this function. These costs are allocated to all funds and departments based on the number of Full-Time Equivalent employees.
- **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 are allocated directly to 101-212 Budgeting.

**101-192 Financial Services
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.
- **Purchasing** - Some of the Financial Services staff also perform Purchasing duties, including processing purchase orders, bid processing, specification development, and bulk purchase negotiations. Costs associated with these activities are identified in this function and are allocated directly to 101-233 Purchasing.
- **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 expenditure and revenue transactions posted to the general ledger during the year.

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

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

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A. Department Costs

Dept:8 101-192 Financial Services

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting
Personnel Costs									
Salaries	S1	456,528	70,883	234,895	58,524	10,490	45,021	26,225	10,490
Salary % Split			15.53%	51.45%	12.82%	2.30%	9.86%	5.74%	2.30%
Benefits	S	152,589	23,692	78,511	19,561	3,506	15,048	8,766	3,506
Subtotal - Personnel Costs		609,118	94,575	313,406	78,085	13,996	60,069	34,991	13,996
Services & Supplies Cost									
727.001 Office Supplies and Forms	S	320	50	165	41	7	32	18	7
727.003 Postage	S	900	140	463	115	21	89	52	21
810.003 Memberships and Subscription	S	550	85	283	71	13	54	32	13
811.000 Professional Development	S	3,964	615	2,039	508	91	391	228	91
941.000 Rental/Lease Equipment	S	920	143	473	118	21	91	53	21
941.000 Copier Lease	D	669	0	0	0	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87D	D	(669)	0	0	0	0	0	0	0
CCTA Admin Services Contract	S	(69,705)	(10,823)	(35,865)	(8,936)	(1,602)	(6,874)	(4,004)	(1,602)
Subtotal - Services & Supplies		(63,052)	(9,790)	(32,442)	(8,083)	(1,449)	(6,218)	(3,622)	(1,449)
Department Cost Total		546,066	84,786	280,964	70,002	12,548	53,851	31,369	12,548
Adjustments to Cost									
941.000 Copier Lease	D	(669)	0	0	0	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87D	D	669	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		546,066	84,786	280,964	70,002	12,548	53,851	31,369	12,548
General Admin Distribution			(84,786)	51,643	12,867	2,306	9,898	5,766	2,306
Grand Total		\$546,066		\$332,607	\$82,869	\$14,854	\$63,749	\$37,134	\$14,854

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-192 Financial Services

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting
1 City Hall	\$3,920	\$15	\$2,397	\$597	\$107	\$459	\$268	\$107
Subtotal - Building Depreciation	3,920	15	2,397	597	107	459	268	107
2 City Hall Equipment	415	12	260	65	12	50	29	12
2 Department Specific Equipment	669	6	411	102	18	79	46	18
2 Voice over IP System	196	4	122	30	5	23	14	5
Subtotal - Equipment Depreciation	1,279	22	792	197	35	152	88	35
3 Parking	4,047	94	2,522	628	113	483	282	113
Subtotal - 101-271 Other General	4,047	94	2,522	628	113	483	282	113
4 Management & Leadership	14,704	3,997	11,391	2,838	509	2,183	1,272	509
Subtotal - 101-172 City Manager	14,704	3,997	11,391	2,838	509	2,183	1,272	509
5 City Hall	26,569	6,638	20,226	5,039	903	3,877	2,258	903
Subtotal - 101-265 Bldgs & Grounds	26,569	6,638	20,226	5,039	903	3,877	2,258	903
6 PC / Network Support	23,390	1,003	14,858	3,702	664	2,848	1,659	664
6 App - Eden	5,246	1,015	3,813	950	170	731	426	170
6 App - BS & A	4,739	883	3,424	853	153	656	382	153
6 App - Kronos	1,742	168	1,163	290	52	223	130	52
Subtotal - 101-228, 229, 230 Info Tech	35,117	3,068	23,258	5,795	1,039	4,458	2,597	1,039
7 Payroll	141	24	101	25	4	19	11	4
7 Audit and Accounting	1,042	147	724	180	32	139	81	32
Subtotal - 101-191 Accounting Dept	1,183	171	825	206	37	158	92	37
8 Accounts Payable	0	604	368	92	16	71	41	16
8 Payroll	0	922	562	140	25	108	63	25
8 Accounting	0	41	25	6	1	5	3	1
Subtotal - 101-192 Financial Services	0	1,567	954	238	43	183	107	43
9 Risk Management	0	164	100	25	4	19	11	4
9 Accounting	0	96	58	15	3	11	7	3
Subtotal - 101-210 Management Servic	0	260	158	39	7	30	18	7
10 Budget	0	1,110	676	168	30	130	75	30

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-192 Financial Services

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting
Subtotal - 101-212 Budgeting	\$0	\$1,110	\$676	\$168	\$30	\$130	\$75	\$30
13 Internal Audit	0	389	237	59	11	45	26	11
Subtotal - 101-223 Internal Auditor	0	389	237	59	11	45	26	11
14 Purchasing	0	179	109	27	5	21	12	5
Subtotal - 101-233 Purchasing	0	179	109	27	5	21	12	5
16 Customer Service	0	935	569	142	25	109	64	25
Subtotal - 101-261 311 Customer Servi	0	935	569	142	25	109	64	25
17 Advise and Counsel	0	997	607	151	27	116	68	27
17 Labor Relations	0	698	425	106	19	81	47	19
17 Risk Management	0	36	22	6	1	4	2	1
Subtotal - 101-266 City Attorney	0	1,731	1,055	263	47	202	118	47
18 Human Resources	0	7,703	4,692	1,169	210	899	524	210
18 Labor Relations	0	1,036	631	157	28	121	70	28
Subtotal - 101-270 Human Resources	0	8,739	5,323	1,326	238	1,020	594	238
22 General Fund OPEB	0	62,764	38,229	9,525	1,707	7,327	4,268	1,707
Subtotal - OPEB / Retirement Board	0	62,764	38,229	9,525	1,707	7,327	4,268	1,707
Total Incoming	86,819	91,679	108,722	27,088	4,855	20,838	12,139	4,855
C. Total Allocated		\$724,564	\$441,329	\$109,957	\$19,709	\$84,587	\$49,273	\$19,709
			60.91%	15.18%	2.72%	11.67%	6.80%	2.72%

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Accounts Payable Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	35	0.10%	\$384	\$0	\$384	\$0	\$384
4 101-172 City Manager	368	1.05%	4,041	0	4,041	0	4,041
5 101-265 Bldgs & Grounds	1,653	4.71%	18,152	0	18,152	0	18,152
6 101-228, 229, 230 Info Tech	665	1.89%	7,302	0	7,302	0	7,302
7 101-191 Accounting Dept	47	0.13%	516	0	516	0	516
8 101-192 Financial Services	55	0.16%	604	0	604	0	604
9 101-210 Management Services	261	0.74%	2,866	0	2,866	451	3,318
10 101-212 Budgeting	2	0.01%	22	0	22	3	25
11 101-215 City Clerk	236	0.67%	2,592	0	2,592	408	3,000
12 101-216 Records	101	0.29%	1,109	0	1,109	175	1,284
13 101-223 Internal Auditor	16	0.05%	176	0	176	28	203
14 101-233 Purchasing	41	0.12%	450	0	450	71	521
15 101-253 Treasury	182	0.52%	1,999	0	1,999	315	2,313
16 101-261 311 Customer Service	144	0.41%	1,581	0	1,581	249	1,830
17 101-266 City Attorney	110	0.31%	1,208	0	1,208	190	1,398
18 101-270 Human Resources	299	0.85%	3,283	0	3,283	517	3,801
19 101-345, 349 Public Safety	3,713	10.58%	40,772	0	40,772	6,423	47,195
20 101-580 City Equipment	3,411	9.72%	37,456	0	37,456	5,900	43,356
21 101-751 Parks & Rec Admin	309	0.88%	3,393	0	3,393	535	3,928
22 OPEB / Retirement Board	1	0.00%	11	0	11	2	13
23 101-101 City Commission	69	0.20%	758	0	758	119	877
24 101-175 Diversity & Inclusion	87	0.25%	955	0	955	150	1,106
25 101-257 Assessing	121	0.34%	1,329	0	1,329	209	1,538
26 101-262 Elections	338	0.96%	3,712	0	3,712	585	4,296
27 101-272 Emergency Recovery	8	0.02%	88	0	88	14	102
29 101-347 Public Safety Ops	351	1.00%	3,854	0	3,854	607	4,461
30 101-348 Criminal Invstgn Div	78	0.22%	857	0	857	135	991
31 101-371 Bldg Inspection Dept	104	0.30%	1,142	0	1,142	180	1,322
32 101-385 Code Enforcement	264	0.75%	2,899	0	2,899	457	3,356
34 101-441 PW General	340	0.97%	3,734	0	3,734	588	4,322
35 101-443 Forestry	192	0.55%	2,108	0	2,108	332	2,440
36 101-448 Street Lights	97	0.28%	1,065	0	1,065	168	1,233
37 101-621 Pollution Control	13	0.04%	143	0	143	22	165
38 101-701 Planning	225	0.64%	2,471	0	2,471	389	2,860
39 101-721 Shared Prosperity	2	0.01%	22	0	22	3	25
41 101-728 Econ Dev	101	0.29%	1,109	0	1,109	175	1,284
42 101-75x Parks & Rec Activities	763	2.17%	8,378	0	8,378	1,320	9,698
43 101-770 Parks Maint	1,167	3.32%	12,815	0	12,815	2,019	14,833
44 151 Cemetery Trust	4	0.01%	44	0	44	7	51
47 202 Major Streets	1,489	4.24%	16,351	0	16,351	2,576	18,926
48 203 Local Streets	962	2.74%	10,564	0	10,564	1,664	12,228
49 209 Cemeteries	262	0.75%	2,877	0	2,877	453	3,330

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Accounts Payable Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 225 Blight Abatement	1	0.00%	\$11	\$0	\$11	\$2	\$13
52 226 Solid Waste / Rubbish	330	0.94%	3,624	0	3,624	571	4,195
53 232-238 Grants - Gen Gov	53	0.15%	582	0	582	92	674
54 232-40x PS Grants	10	0.03%	110	0	110	17	127
55 232-585 PW Grants	5	0.01%	55	0	55	9	64
56 232-697 HUD Grants - Other	17	0.05%	187	0	187	29	216
57 232-726 Community Dvlp Grants	1	0.00%	11	0	11	2	13
60 232-775 P&R Annual Grants	79	0.23%	867	0	867	137	1,004
61 232-776 P&R Grants	7	0.02%	77	0	77	12	89
62 232-803 Historic Comm Grants	4	0.01%	44	0	44	7	51
63 233-180 Exec Programs	9	0.03%	99	0	99	16	114
64 233-406 PS Donations	37	0.11%	406	0	406	64	470
67 233-740 Foundation for Excellence	11	0.03%	121	0	121	19	140
68 233-777 P&R Donations	87	0.25%	955	0	955	150	1,106
69 233-803 Historic Comm	8	0.02%	88	0	88	14	102
70 234 FFE Aspirational Projects	926	2.64%	10,168	0	10,168	1,602	11,770
71 235 Recovery Programs & Grants	74	0.21%	813	0	813	128	941
72 236 Light Grant	1	0.00%	11	0	11	2	13
73 242 Local Brownfield Revolv	1	0.00%	11	0	11	2	13
74 243 Brownfield Redvlp Auth	141	0.40%	1,548	0	1,548	244	1,792
75 244 Econ Dvlp Corp	1	0.00%	11	0	11	2	13
76 248 Dtwn Dvlp Auth	16	0.05%	176	0	176	28	203
78 251 Dtwn Econ Growth	100	0.28%	1,098	0	1,098	173	1,271
79 265 Drug Law Enforce	3	0.01%	33	0	33	5	38
81 273 Business Dvlp	22	0.06%	242	0	242	38	280
85 296 HUD Grant Admin	78	0.22%	857	0	857	135	991
87 298 Home Grant	23	0.07%	253	0	253	40	292
88 299 CDBG Grant	98	0.28%	1,076	0	1,076	170	1,246
89 300 Debt Service	11	0.03%	121	0	121	19	140
90 401 Capital Projects	226	0.64%	2,482	0	2,482	391	2,873
91 514 Parking System	43	0.12%	472	0	472	74	547
93 590 Sewer Fund	7,116	20.27%	78,141	0	78,141	12,309	90,450
94 591 Water Fund	6,122	17.44%	67,226	0	67,226	10,590	77,815
95 677 Insurance Fund	757	2.16%	8,313	0	8,313	1,309	9,622
98 756 General Trust Fund	1	0.00%	11	0	11	2	13

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Accounts Payable Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	35,105	100.00%	385,488	0	385,488	55,841	441,329
Direct Bills					0		0
Total					\$385,488		\$441,329

Basis Units: # AP Transactions
Source: Financial Reports

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Payroll Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	16.54	2.45%	\$2,356	\$0	\$2,356	\$0	\$2,356
5 101-265 Bldgs & Grounds	7.07	1.05%	1,008	0	1,008	0	1,008
6 101-228, 229, 230 Info Tech	11.22	1.66%	1,598	0	1,598	0	1,598
7 101-191 Accounting Dept	5.54	0.82%	790	0	790	0	790
8 101-192 Financial Services	6.47	0.96%	922	0	922	0	922
9 101-210 Management Services	1.82	0.27%	260	0	260	40	300
10 101-212 Budgeting	1.00	0.15%	142	0	142	22	165
11 101-215 City Clerk	2.90	0.43%	413	0	413	64	477
12 101-216 Records	1.32	0.20%	189	0	189	29	218
13 101-223 Internal Auditor	0.99	0.15%	141	0	141	22	164
14 101-233 Purchasing	4.50	0.67%	641	0	641	100	741
15 101-253 Treasury	11.46	1.70%	1,632	0	1,632	254	1,887
16 101-261 311 Customer Service	9.57	1.42%	1,363	0	1,363	212	1,575
17 101-266 City Attorney	7.00	1.04%	997	0	997	155	1,153
18 101-270 Human Resources	7.28	1.08%	1,037	0	1,037	161	1,199
19 101-345, 349 Public Safety	34.38	5.10%	4,899	0	4,899	763	5,662
20 101-580 City Equipment	8.01	1.19%	1,141	0	1,141	178	1,318
21 101-751 Parks & Rec Admin	2.92	0.43%	416	0	416	65	481
23 101-101 City Commission	1.88	0.28%	267	0	267	42	309
24 101-175 Diversity & Inclusion	2.10	0.31%	299	0	299	47	346
26 101-262 Elections	7.41	1.10%	1,056	0	1,056	164	1,221
28 101-346 Public Safety COPS	16.74	2.48%	2,386	0	2,386	371	2,757
29 101-347 Public Safety Ops	196.29	29.12%	27,970	0	27,970	4,354	32,324
30 101-348 Criminal Invstgn Div	27.87	4.13%	3,971	0	3,971	618	4,589
31 101-371 Bldg Inspection Dept	8.69	1.29%	1,238	0	1,238	193	1,431
32 101-385 Code Enforcement	8.90	1.32%	1,268	0	1,268	197	1,465
33 101-400 PS Contracts	2.01	0.30%	286	0	286	44	330
34 101-441 PW General	1.28	0.19%	182	0	182	28	210
35 101-443 Forestry	3.79	0.56%	541	0	541	84	625
38 101-701 Planning	4.92	0.73%	701	0	701	109	810
39 101-721 Shared Prosperity	1.00	0.15%	142	0	142	22	165
40 101-724 Community Develop	0.37	0.05%	52	0	52	8	61
41 101-728 Econ Dev	4.25	0.63%	606	0	606	94	701
42 101-75x Parks & Rec Activities	13.80	2.05%	1,966	0	1,966	306	2,272
43 101-770 Parks Maint	14.93	2.22%	2,128	0	2,128	331	2,459
47 202 Major Streets	18.92	2.81%	2,696	0	2,696	420	3,116
48 203 Local Streets	16.61	2.46%	2,367	0	2,367	368	2,735
49 209 Cemeteries	0.99	0.15%	141	0	141	22	163
52 226 Solid Waste / Rubbish	7.54	1.12%	1,075	0	1,075	167	1,242
54 232-40x PS Grants	0.28	0.04%	40	0	40	6	47
56 232-697 HUD Grants - Other	0.42	0.06%	60	0	60	9	69
60 232-775 P&R Annual Grants	3.58	0.53%	511	0	511	80	590

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Payroll Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$113	\$0	\$113	\$18	\$131
74 243 Brownfield Redvlp Auth	0.93	0.14%	133	0	133	21	154
75 244 Econ Dvlp Corp	0.29	0.04%	41	0	41	6	47
79 265 Drug Law Enforce	0.00	0.00%	0	0	0	0	0
85 296 HUD Grant Admin	7.68	1.14%	1,094	0	1,094	170	1,265
87 298 Home Grant	0.07	0.01%	10	0	10	2	12
88 299 CDBG Grant	1.18	0.18%	168	0	168	26	194
93 590 Sewer Fund	79.50	11.79%	11,328	0	11,328	1,764	13,092
94 591 Water Fund	77.59	11.51%	11,056	0	11,056	1,721	12,777
95 677 Insurance Fund	1.43	0.21%	204	0	204	32	236
Subtotal	674.03	100.00%	96,044	0	96,044	13,913	109,957
Direct Bills					0		0
Total					\$96,044		\$109,957

Basis Units: Full Time Equivalents
Source: Labor Distribution

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Budgeting Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-212 Budgeting	1	100.00%	\$17,215	\$0	\$17,215	\$2,494	\$19,709
Subtotal	1	100.00%	17,215	0	17,215	2,494	19,709
Direct Bills					0		0
Total					\$17,215		\$19,709
Basis Units: Direct to Budgeting							
Source:							

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Pension & OPEB Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	70	70.00%	\$51,719	\$0	\$51,719	\$7,492	\$59,211
97 737 OPEB Fund	30	30.00%	22,165	0	22,165	3,211	25,376
Subtotal	100	100.00%	73,884	0	73,884	10,703	84,587
Direct Bills					0		0
Total					\$73,884		\$84,587

Basis Units: 70% to Pension, 30% to OPEB
Source:

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Purchasing Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 101-233 Purchasing	1	100.00%	\$43,038	\$(69,390)	\$(26,352)	\$6,235	\$(20,117)
Subtotal	1	100.00%	43,038	(69,390)	(26,352)	6,235	(20,117)
Direct Bills					69,390		69,390
Total					\$43,038		\$49,273
Basis Units: Direct to Purchasing							
Source:							

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Accounting Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	74	0.05%	\$8	\$0	\$8	\$0	\$8
4 101-172 City Manager	805	0.52%	90	0	90	0	90
5 101-265 Bldgs & Grounds	4,329	2.82%	485	0	485	0	485
6 101-228, 229, 230 Info Tech	2,164	1.41%	243	0	243	0	243
7 101-191 Accounting Dept	410	0.27%	46	0	46	0	46
8 101-192 Financial Services	364	0.24%	41	0	41	0	41
9 101-210 Management Services	639	0.42%	72	0	72	11	83
10 101-212 Budgeting	129	0.08%	14	0	14	2	17
11 101-215 City Clerk	772	0.50%	87	0	87	13	100
12 101-216 Records	454	0.30%	51	0	51	8	59
13 101-223 Internal Auditor	235	0.15%	26	0	26	4	30
14 101-233 Purchasing	375	0.24%	42	0	42	6	48
15 101-253 Treasury	880	0.57%	99	0	99	15	114
16 101-261 311 Customer Service	488	0.32%	55	0	55	8	63
17 101-266 City Attorney	490	0.32%	55	0	55	8	63
18 101-270 Human Resources	788	0.51%	88	0	88	14	102
19 101-345, 349 Public Safety	6,936	4.52%	778	0	778	119	896
20 101-580 City Equipment	26,502	17.26%	2,971	0	2,971	454	3,425
21 101-751 Parks & Rec Admin	966	0.63%	108	0	108	17	125
22 OPEB / Retirement Board	23	0.01%	3	0	3	0	3
23 101-101 City Commission	113	0.07%	13	0	13	2	15
24 101-175 Diversity & Inclusion	327	0.21%	37	0	37	6	42
25 101-257 Assessing	276	0.18%	31	0	31	5	36
26 101-262 Elections	884	0.58%	99	0	99	15	114
27 101-272 Emergency Recovery	34	0.02%	4	0	4	1	4
28 101-346 Public Safety COPS	305	0.20%	34	0	34	5	39
29 101-347 Public Safety Ops	808	0.53%	91	0	91	14	104
30 101-348 Criminal Invstgn Div	409	0.27%	46	0	46	7	53
31 101-371 Bldg Inspection Dept	3,650	2.38%	409	0	409	63	472
32 101-385 Code Enforcement	8,614	5.61%	966	0	966	148	1,113
33 101-400 PS Contracts	400	0.26%	45	0	45	7	52
34 101-441 PW General	1,598	1.04%	179	0	179	27	207
35 101-443 Forestry	731	0.48%	82	0	82	13	94
36 101-448 Street Lights	97	0.06%	11	0	11	2	13
37 101-621 Pollution Control	37	0.02%	4	0	4	1	5
38 101-701 Planning	892	0.58%	100	0	100	15	115
39 101-721 Shared Prosperity	2	0.00%	0	0	0	0	0
41 101-728 Econ Dev	438	0.29%	49	0	49	8	57
42 101-75x Parks & Rec Activities	2,263	1.47%	254	0	254	39	292
43 101-770 Parks Maint	2,061	1.34%	231	0	231	35	266
44 151 Cemetery Trust	133	0.09%	15	0	15	2	17
45 159 Recreation Endowment	3	0.00%	0	0	0	0	0

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Accounting Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	3	0.00%	\$0	\$0	\$0	\$0	\$0
47 202 Major Streets	6,018	3.92%	675	0	675	103	778
48 203 Local Streets	4,308	2.81%	483	0	483	74	557
49 209 Cemeteries	1,197	0.78%	134	0	134	21	155
50 211 Kzoo Muni Golf Assn	11	0.01%	1	0	1	0	1
51 225 Blight Abatement	9	0.01%	1	0	1	0	1
52 226 Solid Waste / Rubbish	3,577	2.33%	401	0	401	61	462
53 232-238 Grants - Gen Gov	137	0.09%	15	0	15	2	18
54 232-40x PS Grants	130	0.08%	15	0	15	2	17
55 232-585 PW Grants	24	0.02%	3	0	3	0	3
56 232-697 HUD Grants - Other	280	0.18%	31	0	31	5	36
57 232-726 Community Dvlp Grants	13	0.01%	1	0	1	0	2
59 232-733 Econ Dvlp Grants	8	0.01%	1	0	1	0	1
60 232-775 P&R Annual Grants	194	0.13%	22	0	22	3	25
61 232-776 P&R Grants	24	0.02%	3	0	3	0	3
62 232-803 Historic Comm Grants	12	0.01%	1	0	1	0	2
63 233-180 Exec Programs	38	0.02%	4	0	4	1	5
64 233-406 PS Donations	82	0.05%	9	0	9	1	11
66 233-727 Comm Dvlp Donations	3	0.00%	0	0	0	0	0
67 233-740 Foundation for Excellence	25	0.02%	3	0	3	0	3
68 233-777 P&R Donations	305	0.20%	34	0	34	5	39
69 233-803 Historic Comm	23	0.01%	3	0	3	0	3
70 234 FFE Aspirational Projects	3,211	2.09%	360	0	360	55	415
71 235 Recovery Programs & Grants	424	0.28%	48	0	48	7	55
72 236 Light Grant	19	0.01%	2	0	2	0	2
73 242 Local Brownfield Revolv	14	0.01%	2	0	2	0	2
74 243 Brownfield Redvlp Auth	614	0.40%	69	0	69	11	79
75 244 Econ Dvlp Corp	291	0.19%	33	0	33	5	38
76 248 Dtwn Dvlp Auth	185	0.12%	21	0	21	3	24
78 251 Dtwn Econ Growth	544	0.35%	61	0	61	9	70
79 265 Drug Law Enforce	296	0.19%	33	0	33	5	38
80 272 Econ Initiative	36	0.02%	4	0	4	1	5
81 273 Business Dvlp	99	0.06%	11	0	11	2	13
82 274 Small Business Revolv	20	0.01%	2	0	2	0	3
83 275 Housing Programs	7	0.00%	1	0	1	0	1
84 276 Facade Improv Program	2	0.00%	0	0	0	0	0
85 296 HUD Grant Admin	945	0.62%	106	0	106	16	122
87 298 Home Grant	129	0.08%	14	0	14	2	17
88 299 CDBG Grant	1,869	1.22%	210	0	210	32	242
89 300 Debt Service	77	0.05%	9	0	9	1	10
90 401 Capital Projects	1,097	0.71%	123	0	123	19	142
91 514 Parking System	470	0.31%	53	0	53	8	61

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Accounting Allocations

Dept:8 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	22,721	14.80%	\$2,547	\$0	\$2,547	\$390	\$2,937
94 591 Water Fund	27,471	17.89%	3,080	0	3,080	471	3,551
95 677 Insurance Fund	2,389	1.56%	268	0	268	41	309
96 731 Pension Fund	222	0.14%	25	0	25	4	29
97 737 OPEB Fund	196	0.13%	22	0	22	3	25
98 756 General Trust Fund	10	0.01%	1	0	1	0	1
99 760 Foundation for Excellence	116	0.08%	13	0	13	2	15
100 761 Landfill Trust	1	0.00%	0	0	0	0	0
101 90x GASB 34 Govt	146	0.10%	16	0	16	3	19
104 All Other	1,628	1.06%	183	0	183	28	210
Subtotal	153,568	100.00%	17,215	0	17,215	2,494	19,709
Direct Bills					0		0
Total					\$17,215		\$19,709

Basis Units: Total Transactions Posted, exc CCTA
Source:

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Allocation Summary

Dept:8 101-192 Financial Services

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$69,390	\$0	\$69,390
3 101-271 Other General	384	0	0	0	0	8	393
4 101-172 City Manager	4,041	2,356	0	0	0	90	6,488
5 101-265 Bldgs & Grounds	18,152	1,008	0	0	0	485	19,644
6 101-228, 229, 230 Info Tech	7,302	1,598	0	0	0	243	9,143
7 101-191 Accounting Dept	516	790	0	0	0	46	1,352
8 101-192 Financial Services	604	922	0	0	0	41	1,567
9 101-210 Management Services	3,318	300	0	0	0	83	3,700
10 101-212 Budgeting	25	165	19,709	0	0	17	19,916
11 101-215 City Clerk	3,000	477	0	0	0	100	3,577
12 101-216 Records	1,284	218	0	0	0	59	1,560
13 101-223 Internal Auditor	203	164	0	0	0	30	397
14 101-233 Purchasing	521	741	0	0	(20,117)	48	(18,806)
15 101-253 Treasury	2,313	1,887	0	0	0	114	4,314
16 101-261 311 Customer Service	1,830	1,575	0	0	0	63	3,469
17 101-266 City Attorney	1,398	1,153	0	0	0	63	2,614
18 101-270 Human Resources	3,801	1,199	0	0	0	102	5,101
19 101-345, 349 Public Safety	47,195	5,662	0	0	0	896	53,753
20 101-580 City Equipment	43,356	1,318	0	0	0	3,425	48,100
21 101-751 Parks & Rec Admin	3,928	481	0	0	0	125	4,533
22 OPEB / Retirement Board	13	0	0	0	0	3	16
23 101-101 City Commission	877	309	0	0	0	15	1,201
24 101-175 Diversity & Inclusion	1,106	346	0	0	0	42	1,494
25 101-257 Assessing	1,538	0	0	0	0	36	1,574
26 101-262 Elections	4,296	1,221	0	0	0	114	5,631
27 101-272 Emergency Recovery	102	0	0	0	0	4	106
28 101-346 Public Safety COPS	0	2,757	0	0	0	39	2,797
29 101-347 Public Safety Ops	4,461	32,324	0	0	0	104	36,890
30 101-348 Criminal Invstgn Div	991	4,589	0	0	0	53	5,634
31 101-371 Bldg Inspection Dept	1,322	1,431	0	0	0	472	3,225
32 101-385 Code Enforcement	3,356	1,465	0	0	0	1,113	5,934
33 101-400 PS Contracts	0	330	0	0	0	52	382
34 101-441 PW General	4,322	210	0	0	0	207	4,739
35 101-443 Forestry	2,440	625	0	0	0	94	3,160
36 101-448 Street Lights	1,233	0	0	0	0	13	1,245
37 101-621 Pollution Control	165	0	0	0	0	5	170
38 101-701 Planning	2,860	810	0	0	0	115	3,785
39 101-721 Shared Prosperity	25	165	0	0	0	0	190
40 101-724 Community Develop	0	61	0	0	0	0	61
41 101-728 Econ Dev	1,284	701	0	0	0	57	2,041
42 101-75x Parks & Rec Activities	9,698	2,272	0	0	0	292	12,263

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Allocation Summary

Dept:8 101-192 Financial Services

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting	Total
43 101-770 Parks Maint	\$14,833	\$2,459	\$0	\$0	\$0	\$266	\$17,559
44 151 Cemetery Trust	51	0	0	0	0	17	68
45 159 Recreation Endowment	0	0	0	0	0	0	0
46 160 Mayor's Riverfront Pk	0	0	0	0	0	0	0
47 202 Major Streets	18,926	3,116	0	0	0	778	22,820
48 203 Local Streets	12,228	2,735	0	0	0	557	15,520
49 209 Cemeteries	3,330	163	0	0	0	155	3,648
50 211 Kzoo Muni Golf Assn	0	0	0	0	0	1	1
51 225 Blight Abatement	13	0	0	0	0	1	14
52 226 Solid Waste / Rubbish	4,195	1,242	0	0	0	462	5,899
53 232-238 Grants - Gen Gov	674	0	0	0	0	18	691
54 232-40x PS Grants	127	47	0	0	0	17	191
55 232-585 PW Grants	64	0	0	0	0	3	67
56 232-697 HUD Grants - Other	216	69	0	0	0	36	321
57 232-726 Community Dvlp Grants	13	0	0	0	0	2	14
59 232-733 Econ Dvlp Grants	0	0	0	0	0	1	1
60 232-775 P&R Annual Grants	1,004	590	0	0	0	25	1,619
61 232-776 P&R Grants	89	131	0	0	0	3	223
62 232-803 Historic Comm Grants	51	0	0	0	0	2	52
63 233-180 Exec Programs	114	0	0	0	0	5	119
64 233-406 PS Donations	470	0	0	0	0	11	481
66 233-727 Comm Dvlp Donations	0	0	0	0	0	0	0
67 233-740 Foundation for Excellence	140	0	0	0	0	3	143
68 233-777 P&R Donations	1,106	0	0	0	0	39	1,145
69 233-803 Historic Comm	102	0	0	0	0	3	105
70 234 FFE Aspirational Projects	11,770	0	0	0	0	415	12,185
71 235 Recovery Programs & Grants	941	0	0	0	0	55	995
72 236 Light Grant	13	0	0	0	0	2	15
73 242 Local Brownfield Revolv	13	0	0	0	0	2	15
74 243 Brownfield Redvlp Auth	1,792	154	0	0	0	79	2,025
75 244 Econ Dvlp Corp	13	47	0	0	0	38	97
76 248 Dtwm Dvlp Auth	203	0	0	0	0	24	227
78 251 Dtwm Econ Growth	1,271	0	0	0	0	70	1,341
79 265 Drug Law Enforce	38	0	0	0	0	38	77
80 272 Econ Initiative	0	0	0	0	0	5	5
81 273 Business Dvlp	280	0	0	0	0	13	292
82 274 Small Business Revolv	0	0	0	0	0	3	3
83 275 Housing Programs	0	0	0	0	0	1	1
84 276 Facade Improv Program	0	0	0	0	0	0	0
85 296 HUD Grant Admin	991	1,265	0	0	0	122	2,378
87 298 Home Grant	292	12	0	0	0	17	321

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Allocation Summary

Dept:8 101-192 Financial Services

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting	Total
88 299 CDBG Grant	\$1,246	\$194	\$0	\$0	\$0	\$242	\$1,682
89 300 Debt Service	140	0	0	0	0	10	150
90 401 Capital Projects	2,873	0	0	0	0	142	3,014
91 514 Parking System	547	0	0	0	0	61	607
93 590 Sewer Fund	90,450	13,092	0	0	0	2,937	106,478
94 591 Water Fund	77,815	12,777	0	0	0	3,551	94,144
95 677 Insurance Fund	9,622	236	0	0	0	309	10,167
96 731 Pension Fund	0	0	0	59,211	0	29	59,240
97 737 OPEB Fund	0	0	0	25,376	0	25	25,401
98 756 General Trust Fund	13	0	0	0	0	1	14
99 760 Foundation for Excellence	0	0	0	0	0	15	15
100 761 Landfill Trust	0	0	0	0	0	0	0
101 90x GASB 34 Govt	0	0	0	0	0	19	19
104 All Other	0	0	0	0	0	210	210
Total	\$441,329	\$109,957	\$19,709	\$84,587	\$49,273	\$19,709	\$724,564

**101-210 Management Services
Nature and Extent of Services**

The Management Services Department is responsible for the the administration and control of the City's vairous financial operations, ensuring secure and proper disbursement of funds in accordance with budgetary and legal requirements.

Costs for Management Services are identified and allocated as described below:

- **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 are allocated directly to 101-212 Budgeting.
- **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 review of contracts are identified in this function and are allocated to all departments on total operating expenditures. NOTE: within the Pension and OPEB funds (Fund 380, 731, and 737) only administrative costs are identified. Downtown Development Authority, Transit Authority, and Brownfield Redevelopment Authority funds are excluded, as they operate separately from the City. GASB34 Funds are also excluded from the allocation.
- **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 expenditure and revenue transactions posted to the general ledger during the year.

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**101-210 Management Services
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:9 101-210 Management Services

Description		Amount	General Admin	Budgeting	Pension	Risk Management	Accounting	Other
Personnel Costs								
Salaries	S1	173,115	72,171	53,804	17,311	16,377	13,451	0
Salary % Split			41.69%	31.08%	10.00%	9.46%	7.77%	.00%
Benefits	S	47,980	20,003	14,912	4,798	4,539	3,728	0
Subtotal - Personnel Costs		221,095	92,174	68,716	22,109	20,916	17,179	0
Services & Supplies Cost								
727.001 Office Supplies and Forms	S	3,255	1,357	1,012	326	308	253	0
727.002 Meeting Supplies	S	273	114	85	27	26	21	0
727.003 Postage	S	5,106	2,129	1,587	511	483	397	0
790.001 Office Furniture & Equip Unde	S	8,601	3,586	2,673	860	814	668	0
801.000 Professional and Contractual S	P	10,054	1,190	887	285	270	222	7,200
810.001 Business and Emergency Me	S	1,345	561	418	135	127	105	0
810.001 Business and Emergency Me	D	175	0	0	0	0	0	0
810.003 Memberships and Subscription	S	2,177	907	676	218	206	169	0
811.000 Professional Development	S	10,172	4,241	3,161	1,017	962	790	0
815.000 Software and Applications	S	18	8	6	2	2	1	0
830.004 General Insurance Fund	S	17,700	7,379	5,501	1,770	1,674	1,375	0
850.000 Communication and Network S	S	3,380	1,409	1,050	338	320	263	0
976.000 Office Equipment & Furniture	D	651	0	0	0	0	0	0
CCTA Admin Services Contract	S	(39,876)	(16,624)	(12,393)	(3,988)	(3,772)	(3,098)	0
Subtotal - Services & Supplies		23,030	6,255	4,663	1,500	1,419	1,166	7,200
Department Cost Total		244,125	98,430	73,380	23,610	22,335	18,345	7,200
Adjustments to Cost								
810.001 Business and Emergency Me	D	(175)	0	0	0	0	0	0
976.000 Office Equipment & Furniture	D	(651)	0	0	0	0	0	0
Subtotal - Adjustments		(826)	0	0	0	0	0	0
Total Costs After Adjustments		243,299	98,430	73,380	23,610	22,335	18,345	7,200
General Admin Distribution			(98,430)	52,464	16,880	15,969	13,116	0
Grand Total		\$243,299		\$125,844	\$40,490	\$38,304	\$31,461	\$7,200

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-210 Management Services

Department	First Incoming	Second Incoming	Budgeting	Pension	Risk Management	Accounting	Other
1 City Hall	\$3,688	\$14	\$1,973	\$635	\$601	\$493	\$0
Subtotal - Building Depreciation	3,688	14	1,973	635	601	493	0
2 City Hall Equipment	390	11	214	69	65	53	0
2 Voice over IP System	55	1	30	10	9	8	0
Subtotal - Equipment Depreciation	445	12	244	78	74	61	0
3 Parking	1,140	27	622	200	189	155	0
Subtotal - 101-271 Other General	1,140	27	622	200	189	155	0
4 Management & Leadership	4,141	1,126	2,807	903	854	702	0
Subtotal - 101-172 City Manager	4,141	1,126	2,807	903	854	702	0
5 City Hall	24,993	6,244	16,650	5,357	5,068	4,162	0
Subtotal - 101-265 Bldgs & Grounds	24,993	6,244	16,650	5,357	5,068	4,162	0
6 PC / Network Support	24,486	1,050	13,611	4,379	4,143	3,403	0
6 App - Eden	1,477	286	940	302	286	235	0
6 App - BS & A	1,932	360	1,221	393	372	305	0
6 App - Kronos	491	47	287	92	87	72	0
Subtotal - 101-228, 229, 230 Info Tech	28,385	1,743	16,059	5,167	4,888	4,015	0
7 Payroll	40	7	25	8	8	6	0
7 Audit and Accounting	1,829	258	1,113	358	339	278	0
Subtotal - 101-191 Accounting Dept	1,869	265	1,138	366	346	284	0
8 Accounts Payable	2,866	451	1,768	569	538	442	0
8 Payroll	260	40	160	51	49	40	0
8 Accounting	72	11	44	14	13	11	0
Subtotal - 101-192 Financial Services	3,197	503	1,972	635	600	493	0
9 Risk Management	0	85	45	15	14	11	0
9 Accounting	0	169	90	29	27	22	0
Subtotal - 101-210 Management Servic	0	254	135	43	41	34	0
10 Budget	0	576	307	99	93	77	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-210 Management Services

Department	First Incoming	Second Incoming	Budgeting	Pension	Risk Management	Accounting	Other
10 Cost Plan	\$0	\$3,968	\$2,115	\$680	\$644	\$529	\$0
Subtotal - 101-212 Budgeting	0	4,543	2,422	779	737	605	0
11 Records Management	0	3,229	1,721	554	524	430	0
11 Mailroom	0	1,127	601	193	183	150	0
Subtotal - 101-215 City Clerk	0	4,357	2,322	747	707	581	0
12 Records Mgmt	0	12,801	6,823	2,195	2,077	1,706	0
12 Mailroom	0	258	137	44	42	34	0
Subtotal - 101-216 Records	0	13,059	6,960	2,240	2,119	1,740	0
13 Internal Audit	0	202	108	35	33	27	0
Subtotal - 101-223 Internal Auditor	0	202	108	35	33	27	0
14 Purchasing	0	627	334	108	102	84	0
Subtotal - 101-233 Purchasing	0	627	334	108	102	84	0
16 Customer Service	0	22	12	4	4	3	0
Subtotal - 101-261 311 Customer Servi	0	22	12	4	4	3	0
17 Advise and Counsel	0	517	276	89	84	69	0
17 Risk Management	0	16	8	3	3	2	0
Subtotal - 101-266 City Attorney	0	533	284	91	86	71	0
18 Human Resources	0	2,169	1,156	372	352	289	0
Subtotal - 101-270 Human Resources	0	2,169	1,156	372	352	289	0
22 General Fund OPEB	0	17,675	9,421	3,031	2,867	2,355	0
Subtotal - OPEB / Retirement Board	0	17,675	9,421	3,031	2,867	2,355	0
Total Incoming	67,858	53,373	64,618	20,791	19,668	16,154	0
C. Total Allocated		\$364,530	\$190,462	\$61,281	\$57,972	\$47,615	\$7,200
			52.25%	16.81%	15.90%	13.06%	1.98%

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Budgeting Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-212 Budgeting	1	100.00%	\$162,013	\$0	\$162,013	\$28,449	\$190,462
Subtotal	1	100.00%	162,013	0	162,013	28,449	190,462
Direct Bills					0		0
Total					\$162,013		\$190,462
Basis Units: Direct to 101-212 Budget							
Source:							

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Pension Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	70	70.00%	\$36,489	\$0	\$36,489	\$6,407	\$42,897
97 737 OPEB Fund	30	30.00%	15,638	0	15,638	2,746	18,384
Subtotal	100	100.00%	52,128	0	52,128	9,153	61,281
Direct Bills					0		0
Total					\$52,128		\$61,281

Basis Units: 70% to Pension, 30% to OPEB
Source:

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Risk Management Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$18	\$0	\$18	\$0	\$18
4 101-172 City Manager	1,840,307	1.12%	552	0	552	0	552
5 101-265 Bldgs & Grounds	1,616,093	0.98%	485	0	485	0	485
6 101-228, 229, 230 Info Tech	3,727,241	2.27%	1,119	0	1,119	0	1,119
7 101-191 Accounting Dept	599,697	0.37%	180	0	180	0	180
8 101-192 Financial Services	546,381	0.33%	164	0	164	0	164
9 101-210 Management Services	283,350	0.17%	85	0	85	0	85
10 101-212 Budgeting	100,247	0.06%	30	0	30	6	36
11 101-215 City Clerk	356,181	0.22%	107	0	107	20	127
12 101-216 Records	187,757	0.11%	56	0	56	10	67
13 101-223 Internal Auditor	101,495	0.06%	30	0	30	6	36
14 101-233 Purchasing	431,232	0.26%	129	0	129	24	153
15 101-253 Treasury	1,386,652	0.84%	416	0	416	77	493
16 101-261 311 Customer Service	631,757	0.38%	190	0	190	35	225
17 101-266 City Attorney	789,559	0.48%	237	0	237	44	281
18 101-270 Human Resources	977,123	0.59%	293	0	293	54	348
19 101-345, 349 Public Safety	7,394,988	4.50%	2,220	0	2,220	411	2,631
20 101-580 City Equipment	2,620,248	1.59%	786	0	786	146	932
21 101-751 Parks & Rec Admin	338,757	0.21%	102	0	102	19	121
22 OPEB / Retirement Board	500	0.00%	0	0	0	0	0
23 101-101 City Commission	138,309	0.08%	42	0	42	8	49
24 101-175 Diversity & Inclusion	301,094	0.18%	90	0	90	17	107
25 101-257 Assessing	496,912	0.30%	149	0	149	28	177
26 101-262 Elections	655,957	0.40%	197	0	197	36	233
27 101-272 Emergency Recovery	25,418	0.02%	8	0	8	1	9
28 101-346 Public Safety COPS	2,007,220	1.22%	602	0	602	112	714
29 101-347 Public Safety Ops	21,091,273	12.84%	6,330	0	6,330	1,174	7,504
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	986	0	986	183	1,169
31 101-371 Bldg Inspection Dept	852,774	0.52%	256	0	256	47	303
32 101-385 Code Enforcement	826,914	0.50%	248	0	248	46	294
33 101-400 PS Contracts	329,044	0.20%	99	0	99	18	117
34 101-441 PW General	256,057	0.16%	77	0	77	14	91
35 101-443 Forestry	353,256	0.22%	106	0	106	20	126
36 101-448 Street Lights	1,144,999	0.70%	344	0	344	64	407
37 101-621 Pollution Control	225,922	0.14%	68	0	68	13	80
38 101-701 Planning	619,866	0.38%	186	0	186	34	221
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	124	0	124	23	147
42 101-75x Parks & Rec Activities	878,492	0.53%	264	0	264	49	313
43 101-770 Parks Maint	1,512,211	0.92%	454	0	454	84	538
44 151 Cemetery Trust	20,100	0.01%	6	0	6	1	7
45 159 Recreation Endowment	84,625	0.05%	25	0	25	5	30

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Risk Management Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$14	\$0	\$14	\$3	\$17
47 202 Major Streets	12,962,759	7.89%	3,891	0	3,891	721	4,612
48 203 Local Streets	3,881,319	2.36%	1,165	0	1,165	216	1,381
49 209 Cemeteries	1,086,217	0.66%	326	0	326	60	386
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	753	0	753	140	892
51 225 Blight Abatement	12,800	0.01%	4	0	4	1	5
52 226 Solid Waste / Rubbish	3,322,936	2.02%	997	0	997	185	1,182
53 232-238 Grants - Gen Gov	69,604	0.04%	21	0	21	4	25
54 232-40x PS Grants	44,962	0.03%	13	0	13	3	16
55 232-585 PW Grants	16,096	0.01%	5	0	5	1	6
56 232-697 HUD Grants - Other	459,575	0.28%	138	0	138	26	164
60 232-775 P&R Annual Grants	24,504	0.01%	7	0	7	1	9
61 232-776 P&R Grants	3,089	0.00%	1	0	1	0	1
62 232-803 Historic Comm Grants	27,099	0.02%	8	0	8	2	10
63 233-180 Exec Programs	3,640	0.00%	1	0	1	0	1
64 233-406 PS Donations	31,772	0.02%	10	0	10	2	11
66 233-727 Comm Dvlp Donations	308	0.00%	0	0	0	0	0
68 233-777 P&R Donations	16,529	0.01%	5	0	5	1	6
69 233-803 Historic Comm	933	0.00%	0	0	0	0	0
70 234 FFE Aspirational Projects	6,354,180	3.87%	1,907	0	1,907	354	2,261
71 235 Recovery Programs & Grants	2,665,525	1.62%	800	0	800	148	948
72 236 Light Grant	45,000	0.03%	14	0	14	3	16
79 265 Drug Law Enforce	83,109	0.05%	25	0	25	5	30
85 296 HUD Grant Admin	660,197	0.40%	198	0	198	37	235
87 298 Home Grant	224,946	0.14%	68	0	68	13	80
88 299 CDBG Grant	1,223,664	0.74%	367	0	367	68	435
93 590 Sewer Fund	33,683,079	20.50%	10,110	0	10,110	1,874	11,984
94 591 Water Fund	16,596,678	10.10%	4,981	0	4,981	923	5,905
95 677 Insurance Fund	15,123,118	9.20%	4,539	0	4,539	841	5,381
96 731 Pension Fund	2,649,172	1.61%	795	0	795	147	943
97 737 OPEB Fund	433,432	0.26%	130	0	130	24	154
98 756 General Trust Fund	12,407	0.01%	4	0	4	1	4
99 760 Foundation for Excellence	442,577	0.27%	133	0	133	25	157
104 All Other	70,807	0.04%	21	0	21	4	25

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Risk Management Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	164,296,912	100.00%	49,313	0	49,313	8,659	57,972
Direct Bills					0		0
Total					\$49,313		\$57,972

Basis Units: City Departments' Expenditures exc. Transfers and Indirect
Source: City Financials

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Accounting Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	74	0.05%	\$20	\$0	\$20	\$0	\$20
4 101-172 City Manager	805	0.52%	212	0	212	0	212
5 101-265 Bldgs & Grounds	4,329	2.82%	1,142	0	1,142	0	1,142
6 101-228, 229, 230 Info Tech	2,164	1.41%	571	0	571	0	571
7 101-191 Accounting Dept	410	0.27%	108	0	108	0	108
8 101-192 Financial Services	364	0.24%	96	0	96	0	96
9 101-210 Management Services	639	0.42%	169	0	169	0	169
10 101-212 Budgeting	129	0.08%	34	0	34	6	40
11 101-215 City Clerk	772	0.50%	204	0	204	38	242
12 101-216 Records	454	0.30%	120	0	120	22	142
13 101-223 Internal Auditor	235	0.15%	62	0	62	12	74
14 101-233 Purchasing	375	0.24%	99	0	99	18	117
15 101-253 Treasury	880	0.57%	232	0	232	43	275
16 101-261 311 Customer Service	488	0.32%	129	0	129	24	153
17 101-266 City Attorney	490	0.32%	129	0	129	24	153
18 101-270 Human Resources	788	0.51%	208	0	208	39	247
19 101-345, 349 Public Safety	6,936	4.52%	1,829	0	1,829	341	2,170
20 101-580 City Equipment	26,502	17.26%	6,990	0	6,990	1,302	8,292
21 101-751 Parks & Rec Admin	966	0.63%	255	0	255	47	302
22 OPEB / Retirement Board	23	0.01%	6	0	6	1	7
23 101-101 City Commission	113	0.07%	30	0	30	6	35
24 101-175 Diversity & Inclusion	327	0.21%	86	0	86	16	102
25 101-257 Assessing	276	0.18%	73	0	73	14	86
26 101-262 Elections	884	0.58%	233	0	233	43	277
27 101-272 Emergency Recovery	34	0.02%	9	0	9	2	11
28 101-346 Public Safety COPS	305	0.20%	80	0	80	15	95
29 101-347 Public Safety Ops	808	0.53%	213	0	213	40	253
30 101-348 Criminal Invstgn Div	409	0.27%	108	0	108	20	128
31 101-371 Bldg Inspection Dept	3,650	2.38%	963	0	963	179	1,142
32 101-385 Code Enforcement	8,614	5.61%	2,272	0	2,272	423	2,695
33 101-400 PS Contracts	400	0.26%	105	0	105	20	125
34 101-441 PW General	1,598	1.04%	421	0	421	78	500
35 101-443 Forestry	731	0.48%	193	0	193	36	229
36 101-448 Street Lights	97	0.06%	26	0	26	5	30
37 101-621 Pollution Control	37	0.02%	10	0	10	2	12
38 101-701 Planning	892	0.58%	235	0	235	44	279
39 101-721 Shared Prosperity	2	0.00%	1	0	1	0	1
41 101-728 Econ Dev	438	0.29%	116	0	116	22	137
42 101-75x Parks & Rec Activities	2,263	1.47%	597	0	597	111	708
43 101-770 Parks Maint	2,061	1.34%	544	0	544	101	645
44 151 Cemetery Trust	133	0.09%	35	0	35	7	42
45 159 Recreation Endowment	3	0.00%	1	0	1	0	1

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Accounting Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	3	0.00%	\$1	\$0	\$1	\$0	\$1
47 202 Major Streets	6,018	3.92%	1,587	0	1,587	296	1,883
48 203 Local Streets	4,308	2.81%	1,136	0	1,136	212	1,348
49 209 Cemeteries	1,197	0.78%	316	0	316	59	375
50 211 Kzoo Muni Golf Assn	11	0.01%	3	0	3	1	3
51 225 Blight Abatement	9	0.01%	2	0	2	0	3
52 226 Solid Waste / Rubbish	3,577	2.33%	943	0	943	176	1,119
53 232-238 Grants - Gen Gov	137	0.09%	36	0	36	7	43
54 232-40x PS Grants	130	0.08%	34	0	34	6	41
55 232-585 PW Grants	24	0.02%	6	0	6	1	8
56 232-697 HUD Grants - Other	280	0.18%	74	0	74	14	88
57 232-726 Community Dvlp Grants	13	0.01%	3	0	3	1	4
59 232-733 Econ Dvlp Grants	8	0.01%	2	0	2	0	3
60 232-775 P&R Annual Grants	194	0.13%	51	0	51	10	61
61 232-776 P&R Grants	24	0.02%	6	0	6	1	8
62 232-803 Historic Comm Grants	12	0.01%	3	0	3	1	4
63 233-180 Exec Programs	38	0.02%	10	0	10	2	12
64 233-406 PS Donations	82	0.05%	22	0	22	4	26
66 233-727 Comm Dvlp Donations	3	0.00%	1	0	1	0	1
67 233-740 Foundation for Excellence	25	0.02%	7	0	7	1	8
68 233-777 P&R Donations	305	0.20%	80	0	80	15	95
69 233-803 Historic Comm	23	0.01%	6	0	6	1	7
70 234 FFE Aspirational Projects	3,211	2.09%	847	0	847	158	1,005
71 235 Recovery Programs & Grants	424	0.28%	112	0	112	21	133
72 236 Light Grant	19	0.01%	5	0	5	1	6
73 242 Local Brownfield Revolv	14	0.01%	4	0	4	1	4
74 243 Brownfield Redvlp Auth	614	0.40%	162	0	162	30	192
75 244 Econ Dvlp Corp	291	0.19%	77	0	77	14	91
76 248 Dtwm Dvlp Auth	185	0.12%	49	0	49	9	58
78 251 Dtwm Econ Growth	544	0.35%	143	0	143	27	170
79 265 Drug Law Enforce	296	0.19%	78	0	78	15	93
80 272 Econ Initiative	36	0.02%	9	0	9	2	11
81 273 Business Dvlp	99	0.06%	26	0	26	5	31
82 274 Small Business Revolv	20	0.01%	5	0	5	1	6
83 275 Housing Programs	7	0.00%	2	0	2	0	2
84 276 Facade Improv Program	2	0.00%	1	0	1	0	1
85 296 HUD Grant Admin	945	0.62%	249	0	249	46	296
87 298 Home Grant	129	0.08%	34	0	34	6	40
88 299 CDBG Grant	1,869	1.22%	493	0	493	92	585
89 300 Debt Service	77	0.05%	20	0	20	4	24
90 401 Capital Projects	1,097	0.71%	289	0	289	54	343
91 514 Parking System	470	0.31%	124	0	124	23	147

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Accounting Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	22,721	14.80%	\$5,993	\$0	\$5,993	\$1,116	\$7,109
94 591 Water Fund	27,471	17.89%	7,245	0	7,245	1,349	8,595
95 677 Insurance Fund	2,389	1.56%	630	0	630	117	747
96 731 Pension Fund	222	0.14%	59	0	59	11	69
97 737 OPEB Fund	196	0.13%	52	0	52	10	61
98 756 General Trust Fund	10	0.01%	3	0	3	0	3
99 760 Foundation for Excellence	116	0.08%	31	0	31	6	36
100 761 Landfill Trust	1	0.00%	0	0	0	0	0
101 90x GASB 34 Govt	146	0.10%	39	0	39	7	46
104 All Other	1,628	1.06%	429	0	429	80	509
Subtotal	153,568	100.00%	40,503	0	40,503	7,112	47,615
Direct Bills					0		0
Total					\$40,503		\$47,615

Basis Units: Total Transactions Posted, exc CCTA
Source: City Financials

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Other Allocations

Dept:9 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-345, 349 Public Safety	7,200	100.00%	\$7,200	\$0	\$7,200	\$0	\$7,200
Subtotal	7,200	100.00%	7,200	0	7,200	0	7,200
Direct Bills					0		0
Total					\$7,200		\$7,200

Basis Units: \$ Expenditures
Source:

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Allocation Summary

Dept:9 101-210 Management Services

Department	Budgeting	Pension	Risk Management	Accounting	Other	Total
3 101-271 Other General	\$0	\$0	\$18	\$20	\$0	\$38
4 101-172 City Manager	0	0	552	212	0	765
5 101-265 Bldgs & Grounds	0	0	485	1,142	0	1,627
6 101-228, 229, 230 Info Tech	0	0	1,119	571	0	1,689
7 101-191 Accounting Dept	0	0	180	108	0	288
8 101-192 Financial Services	0	0	164	96	0	260
9 101-210 Management Services	0	0	85	169	0	254
10 101-212 Budgeting	190,462	0	36	40	0	190,538
11 101-215 City Clerk	0	0	127	242	0	368
12 101-216 Records	0	0	67	142	0	209
13 101-223 Internal Auditor	0	0	36	74	0	110
14 101-233 Purchasing	0	0	153	117	0	271
15 101-253 Treasury	0	0	493	275	0	769
16 101-261 311 Customer Service	0	0	225	153	0	377
17 101-266 City Attorney	0	0	281	153	0	434
18 101-270 Human Resources	0	0	348	247	0	594
19 101-345, 349 Public Safety	0	0	2,631	2,170	7,200	12,001
20 101-580 City Equipment	0	0	932	8,292	0	9,224
21 101-751 Parks & Rec Admin	0	0	121	302	0	423
22 OPEB / Retirement Board	0	0	0	7	0	7
23 101-101 City Commission	0	0	49	35	0	85
24 101-175 Diversity & Inclusion	0	0	107	102	0	209
25 101-257 Assessing	0	0	177	86	0	263
26 101-262 Elections	0	0	233	277	0	510
27 101-272 Emergency Recovery	0	0	9	11	0	20
28 101-346 Public Safety COPS	0	0	714	95	0	810
29 101-347 Public Safety Ops	0	0	7,504	253	0	7,757
30 101-348 Criminal Invstgn Div	0	0	1,169	128	0	1,297
31 101-371 Bldg Inspection Dept	0	0	303	1,142	0	1,445
32 101-385 Code Enforcement	0	0	294	2,695	0	2,989
33 101-400 PS Contracts	0	0	117	125	0	242
34 101-441 PW General	0	0	91	500	0	591
35 101-443 Forestry	0	0	126	229	0	354
36 101-448 Street Lights	0	0	407	30	0	438
37 101-621 Pollution Control	0	0	80	12	0	92
38 101-701 Planning	0	0	221	279	0	500
39 101-721 Shared Prosperity	0	0	0	1	0	1
41 101-728 Econ Dev	0	0	147	137	0	284
42 101-75x Parks & Rec Activities	0	0	313	708	0	1,021
43 101-770 Parks Maint	0	0	538	645	0	1,183
44 151 Cemetery Trust	0	0	7	42	0	49

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Allocation Summary

Dept:9 101-210 Management Services

Department	Budgeting	Pension	Risk Management	Accounting	Other	Total
45 159 Recreation Endowment	\$0	\$0	\$30	\$1	\$0	\$31
46 160 Mayor's Riverfront Pk	0	0	17	1	0	18
47 202 Major Streets	0	0	4,612	1,883	0	6,495
48 203 Local Streets	0	0	1,381	1,348	0	2,729
49 209 Cemeteries	0	0	386	375	0	761
50 211 Kzoo Muni Golf Assn	0	0	892	3	0	895
51 225 Blight Abatement	0	0	5	3	0	7
52 226 Solid Waste / Rubbish	0	0	1,182	1,119	0	2,301
53 232-238 Grants - Gen Gov	0	0	25	43	0	68
54 232-40x PS Grants	0	0	16	41	0	57
55 232-585 PW Grants	0	0	6	8	0	13
56 232-697 HUD Grants - Other	0	0	164	88	0	251
57 232-726 Community Dvlp Grants	0	0	0	4	0	4
59 232-733 Econ Dvlp Grants	0	0	0	3	0	3
60 232-775 P&R Annual Grants	0	0	9	61	0	69
61 232-776 P&R Grants	0	0	1	8	0	9
62 232-803 Historic Comm Grants	0	0	10	4	0	13
63 233-180 Exec Programs	0	0	1	12	0	13
64 233-406 PS Donations	0	0	11	26	0	37
66 233-727 Comm Dvlp Donations	0	0	0	1	0	1
67 233-740 Foundation for Excellence	0	0	0	8	0	8
68 233-777 P&R Donations	0	0	6	95	0	101
69 233-803 Historic Comm	0	0	0	7	0	8
70 234 FFE Aspirational Projects	0	0	2,261	1,005	0	3,265
71 235 Recovery Programs & Grants	0	0	948	133	0	1,081
72 236 Light Grant	0	0	16	6	0	22
73 242 Local Brownfield Revolv	0	0	0	4	0	4
74 243 Brownfield Redvlp Auth	0	0	0	192	0	192
75 244 Econ Dvlp Corp	0	0	0	91	0	91
76 248 Dtwn Dvlp Auth	0	0	0	58	0	58
78 251 Dtwn Econ Growth	0	0	0	170	0	170
79 265 Drug Law Enforce	0	0	30	93	0	122
80 272 Econ Initiative	0	0	0	11	0	11
81 273 Business Dvlp	0	0	0	31	0	31
82 274 Small Business Revolv	0	0	0	6	0	6
83 275 Housing Programs	0	0	0	2	0	2
84 276 Facade Improv Program	0	0	0	1	0	1
85 296 HUD Grant Admin	0	0	235	296	0	531
87 298 Home Grant	0	0	80	40	0	120
88 299 CDBG Grant	0	0	435	585	0	1,020
89 300 Debt Service	0	0	0	24	0	24

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Allocation Summary

Dept:9 101-210 Management Services

Department	Budgeting	Pension	Risk Management	Accounting	Other	Total
90 401 Capital Projects	\$0	\$0	\$0	\$343	\$0	\$343
91 514 Parking System	0	0	0	147	0	147
93 590 Sewer Fund	0	0	11,984	7,109	0	19,093
94 591 Water Fund	0	0	5,905	8,595	0	14,500
95 677 Insurance Fund	0	0	5,381	747	0	6,128
96 731 Pension Fund	0	42,897	943	69	0	43,909
97 737 OPEB Fund	0	18,384	154	61	0	18,600
98 756 General Trust Fund	0	0	4	3	0	8
99 760 Foundation for Excellence	0	0	157	36	0	194
100 761 Landfill Trust	0	0	0	0	0	0
101 90x GASB 34 Govt	0	0	0	46	0	46
104 All Other	0	0	25	509	0	535
Total	\$190,462	\$61,281	\$57,972	\$47,615	\$7,200	\$364,530

**101-212 Budgeting
Nature and Extent of Services**

The staff of the Budgeting department are responsible for identifying the level of anticipated revenues and expenditures for each of the funds and programs, while preparing financial reports that share how public funds are managed and used.

Costs for Budgeting are identified and allocated as described below:

- **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 are allocated to all departments on total operating expenditures. NOTE: within the Pension and OPEB funds (Fund 380, 731, and 737) only administrative costs are identified. Downtown Development Authority, Transit Authority, and Brownfield Redevelopment Authority funds are excluded, as they operate independently of the City. GASB34 Funds are also excluded from the allocation.
- **Cost Plan** – Part of the process of budgeting for the City includes preparation of the annual Cost Allocation Plan. The consultant fees for the FY2021 cost plan are identified in this function and allocated to all central service departments on the number of functions in the FY2021 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:10 101-212 Budgeting

Description		Amount	General Admin	Budget	Cost Plan
Personnel Costs					
Salaries	S1	53,975	0	53,975	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	18,322	0	18,322	0
Subtotal - Personnel Costs		72,297	0	72,297	0
Services & Supplies Cost					
801.000 Prof. and Contract Svcs	S	3,350	0	3,350	0
801.000 Cost Allocation Plan	P	24,600	0	0	24,600
Subtotal - Services & Supplies		27,950	0	3,350	24,600
Department Cost Total		100,247	0	75,647	24,600
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		100,247	0	75,647	24,600
General Admin Distribution			0	0	0
Grand Total		\$100,247		\$75,647	\$24,600

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-212 Budgeting

Department	First Incoming	Second Incoming	Budget	Cost Plan
1 City Hall	\$1,038	\$4	\$1,042	\$0
Subtotal - Building Depreciation	1,038	4	1,042	0
2 City Hall Equipment	110	3	113	0
2 Voice over IP System	30	1	31	0
Subtotal - Equipment Depreciation	140	4	144	0
3 Parking	625	15	640	0
Subtotal - 101-271 Other General	625	15	640	0
4 Management & Leadership	2,273	618	2,890	0
Subtotal - 101-172 City Manager	2,273	618	2,890	0
5 City Hall	7,036	1,758	8,794	0
Subtotal - 101-265 Bldgs & Grounds	7,036	1,758	8,794	0
6 PC / Network Support	3,131	134	3,265	0
6 App - Eden	811	157	968	0
6 App - BS & A	1,060	197	1,258	0
6 App - Kronos	269	26	295	0
Subtotal - 101-228, 229, 230 Info Tech	5,271	514	5,786	0
7 Payroll	22	4	26	0
7 Budgeting	61,917	9,943	71,860	0
7 Audit and Accounting	369	52	421	0
Subtotal - 101-191 Accounting Dept	62,308	9,999	72,307	0
8 Accounts Payable	22	3	25	0
8 Payroll	142	22	165	0
8 Budgeting	17,215	2,494	19,709	0
8 Accounting	14	2	17	0
Subtotal - 101-192 Financial Services	17,394	2,522	19,916	0
9 Budgeting	162,013	28,449	190,462	0
9 Risk Management	30	6	36	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-212 Budgeting

Department	First Incoming	Second Incoming	Budget	Cost Plan
9 Accounting	\$34	\$6	\$40	\$0
Subtotal - 101-210 Management Serv	162,077	28,461	190,538	0
10 Budget	0	204	204	0
Subtotal - 101-212 Budgeting	0	204	204	0
13 Internal Audit	0	71	71	0
Subtotal - 101-223 Internal Auditor	0	71	71	0
14 Purchasing	0	90	90	0
Subtotal - 101-233 Purchasing	0	90	90	0
17 Advise and Counsel	0	183	183	0
17 Risk Management	0	5	5	0
Subtotal - 101-266 City Attorney	0	188	188	0
18 Human Resources	0	1,191	1,191	0
Subtotal - 101-270 Human Resources	0	1,191	1,191	0
22 General Fund OPEB	0	9,701	9,701	0
Subtotal - OPEB / Retirement Board	0	9,701	9,701	0
Total Incoming	258,164	55,337	313,501	0
C. Total Allocated		\$413,748	\$389,148	\$24,600
			94.05%	5.95%

City of Kalamazoo
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Budget Allocations

Dept:10 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$123	\$0	\$123	\$0	\$123
4 101-172 City Manager	1,840,307	1.12%	3,739	0	3,739	0	3,739
5 101-265 Bldgs & Grounds	1,616,093	0.98%	3,283	0	3,283	0	3,283
6 101-228, 229, 230 Info Tech	3,727,241	2.27%	7,573	0	7,573	0	7,573
7 101-191 Accounting Dept	599,697	0.37%	1,218	0	1,218	0	1,218
8 101-192 Financial Services	546,381	0.33%	1,110	0	1,110	0	1,110
9 101-210 Management Services	283,350	0.17%	576	0	576	0	576
10 101-212 Budgeting	100,247	0.06%	204	0	204	0	204
11 101-215 City Clerk	356,181	0.22%	724	0	724	127	850
12 101-216 Records	187,757	0.11%	381	0	381	67	448
13 101-223 Internal Auditor	101,495	0.06%	206	0	206	36	242
14 101-233 Purchasing	431,232	0.26%	876	0	876	153	1,030
15 101-253 Treasury	1,386,652	0.84%	2,817	0	2,817	493	3,311
16 101-261 311 Customer Service	631,757	0.38%	1,284	0	1,284	225	1,508
17 101-266 City Attorney	789,559	0.48%	1,604	0	1,604	281	1,885
18 101-270 Human Resources	977,123	0.59%	1,985	0	1,985	348	2,333
19 101-345, 349 Public Safety	7,394,988	4.50%	15,025	0	15,025	2,631	17,656
20 101-580 City Equipment	2,620,248	1.59%	5,324	0	5,324	932	6,256
21 101-751 Parks & Rec Admin	338,757	0.21%	688	0	688	121	809
22 OPEB / Retirement Board	500	0.00%	1	0	1	0	1
23 101-101 City Commission	138,309	0.08%	281	0	281	49	330
24 101-175 Diversity & Inclusion	301,094	0.18%	612	0	612	107	719
25 101-257 Assessing	496,912	0.30%	1,010	0	1,010	177	1,186
26 101-262 Elections	655,957	0.40%	1,333	0	1,333	233	1,566
27 101-272 Emergency Recovery	25,418	0.02%	52	0	52	9	61
28 101-346 Public Safety COPS	2,007,220	1.22%	4,078	0	4,078	714	4,792
29 101-347 Public Safety Ops	21,091,273	12.84%	42,852	0	42,852	7,505	50,357
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	6,675	0	6,675	1,169	7,844
31 101-371 Bldg Inspection Dept	852,774	0.52%	1,733	0	1,733	303	2,036
32 101-385 Code Enforcement	826,914	0.50%	1,680	0	1,680	294	1,974
33 101-400 PS Contracts	329,044	0.20%	669	0	669	117	786
34 101-441 PW General	256,057	0.16%	520	0	520	91	611
35 101-443 Forestry	353,256	0.22%	718	0	718	126	843
36 101-448 Street Lights	1,144,999	0.70%	2,326	0	2,326	407	2,734
37 101-621 Pollution Control	225,922	0.14%	459	0	459	80	539
38 101-701 Planning	619,866	0.38%	1,259	0	1,259	221	1,480
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	842	0	842	147	989
42 101-75x Parks & Rec Activities	878,492	0.53%	1,785	0	1,785	313	2,097
43 101-770 Parks Maint	1,512,211	0.92%	3,072	0	3,072	538	3,611
44 151 Cemetery Trust	20,100	0.01%	41	0	41	7	48
45 159 Recreation Endowment	84,625	0.05%	172	0	172	30	202

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Budget Allocations

Dept:10 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$96	\$0	\$96	\$17	\$113
47 202 Major Streets	12,962,759	7.89%	26,337	0	26,337	4,612	30,949
48 203 Local Streets	3,881,319	2.36%	7,886	0	7,886	1,381	9,267
49 209 Cemeteries	1,086,217	0.66%	2,207	0	2,207	386	2,593
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	5,094	0	5,094	892	5,986
51 225 Blight Abatement	12,800	0.01%	26	0	26	5	31
52 226 Solid Waste / Rubbish	3,322,936	2.02%	6,751	0	6,751	1,182	7,934
53 232-238 Grants - Gen Gov	69,604	0.04%	141	0	141	25	166
54 232-40x PS Grants	44,962	0.03%	91	0	91	16	107
55 232-585 PW Grants	16,096	0.01%	33	0	33	6	38
56 232-697 HUD Grants - Other	459,575	0.28%	934	0	934	164	1,097
60 232-775 P&R Annual Grants	24,504	0.01%	50	0	50	9	59
61 232-776 P&R Grants	3,089	0.00%	6	0	6	1	7
62 232-803 Historic Comm Grants	27,099	0.02%	55	0	55	10	65
63 233-180 Exec Programs	3,640	0.00%	7	0	7	1	9
64 233-406 PS Donations	31,772	0.02%	65	0	65	11	76
66 233-727 Comm Dvlp Donations	308	0.00%	1	0	1	0	1
68 233-777 P&R Donations	16,529	0.01%	34	0	34	6	39
69 233-803 Historic Comm	933	0.00%	2	0	2	0	2
70 234 FFE Aspirational Projects	6,354,180	3.87%	12,910	0	12,910	2,261	15,171
71 235 Recovery Programs & Grants	2,665,525	1.62%	5,416	0	5,416	948	6,364
72 236 Light Grant	45,000	0.03%	91	0	91	16	107
79 265 Drug Law Enforce	83,109	0.05%	169	0	169	30	198
85 296 HUD Grant Admin	660,197	0.40%	1,341	0	1,341	235	1,576
87 298 Home Grant	224,946	0.14%	457	0	457	80	537
88 299 CDBG Grant	1,223,664	0.74%	2,486	0	2,486	435	2,922
93 590 Sewer Fund	33,683,079	20.50%	68,436	0	68,436	11,985	80,421
94 591 Water Fund	16,596,678	10.10%	33,720	0	33,720	5,905	39,626
95 677 Insurance Fund	15,123,118	9.20%	30,726	0	30,726	5,381	36,107
96 731 Pension Fund	2,649,172	1.61%	5,382	0	5,382	943	6,325
97 737 OPEB Fund	433,432	0.26%	881	0	881	154	1,035
98 756 General Trust Fund	12,407	0.01%	25	0	25	4	30
99 760 Foundation for Excellence	442,577	0.27%	899	0	899	157	1,057
104 All Other	70,807	0.04%	144	0	144	25	169

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Budget Allocations

Dept:10 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	164,296,912	100.00%	333,810	0	333,810	55,337	389,148
Direct Bills					0		0
Total					\$333,810		\$389,148

Basis Units: City Departments' Expenditures exc. Transfers and Indirect
Source: City Financials

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Cost Plan Allocations

Dept:10 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	1.61%	\$397	\$0	\$397	\$0	\$397
2 Equipment Depreciation	4	6.45%	1,587	0	1,587	0	1,587
3 101-271 Other General	1	1.61%	397	0	397	0	397
4 101-172 City Manager	2	3.23%	794	0	794	0	794
5 101-265 Bldgs & Grounds	4	6.45%	1,587	0	1,587	0	1,587
6 101-228, 229, 230 Info Tech	10	16.13%	3,968	0	3,968	0	3,968
9 101-210 Management Services	10	16.13%	3,968	0	3,968	0	3,968
11 101-215 City Clerk	4	6.45%	1,587	0	1,587	0	1,587
13 101-223 Internal Auditor	1	1.61%	397	0	397	0	397
14 101-233 Purchasing	1	1.61%	397	0	397	0	397
15 101-253 Treasury	6	9.68%	2,381	0	2,381	0	2,381
16 101-261 311 Customer Service	1	1.61%	397	0	397	0	397
17 101-266 City Attorney	5	8.06%	1,984	0	1,984	0	1,984
18 101-270 Human Resources	3	4.84%	1,190	0	1,190	0	1,190
19 101-345, 349 Public Safety	1	1.61%	397	0	397	0	397
20 101-580 City Equipment	3	4.84%	1,190	0	1,190	0	1,190
22 OPEB / Retirement Board	1	1.61%	397	0	397	0	397
23 101-101 City Commission	2	3.23%	794	0	794	0	794
25 101-257 Assessing	2	3.23%	794	0	794	0	794
Subtotal	62	100.00%	24,600	0	24,600	0	24,600
Direct Bills					0		0
Total					\$24,600		\$24,600

Basis Units: # Functions in Cost Plan
Source: Prior Year Cost Plan

City of Kalamazoo
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Allocation Summary

Dept:10 101-212 Budgeting

Department	Budget	Cost Plan	Total
1 Building Depreciation	\$0	\$397	\$397
2 Equipment Depreciation	0	1,587	1,587
3 101-271 Other General	123	397	520
4 101-172 City Manager	3,739	794	4,533
5 101-265 Bldgs & Grounds	3,283	1,587	4,871
6 101-228, 229, 230 Info Tech	7,573	3,968	11,541
7 101-191 Accounting Dept	1,218	0	1,218
8 101-192 Financial Services	1,110	0	1,110
9 101-210 Management Services	576	3,968	4,543
10 101-212 Budgeting	204	0	204
11 101-215 City Clerk	850	1,587	2,438
12 101-216 Records	448	0	448
13 101-223 Internal Auditor	242	397	639
14 101-233 Purchasing	1,030	397	1,426
15 101-253 Treasury	3,311	2,381	5,691
16 101-261 311 Customer Service	1,508	397	1,905
17 101-266 City Attorney	1,885	1,984	3,869
18 101-270 Human Resources	2,333	1,190	3,523
19 101-345, 349 Public Safety	17,656	397	18,053
20 101-580 City Equipment	6,256	1,190	7,446
21 101-751 Parks & Rec Admin	809	0	809
22 OPEB / Retirement Board	1	397	398
23 101-101 City Commission	330	794	1,124
24 101-175 Diversity & Inclusion	719	0	719
25 101-257 Assessing	1,186	794	1,980
26 101-262 Elections	1,566	0	1,566
27 101-272 Emergency Recovery	61	0	61
28 101-346 Public Safety COPS	4,792	0	4,792
29 101-347 Public Safety Ops	50,357	0	50,357
30 101-348 Criminal Invstgn Div	7,844	0	7,844
31 101-371 Bldg Inspection Dept	2,036	0	2,036
32 101-385 Code Enforcement	1,974	0	1,974
33 101-400 PS Contracts	786	0	786
34 101-441 PW General	611	0	611
35 101-443 Forestry	843	0	843
36 101-448 Street Lights	2,734	0	2,734
37 101-621 Pollution Control	539	0	539
38 101-701 Planning	1,480	0	1,480
39 101-721 Shared Prosperity	0	0	0
41 101-728 Econ Dev	989	0	989
42 101-75x Parks & Rec Activities	2,097	0	2,097

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Allocation Summary

Dept:10 101-212 Budgeting

Department	Budget	Cost Plan	Total
43 101-770 Parks Maint	\$3,611	\$0	\$3,611
44 151 Cemetery Trust	48	0	48
45 159 Recreation Endowment	202	0	202
46 160 Mayor's Riverfront Pk	113	0	113
47 202 Major Streets	30,949	0	30,949
48 203 Local Streets	9,267	0	9,267
49 209 Cemeteries	2,593	0	2,593
50 211 Kzoo Muni Golf Assn	5,986	0	5,986
51 225 Blight Abatement	31	0	31
52 226 Solid Waste / Rubbish	7,934	0	7,934
53 232-238 Grants - Gen Gov	166	0	166
54 232-40x PS Grants	107	0	107
55 232-585 PW Grants	38	0	38
56 232-697 HUD Grants - Other	1,097	0	1,097
60 232-775 P&R Annual Grants	59	0	59
61 232-776 P&R Grants	7	0	7
62 232-803 Historic Comm Grants	65	0	65
63 233-180 Exec Programs	9	0	9
64 233-406 PS Donations	76	0	76
66 233-727 Comm Dvlp Donations	1	0	1
68 233-777 P&R Donations	39	0	39
69 233-803 Historic Comm	2	0	2
70 234 FFE Aspirational Projects	15,171	0	15,171
71 235 Recovery Programs & Grants	6,364	0	6,364
72 236 Light Grant	107	0	107
79 265 Drug Law Enforce	198	0	198
85 296 HUD Grant Admin	1,576	0	1,576
87 298 Home Grant	537	0	537
88 299 CDBG Grant	2,922	0	2,922
93 590 Sewer Fund	80,421	0	80,421
94 591 Water Fund	39,626	0	39,626
95 677 Insurance Fund	36,107	0	36,107
96 731 Pension Fund	6,325	0	6,325
97 737 OPEB Fund	1,035	0	1,035
98 756 General Trust Fund	30	0	30
99 760 Foundation for Excellence	1,057	0	1,057
104 All Other	169	0	169
Total	\$389,148	\$24,600	\$413,748

**101-215 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 in the 2 CFR Part 200 Cost Allocation Plan.
- **City Clerk** – The balance of the Clerk's activities are considered General Government in nature and are not allocated.

**City of Kalamazoo
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**101-215 City Clerk
Nature and Extent of Services
(Continued)**

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

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

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

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A. Department Costs

Dept:11 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
Personnel Costs							
Salaries	S1	316,958	94,041	18,257	25,420	129,699	49,540
Salary % Split			29.67%	5.76%	8.02%	40.92%	15.63%
Benefits	S	91,549	27,163	5,273	7,342	37,462	14,309
Subtotal - Personnel Costs		408,507	121,204	23,530	32,762	167,161	63,850
Services & Supplies Cost							
727.001 Office Supplies & Forms	S	3,983	1,182	229	319	1,630	623
727.003 Postage	P	637	0	0	265	0	372
801.000 Prof & Contract Svcs	P	13,006	0	0	3,025	0	9,981
802.010 Recording Fees	P	576	0	576	0	0	0
802.011 Legal Notices	P	1,135	0	0	0	0	1,135
810.001 Business & Emerg Meals	D	972	0	0	0	0	0
810.003 Memberships & Subscriptions	P	1,301	0	0	0	275	1,026
811.000 Professional Develop	S	265	79	15	21	108	41
815.000 Software and Applications	P	22,849	0	0	0	0	22,849
830.004 General Insurance Fund	S	2,604	773	150	209	1,066	407
850.000 Phone & Network Services	S	2,651	787	153	213	1,085	414
941.000 Rental/Lease Equip	P	2,886	846	0	2,040	0	0
941.000 Copier Lease	D	1,868	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	D	(1,868)	0	0	0	0	0
CCTA Admin Services Contract	P	(8,630)	(8,630)	0	0	0	0
Subtotal - Services & Supplies		44,236	(4,964)	1,123	6,092	4,164	36,849
Department Cost Total		452,743	116,240	24,653	38,854	171,325	100,699
Adjustments to Cost							
810.001 Business & Emerg Meals	D	(972)	0	0	0	0	0
941.000 Copier Lease	D	(1,868)	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	D	1,868	0	0	0	0	0

City of Kalamazoo
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A. Department Costs

Dept:11 101-215 City Clerk

Description	Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
Subtotal - Adjustments	(972)	0	0	0	0	0
Total Costs After Adjustments	451,771	116,240	24,653	38,854	171,325	100,699
General Admin Distribution		(116,240)	9,520	13,255	67,632	25,833
Grand Total	\$451,771		\$34,173	\$52,110	\$238,957	\$126,531
					not allocated	not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
1 City Hall	\$9,182	\$35	\$755	\$1,051	\$5,362	\$2,048
Subtotal - Building Depreciation	9,182	35	755	1,051	5,362	2,048
2 City Hall Equipment	971	28	82	114	581	222
2 Department Specific Equipment	3,740	32	309	430	2,195	838
2 Voice over IP System	239	5	20	28	142	54
Subtotal - Equipment Depreciation	4,950	65	411	572	2,918	1,115
3 Parking	1,812	42	152	211	1,079	412
Subtotal - 101-271 Other General	1,812	42	152	211	1,079	412
4 Management & Leadership	6,584	1,790	686	955	4,872	1,861
Subtotal - 101-172 City Manager	6,584	1,790	686	955	4,872	1,861
5 City Hall	62,230	15,546	6,370	8,869	45,253	17,285
Subtotal - 101-265 Bldgs & Grounds	62,230	15,546	6,370	8,869	45,253	17,285
6 PC / Network Support	42,897	1,840	3,664	5,101	26,029	9,942
6 App - Eden	2,635	510	258	359	1,830	699
6 App - BS & A	848	158	82	115	585	224
6 App - Kronos	780	75	70	98	498	190
6 Dept Specific Exp	8,550	0	700	975	4,975	1,900
Subtotal - 101-228, 229, 230 Info Tech	55,710	2,582	4,774	6,647	33,916	12,955
7 Payroll	63	11	6	8	43	16
7 Audit and Accounting	2,210	312	207	288	1,467	561
Subtotal - 101-191 Accounting Dept	2,273	323	213	296	1,510	577
8 Accounts Payable	2,592	408	246	342	1,745	667
8 Payroll	413	64	39	54	278	106
8 Accounting	87	13	8	11	58	22
Subtotal - 101-192 Financial Services	3,091	486	293	408	2,081	795
9 Risk Management	107	20	10	14	74	28
9 Accounting	204	38	20	28	141	54

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
Subtotal - 101-210 Management Servic	\$311	\$58	\$30	\$42	\$214	\$82
10 Budget	724	127	70	97	495	189
10 Cost Plan	1,587	0	130	181	923	353
Subtotal - 101-212 Budgeting	2,311	127	200	278	1,418	542
11 Records Management	0	5,791	474	660	3,370	1,287
11 Mailroom	0	85	7	10	49	19
Subtotal - 101-215 City Clerk	0	5,876	481	670	3,419	1,306
12 Records Mgmt	0	22,957	1,880	2,618	13,357	5,102
12 Mailroom	0	19	2	2	11	4
Subtotal - 101-216 Records	0	22,976	1,882	2,620	13,368	5,106
13 Internal Audit	0	254	21	29	148	56
Subtotal - 101-223 Internal Auditor	0	254	21	29	148	56
14 Purchasing	0	1,791	147	204	1,042	398
Subtotal - 101-233 Purchasing	0	1,791	147	204	1,042	398
15 Non-Tax Revenue	0	142	12	16	82	32
Subtotal - 101-253 Treasury	0	142	12	16	82	32
16 Customer Service	0	10,589	867	1,207	6,161	2,353
Subtotal - 101-261 311 Customer Servi	0	10,589	867	1,207	6,161	2,353
17 Advise and Counsel	0	650	53	74	378	144
17 Labor Relations	0	290	24	33	168	64
17 Risk Management	0	20	2	2	11	4
Subtotal - 101-266 City Attorney	0	959	79	109	558	213
18 Human Resources	0	3,449	282	393	2,007	766
18 Labor Relations	0	430	35	49	250	96
Subtotal - 101-270 Human Resources	0	3,879	318	442	2,257	862
22 General Fund OPEB	0	28,103	2,302	3,205	16,351	6,246
Subtotal - OPEB / Retirement Board	0	28,103	2,302	3,205	16,351	6,246
Total Incoming	148,453	95,623	19,990	27,833	142,010	54,243
C. Total Allocated		\$695,847	\$54,163	\$79,943	\$380,967	\$180,774
			7.78%	11.49%	54.75%	25.98%

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Records Management Allocations

Dept:11 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	1.53	1.53%	\$709	\$0	\$709	\$0	\$709
6 101-228, 229, 230 Info Tech	14.21	14.21%	6,584	0	6,584	0	6,584
9 101-210 Management Services	6.97	6.97%	3,229	0	3,229	0	3,229
11 101-215 City Clerk	12.50	12.50%	5,791	0	5,791	0	5,791
17 101-266 City Attorney	25.46	25.46%	11,796	0	11,796	3,077	14,874
18 101-270 Human Resources	5.07	5.07%	2,349	0	2,349	613	2,962
19 101-345, 349 Public Safety	10.11	10.11%	4,684	0	4,684	1,222	5,906
21 101-751 Parks & Rec Admin	1.65	1.65%	764	0	764	199	964
40 101-724 Community Develop	8.75	8.75%	4,054	0	4,054	1,058	5,112
41 101-728 Econ Dev	1.81	1.81%	839	0	839	219	1,057
50 211 Kzoo Muni Golf Assn	0.14	0.14%	65	0	65	17	82
94 591 Water Fund	9.41	9.41%	4,360	0	4,360	1,137	5,497
95 677 Insurance Fund	0.01	0.01%	5	0	5	1	6
102 CCTA	2.38	2.38%	1,103	0	1,103	288	1,390
Subtotal	100.00	100.00%	46,332	0	46,332	7,831	54,163
Direct Bills					0		0
Total					\$46,332		\$54,163

Basis Units: Pro-rated Services
Source: Records Log

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

Mailroom Allocations

Dept:11 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	221.75	0.13%	\$86	\$0	\$86	\$0	\$86
6 101-228, 229, 230 Info Tech	7.46	0.00%	3	0	3	0	3
9 101-210 Management Services	2,891.35	1.63%	1,127	0	1,127	0	1,127
11 101-215 City Clerk	217.73	0.12%	85	0	85	0	85
14 101-233 Purchasing	39.59	0.02%	15	0	15	2	18
15 101-253 Treasury	72,761.83	41.09%	28,370	0	28,370	4,567	32,937
17 101-266 City Attorney	604.30	0.34%	236	0	236	38	274
18 101-270 Human Resources	1,053.25	0.59%	411	0	411	66	477
19 101-345, 349 Public Safety	3,135.07	1.77%	1,222	0	1,222	197	1,419
21 101-751 Parks & Rec Admin	4.76	0.00%	2	0	2	0	2
25 101-257 Assessing	388.49	0.22%	151	0	151	24	176
26 101-262 Elections	43,359.53	24.49%	16,906	0	16,906	2,722	19,627
32 101-385 Code Enforcement	5,648.50	3.19%	2,202	0	2,202	355	2,557
34 101-441 PW General	1,103.12	0.62%	430	0	430	69	499
38 101-701 Planning	15,047.01	8.50%	5,867	0	5,867	944	6,811
41 101-728 Econ Dev	99.17	0.06%	39	0	39	6	45
43 101-770 Parks Maint	206.68	0.12%	81	0	81	13	94
49 209 Cemeteries	154.45	0.09%	60	0	60	10	70
52 226 Solid Waste / Rubbish	10,793.02	6.10%	4,208	0	4,208	677	4,886
70 234 FFE Aspirational Projects	840.22	0.47%	328	0	328	53	380
93 590 Sewer Fund	287.57	0.16%	112	0	112	18	130
94 591 Water Fund	18,201.35	10.28%	7,097	0	7,097	1,142	8,239
Subtotal	177,066.20	100.00%	69,038	0	69,038	10,904	79,943
Direct Bills					0		0
Total					\$69,038		\$79,943

Basis Units: Postage Expenditures by Department

Source: Financial Statements

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

Allocation Summary

Dept:11 101-215 City Clerk

Department	Records Management	Mailroom	Elections	City Clerk	Total
4 101-172 City Manager	\$709	\$86	\$0	\$0	\$795
6 101-228, 229, 230 Info Tech	6,584	3	0	0	6,587
9 101-210 Management Services	3,229	1,127	0	0	4,357
11 101-215 City Clerk	5,791	85	0	0	5,876
14 101-233 Purchasing	0	18	0	0	18
15 101-253 Treasury	0	32,937	0	0	32,937
17 101-266 City Attorney	14,874	274	0	0	15,147
18 101-270 Human Resources	2,962	477	0	0	3,439
19 101-345, 349 Public Safety	5,906	1,419	0	0	7,325
21 101-751 Parks & Rec Admin	964	2	0	0	966
25 101-257 Assessing	0	176	0	0	176
26 101-262 Elections	0	19,627	0	0	19,627
32 101-385 Code Enforcement	0	2,557	0	0	2,557
34 101-441 PW General	0	499	0	0	499
38 101-701 Planning	0	6,811	0	0	6,811
40 101-724 Community Develop	5,112	0	0	0	5,112
41 101-728 Econ Dev	1,057	45	0	0	1,102
43 101-770 Parks Maint	0	94	0	0	94
49 209 Cemeteries	0	70	0	0	70
50 211 Kzoo Muni Golf Assn	82	0	0	0	82
52 226 Solid Waste / Rubbish	0	4,886	0	0	4,886
70 234 FFE Aspirational Projects	0	380	0	0	380
93 590 Sewer Fund	0	130	0	0	130
94 591 Water Fund	5,497	8,239	0	0	13,736
95 677 Insurance Fund	6	0	0	0	6
102 CCTA	1,390	0	0	0	1,390
Total	\$54,163	\$79,943	\$0	\$0	\$134,106

**101-216 Records
Nature and Extent of Services**

Records Management is a subdivision of the City Clerk's Office. Staff are primarily responsible for the activities related to management and preservation of the official records of the City and handling incoming and outgoing mail for all departments, while also assisting with other duties of the City Clerk's office.

For plan purposes the costs of Records Management 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** - Costs related to voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws are not allocated in the 2 CFR Part 200 Cost Allocation Plan.

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

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

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

A. Department Costs

Dept:12 101-216 Records

Description		Amount	General Admin	Records Mgmt	Mailroom	Elections
Personnel Costs						
Salaries	S1	95,041	0	78,724	10,881	5,436
Salary % Split			.00%	82.83%	11.45%	5.72%
Benefits	S	29,852	0	24,727	3,418	1,707
Subtotal - Personnel Costs		124,893	0	103,451	14,299	7,143
Services & Supplies Cost						
727.001 Office Supplies and Forms	P	2,035	0	2,035	0	0
801.000 Professional and Contractual	P	3,667	0	3,667	0	0
815.000 Software and Applications	P	1,144	0	1,144	0	0
830.004 General Insurance Fund	P	1,704	0	1,704	0	0
850.000 Communication and Network	P	1,028	0	1,028	0	0
920.001 Electricity	P	1,957	0	1,957	0	0
920.002 Natural Gas	P	5,687	0	5,687	0	0
940.000 Rental/Lease Property	P	45,018	0	45,018	0	0
941.000 Rental/Lease Equipment	P	624	0	624	0	0
Subtotal - Services & Supplies		62,864	0	62,864	0	0
Department Cost Total		187,757	0	166,315	14,299	7,143
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		187,757	0	166,315	14,299	7,143
General Admin Distribution			0	0	0	0
Grand Total		\$187,757		\$166,315	\$14,299	\$7,143
not allocated						

City of Kalamazoo
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CY 2022
8/12/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-216 Records

Department	First Incoming	Second Incoming	Records Mgmt	Mailroom	Elections
1 City Hall	\$374	\$1	\$332	\$29	\$14
Subtotal - Building Depreciation	374	1	332	29	14
2 City Hall Equipment	40	1	36	3	2
2 Voice over IP System	70	2	64	5	3
Subtotal - Equipment Depreciation	110	3	100	9	4
3 Parking	827	19	750	64	32
Subtotal - 101-271 Other General	827	19	750	64	32
4 Management & Leadership	3,007	817	3,387	291	145
Subtotal - 101-172 City Manager	3,007	817	3,387	291	145
5 City Hall	2,533	633	2,804	241	120
Subtotal - 101-265 Bldgs & Grounds	2,533	633	2,804	241	120
6 PC / Network Support	7,264	312	6,711	577	288
6 App - Eden	811	157	857	74	37
6 App - BS & A	1,060	197	1,114	96	48
6 App - Kronos	356	34	346	30	15
Subtotal - 101-228, 229, 230 Info Tech	9,491	700	9,028	776	388
7 Payroll	29	5	30	3	1
7 Audit and Accounting	1,300	184	1,314	113	56
Subtotal - 101-191 Accounting Dept	1,328	189	1,344	116	58
8 Accounts Payable	1,109	175	1,137	98	49
8 Payroll	189	29	193	17	8
8 Accounting	51	8	52	4	2
Subtotal - 101-192 Financial Services	1,348	212	1,382	119	59
9 Risk Management	56	10	59	5	3
9 Accounting	120	22	126	11	5
Subtotal - 101-210 Management Servic	176	33	185	16	8
10 Budget	381	67	397	34	17

City of Kalamazoo
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CY 2022
8/12/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:12 101-216 Records

Department	First Incoming	Second Incoming	Records Mgmt	Mailroom	Elections
Subtotal - 101-212 Budgeting	\$381	\$67	\$397	\$34	\$17
13 Internal Audit	0	134	118	10	5
Subtotal - 101-223 Internal Auditor	0	134	118	10	5
14 Purchasing	0	985	873	75	37
Subtotal - 101-233 Purchasing	0	985	873	75	37
16 Customer Service	0	313	277	24	12
Subtotal - 101-261 311 Customer Servi	0	313	277	24	12
17 Advise and Counsel	0	343	304	26	13
17 Labor Relations	0	57	50	4	2
17 Risk Management	0	8	8	1	0
Subtotal - 101-266 City Attorney	0	408	361	31	16
18 Human Resources	0	1,575	1,395	120	60
18 Labor Relations	0	84	75	6	3
Subtotal - 101-270 Human Resources	0	1,659	1,470	126	63
22 General Fund OPEB	0	12,834	11,368	977	488
Subtotal - OPEB / Retirement Board	0	12,834	11,368	977	488
Total Incoming	19,577	19,007	34,177	2,938	1,468
C. Total Allocated		\$226,340	\$200,492	\$17,237	\$8,611
			88.58%	7.62%	3.80%

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

Records Mgmt Allocations

Dept:12 101-216 Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	1.53	1.53%	\$2,810	\$0	\$2,810	\$0	\$2,810
6 101-228, 229, 230 Info Tech	14.21	14.21%	26,097	0	26,097	0	26,097
9 101-210 Management Services	6.97	6.97%	12,801	0	12,801	0	12,801
11 101-215 City Clerk	12.50	12.50%	22,957	0	22,957	0	22,957
17 101-266 City Attorney	25.46	25.46%	46,759	0	46,759	6,616	53,375
18 101-270 Human Resources	5.07	5.07%	9,311	0	9,311	1,317	10,629
19 101-345, 349 Public Safety	10.11	10.11%	18,568	0	18,568	2,627	21,195
21 101-751 Parks & Rec Admin	1.65	1.65%	3,030	0	3,030	429	3,459
40 101-724 Community Develop	8.75	8.75%	16,070	0	16,070	2,274	18,344
41 101-728 Econ Dev	1.81	1.81%	3,324	0	3,324	470	3,795
50 211 Kzoo Muni Golf Assn	0.14	0.14%	257	0	257	36	293
94 591 Water Fund	9.41	9.41%	17,282	0	17,282	2,445	19,727
95 677 Insurance Fund	0.01	0.01%	18	0	18	3	21
102 CCTA	2.38	2.38%	4,371	0	4,371	618	4,989
Subtotal	100.00	100.00%	183,656	0	183,656	16,836	200,492
Direct Bills					0		0
Total					\$183,656		\$200,492

Basis Units: Pro-rated Services
Source: Records Retention Log

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

Mailroom Allocations

Dept:12 101-216 Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	221.75	0.13%	\$20	\$0	\$20	\$0	\$20
6 101-228, 229, 230 Info Tech	7.46	0.00%	1	0	1	0	1
9 101-210 Management Services	2,891.35	1.63%	258	0	258	0	258
11 101-215 City Clerk	217.73	0.12%	19	0	19	0	19
14 101-233 Purchasing	39.59	0.02%	4	0	4	0	4
15 101-253 Treasury	72,761.83	41.09%	6,488	0	6,488	606	7,095
17 101-266 City Attorney	604.30	0.34%	54	0	54	5	59
18 101-270 Human Resources	1,053.25	0.59%	94	0	94	9	103
19 101-345, 349 Public Safety	3,135.07	1.77%	280	0	280	26	306
21 101-751 Parks & Rec Admin	4.76	0.00%	0	0	0	0	0
25 101-257 Assessing	388.49	0.22%	35	0	35	3	38
26 101-262 Elections	43,359.53	24.49%	3,867	0	3,867	361	4,228
32 101-385 Code Enforcement	5,648.50	3.19%	504	0	504	47	551
34 101-441 PW General	1,103.12	0.62%	98	0	98	9	108
38 101-701 Planning	15,047.01	8.50%	1,342	0	1,342	125	1,467
41 101-728 Econ Dev	99.17	0.06%	9	0	9	1	10
43 101-770 Parks Maint	206.68	0.12%	18	0	18	2	20
49 209 Cemeteries	154.45	0.09%	14	0	14	1	15
52 226 Solid Waste / Rubbish	10,793.02	6.10%	962	0	962	90	1,052
70 234 FFE Aspirational Projects	840.22	0.47%	75	0	75	7	82
93 590 Sewer Fund	287.57	0.16%	26	0	26	2	28
94 591 Water Fund	18,201.35	10.28%	1,623	0	1,623	152	1,775
Subtotal	177,066.20	100.00%	15,790	0	15,790	1,447	17,237
Direct Bills					0		0
Total					\$15,790		\$17,237

Basis Units: Postage Expenditures by Department

Source:

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

Allocation Summary

Dept:12 101-216 Records

Department	Records Mgmt	Mailroom	Elections	Total
4 101-172 City Manager	\$2,810	\$20	\$0	\$2,830
6 101-228, 229, 230 Info Tech	26,097	1	0	26,098
9 101-210 Management Services	12,801	258	0	13,059
11 101-215 City Clerk	22,957	19	0	22,976
14 101-233 Purchasing	0	4	0	4
15 101-253 Treasury	0	7,095	0	7,095
17 101-266 City Attorney	53,375	59	0	53,434
18 101-270 Human Resources	10,629	103	0	10,732
19 101-345, 349 Public Safety	21,195	306	0	21,500
21 101-751 Parks & Rec Admin	3,459	0	0	3,460
25 101-257 Assessing	0	38	0	38
26 101-262 Elections	0	4,228	0	4,228
32 101-385 Code Enforcement	0	551	0	551
34 101-441 PW General	0	108	0	108
38 101-701 Planning	0	1,467	0	1,467
40 101-724 Community Develop	18,344	0	0	18,344
41 101-728 Econ Dev	3,795	10	0	3,804
43 101-770 Parks Maint	0	20	0	20
49 209 Cemeteries	0	15	0	15
50 211 Kzoo Muni Golf Assn	293	0	0	293
52 226 Solid Waste / Rubbish	0	1,052	0	1,052
70 234 FFE Aspirational Projects	0	82	0	82
93 590 Sewer Fund	0	28	0	28
94 591 Water Fund	19,727	1,775	0	21,502
95 677 Insurance Fund	21	0	0	21
102 CCTA	4,989	0	0	4,989
Total	\$200,492	\$17,237	\$0	\$217,729

City of Kalamazoo
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CY 2022
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101-223 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. Downtown Development Authority, Transit Authority, and Brownfield Redevelopment Authority funds are excluded from allocation as they operate independently of the City. Funds 980, 982 and 985 GASB34 funds have also been excluded from the allocation.

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

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

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

A. Department Costs

Dept:13 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	79,092	0	79,092
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	21,426	0	21,426
Subtotal - Personnel Costs		100,518	0	100,518
Services & Supplies Cost				
727.001 Office Supplies and Forms	S	182	0	182
810.003 Memberships & Subscriptions	S	295	0	295
850.000 Phone & Network Services	S	500	0	500
Subtotal - Services & Supplies		977	0	977
Department Cost Total		101,495	0	101,495
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		101,495	0	101,495
General Admin Distribution			0	0
Grand Total		\$101,495		\$101,495

City of Kalamazoo
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CY 2022
8/12/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$718	\$3	\$721
Subtotal - Building Depreciation	718	3	721
2 City Hall Equipment	76	2	78
2 Voice over IP System	30	1	31
Subtotal - Equipment Depreciation	106	3	109
3 Parking	621	14	636
Subtotal - 101-271 Other General	621	14	636
4 Management & Leadership	2,257	614	2,870
Subtotal - 101-172 City Manager	2,257	614	2,870
5 City Hall	4,869	1,216	6,086
Subtotal - 101-265 Bldgs & Grounds	4,869	1,216	6,086
6 PC / Network Support	3,100	133	3,233
6 App - Eden	805	156	961
6 App - BS & A	1,053	196	1,249
6 App - Kronos	267	26	293
Subtotal - 101-228, 229, 230 Info Tech	5,225	510	5,736
7 Payroll	22	4	25
7 Audit and Accounting	673	95	768
Subtotal - 101-191 Accounting Dept	694	99	793
8 Accounts Payable	176	28	203
8 Payroll	141	22	164
8 Accounting	26	4	30
Subtotal - 101-192 Financial Services	344	54	397
9 Risk Management	30	6	36
9 Accounting	62	12	74
Subtotal - 101-210 Management Servic	92	17	110
10 Budget	206	36	242

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
10 Cost Plan	\$397	\$0	\$397
Subtotal - 101-212 Budgeting	603	36	639
13 Internal Audit	0	72	72
Subtotal - 101-223 Internal Auditor	0	72	72
17 Advise and Counsel	0	185	185
17 Risk Management	0	7	7
Subtotal - 101-266 City Attorney	0	192	192
18 Human Resources	0	1,182	1,182
Subtotal - 101-270 Human Resources	0	1,182	1,182
22 General Fund OPEB	0	9,633	9,633
Subtotal - OPEB / Retirement Board	0	9,633	9,633
Total Incoming	15,530	13,646	29,176
C. Total Allocated		\$130,670	\$130,670
			100.00%

City of Kalamazoo
2 CFR Part 200 Cost Allocation Plan

CY 2022
8/12/2023

Internal Audit Allocations

Dept:13 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$43	\$0	\$43	\$0	\$43
4 101-172 City Manager	1,840,307	1.12%	1,311	0	1,311	0	1,311
5 101-265 Bldgs & Grounds	1,616,093	0.98%	1,151	0	1,151	0	1,151
6 101-228, 229, 230 Info Tech	3,727,241	2.27%	2,655	0	2,655	0	2,655
7 101-191 Accounting Dept	599,697	0.37%	427	0	427	0	427
8 101-192 Financial Services	546,381	0.33%	389	0	389	0	389
9 101-210 Management Services	283,350	0.17%	202	0	202	0	202
10 101-212 Budgeting	100,247	0.06%	71	0	71	0	71
11 101-215 City Clerk	356,181	0.22%	254	0	254	0	254
12 101-216 Records	187,757	0.11%	134	0	134	0	134
13 101-223 Internal Auditor	101,495	0.06%	72	0	72	0	72
14 101-233 Purchasing	431,232	0.26%	307	0	307	38	345
15 101-253 Treasury	1,386,652	0.84%	988	0	988	122	1,110
16 101-261 311 Customer Service	631,757	0.38%	450	0	450	56	506
17 101-266 City Attorney	789,559	0.48%	562	0	562	70	632
18 101-270 Human Resources	977,123	0.59%	696	0	696	86	782
19 101-345, 349 Public Safety	7,394,988	4.50%	5,267	0	5,267	652	5,919
20 101-580 City Equipment	2,620,248	1.59%	1,866	0	1,866	231	2,097
21 101-751 Parks & Rec Admin	338,757	0.21%	241	0	241	30	271
22 OPEB / Retirement Board	500	0.00%	0	0	0	0	0
23 101-101 City Commission	138,309	0.08%	99	0	99	12	111
24 101-175 Diversity & Inclusion	301,094	0.18%	214	0	214	27	241
25 101-257 Assessing	496,912	0.30%	354	0	354	44	398
26 101-262 Elections	655,957	0.40%	467	0	467	58	525
27 101-272 Emergency Recovery	25,418	0.02%	18	0	18	2	20
28 101-346 Public Safety COPS	2,007,220	1.22%	1,430	0	1,430	177	1,607
29 101-347 Public Safety Ops	21,091,273	12.84%	15,023	0	15,023	1,858	16,881
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	2,340	0	2,340	289	2,630
31 101-371 Bldg Inspection Dept	852,774	0.52%	607	0	607	75	683
32 101-385 Code Enforcement	826,914	0.50%	589	0	589	73	662
33 101-400 PS Contracts	329,044	0.20%	234	0	234	29	263
34 101-441 PW General	256,057	0.16%	182	0	182	23	205
35 101-443 Forestry	353,256	0.22%	252	0	252	31	283
36 101-448 Street Lights	1,144,999	0.70%	816	0	816	101	916
37 101-621 Pollution Control	225,922	0.14%	161	0	161	20	181
38 101-701 Planning	619,866	0.38%	442	0	442	55	496
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	295	0	295	37	332
42 101-75x Parks & Rec Activities	878,492	0.53%	626	0	626	77	703
43 101-770 Parks Maint	1,512,211	0.92%	1,077	0	1,077	133	1,210
44 151 Cemetery Trust	20,100	0.01%	14	0	14	2	16
45 159 Recreation Endowment	84,625	0.05%	60	0	60	7	68

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Internal Audit Allocations

Dept:13 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$34	\$0	\$34	\$4	\$38
47 202 Major Streets	12,962,759	7.89%	9,233	0	9,233	1,142	10,375
48 203 Local Streets	3,881,319	2.36%	2,765	0	2,765	342	3,107
49 209 Cemeteries	1,086,217	0.66%	774	0	774	96	869
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	1,786	0	1,786	221	2,007
51 225 Blight Abatement	12,800	0.01%	9	0	9	1	10
52 226 Solid Waste / Rubbish	3,322,936	2.02%	2,367	0	2,367	293	2,660
53 232-238 Grants - Gen Gov	69,604	0.04%	50	0	50	6	56
54 232-40x PS Grants	44,962	0.03%	32	0	32	4	36
55 232-585 PW Grants	16,096	0.01%	11	0	11	1	13
56 232-697 HUD Grants - Other	459,575	0.28%	327	0	327	40	368
60 232-775 P&R Annual Grants	24,504	0.01%	17	0	17	2	20
61 232-776 P&R Grants	3,089	0.00%	2	0	2	0	2
62 232-803 Historic Comm Grants	27,099	0.02%	19	0	19	2	22
63 233-180 Exec Programs	3,640	0.00%	3	0	3	0	3
64 233-406 PS Donations	31,772	0.02%	23	0	23	3	25
66 233-727 Comm Dvlp Donations	308	0.00%	0	0	0	0	0
68 233-777 P&R Donations	16,529	0.01%	12	0	12	1	13
69 233-803 Historic Comm	933	0.00%	1	0	1	0	1
70 234 FFE Aspirational Projects	6,354,180	3.87%	4,526	0	4,526	560	5,086
71 235 Recovery Programs & Grants	2,665,525	1.62%	1,899	0	1,899	235	2,133
72 236 Light Grant	45,000	0.03%	32	0	32	4	36
79 265 Drug Law Enforce	83,109	0.05%	59	0	59	7	67
85 296 HUD Grant Admin	660,197	0.40%	470	0	470	58	528
87 298 Home Grant	224,946	0.14%	160	0	160	20	180
88 299 CDBG Grant	1,223,664	0.74%	872	0	872	108	979
93 590 Sewer Fund	33,683,079	20.50%	23,992	0	23,992	2,968	26,959
94 591 Water Fund	16,596,678	10.10%	11,821	0	11,821	1,462	13,284
95 677 Insurance Fund	15,123,118	9.20%	10,772	0	10,772	1,332	12,104
96 731 Pension Fund	2,649,172	1.61%	1,887	0	1,887	233	2,120
97 737 OPEB Fund	433,432	0.26%	309	0	309	38	347
98 756 General Trust Fund	12,407	0.01%	9	0	9	1	10
99 760 Foundation for Excellence	442,577	0.27%	315	0	315	39	354
104 All Other	70,807	0.04%	50	0	50	6	57

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Internal Audit Allocations

Dept:13 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	164,296,912	100.00%	117,025	0	117,025	13,646	130,670
Direct Bills					0		0
Total					\$117,025		\$130,670

Basis Units: City Departments' Expenditures exc. Transfers and Indirect
Source: Financial Statements

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Allocation Summary

Dept:13 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-271 Other General	\$43	\$43
4 101-172 City Manager	1,311	1,311
5 101-265 Bldgs & Grounds	1,151	1,151
6 101-228, 229, 230 Info Tech	2,655	2,655
7 101-191 Accounting Dept	427	427
8 101-192 Financial Services	389	389
9 101-210 Management Services	202	202
10 101-212 Budgeting	71	71
11 101-215 City Clerk	254	254
12 101-216 Records	134	134
13 101-223 Internal Auditor	72	72
14 101-233 Purchasing	345	345
15 101-253 Treasury	1,110	1,110
16 101-261 311 Customer Service	506	506
17 101-266 City Attorney	632	632
18 101-270 Human Resources	782	782
19 101-345, 349 Public Safety	5,919	5,919
20 101-580 City Equipment	2,097	2,097
21 101-751 Parks & Rec Admin	271	271
22 OPEB / Retirement Board	0	0
23 101-101 City Commission	111	111
24 101-175 Diversity & Inclusion	241	241
25 101-257 Assessing	398	398
26 101-262 Elections	525	525
27 101-272 Emergency Recovery	20	20
28 101-346 Public Safety COPS	1,607	1,607
29 101-347 Public Safety Ops	16,881	16,881
30 101-348 Criminal Invstgn Div	2,630	2,630
31 101-371 Bldg Inspection Dept	683	683
32 101-385 Code Enforcement	662	662
33 101-400 PS Contracts	263	263
34 101-441 PW General	205	205
35 101-443 Forestry	283	283
36 101-448 Street Lights	916	916
37 101-621 Pollution Control	181	181
38 101-701 Planning	496	496
39 101-721 Shared Prosperity	0	0
41 101-728 Econ Dev	332	332
42 101-75x Parks & Rec Activities	703	703
43 101-770 Parks Maint	1,210	1,210
44 151 Cemetery Trust	16	16

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Allocation Summary

Dept:13 101-223 Internal Auditor

Department	Internal Audit	Total
45 159 Recreation Endowment	\$68	\$68
46 160 Mayor's Riverfront Pk	38	38
47 202 Major Streets	10,375	10,375
48 203 Local Streets	3,107	3,107
49 209 Cemeteries	869	869
50 211 Kzoo Muni Golf Assn	2,007	2,007
51 225 Blight Abatement	10	10
52 226 Solid Waste / Rubbish	2,660	2,660
53 232-238 Grants - Gen Gov	56	56
54 232-40x PS Grants	36	36
55 232-585 PW Grants	13	13
56 232-697 HUD Grants - Other	368	368
60 232-775 P&R Annual Grants	20	20
61 232-776 P&R Grants	2	2
62 232-803 Historic Comm Grants	22	22
63 233-180 Exec Programs	3	3
64 233-406 PS Donations	25	25
66 233-727 Comm Dvlp Donations	0	0
68 233-777 P&R Donations	13	13
69 233-803 Historic Comm	1	1
70 234 FFE Aspirational Projects	5,086	5,086
71 235 Recovery Programs & Grants	2,133	2,133
72 236 Light Grant	36	36
79 265 Drug Law Enforce	67	67
85 296 HUD Grant Admin	528	528
87 298 Home Grant	180	180
88 299 CDBG Grant	979	979
93 590 Sewer Fund	26,959	26,959
94 591 Water Fund	13,284	13,284
95 677 Insurance Fund	12,104	12,104
96 731 Pension Fund	2,120	2,120
97 737 OPEB Fund	347	347
98 756 General Trust Fund	10	10
99 760 Foundation for Excellence	354	354
104 All Other	57	57
Total	\$130,670	\$130,670

**101-233 Purchasing
Nature and Extent of Services**

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

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

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

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

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A. Department Costs

Dept:14 101-233 Purchasing

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	327,525	0	327,525
Salary % Split			.00%	100.00%
Benefits	S	93,957	0	93,957
Subtotal - Personnel Costs		421,482	0	421,482
Services & Supplies Cost				
727.001 Office Supplies & Forms	S	804	0	804
727.003 Postage	S	75	0	75
801.000 Prof & Contractual Services	S	789	0	789
810.003 Memberships & Subscriptions	S	1,679	0	1,679
811.000 Professional Development	S	2,570	0	2,570
830.004 General Insurance Fund	S	3,504	0	3,504
941.000 Rental/Lease Equipment	S	920	0	920
941.000 Copier Lease	D	669	0	0
949.000 Rental/Lease Contra (GASB 8 D		(669)	0	0
CCTA Admin Services Contract	P	(110,010)	(110,010)	0
Subtotal - Services & Supplies		(99,669)	(110,010)	10,341
Department Cost Total		321,813	(110,010)	431,823
Adjustments to Cost				
941.000 Copier Lease	D	(669)	0	0
949.000 Rental/Lease Contra (GASB 8 D		669	0	0
Subtotal - Adjustments		(0)	0	0
Total Costs After Adjustments		321,813	(110,010)	431,823
General Admin Distribution			110,010	(110,010)
Grand Total		<u>\$321,813</u>		<u>\$321,813</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$1,736	\$7	\$1,742
Subtotal - Building Depreciation	1,736	7	1,742
2 City Hall Equipment	184	5	189
2 Department Specific Equipment	669	6	674
2 Voice over IP System	166	4	170
Subtotal - Equipment Depreciation	1,018	15	1,033
3 Parking	2,814	66	2,880
Subtotal - 101-271 Other General	2,814	66	2,880
4 Management & Leadership	10,227	2,780	13,007
Subtotal - 101-172 City Manager	10,227	2,780	13,007
5 City Hall	11,765	2,939	14,704
Subtotal - 101-265 Bldgs & Grounds	11,765	2,939	14,704
6 PC / Network Support	29,746	1,276	31,022
6 App - Eden	3,649	706	4,354
6 App - BS & A	1,590	296	1,886
6 App - Kronos	1,212	117	1,328
Subtotal - 101-228, 229, 230 Info Tech	36,197	2,394	38,591
7 Payroll	98	17	115
7 Audit and Accounting	1,073	152	1,225
Subtotal - 101-191 Accounting Dept	1,172	168	1,340
8 Accounts Payable	450	71	521
8 Payroll	641	100	741
8 Purchasing	(26,352)	6,235	(20,117)
8 Accounting	42	6	48
Subtotal - 101-192 Financial Services	(25,218)	6,412	(18,806)
9 Risk Management	129	24	153
9 Accounting	99	18	117

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-210 Management Servic	\$228	\$42	\$271
10 Budget	876	153	1,030
10 Cost Plan	397	0	397
Subtotal - 101-212 Budgeting	1,273	153	1,426
11 Mailroom	15	2	18
Subtotal - 101-215 City Clerk	15	2	18
12 Mailroom	4	0	4
Subtotal - 101-216 Records	4	0	4
13 Internal Audit	307	38	345
Subtotal - 101-223 Internal Auditor	307	38	345
14 Purchasing	0	269	269
Subtotal - 101-233 Purchasing	0	269	269
16 Customer Service	0	2,350	2,350
Subtotal - 101-261 311 Customer Servi	0	2,350	2,350
17 Advise and Counsel	0	787	787
17 Labor Relations	0	527	527
17 Risk Management	0	29	29
Subtotal - 101-266 City Attorney	0	1,343	1,343
18 Human Resources	0	5,357	5,357
18 Labor Relations	0	783	783
Subtotal - 101-270 Human Resources	0	6,140	6,140
22 General Fund OPEB	0	43,653	43,653
Subtotal - OPEB / Retirement Board	0	43,653	43,653
Total Incoming	41,538	68,772	110,310
C. Total Allocated		\$432,123	\$432,123
		100.00%	

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Purchasing Allocations

Dept:14 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	1	0.02%	\$90	\$0	\$90	\$0	\$90
4 101-172 City Manager	29	0.71%	2,597	0	2,597	0	2,597
5 101-265 Bldgs & Grounds	206	5.08%	18,450	0	18,450	0	18,450
6 101-228, 229, 230 Info Tech	210	5.18%	18,808	0	18,808	0	18,808
7 101-191 Accounting Dept	7	0.17%	627	0	627	0	627
8 101-192 Financial Services	2	0.05%	179	0	179	0	179
9 101-210 Management Services	7	0.17%	627	0	627	0	627
10 101-212 Budgeting	1	0.02%	90	0	90	0	90
11 101-215 City Clerk	20	0.49%	1,791	0	1,791	0	1,791
12 101-216 Records	11	0.27%	985	0	985	0	985
14 101-233 Purchasing	3	0.07%	269	0	269	0	269
15 101-253 Treasury	18	0.44%	1,612	0	1,612	348	1,960
16 101-261 311 Customer Service	2	0.05%	179	0	179	39	218
17 101-266 City Attorney	5	0.12%	448	0	448	97	544
18 101-270 Human Resources	25	0.62%	2,239	0	2,239	483	2,722
19 101-345, 349 Public Safety	371	9.14%	33,227	0	33,227	7,167	40,394
20 101-580 City Equipment	145	3.57%	12,986	0	12,986	2,801	15,788
21 101-751 Parks & Rec Admin	40	0.99%	3,582	0	3,582	773	4,355
23 101-101 City Commission	2	0.05%	179	0	179	39	218
24 101-175 Diversity & Inclusion	3	0.07%	269	0	269	58	327
25 101-257 Assessing	12	0.30%	1,075	0	1,075	232	1,307
26 101-262 Elections	57	1.40%	5,105	0	5,105	1,101	6,206
27 101-272 Emergency Recovery	2	0.05%	179	0	179	39	218
29 101-347 Public Safety Ops	11	0.27%	985	0	985	212	1,198
30 101-348 Criminal Invstgn Div	2	0.05%	179	0	179	39	218
31 101-371 Bldg Inspection Dept	15	0.37%	1,343	0	1,343	290	1,633
32 101-385 Code Enforcement	17	0.42%	1,523	0	1,523	328	1,851
34 101-441 PW General	40	0.99%	3,582	0	3,582	773	4,355
35 101-443 Forestry	28	0.69%	2,508	0	2,508	541	3,049
37 101-621 Pollution Control	2	0.05%	179	0	179	39	218
38 101-701 Planning	25	0.62%	2,239	0	2,239	483	2,722
41 101-728 Econ Dev	7	0.17%	627	0	627	135	762
42 101-75x Parks & Rec Activities	82	2.02%	7,344	0	7,344	1,584	8,928
43 101-770 Parks Maint	87	2.14%	7,792	0	7,792	1,681	9,473
44 151 Cemetery Trust	1	0.02%	90	0	90	19	109
47 202 Major Streets	134	3.30%	12,001	0	12,001	2,589	14,590
48 203 Local Streets	79	1.95%	7,075	0	7,075	1,526	8,601
49 209 Cemeteries	40	0.99%	3,582	0	3,582	773	4,355
52 226 Solid Waste / Rubbish	40	0.99%	3,582	0	3,582	773	4,355
53 232-238 Grants - Gen Gov	25	0.62%	2,239	0	2,239	483	2,722
54 232-40x PS Grants	1	0.02%	90	0	90	19	109
55 232-585 PW Grants	4	0.10%	358	0	358	77	436

City of Kalamazoo
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Purchasing Allocations

Dept:14 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 232-726 Community Dvlp Grants	1	0.02%	\$90	\$0	\$90	\$19	\$109
60 232-775 P&R Annual Grants	3	0.07%	269	0	269	58	327
63 233-180 Exec Programs	8	0.20%	716	0	716	155	871
64 233-406 PS Donations	6	0.15%	537	0	537	116	653
68 233-777 P&R Donations	64	1.58%	5,732	0	5,732	1,236	6,968
69 233-803 Historic Comm	1	0.02%	90	0	90	19	109
70 234 FFE Aspirational Projects	277	6.83%	24,809	0	24,809	5,351	30,160
71 235 Recovery Programs & Grants	41	1.01%	3,672	0	3,672	792	4,464
72 236 Light Grant	1	0.02%	90	0	90	19	109
73 242 Local Brownfield Revolv	1	0.02%	90	0	90	19	109
74 243 Brownfield Redvlp Auth	12	0.30%	1,075	0	1,075	232	1,307
75 244 Econ Dvlp Corp	1	0.02%	90	0	90	19	109
76 248 Dtwm Dvlp Auth	15	0.37%	1,343	0	1,343	290	1,633
78 251 Dtwm Econ Growth	13	0.32%	1,164	0	1,164	251	1,415
79 265 Drug Law Enforce	1	0.02%	90	0	90	19	109
81 273 Business Dvlp	5	0.12%	448	0	448	97	544
85 296 HUD Grant Admin	6	0.15%	537	0	537	116	653
87 298 Home Grant	2	0.05%	179	0	179	39	218
88 299 CDBG Grant	15	0.37%	1,343	0	1,343	290	1,633
90 401 Capital Projects	75	1.85%	6,717	0	6,717	1,449	8,166
91 514 Parking System	3	0.07%	269	0	269	58	327
93 590 Sewer Fund	968	23.86%	86,695	0	86,695	18,700	105,395
94 591 Water Fund	664	16.37%	59,469	0	59,469	12,827	72,296
95 677 Insurance Fund	54	1.33%	4,836	0	4,836	1,043	5,879
98 756 General Trust Fund	1	0.02%	90	0	90	19	109
Subtotal	4,057	100.00%	363,350	0	363,350	68,772	432,123
Direct Bills					0		0
Total					\$363,350		\$432,123

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

City of Kalamazoo
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Allocation Summary

Dept:14 101-233 Purchasing

Department	Purchasing	Total
3 101-271 Other General	\$90	\$90
4 101-172 City Manager	2,597	2,597
5 101-265 Bldgs & Grounds	18,450	18,450
6 101-228, 229, 230 Info Tech	18,808	18,808
7 101-191 Accounting Dept	627	627
8 101-192 Financial Services	179	179
9 101-210 Management Services	627	627
10 101-212 Budgeting	90	90
11 101-215 City Clerk	1,791	1,791
12 101-216 Records	985	985
14 101-233 Purchasing	269	269
15 101-253 Treasury	1,960	1,960
16 101-261 311 Customer Service	218	218
17 101-266 City Attorney	544	544
18 101-270 Human Resources	2,722	2,722
19 101-345, 349 Public Safety	40,394	40,394
20 101-580 City Equipment	15,788	15,788
21 101-751 Parks & Rec Admin	4,355	4,355
23 101-101 City Commission	218	218
24 101-175 Diversity & Inclusion	327	327
25 101-257 Assessing	1,307	1,307
26 101-262 Elections	6,206	6,206
27 101-272 Emergency Recovery	218	218
29 101-347 Public Safety Ops	1,198	1,198
30 101-348 Criminal Invstgn Div	218	218
31 101-371 Bldg Inspection Dept	1,633	1,633
32 101-385 Code Enforcement	1,851	1,851
34 101-441 PW General	4,355	4,355
35 101-443 Forestry	3,049	3,049
37 101-621 Pollution Control	218	218
38 101-701 Planning	2,722	2,722
41 101-728 Econ Dev	762	762
42 101-75x Parks & Rec Activities	8,928	8,928
43 101-770 Parks Maint	9,473	9,473
44 151 Cemetery Trust	109	109
47 202 Major Streets	14,590	14,590
48 203 Local Streets	8,601	8,601
49 209 Cemeteries	4,355	4,355
52 226 Solid Waste / Rubbish	4,355	4,355
53 232-238 Grants - Gen Gov	2,722	2,722
54 232-40x PS Grants	109	109

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Allocation Summary

Dept:14 101-233 Purchasing

Department	Purchasing	Total
55 232-585 PW Grants	\$436	\$436
57 232-726 Community Dvlp Grants	109	109
60 232-775 P&R Annual Grants	327	327
63 233-180 Exec Programs	871	871
64 233-406 PS Donations	653	653
68 233-777 P&R Donations	6,968	6,968
69 233-803 Historic Comm	109	109
70 234 FFE Aspirational Projects	30,160	30,160
71 235 Recovery Programs & Grants	4,464	4,464
72 236 Light Grant	109	109
73 242 Local Brownfield Revolv	109	109
74 243 Brownfield Redvlp Auth	1,307	1,307
75 244 Econ Dvlp Corp	109	109
76 248 Dtwn Dvlp Auth	1,633	1,633
78 251 Dtwn Econ Growth	1,415	1,415
79 265 Drug Law Enforce	109	109
81 273 Business Dvlp	544	544
85 296 HUD Grant Admin	653	653
87 298 Home Grant	218	218
88 299 CDBG Grant	1,633	1,633
90 401 Capital Projects	8,166	8,166
91 514 Parking System	327	327
93 590 Sewer Fund	105,395	105,395
94 591 Water Fund	72,296	72,296
95 677 Insurance Fund	5,879	5,879
98 756 General Trust Fund	109	109
Total	\$432,123	\$432,123

**101-253 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:

- **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 & Solid Waste** – The administrative costs for handling the City's property tax revenues are not allocated in the 2 CFR Part 200 Cost Allocation Plan.
- **Cashiering**- Cashiers in the Treasurer's Office collect payments for many City departments. Costs associated with those duties are allocated to all departments on the number of receipts processed.
- **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:15 101-253 Treasury

Description		Amount	General Admin	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
Personnel Costs								
Salaries	S1	611,527	128,421	32,656	133,007	19,936	112,215	185,293
Salary % Split			21.00%	5.34%	21.75%	3.26%	18.35%	30.30%
Benefits	S	236,975	49,765	12,654	51,542	7,725	43,485	71,804
Subtotal - Personnel Costs		848,502	178,185	45,310	184,549	27,661	155,700	257,096
Services & Supplies Cost								
727.001 Office Supplies and Forms	S	1,731	364	92	377	56	318	525
727.003 Postage	P	142,951	0	0	64,075	9,608	0	69,268
801.000 Professional and Contractual	P	296,802	10,419	0	8,814	1,322	0	276,248
801.001 Bank Fees	S	73,326	15,398	3,916	15,948	2,390	13,455	22,218
802.011 Legal Notices	S	30	6	2	7	1	6	9
810.003 Memberships and Subscriptions	S	745	156	40	162	24	137	226
811.000 Professional Development	S	7,471	1,569	399	1,625	244	1,371	2,264
830.004 General Insurance Fund	S	13,104	2,752	700	2,850	427	2,405	3,971
850.000 Phone & Network Services	S	1,227	258	66	267	40	225	372
941.000 Rental/Lease Equipment	S	762	160	41	166	25	140	231
941.000 Copier Lease	D	1,251	0	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8)	D	(1,251)	0	0	0	0	0	0
976.000 Office Equipment & Furniture	S	87	18	5	19	3	16	26
CCTA Admin Services Contract	P	(19,211)	(19,211)	0	0	0	0	0
Subtotal - Services & Supplies		519,026	11,889	5,259	94,309	14,141	18,072	375,356
Department Cost Total		1,367,528	190,075	50,569	278,858	41,802	173,772	632,452
Adjustments to Cost								
941.000 Copier Lease	D	(1,251)	0	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8)	D	1,251	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		1,367,528	190,075	50,569	278,858	41,802	173,772	632,452
General Admin Distribution			(190,075)	12,848	52,331	7,844	44,150	72,902
Grand Total		<u>\$1,367,528</u>		<u>\$63,417</u>	<u>\$331,189</u>	<u>\$49,645</u>	<u>\$217,922</u>	<u>\$705,354</u>
				not allocated	not allocated			

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$10,207	\$38	\$693	\$2,821	\$423	\$2,380	\$3,930
Subtotal - Building Depreciation	10,207	38	693	2,821	423	2,380	3,930
2 City Hall Equipment	1,079	31	75	306	46	258	426
2 Department Specific Equipment	1,251	11	85	347	52	293	484
2 Voice over IP System	304	7	21	86	13	72	119
Subtotal - Equipment Depreciation	2,635	48	181	739	111	623	1,029
3 Parking	7,165	167	496	2,019	303	1,703	2,812
Subtotal - 101-271 Other General	7,165	167	496	2,019	303	1,703	2,812
4 Management & Leadership	26,035	7,078	2,238	9,116	1,366	7,691	12,700
Subtotal - 101-172 City Manager	26,035	7,078	2,238	9,116	1,366	7,691	12,700
5 City Hall	69,182	17,283	5,845	23,805	3,568	20,084	33,163
Subtotal - 101-265 Bldgs & Grounds	69,182	17,283	5,845	23,805	3,568	20,084	33,163
6 PC / Network Support	46,435	1,991	3,273	13,333	1,998	11,248	18,574
6 App - Eden	5,408	1,046	436	1,777	266	1,499	2,475
6 App - BS & A	10,651	1,984	854	3,479	521	2,935	4,846
6 App - Kronos	3,084	297	229	931	140	785	1,297
6 Dept Specific Exp	8,708	0	589	2,397	359	2,023	3,340
Subtotal - 101-228, 229, 230 Info Tech	74,287	5,318	5,381	21,917	3,285	18,491	30,532
7 Payroll	250	43	20	81	12	68	112
7 Audit and Accounting	2,519	356	194	792	119	668	1,103
Subtotal - 101-191 Accounting Dept	2,769	399	214	872	131	736	1,215
8 Accounts Payable	1,999	315	156	637	95	537	887
8 Payroll	1,632	254	128	519	78	438	724
8 Accounting	99	15	8	31	5	26	44
Subtotal - 101-192 Financial Services	3,730	584	292	1,188	178	1,002	1,654
9 Risk Management	416	77	33	136	20	115	189
9 Accounting	232	43	19	76	11	64	106

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
Subtotal - 101-210 Management Serv	\$648	\$120	\$52	\$212	\$32	\$179	\$295
10 Budget	2,817	493	224	911	137	769	1,270
10 Cost Plan	2,381	0	161	655	98	553	913
Subtotal - 101-212 Budgeting	5,198	493	385	1,567	235	1,322	2,183
11 Mailroom	28,370	4,567	2,226	9,068	1,359	7,651	12,633
Subtotal - 101-215 City Clerk	28,370	4,567	2,226	9,068	1,359	7,651	12,633
12 Mailroom	6,488	606	480	1,953	293	1,648	2,721
Subtotal - 101-216 Records	6,488	606	480	1,953	293	1,648	2,721
13 Internal Audit	988	122	75	306	46	258	426
Subtotal - 101-223 Internal Auditor	988	122	75	306	46	258	426
14 Purchasing	1,612	348	132	540	81	455	752
Subtotal - 101-233 Purchasing	1,612	348	132	540	81	455	752
15 Non-Tax Revenue	0	172	12	47	7	40	66
15 Cashier	0	192,314	12,999	52,947	7,936	44,671	73,761
Subtotal - 101-253 Treasury	0	192,487	13,011	52,995	7,943	44,711	73,827
16 Customer Service	0	82,099	5,549	22,603	3,388	19,070	31,488
Subtotal - 101-261 311 Customer Servi	0	82,099	5,549	22,603	3,388	19,070	31,488
17 Advise and Counsel	0	2,531	171	697	104	588	971
17 Labor Relations	0	1,283	87	353	53	298	492
17 Risk Management	0	55	4	15	2	13	21
Subtotal - 101-266 City Attorney	0	3,869	262	1,065	160	899	1,484
18 Human Resources	0	13,639	922	3,755	563	3,168	5,231
18 Labor Relations	0	1,905	129	525	79	443	731
Subtotal - 101-270 Human Resources	0	15,544	1,051	4,280	641	3,611	5,962
22 General Fund OPEB	0	111,132	7,512	30,596	4,586	25,813	42,624
Subtotal - OPEB / Retirement Board	0	111,132	7,512	30,596	4,586	25,813	42,624
Total Incoming	239,314	442,303	46,074	187,660	28,127	158,325	261,430
C. Total Allocated		\$2,049,144	\$109,491	\$518,849	\$77,773	\$376,247	\$966,784
			5.34%	25.32%	3.80%	18.36%	47.18%

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Non-Tax Revenue Allocations

Dept:15 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-215 City Clerk	51	0.18%	\$142	\$0	\$142	\$0	\$142
15 101-253 Treasury	62	0.22%	172	0	172	0	172
19 101-345, 349 Public Safety	777	2.71%	2,160	0	2,160	814	2,974
20 101-580 City Equipment	106	0.37%	295	0	295	111	406
21 101-751 Parks & Rec Admin	160	0.56%	445	0	445	168	612
22 OPEB / Retirement Board	11	0.04%	31	0	31	12	42
26 101-262 Elections	2	0.01%	6	0	6	2	8
31 101-371 Bldg Inspection Dept	3,162	11.04%	8,789	0	8,789	3,315	12,104
32 101-385 Code Enforcement	7,853	27.43%	21,829	0	21,829	8,232	30,061
34 101-441 PW General	383	1.34%	1,065	0	1,065	401	1,466
38 101-701 Planning	220	0.77%	612	0	612	231	842
42 101-75x Parks & Rec Activities	15	0.05%	42	0	42	16	57
44 151 Cemetery Trust	114	0.40%	317	0	317	120	436
45 159 Recreation Endowment	1	0.00%	3	0	3	1	4
46 160 Mayor's Riverfront Pk	1	0.00%	3	0	3	1	4
47 202 Major Streets	331	1.16%	920	0	920	347	1,267
48 203 Local Streets	285	1.00%	792	0	792	299	1,091
49 209 Cemeteries	363	1.27%	1,009	0	1,009	381	1,390
50 211 Kzoo Muni Golf Assn	5	0.02%	14	0	14	5	19
51 225 Blight Abatement	1	0.00%	3	0	3	1	4
52 226 Solid Waste / Rubbish	1,402	4.90%	3,897	0	3,897	1,470	5,367
53 232-238 Grants - Gen Gov	6	0.02%	17	0	17	6	23
54 232-40x PS Grants	19	0.07%	53	0	53	20	73
55 232-585 PW Grants	3	0.01%	8	0	8	3	11
56 232-697 HUD Grants - Other	7	0.02%	19	0	19	7	27
57 232-726 Community Dvlp Grants	5	0.02%	14	0	14	5	19
59 232-733 Econ Dvlp Grants	6	0.02%	17	0	17	6	23
60 232-775 P&R Annual Grants	9	0.03%	25	0	25	9	34
61 232-776 P&R Grants	11	0.04%	31	0	31	12	42
62 232-803 Historic Comm Grants	2	0.01%	6	0	6	2	8
63 233-180 Exec Programs	12	0.04%	33	0	33	13	46
64 233-406 PS Donations	27	0.09%	75	0	75	28	103
66 233-727 Comm Dvlp Donations	1	0.00%	3	0	3	1	4
68 233-777 P&R Donations	23	0.08%	64	0	64	24	88
69 233-803 Historic Comm	4	0.01%	11	0	11	4	15
70 234 FFE Aspirational Projects	24	0.08%	67	0	67	25	92
71 235 Recovery Programs & Grants	57	0.20%	158	0	158	60	218
73 242 Local Brownfield Revolv	2	0.01%	6	0	6	2	8
74 243 Brownfield Redvlp Auth	43	0.15%	120	0	120	45	165
75 244 Econ Dvlp Corp	3	0.01%	8	0	8	3	11
76 248 Dtwm Dvlp Auth	43	0.15%	120	0	120	45	165
78 251 Dtwm Econ Growth	94	0.33%	261	0	261	99	360

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Non-Tax Revenue Allocations

Dept:15 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 265 Drug Law Enforce	94	0.33%	\$261	\$0	\$261	\$99	\$360
80 272 Econ Initiative	36	0.13%	100	0	100	38	138
81 273 Business Dvlp	30	0.10%	83	0	83	31	115
82 274 Small Business Revolv	19	0.07%	53	0	53	20	73
83 275 Housing Programs	7	0.02%	19	0	19	7	27
85 296 HUD Grant Admin	16	0.06%	44	0	44	17	61
87 298 Home Grant	12	0.04%	33	0	33	13	46
88 299 CDBG Grant	1,411	4.93%	3,922	0	3,922	1,479	5,401
89 300 Debt Service	25	0.09%	69	0	69	26	96
90 401 Capital Projects	197	0.69%	548	0	548	207	754
91 514 Parking System	192	0.67%	534	0	534	201	735
93 590 Sewer Fund	3,447	12.04%	9,582	0	9,582	3,613	13,195
94 591 Water Fund	4,967	17.35%	13,807	0	13,807	5,207	19,013
95 677 Insurance Fund	736	2.57%	2,046	0	2,046	772	2,817
96 731 Pension Fund	122	0.43%	339	0	339	128	467
97 737 OPEB Fund	127	0.44%	353	0	353	133	486
98 756 General Trust Fund	7	0.02%	19	0	19	7	27
99 760 Foundation for Excellence	78	0.27%	217	0	217	82	299
100 761 Landfill Trust	1	0.00%	3	0	3	1	4
101 90x GASB 34 Govt	9	0.03%	25	0	25	9	34
104 All Other	1,395	4.87%	3,878	0	3,878	1,462	5,340
Subtotal	28,634	100.00%	79,594	0	79,594	29,897	109,491
Direct Bills					0		0
Total					\$79,594		\$109,491

Basis Units: Number of Receipts Processed

Source: Detailed Revenue Report

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Cashier Allocations

Dept:15 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-253 Treasury	496,734	70.31%	\$192,314	\$0	\$192,314	\$0	\$192,314
19 101-345, 349 Public Safety	304	0.04%	118	0	118	149	267
21 101-751 Parks & Rec Admin	34	0.00%	13	0	13	17	30
25 101-257 Assessing	10	0.00%	4	0	4	5	9
26 101-262 Elections	2	0.00%	1	0	1	1	2
29 101-347 Public Safety Ops	22	0.00%	9	0	9	11	19
31 101-371 Bldg Inspection Dept	151	0.02%	58	0	58	74	132
34 101-441 PW General	54	0.01%	21	0	21	26	47
38 101-701 Planning	5	0.00%	2	0	2	2	4
44 151 Cemetery Trust	49	0.01%	19	0	19	24	43
46 160 Mayor's Riverfront Pk	37	0.01%	14	0	14	18	32
47 202 Major Streets	62	0.01%	24	0	24	30	54
48 203 Local Streets	25	0.00%	10	0	10	12	22
49 209 Cemeteries	174	0.02%	67	0	67	85	153
51 225 Blight Abatement	4	0.00%	2	0	2	2	4
52 226 Solid Waste / Rubbish	873	0.12%	338	0	338	428	766
54 232-40x PS Grants	1	0.00%	0	0	0	0	1
56 232-697 HUD Grants - Other	3	0.00%	1	0	1	1	3
57 232-726 Community Dvlp Grants	2	0.00%	1	0	1	1	2
63 233-180 Exec Programs	10	0.00%	4	0	4	5	9
68 233-777 P&R Donations	5	0.00%	2	0	2	2	4
69 233-803 Historic Comm	1	0.00%	0	0	0	0	1
70 234 FFE Aspirational Projects	5	0.00%	2	0	2	2	4
71 235 Recovery Programs & Grants	1	0.00%	0	0	0	0	1
74 243 Brownfield Redvlp Auth	20	0.00%	8	0	8	10	18
76 248 Dtwm Dvlp Auth	1	0.00%	0	0	0	0	1
78 251 Dtwm Econ Growth	5	0.00%	2	0	2	2	4
79 265 Drug Law Enforce	28	0.00%	11	0	11	14	25
80 272 Econ Initiative	66	0.01%	26	0	26	32	58
81 273 Business Dvlp	17	0.00%	7	0	7	8	15
82 274 Small Business Revolv	15	0.00%	6	0	6	7	13
85 296 HUD Grant Admin	15	0.00%	6	0	6	7	13
87 298 Home Grant	1	0.00%	0	0	0	0	1
88 299 CDBG Grant	530	0.08%	205	0	205	260	465
90 401 Capital Projects	16	0.00%	6	0	6	8	14
93 590 Sewer Fund	92,266	13.06%	35,722	0	35,722	45,199	80,920
94 591 Water Fund	114,336	16.18%	44,266	0	44,266	56,011	100,277
95 677 Insurance Fund	198	0.03%	77	0	77	97	174
104 All Other	373	0.05%	144	0	144	183	327

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Cashier Allocations

Dept:15 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	706,455	100.00%	273,510	0	273,510	102,737	376,247
Direct Bills					0		0
Total					\$273,510		\$376,247

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

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Utility Billing Allocations

Dept:15 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	43.27	43.27%	\$344,923	\$0	\$344,923	\$73,404	\$418,328
94 591 Water Fund	56.73	56.73%	452,219	0	452,219	96,238	548,457
Subtotal	100.00	100.00%	797,142	0	797,142	169,643	966,784
Direct Bills					0		0
Total					\$797,142		\$966,784

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

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Allocation Summary

Dept:15 101-253 Treasury

Department	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
11 101-215 City Clerk	\$142	\$0	\$0	\$0	\$0	\$142
15 101-253 Treasury	172	0	0	192,314	0	192,487
19 101-345, 349 Public Safety	2,974	0	0	267	0	3,241
20 101-580 City Equipment	406	0	0	0	0	406
21 101-751 Parks & Rec Admin	612	0	0	30	0	642
22 OPEB / Retirement Board	42	0	0	0	0	42
25 101-257 Assessing	0	0	0	9	0	9
26 101-262 Elections	8	0	0	2	0	9
29 101-347 Public Safety Ops	0	0	0	19	0	19
31 101-371 Bldg Inspection Dept	12,104	0	0	132	0	12,236
32 101-385 Code Enforcement	30,061	0	0	0	0	30,061
34 101-441 PW General	1,466	0	0	47	0	1,513
38 101-701 Planning	842	0	0	4	0	847
42 101-75x Parks & Rec Activities	57	0	0	0	0	57
44 151 Cemetery Trust	436	0	0	43	0	479
45 159 Recreation Endowment	4	0	0	0	0	4
46 160 Mayor's Riverfront Pk	4	0	0	32	0	36
47 202 Major Streets	1,267	0	0	54	0	1,321
48 203 Local Streets	1,091	0	0	22	0	1,113
49 209 Cemeteries	1,390	0	0	153	0	1,542
50 211 Kzoo Muni Golf Assn	19	0	0	0	0	19
51 225 Blight Abatement	4	0	0	4	0	7
52 226 Solid Waste / Rubbish	5,367	0	0	766	0	6,132
53 232-238 Grants - Gen Gov	23	0	0	0	0	23
54 232-40x PS Grants	73	0	0	1	0	74
55 232-585 PW Grants	11	0	0	0	0	11
56 232-697 HUD Grants - Other	27	0	0	3	0	29
57 232-726 Community Dvlp Grants	19	0	0	2	0	21
59 232-733 Econ Dvlp Grants	23	0	0	0	0	23
60 232-775 P&R Annual Grants	34	0	0	0	0	34
61 232-776 P&R Grants	42	0	0	0	0	42
62 232-803 Historic Comm Grants	8	0	0	0	0	8
63 233-180 Exec Programs	46	0	0	9	0	55
64 233-406 PS Donations	103	0	0	0	0	103
66 233-727 Comm Dvlp Donations	4	0	0	0	0	4
68 233-777 P&R Donations	88	0	0	4	0	92
69 233-803 Historic Comm	15	0	0	1	0	16
70 234 FFE Aspirational Projects	92	0	0	4	0	96
71 235 Recovery Programs & Grants	218	0	0	1	0	219
73 242 Local Brownfield Revolv	8	0	0	0	0	8
74 243 Brownfield Redvlp Auth	165	0	0	18	0	182

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Allocation Summary

Dept:15 101-253 Treasury

Department	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
75 244 Econ Dvlp Corp	\$11	\$0	\$0	\$0	\$0	\$11
76 248 Dtwn Dvlp Auth	165	0	0	1	0	165
78 251 Dtwn Econ Growth	360	0	0	4	0	364
79 265 Drug Law Enforce	360	0	0	25	0	384
80 272 Econ Initiative	138	0	0	58	0	196
81 273 Business Dvlp	115	0	0	15	0	130
82 274 Small Business Revolv	73	0	0	13	0	86
83 275 Housing Programs	27	0	0	0	0	27
85 296 HUD Grant Admin	61	0	0	13	0	74
87 298 Home Grant	46	0	0	1	0	47
88 299 CDBG Grant	5,401	0	0	465	0	5,866
89 300 Debt Service	96	0	0	0	0	96
90 401 Capital Projects	754	0	0	14	0	768
91 514 Parking System	735	0	0	0	0	735
93 590 Sewer Fund	13,195	0	0	80,920	418,328	512,443
94 591 Water Fund	19,013	0	0	100,277	548,457	667,747
95 677 Insurance Fund	2,817	0	0	174	0	2,991
96 731 Pension Fund	467	0	0	0	0	467
97 737 OPEB Fund	486	0	0	0	0	486
98 756 General Trust Fund	27	0	0	0	0	27
99 760 Foundation for Excellence	299	0	0	0	0	299
100 761 Landfill Trust	4	0	0	0	0	4
101 90x GASB 34 Govt	34	0	0	0	0	34
104 All Other	5,340	0	0	327	0	5,667
Total	\$109,491	\$0	\$0	\$376,247	\$966,784	\$1,452,522

**101-261 Customer Service 311
Nature and Extent of Services**

The Customer Service 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. Costs are divided into the following functions based on the percentage of calls:

- **Customer Service** - Costs associated with providing call center support to departments throughout the City are allocated based on the recorded number of call time minutes.
- **Utility Support** - Costs associated with providing call center support for calls related to utility billing and other utility support services are identified in this function and are allocated to the Water and Wastewater funds based on their relative share of utility billings processed during the year.

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

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

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A. Department Costs

Dept:16 101-261 311 Customer Service

Description		Amount	General Admin	Customer Service	Utility Support
Personnel Costs					
Salaries	S1	438,887	0	310,860	128,027
Salary % Split			.00%	70.83%	29.17%
Benefits	S	176,830	0	125,247	51,583
Subtotal - Personnel Costs		615,717	0	436,107	179,610
Services & Supplies Cost					
727.001 Office Supplies and Forms	S	6,584	0	4,663	1,921
810.001 Business & Emergency Meals	D	140	0	0	0
811.000 Professional Development	S	7,154	0	5,067	2,087
850.000 Phone & Network Services	S	1,329	0	942	388
941.000 Rental/Lease Equipment	S	832	0	589	243
Subtotal - Services & Supplies		16,040	0	11,262	4,638
Department Cost Total		631,757	0	447,369	184,248
Adjustments to Cost					
810.001 Business & Emergency Meals	D	(140)	0	0	0
Subtotal - Adjustments		(140)	0	0	0
Total Costs After Adjustments		631,617	0	447,369	184,248
General Admin Distribution			0	0	0
Grand Total		\$631,617		\$447,369	\$184,248

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service	Utility Support
1 City Hall	\$6,362	\$24	\$4,523	\$1,863
Subtotal - Building Depreciation	6,362	24	4,523	1,863
2 City Hall Equipment	673	19	490	202
2 Voice over IP System	299	7	216	89
Subtotal - Equipment Depreciation	971	26	707	291
3 Parking	5,982	139	4,336	1,786
Subtotal - 101-271 Other General	5,982	139	4,336	1,786
4 Management & Leadership	21,737	5,910	19,582	8,065
Subtotal - 101-172 City Manager	21,737	5,910	19,582	8,065
5 City Hall	43,119	10,772	38,171	15,721
Subtotal - 101-265 Bldgs & Grounds	43,119	10,772	38,171	15,721
6 PC / Network Support	55,954	2,400	41,331	17,022
6 App - Eden	6,384	1,235	5,396	2,222
6 App - BS & A	8,347	1,554	7,013	2,888
6 App - Kronos	2,575	248	2,000	824
6 Dept Specific Exp	88,710	0	62,833	25,877
Subtotal - 101-228, 229, 230 Info Tech	161,969	5,437	118,572	48,834
7 Payroll	209	36	173	71
7 Audit and Accounting	1,397	197	1,129	465
Subtotal - 101-191 Accounting Dept	1,606	233	1,302	536
8 Accounts Payable	1,581	249	1,296	534
8 Payroll	1,363	212	1,116	459
8 Accounting	55	8	45	18
Subtotal - 101-192 Financial Services	2,999	470	2,457	1,012
9 Risk Management	190	35	159	66
9 Accounting	129	24	108	45
Subtotal - 101-210 Management Servic	318	59	267	110
10 Budget	1,284	225	1,068	440

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service	Utility Support
10 Cost Plan	\$397	\$0	\$281	\$116
Subtotal - 101-212 Budgeting	1,680	225	1,349	556
13 Internal Audit	450	56	358	148
Subtotal - 101-223 Internal Auditor	450	56	358	148
14 Purchasing	179	39	154	64
Subtotal - 101-233 Purchasing	179	39	154	64
17 Advise and Counsel	0	1,153	817	336
17 Labor Relations	0	1,326	939	387
17 Risk Management	0	52	37	15
Subtotal - 101-266 City Attorney	0	2,531	1,793	738
18 Human Resources	0	11,388	8,066	3,322
18 Labor Relations	0	1,968	1,394	574
Subtotal - 101-270 Human Resources	0	13,355	9,460	3,896
22 General Fund OPEB	0	92,787	65,721	27,067
Subtotal - OPEB / Retirement Board	0	92,787	65,721	27,067
Total Incoming	247,374	132,062	268,751	110,685
C. Total Allocated		\$1,011,053	\$716,120	\$294,933
			70.83%	29.17%

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Customer Service Allocations

Dept:16 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	3,375.77	1.41%	\$8,768	\$0	\$8,768	\$0	\$8,768
6 101-228, 229, 230 Info Tech	0.52	0.00%	1	0	1	0	1
7 101-191 Accounting Dept	338.40	0.14%	879	0	879	0	879
8 101-192 Financial Services	359.87	0.15%	935	0	935	0	935
9 101-210 Management Services	8.63	0.00%	22	0	22	0	22
11 101-215 City Clerk	4,076.64	1.70%	10,589	0	10,589	0	10,589
12 101-216 Records	120.35	0.05%	313	0	313	0	313
14 101-233 Purchasing	904.57	0.38%	2,350	0	2,350	0	2,350
15 101-253 Treasury	31,607.94	13.19%	82,099	0	82,099	0	82,099
17 101-266 City Attorney	2,961.22	1.24%	7,691	0	7,691	1,393	9,084
18 101-270 Human Resources	3,039.30	1.27%	7,894	0	7,894	1,429	9,324
19 101-345, 349 Public Safety	1,013.40	0.42%	2,632	0	2,632	477	3,109
20 101-580 City Equipment	73.75	0.03%	192	0	192	35	226
21 101-751 Parks & Rec Admin	3,418.78	1.43%	8,880	0	8,880	1,608	10,488
25 101-257 Assessing	7,536.37	3.14%	19,575	0	19,575	3,544	23,119
26 101-262 Elections	7,612.02	3.18%	19,771	0	19,771	3,580	23,351
29 101-347 Public Safety Ops	51.73	0.02%	134	0	134	24	159
31 101-371 Bldg Inspection Dept	29,560.98	12.33%	76,782	0	76,782	13,902	90,684
32 101-385 Code Enforcement	39,508.61	16.48%	102,620	0	102,620	18,580	121,200
34 101-441 PW General	2,172.65	0.91%	5,643	0	5,643	1,022	6,665
35 101-443 Forestry	7,940.60	3.31%	20,625	0	20,625	3,734	24,359
36 101-448 Street Lights	426.25	0.18%	1,107	0	1,107	200	1,308
38 101-701 Planning	5,407.14	2.26%	14,045	0	14,045	2,543	16,587
40 101-724 Community Develop	676.13	0.28%	1,756	0	1,756	318	2,074
41 101-728 Econ Dev	1,238.38	0.52%	3,217	0	3,217	582	3,799
42 101-75x Parks & Rec Activities	4,968.06	2.07%	12,904	0	12,904	2,336	15,240
43 101-770 Parks Maint	337.42	0.14%	876	0	876	159	1,035
47 202 Major Streets	237.72	0.10%	617	0	617	112	729
48 203 Local Streets	18,294.65	7.63%	47,519	0	47,519	8,604	56,122
49 209 Cemeteries	254.29	0.11%	660	0	660	120	780
52 226 Solid Waste / Rubbish	18,404.16	7.68%	47,803	0	47,803	8,655	56,458
70 234 FFE Aspirational Projects	153.67	0.06%	399	0	399	72	471
78 251 Dtown Econ Growth	9.08	0.00%	24	0	24	4	28
83 275 Housing Programs	20.08	0.01%	52	0	52	9	62
88 299 CDBG Grant	349.40	0.15%	908	0	908	164	1,072
93 590 Sewer Fund	7,551.98	3.15%	19,616	0	19,616	3,552	23,167
94 591 Water Fund	29,323.67	12.23%	76,165	0	76,165	13,790	89,956
102 CCTA	74.38	0.03%	193	0	193	35	228
104 All Other	6,285.11	2.62%	16,325	0	16,325	2,956	19,281

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Customer Service Allocations

Dept:16 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	239,693.67	100.00%	622,581	0	622,581	93,539	716,120
Direct Bills					0		0
Total					\$622,581		\$716,120

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

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Utility Support Allocations

Dept:16 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	43.27	43.27%	\$110,948	\$0	\$110,948	\$16,669	\$127,617
94 591 Water Fund	56.73	56.73%	145,461	0	145,461	21,854	167,315
Subtotal	100.00	100.00%	256,409	0	256,409	38,524	294,933
Direct Bills					0		0
Total					\$256,409		\$294,933

Basis Units: % of Utility Bills Processed

Source:

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Allocation Summary

Dept:16 101-261 311 Customer Service

Department	Customer Service	Utility Support	Total
4 101-172 City Manager	\$8,768	\$0	\$8,768
6 101-228, 229, 230 Info Tech	1	0	1
7 101-191 Accounting Dept	879	0	879
8 101-192 Financial Services	935	0	935
9 101-210 Management Services	22	0	22
11 101-215 City Clerk	10,589	0	10,589
12 101-216 Records	313	0	313
14 101-233 Purchasing	2,350	0	2,350
15 101-253 Treasury	82,099	0	82,099
17 101-266 City Attorney	9,084	0	9,084
18 101-270 Human Resources	9,324	0	9,324
19 101-345, 349 Public Safety	3,109	0	3,109
20 101-580 City Equipment	226	0	226
21 101-751 Parks & Rec Admin	10,488	0	10,488
25 101-257 Assessing	23,119	0	23,119
26 101-262 Elections	23,351	0	23,351
29 101-347 Public Safety Ops	159	0	159
31 101-371 Bldg Inspection Dept	90,684	0	90,684
32 101-385 Code Enforcement	121,200	0	121,200
34 101-441 PW General	6,665	0	6,665
35 101-443 Forestry	24,359	0	24,359
36 101-448 Street Lights	1,308	0	1,308
38 101-701 Planning	16,587	0	16,587
40 101-724 Community Develop	2,074	0	2,074
41 101-728 Econ Dev	3,799	0	3,799
42 101-75x Parks & Rec Activities	15,240	0	15,240
43 101-770 Parks Maint	1,035	0	1,035
47 202 Major Streets	729	0	729
48 203 Local Streets	56,122	0	56,122
49 209 Cemeteries	780	0	780
52 226 Solid Waste / Rubbish	56,458	0	56,458
70 234 FFE Aspirational Projects	471	0	471
78 251 Dtown Econ Growth	28	0	28
83 275 Housing Programs	62	0	62
88 299 CDBG Grant	1,072	0	1,072
93 590 Sewer Fund	23,167	127,617	150,784
94 591 Water Fund	89,956	167,315	257,271
102 CCTA	228	0	228
104 All Other	19,281	0	19,281

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Allocation Summary

Dept:16 101-261 311 Customer Service

Department	Customer Service	Utility Support	Total
Total	\$716,120	\$294,933	\$1,011,053

**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.
- **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.

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

- **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:17 101-266 City Attorney

Description		Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Personnel Costs								
Salaries	S1	553,790	14,454	166,968	14,454	7,255	17,887	332,772
Salary % Split			2.61%	30.15%	2.61%	1.31%	3.23%	60.09%
Benefits	S	158,083	4,126	47,662	4,126	2,071	5,106	94,992
Subtotal - Personnel Costs		711,873	18,580	214,630	18,580	9,326	22,993	427,764
Services & Supplies Cost								
727.001 Office Supplies and Forms	S	939	25	283	25	12	30	565
727.003 Postage	S	616	16	186	16	8	20	370
801.000 Professional and Contractual	S	9,360	244	2,822	244	123	302	5,624
802.001 Legal Services	S	469	12	141	12	6	15	282
802.002 Labor Counsel	P	49,333	0	0	49,333	0	0	0
810.003 Memberships and Subscription	S	6,697	175	2,019	175	88	216	4,024
811.000 Professional Development	S	113	3	34	3	1	4	68
830.004 General Insurance Fund	S	9,504	248	2,865	248	125	307	5,711
941.000 Rental/Lease Equipment	S	655	17	197	17	9	21	393
941.000 Copier Lease	D	1,178	0	0	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87 D		(1,178)	0	0	0	0	0	0
976.000 Office Equipment & Furniture	S	544	14	164	14	7	18	327
Subtotal - Services & Supplies		78,230	754	8,712	50,088	379	933	17,364
Department Cost Total		790,103	19,334	223,342	68,667	9,704	23,927	445,128
Adjustments to Cost								
941.000 Copier Lease	D	(1,178)	0	0	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87 D		1,178	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		790,103	19,334	223,342	68,667	9,704	23,927	445,128
General Admin Distribution			(19,334)	5,985	518	260	641	11,929
Grand Total		\$790,103		\$229,327	\$69,186	\$9,964	\$24,568	\$457,057
not allocated								

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$12,869	\$49	\$3,999	\$346	\$174	\$428	\$7,970
Subtotal - Building Depreciation	12,869	49	3,999	346	174	428	7,970
2 City Hall Equipment	1,361	39	433	38	19	46	864
2 Department Specific Equipment	1,178	10	368	32	16	39	733
2 Voice over IP System	242	6	77	7	3	8	153
Subtotal - Equipment Depreciation	2,781	54	878	76	38	94	1,749
3 Parking	4,378	102	1,387	120	60	149	2,764
Subtotal - 101-271 Other General	4,378	102	1,387	120	60	149	2,764
4 Management & Leadership	15,908	4,325	6,264	542	272	671	12,484
Subtotal - 101-172 City Manager	15,908	4,325	6,264	542	272	671	12,484
5 City Hall	87,223	21,790	33,748	2,922	1,466	3,616	67,262
Subtotal - 101-265 Bldgs & Grounds	87,223	21,790	33,748	2,922	1,466	3,616	67,262
6 PC / Network Support	25,049	1,074	8,087	700	351	866	16,118
6 App - Eden	2,433	470	899	78	39	96	1,791
6 App - Kronos	1,885	182	640	55	28	69	1,275
Subtotal - 101-228, 229, 230 Info Tech	29,366	1,726	9,626	833	418	1,031	19,184
7 Payroll	153	26	55	5	2	6	110
7 Audit and Accounting	1,403	198	496	43	22	53	988
Subtotal - 101-191 Accounting Dept	1,555	224	551	48	24	59	1,098
8 Accounts Payable	1,208	190	433	37	19	46	863
8 Payroll	997	155	357	31	16	38	711
8 Accounting	55	8	20	2	1	2	39
Subtotal - 101-192 Financial Services	2,260	354	809	70	35	87	1,613
9 Risk Management	237	44	87	8	4	9	173
9 Accounting	129	24	47	4	2	5	95
Subtotal - 101-210 Management Serv	366	68	134	12	6	14	268
10 Budget	1,604	281	584	51	25	63	1,163

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
10 Cost Plan	\$1,984	\$0	\$614	\$53	\$27	\$66	\$1,224
Subtotal - 101-212 Budgeting	3,588	281	1,198	104	52	128	2,387
11 Records Management	11,796	3,077	4,605	399	200	493	9,177
11 Mailroom	236	38	85	7	4	9	169
Subtotal - 101-215 City Clerk	12,032	3,115	4,689	406	204	502	9,346
12 Records Mgmt	46,759	6,616	16,524	1,430	718	1,770	32,932
12 Mailroom	54	5	18	2	1	2	36
Subtotal - 101-216 Records	46,813	6,621	16,542	1,432	719	1,772	32,969
13 Internal Audit	562	70	196	17	9	21	390
Subtotal - 101-223 Internal Auditor	562	70	196	17	9	21	390
14 Purchasing	448	97	169	15	7	18	336
Subtotal - 101-233 Purchasing	448	97	169	15	7	18	336
16 Customer Service	7,691	1,393	2,812	243	122	301	5,605
Subtotal - 101-261 311 Customer Servi	7,691	1,393	2,812	243	122	301	5,605
17 Advise and Counsel	0	1,441	446	39	19	48	889
17 Risk Management	0	49	15	1	1	2	30
Subtotal - 101-266 City Attorney	0	1,490	461	40	20	49	919
18 Human Resources	0	8,334	2,580	223	112	276	5,142
Subtotal - 101-270 Human Resources	0	8,334	2,580	223	112	276	5,142
22 General Fund OPEB	0	67,905	21,022	1,820	913	2,252	41,898
Subtotal - OPEB / Retirement Board	0	67,905	21,022	1,820	913	2,252	41,898
Total Incoming	227,842	117,998	107,065	9,268	4,652	11,470	213,384
C. Total Allocated		\$1,135,942	\$336,392	\$78,454	\$14,616	\$36,038	\$670,442
			29.61%	6.91%	1.29%	3.17%	59.02%

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Advise and Counsel Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$111	\$0	\$111	\$0	\$111
4 101-172 City Manager	1,840,307	1.12%	3,359	0	3,359	0	3,359
5 101-265 Bldgs & Grounds	1,616,093	0.98%	2,950	0	2,950	0	2,950
6 101-228, 229, 230 Info Tech	3,727,241	2.27%	6,803	0	6,803	0	6,803
7 101-191 Accounting Dept	599,697	0.37%	1,095	0	1,095	0	1,095
8 101-192 Financial Services	546,381	0.33%	997	0	997	0	997
9 101-210 Management Services	283,350	0.17%	517	0	517	0	517
10 101-212 Budgeting	100,247	0.06%	183	0	183	0	183
11 101-215 City Clerk	356,181	0.22%	650	0	650	0	650
12 101-216 Records	187,757	0.11%	343	0	343	0	343
13 101-223 Internal Auditor	101,495	0.06%	185	0	185	0	185
14 101-233 Purchasing	431,232	0.26%	787	0	787	0	787
15 101-253 Treasury	1,386,652	0.84%	2,531	0	2,531	0	2,531
16 101-261 311 Customer Service	631,757	0.38%	1,153	0	1,153	0	1,153
17 101-266 City Attorney	789,559	0.48%	1,441	0	1,441	0	1,441
18 101-270 Human Resources	977,123	0.59%	1,783	0	1,783	235	2,019
19 101-345, 349 Public Safety	7,394,988	4.50%	13,497	0	13,497	1,781	15,278
20 101-580 City Equipment	2,620,248	1.59%	4,782	0	4,782	631	5,414
21 101-751 Parks & Rec Admin	338,757	0.21%	618	0	618	82	700
22 OPEB / Retirement Board	500	0.00%	1	0	1	0	1
23 101-101 City Commission	138,309	0.08%	252	0	252	33	286
24 101-175 Diversity & Inclusion	301,094	0.18%	550	0	550	73	622
25 101-257 Assessing	496,912	0.30%	907	0	907	120	1,027
26 101-262 Elections	655,957	0.40%	1,197	0	1,197	158	1,355
27 101-272 Emergency Recovery	25,418	0.02%	46	0	46	6	53
28 101-346 Public Safety COPS	2,007,220	1.22%	3,663	0	3,663	484	4,147
29 101-347 Public Safety Ops	21,091,273	12.84%	38,494	0	38,494	5,081	43,575
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	5,996	0	5,996	791	6,788
31 101-371 Bldg Inspection Dept	852,774	0.52%	1,556	0	1,556	205	1,762
32 101-385 Code Enforcement	826,914	0.50%	1,509	0	1,509	199	1,708
33 101-400 PS Contracts	329,044	0.20%	601	0	601	79	680
34 101-441 PW General	256,057	0.16%	467	0	467	62	529
35 101-443 Forestry	353,256	0.22%	645	0	645	85	730
36 101-448 Street Lights	1,144,999	0.70%	2,090	0	2,090	276	2,366
37 101-621 Pollution Control	225,922	0.14%	412	0	412	54	467
38 101-701 Planning	619,866	0.38%	1,131	0	1,131	149	1,281
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	756	0	756	100	856
42 101-75x Parks & Rec Activities	878,492	0.53%	1,603	0	1,603	212	1,815
43 101-770 Parks Maint	1,512,211	0.92%	2,760	0	2,760	364	3,124
44 151 Cemetery Trust	20,100	0.01%	37	0	37	5	42
45 159 Recreation Endowment	84,625	0.05%	154	0	154	20	175

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Advise and Counsel Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$86	\$0	\$86	\$11	\$97
47 202 Major Streets	12,962,759	7.89%	23,659	0	23,659	3,123	26,781
48 203 Local Streets	3,881,319	2.36%	7,084	0	7,084	935	8,019
49 209 Cemeteries	1,086,217	0.66%	1,982	0	1,982	262	2,244
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	4,576	0	4,576	604	5,180
51 225 Blight Abatement	12,800	0.01%	23	0	23	3	26
52 226 Solid Waste / Rubbish	3,322,936	2.02%	6,065	0	6,065	800	6,865
53 232-238 Grants - Gen Gov	69,604	0.04%	127	0	127	17	144
54 232-40x PS Grants	44,962	0.03%	82	0	82	11	93
55 232-585 PW Grants	16,096	0.01%	29	0	29	4	33
56 232-697 HUD Grants - Other	459,575	0.28%	839	0	839	111	949
60 232-775 P&R Annual Grants	24,504	0.01%	45	0	45	6	51
61 232-776 P&R Grants	3,089	0.00%	6	0	6	1	6
62 232-803 Historic Comm Grants	27,099	0.02%	49	0	49	7	56
63 233-180 Exec Programs	3,640	0.00%	7	0	7	1	8
64 233-406 PS Donations	31,772	0.02%	58	0	58	8	66
66 233-727 Comm Dvlp Donations	308	0.00%	1	0	1	0	1
68 233-777 P&R Donations	16,529	0.01%	30	0	30	4	34
69 233-803 Historic Comm	933	0.00%	2	0	2	0	2
70 234 FFE Aspirational Projects	6,354,180	3.87%	11,597	0	11,597	1,531	13,128
71 235 Recovery Programs & Grants	2,665,525	1.62%	4,865	0	4,865	642	5,507
72 236 Light Grant	45,000	0.03%	82	0	82	11	93
79 265 Drug Law Enforce	83,109	0.05%	152	0	152	20	172
85 296 HUD Grant Admin	660,197	0.40%	1,205	0	1,205	159	1,364
87 298 Home Grant	224,946	0.14%	411	0	411	54	465
88 299 CDBG Grant	1,223,664	0.74%	2,233	0	2,233	295	2,528
93 590 Sewer Fund	33,683,079	20.50%	61,476	0	61,476	8,114	69,590
94 591 Water Fund	16,596,678	10.10%	30,291	0	30,291	3,998	34,289
95 677 Insurance Fund	15,123,118	9.20%	27,602	0	27,602	3,643	31,245
96 731 Pension Fund	2,649,172	1.61%	4,835	0	4,835	638	5,473
97 737 OPEB Fund	433,432	0.26%	791	0	791	104	895
98 756 General Trust Fund	12,407	0.01%	23	0	23	3	26
99 760 Foundation for Excellence	442,577	0.27%	808	0	808	107	914
104 All Other	70,807	0.04%	129	0	129	17	146

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Advise and Counsel Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	164,296,912	100.00%	299,863	0	299,863	36,530	336,392
Direct Bills					0		0
Total					\$299,863		\$336,392

Basis Units: City Departments' Expenditures exc. Transfers and Indirect
Source: Financial Statements

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Labor Relations Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	0.38	0.09%	\$67	\$0	\$67	\$0	\$67
5 101-265 Bldgs & Grounds	3.08	0.72%	542	0	542	0	542
7 101-191 Accounting Dept	3.00	0.70%	527	0	527	0	527
8 101-192 Financial Services	3.97	0.93%	698	0	698	0	698
11 101-215 City Clerk	1.65	0.38%	290	0	290	0	290
12 101-216 Records	0.32	0.08%	57	0	57	0	57
14 101-233 Purchasing	3.00	0.70%	527	0	527	0	527
15 101-253 Treasury	7.30	1.70%	1,283	0	1,283	0	1,283
16 101-261 311 Customer Service	7.54	1.76%	1,326	0	1,326	0	1,326
19 101-345, 349 Public Safety	24.36	5.69%	4,282	0	4,282	194	4,476
20 101-580 City Equipment	2.83	0.66%	498	0	498	22	520
21 101-751 Parks & Rec Admin	1.06	0.25%	187	0	187	8	196
26 101-262 Elections	0.05	0.01%	9	0	9	0	10
28 101-346 Public Safety COPS	15.74	3.68%	2,768	0	2,768	125	2,893
29 101-347 Public Safety Ops	188.87	44.10%	33,206	0	33,206	1,501	34,706
30 101-348 Criminal Invstgn Div	27.71	6.47%	4,871	0	4,871	220	5,092
31 101-371 Bldg Inspection Dept	6.47	1.51%	1,138	0	1,138	51	1,189
32 101-385 Code Enforcement	6.51	1.52%	1,144	0	1,144	52	1,196
33 101-400 PS Contracts	2.01	0.47%	353	0	353	16	369
34 101-441 PW General	1.18	0.28%	207	0	207	9	217
35 101-443 Forestry	2.53	0.59%	445	0	445	20	465
41 101-728 Econ Dev	0.87	0.20%	152	0	152	7	159
42 101-75x Parks & Rec Activities	1.17	0.27%	206	0	206	9	216
43 101-770 Parks Maint	3.51	0.82%	617	0	617	28	645
47 202 Major Streets	13.63	3.18%	2,397	0	2,397	108	2,505
48 203 Local Streets	12.36	2.89%	2,173	0	2,173	98	2,271
49 209 Cemeteries	0.96	0.22%	169	0	169	8	177
52 226 Solid Waste / Rubbish	7.03	1.64%	1,236	0	1,236	56	1,292
54 232-40x PS Grants	0.28	0.07%	50	0	50	2	52
56 232-697 HUD Grants - Other	0.10	0.02%	18	0	18	1	19
85 296 HUD Grant Admin	3.60	0.84%	633	0	633	29	662
88 299 CDBG Grant	1.09	0.26%	192	0	192	9	201
93 590 Sewer Fund	43.59	10.18%	7,663	0	7,663	346	8,009
94 591 Water Fund	29.38	6.86%	5,165	0	5,165	233	5,399
95 677 Insurance Fund	1.10	0.26%	194	0	194	9	203

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Labor Relations Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	428.25	100.00%	75,292	0	75,292	3,162	78,454
Direct Bills					0		0
Total					\$75,292		\$78,454

Basis Units: Union FTEs
Source: Payroll Records

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Pension Fund 731 Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	100	100.00%	\$13,029	\$0	\$13,029	\$1,587	\$14,616
Subtotal	100	100.00%	13,029	0	13,029	1,587	14,616
Direct Bills					0		0
Total					\$13,029		\$14,616
Basis Units: Direct to Pension Fund							
Source:							

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Risk Management Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	7,597	0.35%	\$112	\$0	\$112	\$0	\$112
5 101-265 Bldgs & Grounds	19,384	0.89%	286	0	286	0	286
6 101-228, 229, 230 Info Tech	6,237	0.29%	92	0	92	0	92
7 101-191 Accounting Dept	2,396	0.11%	35	0	35	0	35
8 101-192 Financial Services	2,453	0.11%	36	0	36	0	36
9 101-210 Management Services	1,050	0.05%	16	0	16	0	16
10 101-212 Budgeting	336	0.02%	5	0	5	0	5
11 101-215 City Clerk	1,321	0.06%	20	0	20	0	20
12 101-216 Records	574	0.03%	8	0	8	0	8
13 101-223 Internal Auditor	483	0.02%	7	0	7	0	7
14 101-233 Purchasing	1,956	0.09%	29	0	29	0	29
15 101-253 Treasury	3,715	0.17%	55	0	55	0	55
16 101-261 311 Customer Service	3,536	0.16%	52	0	52	0	52
17 101-266 City Attorney	3,319	0.15%	49	0	49	0	49
18 101-270 Human Resources	3,732	0.17%	55	0	55	7	62
19 101-345, 349 Public Safety	130,416	6.00%	1,927	0	1,927	241	2,168
20 101-580 City Equipment	22,297	1.03%	329	0	329	41	371
21 101-751 Parks & Rec Admin	890	0.04%	13	0	13	2	15
24 101-175 Diversity & Inclusion	887	0.04%	13	0	13	2	15
26 101-262 Elections	1,116	0.05%	16	0	16	2	19
27 101-272 Emergency Recovery	195	0.01%	3	0	3	0	3
28 101-346 Public Safety COPS	103,752	4.77%	1,533	0	1,533	192	1,725
29 101-347 Public Safety Ops	1,083,306	49.83%	16,006	0	16,006	2,000	18,006
30 101-348 Criminal Invstgn Div	158,206	7.28%	2,338	0	2,338	292	2,630
31 101-371 Bldg Inspection Dept	11,680	0.54%	173	0	173	22	194
32 101-385 Code Enforcement	9,674	0.44%	143	0	143	18	161
33 101-400 PS Contracts	9,250	0.43%	137	0	137	17	154
34 101-441 PW General	5,528	0.25%	82	0	82	10	92
35 101-443 Forestry	18,775	0.86%	277	0	277	35	312
38 101-701 Planning	2,265	0.10%	33	0	33	4	38
41 101-728 Econ Dev	2,384	0.11%	35	0	35	4	40
42 101-75x Parks & Rec Activities	1,464	0.07%	22	0	22	3	24
43 101-770 Parks Maint	32,169	1.48%	475	0	475	59	535
47 202 Major Streets	63,798	2.93%	943	0	943	118	1,060
48 203 Local Streets	57,815	2.66%	854	0	854	107	961
49 209 Cemeteries	440	0.02%	7	0	7	1	7
52 226 Solid Waste / Rubbish	15,974	0.73%	236	0	236	29	266
56 232-697 HUD Grants - Other	302	0.01%	4	0	4	1	5
70 234 FFE Aspirational Projects	2,865	0.13%	42	0	42	5	48
71 235 Recovery Programs & Grants	788	0.04%	12	0	12	1	13
74 243 Brownfield Redvlp Auth	405	0.02%	6	0	6	1	7
75 244 Econ Dvlp Corp	159	0.01%	2	0	2	0	3

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Risk Management Allocations

Dept:17 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 265 Drug Law Enforce	1	0.00%	\$0	\$0	\$0	\$0	\$0
85 296 HUD Grant Admin	6,211	0.29%	92	0	92	11	103
87 298 Home Grant	28	0.00%	0	0	0	0	0
88 299 CDBG Grant	6,048	0.28%	89	0	89	11	101
93 590 Sewer Fund	206,535	9.50%	3,052	0	3,052	381	3,433
94 591 Water Fund	152,501	7.01%	2,253	0	2,253	282	2,535
95 677 Insurance Fund	7,998	0.37%	118	0	118	15	133
Subtotal	2,174,211	100.00%	32,125	0	32,125	3,913	36,038
Direct Bills					0		0
Total					\$32,125		\$36,038

Basis Units: Worker's Comp Expenditures
Source:

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Allocation Summary

Dept:17 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-271 Other General	\$111	\$0	\$0	\$0	\$0	\$111
4 101-172 City Manager	3,359	67	0	112	0	3,538
5 101-265 Bldgs & Grounds	2,950	542	0	286	0	3,778
6 101-228, 229, 230 Info Tech	6,803	0	0	92	0	6,895
7 101-191 Accounting Dept	1,095	527	0	35	0	1,657
8 101-192 Financial Services	997	698	0	36	0	1,731
9 101-210 Management Services	517	0	0	16	0	533
10 101-212 Budgeting	183	0	0	5	0	188
11 101-215 City Clerk	650	290	0	20	0	959
12 101-216 Records	343	57	0	8	0	408
13 101-223 Internal Auditor	185	0	0	7	0	192
14 101-233 Purchasing	787	527	0	29	0	1,343
15 101-253 Treasury	2,531	1,283	0	55	0	3,869
16 101-261 311 Customer Service	1,153	1,326	0	52	0	2,531
17 101-266 City Attorney	1,441	0	0	49	0	1,490
18 101-270 Human Resources	2,019	0	0	62	0	2,081
19 101-345, 349 Public Safety	15,278	4,476	0	2,168	0	21,922
20 101-580 City Equipment	5,414	520	0	371	0	6,304
21 101-751 Parks & Rec Admin	700	196	0	15	0	910
22 OPEB / Retirement Board	1	0	0	0	0	1
23 101-101 City Commission	286	0	0	0	0	286
24 101-175 Diversity & Inclusion	622	0	0	15	0	637
25 101-257 Assessing	1,027	0	0	0	0	1,027
26 101-262 Elections	1,355	10	0	19	0	1,384
27 101-272 Emergency Recovery	53	0	0	3	0	56
28 101-346 Public Safety COPS	4,147	2,893	0	1,725	0	8,764
29 101-347 Public Safety Ops	43,575	34,706	0	18,006	0	96,288
30 101-348 Criminal Invstgn Div	6,788	5,092	0	2,630	0	14,509
31 101-371 Bldg Inspection Dept	1,762	1,189	0	194	0	3,145
32 101-385 Code Enforcement	1,708	1,196	0	161	0	3,065
33 101-400 PS Contracts	680	369	0	154	0	1,202
34 101-441 PW General	529	217	0	92	0	838
35 101-443 Forestry	730	465	0	312	0	1,507
36 101-448 Street Lights	2,366	0	0	0	0	2,366
37 101-621 Pollution Control	467	0	0	0	0	467
38 101-701 Planning	1,281	0	0	38	0	1,318
39 101-721 Shared Prosperity	0	0	0	0	0	0
41 101-728 Econ Dev	856	159	0	40	0	1,055
42 101-75x Parks & Rec Activities	1,815	216	0	24	0	2,055
43 101-770 Parks Maint	3,124	645	0	535	0	4,304
44 151 Cemetery Trust	42	0	0	0	0	42

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Allocation Summary

Dept:17 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
45 159 Recreation Endowment	\$175	\$0	\$0	\$0	\$0	\$175
46 160 Mayor's Riverfront Pk	97	0	0	0	0	97
47 202 Major Streets	26,781	2,505	0	1,060	0	30,347
48 203 Local Streets	8,019	2,271	0	961	0	11,251
49 209 Cemeteries	2,244	177	0	7	0	2,428
50 211 Kzoo Muni Golf Assn	5,180	0	0	0	0	5,180
51 225 Blight Abatement	26	0	0	0	0	26
52 226 Solid Waste / Rubbish	6,865	1,292	0	266	0	8,423
53 232-238 Grants - Gen Gov	144	0	0	0	0	144
54 232-40x PS Grants	93	52	0	0	0	145
55 232-585 PW Grants	33	0	0	0	0	33
56 232-697 HUD Grants - Other	949	19	0	5	0	973
60 232-775 P&R Annual Grants	51	0	0	0	0	51
61 232-776 P&R Grants	6	0	0	0	0	6
62 232-803 Historic Comm Grants	56	0	0	0	0	56
63 233-180 Exec Programs	8	0	0	0	0	8
64 233-406 PS Donations	66	0	0	0	0	66
66 233-727 Comm Dvlp Donations	1	0	0	0	0	1
68 233-777 P&R Donations	34	0	0	0	0	34
69 233-803 Historic Comm	2	0	0	0	0	2
70 234 FFE Aspirational Projects	13,128	0	0	48	0	13,176
71 235 Recovery Programs & Grants	5,507	0	0	13	0	5,520
72 236 Light Grant	93	0	0	0	0	93
74 243 Brownfield Redvlp Auth	0	0	0	7	0	7
75 244 Econ Dvlp Corp	0	0	0	3	0	3
79 265 Drug Law Enforce	172	0	0	0	0	172
85 296 HUD Grant Admin	1,364	662	0	103	0	2,129
87 298 Home Grant	465	0	0	0	0	465
88 299 CDBG Grant	2,528	201	0	101	0	2,830
93 590 Sewer Fund	69,590	8,009	0	3,433	0	81,032
94 591 Water Fund	34,289	5,399	0	2,535	0	42,223
95 677 Insurance Fund	31,245	203	0	133	0	31,580
96 731 Pension Fund	5,473	0	14,616	0	0	20,089
97 737 OPEB Fund	895	0	0	0	0	895
98 756 General Trust Fund	26	0	0	0	0	26
99 760 Foundation for Excellence	914	0	0	0	0	914
104 All Other	146	0	0	0	0	146
Total	\$336,392	\$78,454	\$14,616	\$36,038	\$0	\$465,500

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:18 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
Personnel Costs						
Salaries	S1	650,483	179,793	359,717	52,559	58,413
Salary % Split			27.64%	55.30%	8.08%	8.98%
Benefits	S	156,745	43,324	86,680	12,665	14,076
Subtotal - Personnel Costs		807,228	223,118	446,397	65,224	72,489
Services & Supplies Cost						
719.003 Employee Incentive Program	P	8,559	0	8,559	0	0
719.005 Employee Wellness	P	10,740	0	10,740	0	0
719.006 Tuition Refund Program	P	13,470	0	13,470	0	0
727.001 Office Supplies & Forms	S	8,528	2,357	4,716	689	766
727.003 Postage	S	1,069	295	591	86	96
801.000 Prof & Contract Svcs - Allowa	S	7,444	2,057	4,116	601	668
801.000 Prof & Contract Svcs - Unallo	D	73,555	0	0	0	0
810.001 Business and Emergency Me	D	1,164	0	0	0	0
810.003 Memberships & Subscriptions	P	7,581	0	6,831	750	0
811.000 Professional Development	S	17,023	4,705	9,413	1,375	1,529
811.001 Training Programs	S	4,624	1,278	2,557	374	415
815.000 Software & Applications	S	182	50	101	15	16
830.004 General Insurance Fund	S	9,696	2,680	5,362	783	871
850.000 Phone & Network Services	S	4,413	1,220	2,440	357	396
880.000 Promotion & Advertisting	S	1,048	290	580	85	94
941.000 Rental/Lease Equipment	S	800	221	442	65	72
941.000 Copier Lease	D	1,178	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87	D	(1,178)	0	0	0	0
976.000 Office Equipment & Furniture	P	3,032	0	3,032	0	0
CCTA Administrative Fee	P	(46,911)	(46,911)	0	0	0
Subtotal - Services & Supplies		126,016	(31,757)	72,951	5,180	4,923
Department Cost Total		933,244	191,361	519,348	70,404	77,413
Adjustments to Cost						
801.000 Prof & Contract Svcs - Unallo	D	(73,555)	0	0	0	0

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A. Department Costs

Dept:18 101-270 Human Resources

Description	Amount	General Admin	Human Resources	Labor Relations	Pension
810.001 Business and Emergency Meē D	(1,164)	0	0	0	0
941.000 Copier Lease D	(1,178)	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87 D	1,178	0	0	0	0
Subtotal - Adjustments	(74,719)	0	0	0	0
Total Costs After Adjustments	858,525	191,361	519,348	70,404	77,413
General Admin Distribution		(191,361)	146,245	21,368	23,748
Grand Total	\$858,525		\$665,592	\$91,772	\$101,161

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B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$8,027	\$30	\$6,158	\$900	\$1,000
Subtotal - Building Depreciation	8,027	30	6,158	900	1,000
2 City Hall Equipment	849	24	667	97	108
2 Department Specific Equipment	2,678	23	2,064	302	335
2 Voice over IP System	294	7	230	34	37
Subtotal - Equipment Depreciation	3,821	54	2,961	433	481
3 Parking	4,553	106	3,560	520	578
Subtotal - 101-271 Other General	4,553	106	3,560	520	578
4 Management & Leadership	16,542	4,497	16,079	2,349	2,611
Subtotal - 101-172 City Manager	16,542	4,497	16,079	2,349	2,611
5 City Hall	54,405	13,592	51,966	7,593	8,439
Subtotal - 101-265 Bldgs & Grounds	54,405	13,592	51,966	7,593	8,439
6 PC / Network Support	43,961	1,885	35,038	5,119	5,690
6 App - Eden	6,332	1,224	5,775	844	938
6 App - BS & A	4,155	774	3,766	550	612
6 App - Kronos	1,960	189	1,642	240	267
Subtotal - 101-228, 229, 230 Info Tech	56,408	4,072	46,221	6,753	7,506
7 Payroll	159	27	142	21	23
7 Audit and Accounting	2,256	319	1,967	287	319
Subtotal - 101-191 Accounting Dept	2,414	346	2,109	308	343
8 Accounts Payable	3,283	517	2,904	424	472
8 Payroll	1,037	161	916	134	149
8 Accounting	88	14	78	11	13
Subtotal - 101-192 Financial Services	4,409	692	3,898	570	633
9 Risk Management	293	54	266	39	43
9 Accounting	208	39	188	28	31
Subtotal - 101-210 Management Servic	501	93	454	66	74
10 Budget	1,985	348	1,783	261	290

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B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
10 Cost Plan	\$1,190	\$0	\$910	\$133	\$148
Subtotal - 101-212 Budgeting	3,176	348	2,693	393	437
11 Records Management	2,349	613	2,264	331	368
11 Mailroom	411	66	364	53	59
Subtotal - 101-215 City Clerk	2,760	679	2,628	384	427
12 Records Mgmt	9,311	1,317	8,123	1,187	1,319
12 Mailroom	94	9	78	11	13
Subtotal - 101-216 Records	9,405	1,326	8,201	1,198	1,332
13 Internal Audit	696	86	598	87	97
Subtotal - 101-223 Internal Auditor	696	86	598	87	97
14 Purchasing	2,239	483	2,080	304	338
Subtotal - 101-233 Purchasing	2,239	483	2,080	304	338
16 Customer Service	7,894	1,429	7,125	1,041	1,157
Subtotal - 101-261 311 Customer Servi	7,894	1,429	7,125	1,041	1,157
17 Advise and Counsel	1,783	235	1,543	225	251
17 Risk Management	55	7	47	7	8
Subtotal - 101-266 City Attorney	1,839	242	1,590	232	258
18 Human Resources	0	8,666	6,623	968	1,075
Subtotal - 101-270 Human Resources	0	8,666	6,623	968	1,075
22 General Fund OPEB	0	70,612	53,964	7,885	8,763
Subtotal - OPEB / Retirement Board	0	70,612	53,964	7,885	8,763
Total Incoming	179,089	107,354	218,909	31,985	35,548
C. Total Allocated		\$1,144,968	\$884,502	\$123,757	\$136,709
			77.25%	10.81%	11.94%

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Human Resources Allocations

Dept:18 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	16.54	2.45%	\$19,687	\$0	\$19,687	\$0	\$19,687
5 101-265 Bldgs & Grounds	7.07	1.05%	8,418	0	8,418	0	8,418
6 101-228, 229, 230 Info Tech	11.22	1.66%	13,352	0	13,352	0	13,352
7 101-191 Accounting Dept	5.54	0.82%	6,600	0	6,600	0	6,600
8 101-192 Financial Services	6.47	0.96%	7,703	0	7,703	0	7,703
9 101-210 Management Services	1.82	0.27%	2,169	0	2,169	0	2,169
10 101-212 Budgeting	1.00	0.15%	1,191	0	1,191	0	1,191
11 101-215 City Clerk	2.90	0.43%	3,449	0	3,449	0	3,449
12 101-216 Records	1.32	0.20%	1,575	0	1,575	0	1,575
13 101-223 Internal Auditor	0.99	0.15%	1,182	0	1,182	0	1,182
14 101-233 Purchasing	4.50	0.67%	5,357	0	5,357	0	5,357
15 101-253 Treasury	11.46	1.70%	13,639	0	13,639	0	13,639
16 101-261 311 Customer Service	9.57	1.42%	11,388	0	11,388	0	11,388
17 101-266 City Attorney	7.00	1.04%	8,334	0	8,334	0	8,334
18 101-270 Human Resources	7.28	1.08%	8,666	0	8,666	0	8,666
19 101-345, 349 Public Safety	34.38	5.10%	40,931	0	40,931	4,869	45,799
20 101-580 City Equipment	8.01	1.19%	9,531	0	9,531	1,134	10,665
21 101-751 Parks & Rec Admin	2.92	0.43%	3,476	0	3,476	414	3,890
23 101-101 City Commission	1.88	0.28%	2,235	0	2,235	266	2,500
24 101-175 Diversity & Inclusion	2.10	0.31%	2,501	0	2,501	298	2,799
26 101-262 Elections	7.41	1.10%	8,824	0	8,824	1,050	9,874
28 101-346 Public Safety COPS	16.74	2.48%	19,933	0	19,933	2,371	22,304
29 101-347 Public Safety Ops	196.29	29.12%	233,694	0	233,694	27,797	261,491
30 101-348 Criminal Invstgn Div	27.87	4.13%	33,179	0	33,179	3,947	37,126
31 101-371 Bldg Inspection Dept	8.69	1.29%	10,345	0	10,345	1,230	11,575
32 101-385 Code Enforcement	8.90	1.32%	10,593	0	10,593	1,260	11,854
33 101-400 PS Contracts	2.01	0.30%	2,388	0	2,388	284	2,672
34 101-441 PW General	1.28	0.19%	1,520	0	1,520	181	1,701
35 101-443 Forestry	3.79	0.56%	4,517	0	4,517	537	5,054
38 101-701 Planning	4.92	0.73%	5,855	0	5,855	696	6,552
39 101-721 Shared Prosperity	1.00	0.15%	1,191	0	1,191	142	1,332
40 101-724 Community Develop	0.37	0.05%	438	0	438	52	490
41 101-728 Econ Dev	4.25	0.63%	5,065	0	5,065	602	5,667
42 101-75x Parks & Rec Activities	13.80	2.05%	16,424	0	16,424	1,954	18,377
43 101-770 Parks Maint	14.93	2.22%	17,780	0	17,780	2,115	19,894
47 202 Major Streets	18.92	2.81%	22,529	0	22,529	2,680	25,208
48 203 Local Streets	16.61	2.46%	19,775	0	19,775	2,352	22,127
49 209 Cemeteries	0.99	0.15%	1,181	0	1,181	140	1,321
52 226 Solid Waste / Rubbish	7.54	1.12%	8,978	0	8,978	1,068	10,046
54 232-40x PS Grants	0.28	0.04%	337	0	337	40	377
56 232-697 HUD Grants - Other	0.42	0.06%	500	0	500	59	560
60 232-775 P&R Annual Grants	3.58	0.53%	4,267	0	4,267	508	4,774

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Human Resources Allocations

Dept:18 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$945	\$0	\$945	\$112	\$1,058
74 243 Brownfield Redvlp Auth	0.93	0.14%	1,112	0	1,112	132	1,244
75 244 Econ Dvlp Corp	0.29	0.04%	339	0	339	40	380
79 265 Drug Law Enforce	0.00	0.00%	4	0	4	0	4
85 296 HUD Grant Admin	7.68	1.14%	9,143	0	9,143	1,088	10,231
87 298 Home Grant	0.07	0.01%	85	0	85	10	95
88 299 CDBG Grant	1.18	0.18%	1,405	0	1,405	167	1,572
93 590 Sewer Fund	79.50	11.79%	94,647	0	94,647	11,258	105,905
94 591 Water Fund	77.59	11.51%	92,377	0	92,377	10,988	103,365
95 677 Insurance Fund	1.43	0.21%	1,705	0	1,705	203	1,908
Subtotal	674.03	100.00%	802,458	0	802,458	82,043	884,502
Direct Bills					0		0
Total					\$802,458		\$884,502

Basis Units: Full Time Equivalents
Source: City Payroll Records

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Labor Relations Allocations

Dept:18 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	0.38	0.09%	\$99	\$0	\$99	\$0	\$99
5 101-265 Bldgs & Grounds	3.08	0.72%	805	0	805	0	805
7 101-191 Accounting Dept	3.00	0.70%	783	0	783	0	783
8 101-192 Financial Services	3.97	0.93%	1,036	0	1,036	0	1,036
11 101-215 City Clerk	1.65	0.38%	430	0	430	0	430
12 101-216 Records	0.32	0.08%	84	0	84	0	84
14 101-233 Purchasing	3.00	0.70%	783	0	783	0	783
15 101-253 Treasury	7.30	1.70%	1,905	0	1,905	0	1,905
16 101-261 311 Customer Service	7.54	1.76%	1,968	0	1,968	0	1,968
19 101-345, 349 Public Safety	24.36	5.69%	6,357	0	6,357	734	7,091
20 101-580 City Equipment	2.83	0.66%	739	0	739	85	824
21 101-751 Parks & Rec Admin	1.06	0.25%	278	0	278	32	310
26 101-262 Elections	0.05	0.01%	14	0	14	2	16
28 101-346 Public Safety COPS	15.74	3.68%	4,109	0	4,109	474	4,583
29 101-347 Public Safety Ops	188.87	44.10%	49,294	0	49,294	5,689	54,982
30 101-348 Criminal Invstgn Div	27.71	6.47%	7,232	0	7,232	835	8,066
31 101-371 Bldg Inspection Dept	6.47	1.51%	1,689	0	1,689	195	1,884
32 101-385 Code Enforcement	6.51	1.52%	1,699	0	1,699	196	1,895
33 101-400 PS Contracts	2.01	0.47%	524	0	524	60	584
34 101-441 PW General	1.18	0.28%	308	0	308	36	343
35 101-443 Forestry	2.53	0.59%	661	0	661	76	737
41 101-728 Econ Dev	0.87	0.20%	226	0	226	26	252
42 101-75x Parks & Rec Activities	1.17	0.27%	306	0	306	35	341
43 101-770 Parks Maint	3.51	0.82%	916	0	916	106	1,021
47 202 Major Streets	13.63	3.18%	3,558	0	3,558	411	3,968
48 203 Local Streets	12.36	2.89%	3,225	0	3,225	372	3,597
49 209 Cemeteries	0.96	0.22%	251	0	251	29	280
52 226 Solid Waste / Rubbish	7.03	1.64%	1,836	0	1,836	212	2,047
54 232-40x PS Grants	0.28	0.07%	74	0	74	9	82
56 232-697 HUD Grants - Other	0.10	0.02%	27	0	27	3	30
85 296 HUD Grant Admin	3.60	0.84%	940	0	940	108	1,049
88 299 CDBG Grant	1.09	0.26%	286	0	286	33	318
93 590 Sewer Fund	43.59	10.18%	11,375	0	11,375	1,313	12,688
94 591 Water Fund	29.38	6.86%	7,668	0	7,668	885	8,553
95 677 Insurance Fund	1.10	0.26%	288	0	288	33	321

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Labor Relations Allocations

Dept:18 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	428.25	100.00%	111,770	0	111,770	11,988	123,757
Direct Bills					0		0
Total					\$111,770		\$123,757

Basis Units: Union FTEs
Source: Payroll Records

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Pension Allocations

Dept:18 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	100	100.00%	\$123,386	\$0	\$123,386	\$13,323	\$136,709
Subtotal	100	100.00%	123,386	0	123,386	13,323	136,709
Direct Bills					0		0
Total					\$123,386		\$136,709
Basis Units: Direct to Pension							
Source:							

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Allocation Summary

Dept:18 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
4 101-172 City Manager	\$19,687	\$99	\$0	\$19,786
5 101-265 Bldgs & Grounds	8,418	805	0	9,223
6 101-228, 229, 230 Info Tech	13,352	0	0	13,352
7 101-191 Accounting Dept	6,600	783	0	7,383
8 101-192 Financial Services	7,703	1,036	0	8,739
9 101-210 Management Services	2,169	0	0	2,169
10 101-212 Budgeting	1,191	0	0	1,191
11 101-215 City Clerk	3,449	430	0	3,879
12 101-216 Records	1,575	84	0	1,659
13 101-223 Internal Auditor	1,182	0	0	1,182
14 101-233 Purchasing	5,357	783	0	6,140
15 101-253 Treasury	13,639	1,905	0	15,544
16 101-261 311 Customer Service	11,388	1,968	0	13,355
17 101-266 City Attorney	8,334	0	0	8,334
18 101-270 Human Resources	8,666	0	0	8,666
19 101-345, 349 Public Safety	45,799	7,091	0	52,890
20 101-580 City Equipment	10,665	824	0	11,489
21 101-751 Parks & Rec Admin	3,890	310	0	4,200
23 101-101 City Commission	2,500	0	0	2,500
24 101-175 Diversity & Inclusion	2,799	0	0	2,799
26 101-262 Elections	9,874	16	0	9,890
28 101-346 Public Safety COPS	22,304	4,583	0	26,887
29 101-347 Public Safety Ops	261,491	54,982	0	316,474
30 101-348 Criminal Invstgn Div	37,126	8,066	0	45,192
31 101-371 Bldg Inspection Dept	11,575	1,884	0	13,459
32 101-385 Code Enforcement	11,854	1,895	0	13,748
33 101-400 PS Contracts	2,672	584	0	3,256
34 101-441 PW General	1,701	343	0	2,044
35 101-443 Forestry	5,054	737	0	5,792
38 101-701 Planning	6,552	0	0	6,552
39 101-721 Shared Prosperity	1,332	0	0	1,332
40 101-724 Community Develop	490	0	0	490
41 101-728 Econ Dev	5,667	252	0	5,919
42 101-75x Parks & Rec Activities	18,377	341	0	18,719
43 101-770 Parks Maint	19,894	1,021	0	20,916
47 202 Major Streets	25,208	3,968	0	29,177
48 203 Local Streets	22,127	3,597	0	25,724
49 209 Cemeteries	1,321	280	0	1,602
52 226 Solid Waste / Rubbish	10,046	2,047	0	12,093
54 232-40x PS Grants	377	82	0	459
56 232-697 HUD Grants - Other	560	30	0	589

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Allocation Summary

Dept:18 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
60 232-775 P&R Annual Grants	\$4,774	\$0	\$0	\$4,774
61 232-776 P&R Grants	1,058	0	0	1,058
74 243 Brownfield Redvlp Auth	1,244	0	0	1,244
75 244 Econ Dvlp Corp	380	0	0	380
79 265 Drug Law Enforce	4	0	0	4
85 296 HUD Grant Admin	10,231	1,049	0	11,280
87 298 Home Grant	95	0	0	95
88 299 CDBG Grant	1,572	318	0	1,890
93 590 Sewer Fund	105,905	12,688	0	118,593
94 591 Water Fund	103,365	8,553	0	111,917
95 677 Insurance Fund	1,908	321	0	2,229
96 731 Pension Fund	0	0	136,709	136,709
Total	\$884,502	\$123,757	\$136,709	\$1,144,968

**101-345 Public Safety Administration
and 101-349 Public Safety Support Services
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 administration and support services are allocated to the various operating units which report to the PS Administration based on the number of Full Time Equivalents (FTE's).

Costs that are specifically related to public safety operations are not allocated.

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

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

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A. Department Costs

Dept:19 101-345, 349 Public Safety

Description		Amount	General Admin	Management & Leadership	Public Safety
Personnel Costs					
Salaries	S1	3,155,236	0	3,155,236	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	818,610	0	818,610	0
Subtotal - Personnel Costs		3,973,846	0	3,973,846	0
Services & Supplies Cost					
Supplies & Postage	P	266,561	0	176,696	89,865
Clothing / Uniforms	P	334,494	0	334,494	0
Vehicle Supplies	P	299,708	0	0	299,708
Repair & Maint Supplies	P	76	0	0	76
Office Furniture & Equip	P	23,482	0	6,496	16,986
Machinery & Equip	P	208,314	0	0	208,314
Prof & Contract Services	P	334,740	0	88,467	246,273
Prof & Contract Services	D	151,563	0	0	0
Meals	D	23,499	0	0	0
Memberships & Subscriptions	D	16,287	0	0	0
Parking Fees	D	141	0	0	0
Prof Development	P	304,335	0	0	304,335
KDPS State PA 302 Training	P	15,010	0	0	15,010
Software & Apps	P	390,225	0	31,144	359,081
General Insurance Fund	P	390,900	0	390,900	0
Phone & Network Services	P	105,377	0	105,377	0
Utilities	P	349,423	0	183,936	165,487
Repair & Maint Svcs	P	10,116	0	0	10,116
Vehicle Maint Svcs	P	182,876	0	0	182,876
Vehicle Towing	P	8,012	0	0	8,012
Rental/Lease Property	D	1,550	0	0	0
Rental/Lease Equipment	P	5,954	0	0	5,954
Copier Lease	D	11,659	0	0	0

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A. Department Costs

Dept:19 101-345, 349 Public Safety

Description		Amount	General Admin	Management & Leadership	Public Safety
Rental/Lease Contra (GASB)	D	(13,159)	0	0	0
Bldgs, Adds, & Improvements	P	2,880	0	2,880	0
Office Equip & Furniture	P	2,964	0	0	2,964
Capitalized Assets	D	357,106	0	0	0
Transfers	D	19,762	0	0	0
Subtotal - Services & Supplies		3,803,854	0	1,320,390	1,915,056
Department Cost Total		7,777,700	0	5,294,236	1,915,056
Adjustments to Cost					
Prof & Contract Services	D	(151,563)	0	0	0
Meals	D	(23,499)	0	0	0
Memberships & Subscriptions	D	(16,287)	0	0	0
Parking Fees	D	(141)	0	0	0
Rental/Lease Property	D	(1,550)	0	0	0
Copier Lease	D	(11,659)	0	0	0
Rental/Lease Contra (GASB)	D	13,159	0	0	0
Capitalized Assets	D	(357,106)	0	0	0
Transfers	D	(19,762)	0	0	0
Subtotal - Adjustments		(568,408)	0	0	0
Total Costs After Adjustments		7,209,292	0	5,294,236	1,915,056
General Admin Distribution			0	0	0
Grand Total		<u>\$7,209,292</u>		<u>\$5,294,236</u>	<u>\$1,915,056</u>
not allocated					

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B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-345, 349 Public Safety

Department	First Incoming	Second Incoming	Management & Leadership	Public Safety
2 Department Specific Equipment	\$15,069	\$129	\$11,161	\$4,037
2 Voice over IP System	2,280	52	1,713	619
Subtotal - Equipment Depreciation	17,349	181	12,874	4,657
4 Management & Leadership	78,131	21,241	72,975	26,397
Subtotal - 101-172 City Manager	78,131	21,241	72,975	26,397
5 Other Maintenance	218,486	13,556	170,403	61,639
Subtotal - 101-265 Bldgs & Grounds	218,486	13,556	170,403	61,639
6 PC / Network Support	388,857	16,677	297,809	107,725
6 App - Eden	7,014	1,356	6,147	2,223
6 App - BS & A	9,531	1,775	8,302	3,003
6 App - Kronos	9,257	892	7,453	2,696
6 KDPS	220,080	22,977	178,493	64,565
Subtotal - 101-228, 229, 230 Info Tech	634,739	43,678	498,204	180,213
7 Payroll	750	128	644	233
7 Audit and Accounting	19,855	2,805	16,641	6,019
Subtotal - 101-191 Accounting Dept	20,605	2,933	17,285	6,252
8 Accounts Payable	40,772	6,423	34,658	12,537
8 Payroll	4,899	763	4,158	1,504
8 Accounting	778	119	658	238
Subtotal - 101-192 Financial Services	46,449	7,304	39,474	14,279
9 Risk Management	2,220	411	1,932	699
9 Accounting	1,829	341	1,594	576
9 Other	7,200	0	5,287	1,913
Subtotal - 101-210 Management Serv	11,249	752	8,813	3,188
10 Budget	15,025	2,631	12,966	4,690
10 Cost Plan	397	0	291	105
Subtotal - 101-212 Budgeting	15,422	2,631	13,257	4,795
11 Records Management	4,684	1,222	4,337	1,569

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B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-345, 349 Public Safety

Department	First Incoming	Second Incoming	Management & Leadership	Public Safety
11 Mailroom	\$1,222	\$197	\$1,042	\$377
Subtotal - 101-215 City Clerk	5,906	1,419	5,379	1,946
12 Records Mgmt	18,568	2,627	15,565	5,630
12 Mailroom	280	26	224	81
Subtotal - 101-216 Records	18,847	2,653	15,789	5,711
13 Internal Audit	5,267	652	4,347	1,572
Subtotal - 101-223 Internal Auditor	5,267	652	4,347	1,572
14 Purchasing	33,227	7,167	29,664	10,730
Subtotal - 101-233 Purchasing	33,227	7,167	29,664	10,730
15 Non-Tax Revenue	2,160	814	2,184	790
15 Cashier	118	149	196	71
Subtotal - 101-253 Treasury	2,278	963	2,380	861
16 Customer Service	2,632	477	2,283	826
Subtotal - 101-261 311 Customer Servi	2,632	477	2,283	826
17 Advise and Counsel	13,497	1,781	11,220	4,058
17 Labor Relations	4,282	194	3,287	1,189
17 Risk Management	1,927	241	1,592	576
Subtotal - 101-266 City Attorney	19,706	2,216	16,099	5,823
18 Human Resources	40,931	4,869	33,633	12,166
18 Labor Relations	6,357	734	5,207	1,884
Subtotal - 101-270 Human Resources	47,288	5,602	38,841	14,050
19 Management & Leadership	0	759,530	557,770	201,759
Subtotal - 101-345, 349 Public Safety	0	759,530	557,770	201,759
20 Fleet Overhead (exc Pub Wrks)	0	923,325	678,056	245,270
20 Rent / Lease Vehicle Equip	0	289,742	212,776	76,966
Subtotal - 101-580 City Equipment	0	1,213,067	890,831	322,236
22 General Fund OPEB	0	333,511	244,918	88,593
Subtotal - OPEB / Retirement Board	0	333,511	244,918	88,593
Total Incoming	1,177,581	2,419,533	2,641,587	955,527
C. Total Allocated		\$10,806,406	\$7,935,822	\$2,870,584

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73.44% 26.56%

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Management & Leadership Allocations

Dept:19 101-345, 349 Public Safety

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-345, 349 Public Safety	34.36	12.33%	\$759,530	\$0	\$759,530	\$0	\$759,530
28 101-346 Public Safety COPS	16.74	6.01%	370,137	0	370,137	121,802	491,939
29 101-347 Public Safety Ops	196.25	70.44%	4,338,453	0	4,338,453	1,427,662	5,766,114
30 101-348 Criminal Invstgn Div	27.87	10.00%	616,100	0	616,100	202,741	818,841
33 101-400 PS Contracts	2.01	0.72%	44,347	0	44,347	14,593	58,940
54 232-40x PS Grants	0.28	0.10%	6,256	0	6,256	2,059	8,315
88 299 CDBG Grant	1.09	0.39%	24,185	0	24,185	7,959	32,144
Subtotal	278.60	100.00%	6,159,007	0	6,159,007	1,776,815	7,935,822
Direct Bills					0		0
Total					\$6,159,007		\$7,935,822

Basis Units: Number of Positions Supervised
Source: Payroll Records

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Allocation Summary

Dept:19 101-345, 349 Public Safety

Department	Management & Leadership	Public Safety	Total
19 101-345, 349 Public Safety	\$759,530	\$0	\$759,530
28 101-346 Public Safety COPS	491,939	0	491,939
29 101-347 Public Safety Ops	5,766,114	0	5,766,114
30 101-348 Criminal Invstgn Div	818,841	0	818,841
33 101-400 PS Contracts	58,940	0	58,940
54 232-40x PS Grants	8,315	0	8,315
88 299 CDBG Grant	32,144	0	32,144
Total	\$7,935,822	\$0	\$7,935,822

101-580 City Equipment
Nature and Extent of Services

Fleet Services, under the City Equipment activity, 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.

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

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

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

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A. Department Costs

Dept:20 101-580 City Equipment

Description		Amount	General Admin	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Personnel Costs						
Salaries	S1	457,987	0	332,865	125,122	0
Salary % Split			.00%	72.68%	27.32%	.00%
Benefits	S	183,999	0	133,730	50,268	0
Subtotal - Personnel Costs		641,986	0	466,595	175,391	0
Services & Supplies Cost						
729.000 Operating Supplies	S	27,682	0	20,119	7,563	0
730 Vehicle Supplies	S	980,993	0	712,986	268,007	0
731.002 Vehicle Supplies - Repair Part	S	491,606	0	357,299	134,307	0
790.002 Machinery & Equip <\$5,000	S	3,760	0	2,733	1,027	0
801.000 Prof & Contract Svcs	S	83,701	0	60,834	22,867	0
810.002 Uniforms / Laundry	S	4,097	0	2,978	1,119	0
811.000 Professional Develop	S	6,203	0	4,508	1,695	0
815.000 Software & Applications	S	30,273	0	22,002	8,270	0
830.002 Public Services Overhead	S	250,140	0	181,802	68,338	0
830.004 Gen Insurance Fund	S	17,196	0	12,498	4,698	0
850.000 Phone & Network Svcs	S	1,216	0	884	332	0
931.000 Vehicle Maint Services	S	12,116	0	8,806	3,310	0
941.000 Rental/Lease Equip	S	3,354	0	2,438	916	0
941.000 Copier Lease	D	778	0	0	0	0
941.001 Rental/Lease Vehicle Equip	P	65,924	0	0	27,800	38,124
941.001 Enterprise Vehicle Lease	D	499,792	0	0	0	0
949.000 Rental/Lease Contra (GASB 8	D	(500,570)	0	0	0	0
965.002 Inventory Write Offs	S	3,849	0	2,798	1,052	0
975.000 Machinery & Equip	S	80	0	58	22	0
975.000 Machinery & Equip - Capitalize	D	13,067	0	0	0	0
977.000 Vehicular Equipment	S	4,875	0	3,543	1,332	0
Subtotal - Services & Supplies		2,000,134	0	1,396,286	552,656	38,124
Department Cost Total		2,642,120	0	1,862,882	728,047	38,124
Adjustments to Cost						
941.000 Copier Lease	D	(778)	0	0	0	0

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A. Department Costs

Dept:20 101-580 City Equipment

Description	Amount	General Admin	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
941.001 Enterprise Vehicle Lease D	(499,792)	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	500,570	0	0	0	0
975.000 Machinery & Equip - Capitalizε D	(13,067)	0	0	0	0
Subtotal - Adjustments	(13,067)	0	0	0	0
Total Costs After Adjustments	2,629,053	0	1,862,882	728,047	38,124
General Admin Distribution		0	0	0	0
Grand Total	\$2,629,053		\$1,862,882	\$728,047	\$38,124

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 101-580 City Equipment

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
2 Department Specific Equipment	\$1,743	\$15	\$1,277	\$480	\$0
2 Leased Vehicles *	499,792	317	0	210,896	289,213
2 Voice over IP System	188	4	140	53	0
Subtotal - Equipment Depreciation	501,723	337	1,417	211,429	289,213
4 Management & Leadership	18,194	4,946	16,819	6,322	0
Subtotal - 101-172 City Manager	18,194	4,946	16,819	6,322	0
6 PC / Network Support	32,032	1,374	24,279	9,126	0
6 App - Eden	1,996	386	1,731	651	0
6 App - Kronos	2,156	208	1,718	646	0
Subtotal - 101-228, 229, 230 Info Tech	36,183	1,967	27,727	10,423	0
7 Payroll	175	30	149	56	0
7 Audit and Accounting	75,866	10,717	62,928	23,654	0
Subtotal - 101-191 Accounting Dept	76,040	10,746	63,077	23,710	0
8 Accounts Payable	37,456	5,900	31,512	11,845	0
8 Payroll	1,141	178	958	360	0
8 Accounting	2,971	454	2,490	936	0
Subtotal - 101-192 Financial Services	41,568	6,532	34,959	13,141	0
9 Risk Management	786	146	678	255	0
9 Accounting	6,990	1,302	6,026	2,265	0
Subtotal - 101-210 Management Serv	7,776	1,448	6,704	2,520	0
10 Budget	5,324	932	4,547	1,709	0
10 Cost Plan	1,190	0	865	325	0
Subtotal - 101-212 Budgeting	6,514	932	5,412	2,034	0
13 Internal Audit	1,866	231	1,524	573	0
Subtotal - 101-223 Internal Auditor	1,866	231	1,524	573	0
14 Purchasing	12,986	2,801	11,474	4,313	0
Subtotal - 101-233 Purchasing	12,986	2,801	11,474	4,313	0
15 Non-Tax Revenue	295	111	295	111	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 101-580 City Equipment

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Subtotal - 101-253 Treasury	\$295	\$111	\$295	\$111	\$0
16 Customer Service	192	35	164	62	0
Subtotal - 101-261 311 Customer Servi	192	35	164	62	0
17 Advise and Counsel	4,782	631	3,935	1,479	0
17 Labor Relations	498	22	378	142	0
17 Risk Management	329	41	269	101	0
Subtotal - 101-266 City Attorney	5,609	695	4,582	1,722	0
18 Human Resources	9,531	1,134	7,751	2,914	0
18 Labor Relations	739	85	599	225	0
Subtotal - 101-270 Human Resources	10,270	1,219	8,350	3,139	0
22 General Fund OPEB	0	32,041	23,288	8,754	0
Subtotal - OPEB / Retirement Board	0	32,041	23,288	8,754	0
Total Incoming	719,217	64,042	205,793	288,253	289,213
C. Total Allocated		\$3,412,312	\$2,068,675	\$1,016,300	\$327,337
			60.62%	29.78%	9.59%

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Fleet Overhead (exc Pub Wrks) Allocations

Dept:20 101-580 City Equipment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-345, 349 Public Safety	630,150.26	45.66%	\$923,325	\$0	\$923,325	\$0	\$923,325
21 101-751 Parks & Rec Admin	62,762.39	4.55%	91,962	0	91,962	3,875	95,838
38 101-701 Planning	13,619.20	0.99%	19,955	0	19,955	841	20,796
93 590 Sewer Fund	297,830.51	21.58%	436,395	(315,003)	121,391	18,390	139,782
94 591 Water Fund	370,873.40	26.87%	543,421	(322,444)	220,977	22,901	243,877
104 All Other	4,983.19	0.36%	7,302	0	7,302	308	7,609
Subtotal	1,380,218.95	100.00%	2,022,360	(637,448)	1,384,912	46,315	1,431,228
Direct Bills					637,448		637,448
Total					\$2,022,360		\$2,068,675

Basis Units: Fleet Charges

Source: Project Accounting Status Report

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Fleet Overhead - Pub Wrks Allocations

Dept:20 101-580 City Equipment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 101-441 PW General	1.28	2.65%	\$26,491	\$0	\$26,491	\$465	\$26,956
35 101-443 Forestry	3.79	7.88%	78,706	(136)	78,570	1,382	79,952
47 202 Major Streets	18.92	39.30%	392,553	(311,784)	80,769	6,895	87,664
48 203 Local Streets	16.61	34.50%	344,570	(294,696)	49,874	6,053	55,927
52 226 Solid Waste / Rubbish	7.54	15.66%	156,436	(104,100)	52,336	2,748	55,084
93 590 Sewer Fund	0.00	0.00%	0	(240)	(240)	0	(240)
Subtotal	48.15	100.00%	998,756	(710,956)	287,800	17,544	305,344
Direct Bills					710,956		710,956
Total					\$998,756		\$1,016,300

Basis Units: Public Works FTEs
Source: Labor Distribution

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Rent / Lease Vehicle Equip Allocations

Dept:20 101-580 City Equipment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-345, 349 Public Safety	630,150.26	88.56%	\$289,742	\$0	\$289,742	\$0	\$289,742
21 101-751 Parks & Rec Admin	62,762.39	8.82%	28,858	0	28,858	142	29,000
38 101-701 Planning	13,619.20	1.91%	6,262	0	6,262	31	6,293
104 All Other	4,983.19	0.70%	2,291	0	2,291	11	2,303
Subtotal	711,515.04	100.00%	327,154	0	327,154	184	327,337
Direct Bills					0		0
Total					\$327,154		\$327,337

Basis Units: Fleet Charges
Source: Project Accounting

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Allocation Summary

Dept:20 101-580 City Equipment

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$637,448	\$710,956	\$0	\$1,348,403
19 101-345, 349 Public Safety	923,325	0	289,742	1,213,067
21 101-751 Parks & Rec Admin	95,838	0	29,000	124,837
34 101-441 PW General	0	26,956	0	26,956
35 101-443 Forestry	0	79,952	0	79,952
38 101-701 Planning	20,796	0	6,293	27,089
47 202 Major Streets	0	87,664	0	87,664
48 203 Local Streets	0	55,927	0	55,927
52 226 Solid Waste / Rubbish	0	55,084	0	55,084
93 590 Sewer Fund	139,782	(240)	0	139,542
94 591 Water Fund	243,877	0	0	243,877
104 All Other	7,609	0	2,303	9,912
Total	\$2,068,675	\$1,016,300	\$327,337	\$3,412,312

**101-751 Parks & Recreation Administration
Nature and Extent of Services**

The City of Kalamazoo Parks & Rec department maintains more than 30 parks and public spaces for citizen use, providing a variety of opportunities and events for people of all ages. The Parks & Rec Administration department oversees the budgets and operations of the various parks, pools, programs, sports, and staff. This includes coordinating maintenance on spaces, rentals and usages, and various grant-supported activities.

For plan purposes the costs of administration and support services are identified to the following functions:

Parks & Rec Admin - Costs related to general administration and oversight of the parks & recreation department are identified and allocated to the various operating units which report to the Parks & Rec Administration based on the number of Full Time Equivalents (FTE's).

Specific Activities - Costs related to specific parks & recreation activities are allocated directly to those activities based on the dollar of expenditures reported.

General - Costs that are not allocated.

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

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

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A. Department Costs

Dept:21 101-751 Parks & Rec Admin

Description		Amount	General Admin	P&R Admin	Specific Activities	General
Personnel Costs						
Salaries	S1	160,236	0	160,236	0	0
Salary % Split			.00%	100.00%	.00%	.00%
Benefits	S	40,312	0	40,312	0	0
Subtotal - Personnel Costs		200,548	0	200,548	0	0
Services & Supplies Cost						
727.001 Office Supplies & Forms	S	3,327	0	3,327	0	0
727.002 Meeting Supplies	S	162	0	162	0	0
727.003 Postage	S	5	0	5	0	0
729.000 Operating Supplies	P	17,914	0	7,527	10,134	253
790.001 Office Furniture & Equip <\$5,000	S	3,214	0	3,214	0	0
801.000 Prof & Contractual Services	P	27,752	0	18,567	4,859	4,325
810.003 Memberships & Subscriptions	S	2,330	0	2,330	0	0
811.000 Professional Development	S	11,989	0	11,989	0	0
815.000 Software & Applications	S	28,175	0	28,175	0	0
830.004 General Insurance Fund	S	17,004	0	17,004	0	0
850.000 Phone & Network Services	S	12,256	0	12,256	0	0
880.000 Promotions & Advertising	P	5,347	0	0	0	5,347
920.002 Natural Gas	S	2,418	0	2,418	0	0
920.003 Water & Sewer	S	5,490	0	5,490	0	0
941.000 Rental/Lease Equipment	S	826	0	826	0	0
941.000 Copier Lease	D	1,060	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D)		(1,060)	0	0	0	0
101-754-830.004 General Insurance Fund	S	11,400	0	11,400	0	0
Subtotal - Services & Supplies		149,609	0	124,691	14,993	9,925
Department Cost Total		350,157	0	325,239	14,993	9,925
Adjustments to Cost						
941.000 Copier Lease	D	(1,060)	0	0	0	0

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A. Department Costs

Dept:21 101-751 Parks & Rec Admin

Description	Amount	General Admin	P&R Admin	Specific Activities	General
949.000 Rental/Lease Contra (GASB 8 D	1,060	0	0	0	0
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	350,157	0	325,239	14,993	9,925
General Admin Distribution		0	0	0	0
Grand Total	\$350,157		\$325,239	\$14,993	\$9,925
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 101-751 Parks & Rec Admin

Department	First Incoming	Second Incoming	P&R Admin	Specific Activities	General
2 Department Specific Equipment	\$2,052	\$18	\$2,069	\$0	\$0
2 Voice over IP System	102	2	104	0	0
Subtotal - Equipment Depreciation	2,154	20	2,174	0	0
4 Management & Leadership	6,636	1,804	8,440	0	0
Subtotal - 101-172 City Manager	6,636	1,804	8,440	0	0
5 Other Maintenance	1,777	110	1,887	0	0
Subtotal - 101-265 Bldgs & Grounds	1,777	110	1,887	0	0
6 PC / Network Support	25,581	1,097	26,679	0	0
6 App - Eden	1,725	334	2,058	0	0
6 App - BS & A	530	99	629	0	0
6 App - Kronos	786	76	862	0	0
Subtotal - 101-228, 229, 230 Info Tech	28,622	1,605	30,228	0	0
7 Payroll	64	11	75	0	0
7 Audit and Accounting	2,765	391	3,156	0	0
Subtotal - 101-191 Accounting Dept	2,829	401	3,230	0	0
8 Accounts Payable	3,393	535	3,928	0	0
8 Payroll	416	65	481	0	0
8 Accounting	108	17	125	0	0
Subtotal - 101-192 Financial Services	3,917	616	4,533	0	0
9 Risk Management	102	19	121	0	0
9 Accounting	255	47	302	0	0
Subtotal - 101-210 Management Servic	356	66	423	0	0
10 Budget	688	121	809	0	0
Subtotal - 101-212 Budgeting	688	121	809	0	0
11 Records Management	764	199	964	0	0
11 Mailroom	2	0	2	0	0
Subtotal - 101-215 City Clerk	766	200	966	0	0
12 Records Mgmt	3,030	429	3,459	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 101-751 Parks & Rec Admin

Department	First Incoming	Second Incoming	P&R Admin	Specific Activities	General
12 Mailroom	\$0	\$0	\$0	\$0	\$0
Subtotal - 101-216 Records	3,031	429	3,460	0	0
13 Internal Audit	241	30	271	0	0
Subtotal - 101-223 Internal Auditor	241	30	271	0	0
14 Purchasing	3,582	773	4,355	0	0
Subtotal - 101-233 Purchasing	3,582	773	4,355	0	0
15 Non-Tax Revenue	445	168	612	0	0
15 Cashier	13	17	30	0	0
Subtotal - 101-253 Treasury	458	184	642	0	0
16 Customer Service	8,880	1,608	10,488	0	0
Subtotal - 101-261 311 Customer Servi	8,880	1,608	10,488	0	0
17 Advise and Counsel	618	82	700	0	0
17 Labor Relations	187	8	196	0	0
17 Risk Management	13	2	15	0	0
Subtotal - 101-266 City Attorney	818	92	910	0	0
18 Human Resources	3,476	414	3,890	0	0
18 Labor Relations	278	32	310	0	0
Subtotal - 101-270 Human Resources	3,754	446	4,200	0	0
20 Fleet Overhead (exc Pub Wrks)	91,962	3,875	95,838	0	0
20 Rent / Lease Vehicle Equip	28,858	142	29,000	0	0
Subtotal - 101-580 City Equipment	120,820	4,017	124,837	0	0
22 General Fund OPEB	0	18,567	18,567	0	0
Subtotal - OPEB / Retirement Board	0	18,567	18,567	0	0
Total Incoming	189,332	31,088	220,420	0	0
C. Total Allocated		\$570,577	\$545,659	\$14,993	\$9,925
			95.63%	2.63%	1.74%

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P&R Admin Allocations

Dept:21 101-751 Parks & Rec Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 101-75x Parks & Rec Activities	13.80	41.69%	\$214,534	\$(11,400)	\$203,134	\$12,961	\$216,095
43 101-770 Parks Maint	14.93	45.11%	232,101	0	232,101	14,023	246,123
60 232-775 P&R Annual Grants	3.58	10.82%	55,654	0	55,654	3,362	59,017
61 232-776 P&R Grants	0.79	2.39%	12,281	0	12,281	742	13,023
Subtotal	33.10	100.00%	514,571	(11,400)	503,171	31,088	534,259
Direct Bills					11,400		11,400
Total					\$514,571		\$545,659

Basis Units: # FTEs, Parks & Rec Staff
Source: Labor Distribution

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Specific Activities Allocations

Dept:21 101-751 Parks & Rec Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 101-75x Parks & Rec Activities	10,182.33	67.91%	\$10,182	\$0	\$10,182	\$0	\$10,182
43 101-770 Parks Maint	48.08	0.32%	48	0	48	0	48
46 160 Mayor's Riverfront Pk	4,762.75	31.77%	4,763	0	4,763	0	4,763
Subtotal	14,993.16	100.00%	14,993	0	14,993	0	14,993
Direct Bills					0		0
Total					\$14,993		\$14,993

Basis Units: \$ Expenditures

Source: Expenditure Detail

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Allocation Summary

Dept:21 101-751 Parks & Rec Admin

Department	P&R Admin	Specific Activities	General	Total
0 Direct Billed	\$11,400	\$0	\$0	\$11,400
42 101-75x Parks & Rec Activities	216,095	10,182	0	226,278
43 101-770 Parks Maint	246,123	48	0	246,172
46 160 Mayor's Riverfront Pk	0	4,763	0	4,763
60 232-775 P&R Annual Grants	59,017	0	0	59,017
61 232-776 P&R Grants	13,023	0	0	13,023
Total	\$545,659	\$14,993	\$0	\$560,652

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

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

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:22 OPEB / Retirement Board

Description	Amount	General Admin	General Fund OPEB
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			
101-274-724.001 Employer OPEB Con D	2,698,400	0	0
101-274-724.002 Emp OPEB Contrib - D	110,391	0	0
101-975-955.380 Transfer to OPEB De D	3,836,836	0	0
380-906-994.002 Paying Agent Fees P	500	0	500
380-906-991.005 OPEB Debt Service I P	1,665,634	0	1,665,634
380-906-993.005 OPEB Debt Service I P	2,660,039	0	2,660,039
Subtotal - Services & Supplies	10,971,801	0	4,326,173
Department Cost Total	10,971,801	0	4,326,173
Adjustments to Cost			
101-274-724.001 Employer OPEB Con D	(2,698,400)	0	0
101-274-724.002 Emp OPEB Contrib - D	(110,391)	0	0
101-975-955.380 Transfer to OPEB De D	(3,836,836)	0	0
Subtotal - Adjustments	(6,645,627)	0	0
Total Costs After Adjustments	4,326,173	0	4,326,173
General Admin Distribution		0	0
Grand Total	<u>\$4,326,173</u>		<u>\$4,326,173</u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:22 OPEB / Retirement Board

Department	First Incoming	Second Incoming	General Fund OPEB
7 Audit and Accounting	\$66	\$9	\$75
Subtotal - 101-191 Accounting Dept	66	9	75
8 Accounts Payable	11	2	13
8 Accounting	3	0	3
Subtotal - 101-192 Financial Services	14	2	16
9 Risk Management	0	0	0
9 Accounting	6	1	7
Subtotal - 101-210 Management Servic	6	1	7
10 Budget	1	0	1
10 Cost Plan	397	0	397
Subtotal - 101-212 Budgeting	398	0	398
13 Internal Audit	0	0	0
Subtotal - 101-223 Internal Auditor	0	0	0
15 Non-Tax Revenue	31	12	42
Subtotal - 101-253 Treasury	31	12	42
17 Advise and Counsel	1	0	1
Subtotal - 101-266 City Attorney	1	0	1
Total Incoming	515	24	540
C. Total Allocated	\$4,326,713	\$4,326,713	
		100.00%	

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General Fund OPEB Allocations

Dept:22 OPEB / Retirement Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-172 City Manager	12.58	2.82%	\$122,025	\$0	\$122,025	\$0	\$122,025
5 101-265 Bldgs & Grounds	7.07	1.59%	68,594	0	68,594	0	68,594
6 101-228, 229, 230 Info Tech	13.32	2.99%	129,194	0	129,194	0	129,194
7 101-191 Accounting Dept	5.54	1.24%	53,781	0	53,781	0	53,781
8 101-192 Financial Services	6.47	1.45%	62,764	0	62,764	0	62,764
9 101-210 Management Services	1.82	0.41%	17,675	0	17,675	0	17,675
10 101-212 Budgeting	1.00	0.22%	9,701	0	9,701	0	9,701
11 101-215 City Clerk	2.90	0.65%	28,103	0	28,103	0	28,103
12 101-216 Records	1.32	0.30%	12,834	0	12,834	0	12,834
13 101-223 Internal Auditor	0.99	0.22%	9,633	0	9,633	0	9,633
14 101-233 Purchasing	4.50	1.01%	43,653	0	43,653	0	43,653
15 101-253 Treasury	11.46	2.57%	111,132	0	111,132	0	111,132
16 101-261 311 Customer Service	9.57	2.14%	92,787	0	92,787	0	92,787
17 101-266 City Attorney	7.00	1.57%	67,905	0	67,905	0	67,905
18 101-270 Human Resources	7.28	1.63%	70,612	0	70,612	0	70,612
19 101-345, 349 Public Safety	34.38	7.71%	333,511	0	333,511	0	333,511
20 101-580 City Equipment	3.30	0.74%	32,041	0	32,041	0	32,041
21 101-751 Parks & Rec Admin	1.91	0.43%	18,567	0	18,567	0	18,567
23 101-101 City Commission	1.88	0.42%	18,208	0	18,208	0	18,208
24 101-175 Diversity & Inclusion	2.10	0.47%	20,381	0	20,381	0	20,381
26 101-262 Elections	7.41	1.66%	71,902	0	71,902	1	71,902
28 101-346 Public Safety COPS	16.74	3.75%	162,419	0	162,419	1	162,421
29 101-347 Public Safety Ops	196.26	44.00%	1,903,874	0	1,903,874	15	1,903,889
30 101-348 Criminal Invstgn Div	27.87	6.25%	270,350	0	270,350	2	270,352
31 101-371 Bldg Inspection Dept	8.69	1.95%	84,290	0	84,290	1	84,290
32 101-385 Code Enforcement	8.90	1.99%	86,317	0	86,317	1	86,318
33 101-400 PS Contracts	2.01	0.45%	19,460	0	19,460	0	19,460
34 101-441 PW General	1.28	0.29%	12,388	0	12,388	0	12,388
35 101-443 Forestry	3.79	0.85%	36,805	0	36,805	0	36,805
38 101-701 Planning	4.92	1.10%	47,708	0	47,708	0	47,709
41 101-728 Econ Dev	4.25	0.95%	41,267	0	41,267	0	41,267
42 101-75x Parks & Rec Activities	12.58	2.82%	121,987	0	121,987	1	121,988
43 101-770 Parks Maint	14.93	3.35%	144,822	0	144,822	1	144,823
Subtotal	446.02	100.00%	4,326,689	0	4,326,689	24	4,326,713
Direct Bills					0		0
Total					\$4,326,689		\$4,326,713

Basis Units: General Fund FTEs
Source: Payroll Records

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Allocation Summary

Dept:22 OPEB / Retirement Board

Department	General Fund OPEB	Total
4 101-172 City Manager	\$122,025	\$122,025
5 101-265 Bldgs & Grounds	68,594	68,594
6 101-228, 229, 230 Info Tech	129,194	129,194
7 101-191 Accounting Dept	53,781	53,781
8 101-192 Financial Services	62,764	62,764
9 101-210 Management Services	17,675	17,675
10 101-212 Budgeting	9,701	9,701
11 101-215 City Clerk	28,103	28,103
12 101-216 Records	12,834	12,834
13 101-223 Internal Auditor	9,633	9,633
14 101-233 Purchasing	43,653	43,653
15 101-253 Treasury	111,132	111,132
16 101-261 311 Customer Service	92,787	92,787
17 101-266 City Attorney	67,905	67,905
18 101-270 Human Resources	70,612	70,612
19 101-345, 349 Public Safety	333,511	333,511
20 101-580 City Equipment	32,041	32,041
21 101-751 Parks & Rec Admin	18,567	18,567
23 101-101 City Commission	18,208	18,208
24 101-175 Diversity & Inclusion	20,381	20,381
26 101-262 Elections	71,902	71,902
28 101-346 Public Safety COPS	162,421	162,421
29 101-347 Public Safety Ops	1,903,889	1,903,889
30 101-348 Criminal Invstgn Div	270,352	270,352
31 101-371 Bldg Inspection Dept	84,290	84,290
32 101-385 Code Enforcement	86,318	86,318
33 101-400 PS Contracts	19,460	19,460
34 101-441 PW General	12,388	12,388
35 101-443 Forestry	36,805	36,805
38 101-701 Planning	47,709	47,709
41 101-728 Econ Dev	41,267	41,267
42 101-75x Parks & Rec Activities	121,988	121,988
43 101-770 Parks Maint	144,823	144,823
Total	\$4,326,713	\$4,326,713